



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

පිළිපිල්/ සි/පේට්ඩ්/01/2022/09

ඔබේ අංකය
உமது இல.
Your No.

J. E. D. B.

දිනය
திகதி
Date

2025 නොවැම්බර් 03 දින

(28)

04 NOV 2025

RECEIVED

CHAIRMAN'S OFFICE

සභාපති

ජනතා වතු සංවර්ධන මණ්ඩලය

ජනතා වතු සංවර්ධන මණ්ඩලයෙහි 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

යථෝක්ත වාර්තාව සහ සහතික කරන ලද මූල්‍ය ප්‍රකාශනවල පිටපතක් මේ සමඟ එවා ඇත.

පී.එච්.ඩී. ධර්මසාල
විගණකාධිපති (වැ.බ)

Mr. Mayana, Mrs. Krishnan
for your attention
20/11/2025

පිටපත් : - (1) ලේකම් - වැවිලි සහ ප්‍රජා යටිතල පහසුකම් අමාත්‍යාංශය

(2) ලේකම් - මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

පිළිවෙල්/ இலக்கெண்ணு/01/2022/09
உ.எ.இ. இல.
Your No.

දිනය
திகதி
Date

2025 නොවැම්බර් 02 දින

සභාපති

ජනතා වතු සංවර්ධන මණ්ඩලය

ජනතා වතු සංවර්ධන මණ්ඩලයෙහි 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය විශාලනය

ජනතා වතු සංවර්ධන මණ්ඩලයේ සහ එහි පරිපාලිතයන්ගේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන්වලින් සමන්විත 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ, 1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික සංස්ථා පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මණ්ඩලයේ මූල්‍ය ප්‍රකාශන පිළිබඳව මම මතයක් ප්‍රකාශ නොකරමි. මතය විශාලනය සඳහා පදනම කොටසේ සාකච්ඡා කර ඇති කරුණුවල වැදගත්කම හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

1.2 මතය විශාලනය සඳහා පදනම

(අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත අංක 01 හි 32 ඡේදය ප්‍රකාරව ප්‍රමිතයෙහි ඉඩ දී ඇති අවස්ථාවලදී හැර වත්කම්, වගකීම්, ආදායම් හා වියදම් ශේෂ හිලව් කර මූල්‍ය ප්‍රකාශනයන්හි ඉදිරිපත් නොකළ යුතු නමුත්, මණ්ඩලයේ මුල්හල්කැලේ වතුයායේ පාරිතෝෂික ගිණුමේ රු.1,067,176 ක ආරම්භක හර ශේෂය හඳුනා නොගෙන මුළු ගෙවිය යුතු පාරිතෝෂික ශේෂයෙන් අඩු කර තිබීම නිසා මණ්ඩලයේ ගෙවිය යුතු පාරිතෝෂික ශේෂය එම වටිනාකමින් අවගණනය වී තිබුණි.



- (ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 16 හි 06 ඡේදය ප්‍රකාරව කොම්පෝස්ට් නිෂ්පාදන ව්‍යාපෘතියට අදාළව සමාලෝචිත වර්ෂය අවසාන වන විට දරා තිබුණු රු.11,832,543ක්, වියදමක් ලෙස හඳුනා නොගෙන කෙටිගෙන යන වැඩ යටතේ දක්වා තිබුණි.
- (ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 16 හි 51 ඡේදය අනුව දේපල පිරිසත හා උපකරණවල යුත්තූන් වටිනාකම සහ ප්‍රයෝජනවත් ආයු කාලය අවම වශයෙන් සෑම මූල්‍ය වර්ෂයකදීම සමාලෝචනය කර නැවත තක්සේරු කළ යුතු වුවත්, සමාලෝචිත වර්ෂයේ අවසාන වන විට තවදුරටත් භාවිතා කරමින් පවතින සම්පූර්ණයෙන් ක්ෂය කරන ලද පිරිවැය රු.597,433,175ක් වූ දේපල පිරිසත හා උපකරණ සම්බන්ධයෙන් ඒ අනුව කටයුතු කර නොතිබුණි.
- (ඈ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 19 හි 50 වන ඡේදය ප්‍රකාරව සේවා ප්‍රතිලාභ බැඳීම ගණනයේදී ආයුගණන ක්‍රමය යොදාගෙන ගණනය කිරීම කළ යුතු වුවද, සේවකයකුගේ වර්ෂ අවසානයේ ලබන මූලික වැටුප පමණක් පදනම් කරගෙන සේවා ප්‍රතිලාභ ගණනය කර තිබුණි.
- (ඉ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 40 හි 34 ඡේදය ප්‍රකාරව මණ්ඩලය විසින් බදු පදනම මත ලබා දී ඇති හෙක්ටයාර 123,856.11 ක් තක්සේරු කර මූල්‍ය ප්‍රකාශන තුළ ආයෝජිත දේපල යටතේ ගිණුම්ගත කර නොතිබුණු අතර මණ්ඩලය විසින් පාලනය කරන ඉඩම් හෙක්ටයාර 18,716.16 ක වටිනාකම තක්සේරු කර මූල්‍ය ප්‍රකාශන තුළ දේපල පිරිසත හා උපකරණ යටතේ ගිණුම්ගත කර නොතිබුණි.
- (ඊ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 41 හි 12 ඡේදය ප්‍රකාරව රු. 43,860,677 ක් වූ පාරිභෝජ්‍ය ජීව විද්‍යාත්මක වත්කම් වටිනාකම වාර්ෂිකව තක්සේරු නොකර ස්ථාවරව ඉදිරියට ගෙන එමින් පැවතුණි. සමාලෝචිත වර්ෂය තුළදී රු.92,644,464ක ජීව විද්‍යාත්මක වත්කම් විකුණා තිබුණද ඊට අදාළ පිරිවැය ඉවත් කිරීමට කටයුතු කර නොතිබුණි.
- (උ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 41 හි 54 (ඇ) ඡේදය ප්‍රකාරව රු.8,481,159ක් වූ පරිණත වෙනත් ජීව විද්‍යාත්මක වත්කම් ක්ෂය කර ගිණුම් ගත කර නොතිබුණි.
- (ඌ) 2022 දෙසැම්බර් 31 දිනට පාරිභෝජ්‍ය අංශයේ පැවති රු.3,180,485 ක තොග ශේෂය තුළ ඇතුළත් රු.2,369,453ක් වූ ආරම්භක තේ තොගය භාණ්ඩ සමීක්ෂණ වාර්තාව අනුව භෞතිකව නොමැති වුවද, තොගයෙන් ඉවත් කිරීමට කටයුතු කර නොතිබුණි.
- (ඍ) 2022 දෙසැම්බර් 31 දිනට රු.32,762,427 ක් වූ නිෂ්පාදිත තේ තොගය තුළ ඇතුළත් වතුයායන් 11කට අදාළ ආරම්භක ශේෂය රු.2,761,476ක් වූ තේ තොග සහ තේ පැළ තොගය භෞතිකව නොමැති වුවද මූල්‍ය ප්‍රකාශන තුළ ඇතුළත්ව තිබුණි.
- (ඎ) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ පවරාගත් ජීව විද්‍යාත්මක වත්කම් වල පිරිවැය රු.17,925,652ක් වුවද, පිරිවැය ඉක්මවා ක්ෂය කිරීම හේතුවෙන් සමාලෝචිත වර්ෂය අවසානයේ සමුච්චිත ක්ෂය වටිනාකම රු.18,520,206ක් වූයෙන් වත්කමේ ශුද්ධ පොත් අගය රු.594,554ක සාණ ශේෂයක්ව පැවතුණි.
- (ඏ) හත්තාන වතුයායට අයත් අක්කර 01 පර්චස් 1.3ක පිහිටි තේ කර්මාන්තශාලාව හා ඉඩම 2001 ජනවාරි මස 01 දින සිට වර්ෂ 30 ක් සඳහා ශ්‍රී ලංකා තේ මණ්ඩලයට බදු දී තිබුණි. ආරම්භයේ සිට මේ දක්වා වසර 21ක කාලය තුළදී අයවිය යුතු රු.39,100,000ක බදුකුලිය අය වී නොතිබූ අතර එම ලැබිය යුතු බදු කුලිය ගිණුම්ගත කරද නොතිබුණි.

- (ඔ) වැවිලි කර්මාන්ත අමාත්‍යාංශය මගින් ක්‍රියාත්මක කර තිබුණු “වතු සංවර්ධන ව්‍යාපෘතිය” 2010 වර්ෂයේදී අවසන් කර තිබූ අතර නමුත්, එම ව්‍යාපෘතියට අදාළව සෙවිලි තහවුරු මිලදී ගැනීම සඳහා මණ්ඩලය විසින් වැය කරන ලද රු.4,136,733ක් මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ වෙනත් ලැබිය යුතු ශේෂයක් ලෙස වර්ෂ 12 කට අධික කාලයක සිට ඉදිරියට ගෙන එමින් පැවතුණි. මෙම ශේෂය ප්‍රතිපූරණය විය යුත්තේ කුමන ආයතනයෙන්ද යන්න හඳුනාගෙන නොතිබුණු අතර අයවීම අවිනිශ්චිත වුවද, ඒ වෙනුවෙන් කිසිදු ප්‍රතිපාදනයක් මූල්‍ය ප්‍රකාශවල සිදු කර නොතිබුණි.
- (ක) සමාලෝචිත වර්ෂය අවසන් දිනට වෙළෙඳ හා වෙනත් ගෙවිය යුතු දෑ තුළ ඇතුළත් රු.1,863,756 ක අවිනිශ්චිත ගිණුම් ශේෂය හඳුනාගෙන නිවැරදිව ගිණුම්ගත කර නොතිබුණි.
- (ග) ලුල්කපුර වතුයායේ සවිකිරීම සඳහා ඉන්ධන වැංකියක් මිලදී ගැනීමට ගණුදෙනුකරු වෙත ගෙවා තිබුණු රු.1,614,000ක් වූ අත්තිකාරම් මුදල, අත්තිකාරම් ලෙස ගිණුම්ගත කිරීමකින් තොරව කෙරිගෙන යන වැඩ ලෙස ගිණුම්ගත කර තිබුණි.
- (ව) හත්තාන වතුයායේ තේ අලෙවිසැල ඉදි කිරීමේ පිරිවැය තුළ ඇතුළත් මුරකරු වෙනුවෙන් ගෙවා තිබුණු රු.1,582,601ක වැටුප අයහාර වියදම් ලෙස ගිණුම්ගත නොකර වත්කම් ගිණුමේ සටහන් කිරීම හේතුවෙන් එම ප්‍රමාණයෙන් වත්කම් අධිගණනය වී තිබුණි.
- (ජ) මොන්තක්‍රිස්තෝ වතුයාය 2003 වර්ෂයේ සිට විවිධ පාර්ශව වෙත බදු දී තිබූ අතර මෙම වතුයාය සතුව ඇති රු.32,168,955ක් වූ දේපල පිරිසත හා උපකරණ සහ ජීව විද්‍යාත්මක වත්කම්වල පිරිවැය බදු දුන් දේපල යටතේ වසර ගණනාවක සිට ඉදිරියට ගෙන යන අතර එම වත්කම්වල වත්කම් වල පැවැත්ම තහවුරු කර, අදාළ ගැලපීම කිරීමත්, එම වත්කම් වලට අදාළ ක්ෂය ගණනය කර ගිණුම්ගත කිරීමත් මණ්ඩලය විසින් සිදු කර නොතිබුණි.
- (ච) රහතුන්ගොඩ වතුයායේ ඉදිකළ සංචාරක නිකේතනය (Eco Tea Garden) ඉදි කිරීමට වැය වූ පිරිවැය රු.2,775,742ක් වුවද, කෙරිගෙන යන වැඩ ගිණුමෙන් රු.3,644,726 ක් ප්‍රාග්ධනික කිරීමෙන් රු.868,984 කින් වත්කම අධිගණනය වී තිබුණි.
- (ඞ) හලාවත වැවිලි සමාගම 2019 වර්ෂයේ සිට මණ්ඩලය සතු ප්‍රධාන කාර්යාලයේ බිම් මහලේ වර්ග අඩි 1,240.5ක බිම් ප්‍රමාණයකට කාර්යාලයක් සහ අලෙවි සැලක් කිසිදු ගෙවීමකින් හා ගිවිසුමකින් තොරව පවත්වාගෙන ගොස් තිබුණි. 2019 සිට 2022 වර්ෂය දක්වා වූ කාලයට අදාළ රු.8,537,096ක මුදලක් මණ්ඩලයට ලැබිය යුතු යැයි හඳුනාගෙන තිබූ අතර එම මුදල ගිණුම්ගත කිරීමට හෝ අය කර ගැනීමට කටයුතු කර නොතිබුණි.
- (ණ) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අනුව ශ්‍රී ලංකා රාජ්‍ය වැවිලි සංස්ථාව වෙතින් ලැබිය යුතු පොලී සහිත ණය ශේෂය රු.119,318,496ක් වුවද සංස්ථාවේ මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.97,709,342ක් වූයෙන් සංස්ථාවේ මූල්‍ය ප්‍රකාශන හා මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අතර රු.21,609,154ක වෙනසක් පැවතියද එම වෙනස සොයා බලා තීරවුල් කිරීමට කටයුතු කර නොතිබුණි.

(ක) විගණනය සඳහා සාක්ෂි නොමැති වීම

විෂය	වටිනාකම රු.	ආදිපත් නොකළ සාක්ෂි
(i) මණ්ඩලයේ දේපල පිවිසත හා උපකරණ ශේෂය තුළ ඇතුළත් ප්‍රධාන කාර්යාලයේ ඉඩම්, ගොඩනැගිලි සහ වතුයායන්ගේ ගොඩනැගිලි, ඕනෑම අවස්ථාවක අදාළ ස්ථාවර වත්කම් ශේෂය සහ වෙනත් ශේෂයන්, ජල සම්පාදන ව්‍යාපෘතියෙහි ශේෂය සහ නාගස්කැන්න හා ගලබොඩ වතුයායේ කොම්පෝස්ට් ව්‍යාපෘතිය තුළ ඇතුළත් පැරණි ශේෂයන්	1,535,427,939	සැදුම් පරීක්ෂා කිරීම සම්බන්ධයෙන් ආවේණික පිඹුරුපත්, සැලසුම්, තක්සේරු වාර්තා, පැවරීමට අදාළ ගැසට් පත්‍ර, වාර්ෂික භෞතික සත්‍යාපන වාර්තා.
(ii) ජීව විද්‍යාත්මක වත්කම් තුළ ඇතුළත් 2015 වර්ෂයට පෙර සිට පවතින නොමේරූ වෙනත් වගාවන් සහ 1996 වර්ෂයට පෙර සිට පවතින පරිණත වෙනත් වගා ශේෂය	14,501,969	භෞතික සත්‍යාපන වාර්තා, ගස් සංගණන වාර්තා සහ වටිනාකම තක්සේරු කිරීමට අදාළ වාර්තා
(iii) වෙළඳ ගෙවිය යුතු ශේෂය තුළ ඇතුළත් කල්බදු වත්කමට එරෙහිව තැන්පතු, වෙනත් තැන්පතු සහ වෙනත් ණයහිමි ශේෂය	379,809,047	ශේෂ සනාථන, තැන්පතුවලට අදාළ ලදු පත් හා කාල විශ්ලේෂණ
(iv) නිෂ්පාදිත තේ තොගය, පාරිභෝගික අංශයේ පැරණි ණය ගැති ශේෂය, ලැබිය යුතු රඳවාගත් බදු සහ එකතු කළ අගය මත බදු	108,971,479	තොග අගය කිරීමේ වාර්තා, ශේෂ සනාථන, ණයගැති කාල විශ්ලේෂණ සහ අදාළ මූලාශ්‍ර ලියවිලි
(v) මහජන බැංකුව වෙතින් ලබා ගත් ණය මුදල, ගෙවිය යුතු බදු වගකීම් (VAT, NBT, ESC), ගෙවිය යුතු කාර්ය මණ්ඩල වැටුප් හා වෙනත්, වෙනත් නොවන පැරණි පොදු සංචිත ශේෂය, වැවිලි සංවර්ධන ව්‍යාපෘති ශේෂය සහ මහවැලි නිවාස ව්‍යාපෘති සඳහා ගෙවිය යුතු ශේෂය	596,513,479	අධ්‍යක්ෂ මණ්ඩල අනුමැතිය හා ණය ගිවිසුම්, ණය ගෙවීම් විස්තර සහ ශේෂ සනාථන, දේශීය ආදායම් දෙපාර්තමේන්තුවෙන් ලද සහන කාලසීමාවන්, අරමුදල් ලද මූලාශ්‍රය සහ එය ගිණුම් ගත කිරීමට අදාළ ප්‍රතිපත්තිය, කළ වැඩ වාර්තා හා සහතික කළ බිල්පත්, කාල විශ්ලේෂණ හා වට්ටම්පත්

- (vi) වෙළඳ හා වෙනත් ලැබිය යුතු දෑ තුළ ඇතුළත් මොන්ත ක්‍රියාවට වතුයායේ වත්කම් හා වගකීම්වලට අදාළ පාලන ගිණුමේ ශේෂය 40,503,226 වත්කම් හා වගකීම් ශේෂයන්ගේ පැවැත්ම සනාථ කිරීමට අවශ්‍ය විස්තරාත්මක තොරතුරු
- (ඳ) අඛණ්ඩව අලාභ ලැබීම මත 2022 දෙසැම්බර් 31 දිනට මණ්ඩලයේ ගුද්ධ වත්කම් හා කාරක ප්‍රාග්ධනය පිළිවෙලින් රු.1,224,346,735ක් හා රු.2,325,555,749ක යාණ අගයන් ගෙන තිබුණු අතර එදිනට ගෙවිය යුතු ව්‍යවස්ථාපිත ගෙවීම් රු.2,276,278,024ක් වී තිබුණි. මෙම බැඳීම් පියවීමට ප්‍රමාණවත් ආයෝජනයන්ද සිදුකර නොතිබුණු අතර පියවිය යුතු බැංකු ණය ශේෂය රු.195,969,195ක් වී තිබුණි. ඒ අනුව ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත අංක 01 හි 25 ඡේදය ප්‍රකාරව මණ්ඩලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් පවත්නා බව නිරීක්ෂණය විය.

ඉහත විස්තර කර ඇති පරිදි, මූල්‍ය තත්ත්ව ප්‍රකාශනයේ, විස්තීර්ණ ආදායම් ප්‍රකාශනයේ, හිමිකම් වෙනස්වීමේ ප්‍රකාශනයේ සහ මුදල් ප්‍රවාහ ප්‍රකාශනයේ ඇතුළත් ප්‍රමාණාත්මක අයිතම විකල්ප ක්‍රම මගින් තහවුරු කිරීමට හෝ සත්‍යාපනය කිරීමට මට නොහැකි විය. මේ හේතුවෙන්, මූල්‍ය තත්ත්ව ප්‍රකාශනය, විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ මුදල් ප්‍රවාහ ප්‍රකාශනය සැකසෙන වටිනාකම් හෝ අයිතමයන් වල වාර්තාගත හෝ වාර්තා නොකළ වටිනාකම් හෝ ගනුදෙනු සම්බන්ධයෙන් කිසියම් ගැලපීමක් කිරීමට අවශ්‍ය දැයි මට නිශ්චය කිරීමට නොහැකි විය.

1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, මණ්ඩලය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය මණ්ඩලය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා මණ්ඩලයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

මණ්ඩලයේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, මණ්ඩලයේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට අනුකූලව පවත්වනු ලබන විගණනය මත පදනම්ව මණ්ඩලයේ මූල්‍ය ප්‍රකාශන පිළිබඳව විගණකගේ වාර්තාව නිකුත් කිරීම මාගේ වගකීම වේ. කෙසේ වුවද, මතය වියාවනය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

- 2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.
- 2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය යැයි සැලකෙන සියලු තොරතුරු සහ පැහැදිලි කිරීම් හා ලබාගෙන නොමැති අතර නිසි ගිණුම් වාර්තා මණ්ඩලය තබා තිබේද යන්න තීරණය කිරීමට මට නොහැකි විය.
- 2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.
- 2.2. අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ අධ්‍යක්ෂ මණ්ඩලයේ යම් සාමාජිකයෙකුට මණ්ඩලය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සාප්‍රථ හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාල ලිඛිත නීතියකට හෝ මණ්ඩලයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව

අනුකූල නොවීම

- (අ) 1983 අංක 12 දරන පාරිතෝෂික ගෙවීම් පනතේ ii වන කොටසේ 5 (1) උප වගන්තිය සේවකයකු විශ්‍රාම ගිය හෝ මරණයට පත් දින සිට දින 30 ක් ඇතුළත පාරිතෝෂික ගෙවීම් කළ යුතු වුවත්, සමාලෝචිත වර්ෂය අවසානයට රු.708,580,586 ක ගෙවිය යුතු පාරිතෝෂික ශේෂයක් සහ රු. 206,283,256 ක ගෙවිය යුතු අධිභාර ශේෂයක් ද පැවතුණි.
- (ආ) 1998 අංක 15 දරන සංශෝධිත සේවක අර්ථසාධක අරමුදල් පනතේ 15 වගන්තිය 2001 වර්ෂයේ සිට 2022 වර්ෂය දක්වා රු.1,076,169,148 ක ගෙවිය යුතු අර්ථසාධක මුදලක්ද, 2008 වර්ෂයේ සිට වතු කාර්ය මණ්ඩල අර්ථසාධක සංගමයට (ESPS) සහ ලංකා වැවිලිකරුවන්ගේ අර්ථසාධක සංගමයට (CPPS) රු.159,197,542ක හිඟ අර්ථසාධක ශේෂයක්ද පැවතුණු අතර සමාලෝචිත වර්ෂය අවසාන වන විට මූල්‍ය ප්‍රකාශන අනුව ඉහත අරමුදල් සඳහා රු.29,465,691ක ගෙවිය යුතු අධිභාර ද ගෙවා නොතිබුණි.

(ඇ) 1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදලට නියුක්තිකයන්ගේ භාර අරමුදල් ගෙවිය යුතු රු.78,168,238ක ආයතන මුදල් ගෙවා නොතිබුණු පනතේ 16 (1) වන උප අතර සමාලෝචිත වර්ෂය අවසාන වන විට මූල්‍ය ප්‍රකාශන අනුව භාරකාර අරමුදලට රු.3,567,176ක ගෙවිය යුතු අයිභාර ගේෂයක්ද විය.

(ඈ) 1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික සංස්ථා පනත පනතට පටහැනිව මණ්ඩලයේ හා වතුයායන් වල ආදායමෙන් සියයට 0.25 ක් "සභාපති සුභසාධක අරමුදල" නමින් අරමුදලක් 2020 වර්ෂයේදී පිහිටුවා තිබුණි. මෙම අරමුදලට සමාලෝචිත වර්ෂයේදී රු.2,782,654ක් බැර කර තිබූ අතර මෙම අරමුදලින් සේවක ඇගයීම්, විවිධ පරිත්‍යාග සහ පාපැදි ණය වාරික ගෙවීම් සඳහා රු.3,323,870ක් සමාලෝචිත වර්ෂයේදී වැයකර තිබුණි. මෙම අරමුදල ගොඩනැගීම් සඳහා භාණ්ඩාගාර අනුමැතියක් හෝ ලබාගෙන නොතිබුණි.

(ඉ) 2017 අංක 24 දරන දේශීය ආදායම් බදු පනතේ 93 වන වගන්තිය 2022/2023 තක්සේරු වර්ෂයට අදාළ ආදායම් බදු වාර්තාව 2025 ජූලි 22 දින තෙක්ම ඉදිරිපත් කර නොතිබුණු අතර කාලවිච්ඡේදයට අදාළ ආදායම් බදු ගෙවීමක්ද සිදුකර නොතිබුණි.

(ඊ) 1978 දෙසැම්බර් 19 දිනැති අංක 842 දරන භාණ්ඩාගාර වක්‍රලේඛය මණ්ඩලයේ ප්‍රධාන කාර්යාලය සහ වතුයායන් සතුව පවතින දේපල පිරිසත හා උපකරණ ගේෂය සම්බන්ධයෙන් වත්කමේ වර්ගය, මිලදී ගත් වටිනාකම, දිනය, වාහන අපහරණය කිරීම්, වාර්ෂිකව සිදු කළ මිලදී ගැනීම්, ඉවත් කිරීම්, මාරුකිරීම් සහ එක් එක් වත්කම වෙන් වෙන් වශයෙන් හඳුනා ගැනීමට හැකි වන පරිදි අදාළ තොරතුරු ඇතුළත් කර විධිමත්ව සකස් කළ ස්ථාවර වත්කම ලේඛනයක් මණ්ඩලය විසින් පවත්වාගෙන ගොස් නොතිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ බලතල , කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ සම්පත් සකස්සරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

2.3 වෙනත් කරුණු

- (අ) 1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික පනත අනුව මණ්ඩලය පිහිටුවීමේ අරමුණ අනුව කෘෂිකාර්මික, නිෂ්පාදන, වතු කළමනාකරණය, ව්‍යාපාරික, මූල්‍ය හා මෙහෙයුම් යන ක්ෂේත්‍රයන්ට අදාළව ස්ථාපිත කළ අරමුණු හා කාර්යයන් ඵලදායීව ඉටුකර ගැනීමට මණ්ඩලය අපොහොසත් වී තිබුණි. තවද මණ්ඩලයේ අරමුණු අනුව මණ්ඩලයට පැවරුණු කෘෂිකාර්මික හා වතු ඉඩම් වල ඵලදායීත්වය උපරිම ලෙස ඉහළ නැංවීමට විධිමත් සැලසුම් සකස් කර කටයුතු කර නොතිබුණු අතර තේ හා රබර් වතුයායන් විධිමත් කළමනාකරණයක් යහිතව ලාභදායීව පවත්වාගෙන යෑමටද කටයුතු කර නොතිබුණි.
- (ආ) 2022 වර්ෂයේ මූල්‍ය ප්‍රකාශනයෙහි සටහන් අංක 2.4 මගින් මණ්ඩලය ප්‍රතිසංවිධානය කළ යුතු බව අධ්‍යක්ෂ මණ්ඩලය තීරණය කර තිබුණද 2025 ජූලි 22 දින දක්වාම එබඳු ප්‍රතිසංවිධානයක් සිදු කර නොතිබුණි.
- (ඇ) හත්තාන වතුයායට අයත් අක්කර 01 පර්චස් 1.3ක පිහිටි තේ කර්මාන්තශාලාව හා ඉඩම 2001 ජනවාරි මස 01 දින සිට වර්ෂ 30 ක් දක්වා තේ මණ්ඩලයට බදු දී තිබුණි. මණ්ඩලය විසින් මූල්‍ය දුෂ්කරතා සඳහා 2003 වර්ෂයේදී රු.25,000,000ක් හා 2020 වර්ෂයේදී රු.10,000,000ක මුදලක් තාවකාලික ණය මුදල් ලෙස තේ මණ්ඩලයෙන් ලබා ගෙන තිබුණු අතර මෙම ණය මුදලින් රු.1,000,000ක මුදලක් තේ මණ්ඩලය වෙත නැවත ගෙවීමද සිදු කර තිබුණි. මෙම ණය මුදල පියවීමට මණ්ඩලයට හැකියාවක් නොමැති නිසා හත්තාන තේ කර්මාන්තශාලාව සහ ඉඩම තේ මණ්ඩලයට පවරා දීමට මණ්ඩලයේ 2020 පෙබරවාරි 27 දින පැවති අධ්‍යක්ෂ මණ්ඩල රැස්වීම් තීරණය අනුව එකඟ වී තිබුණද, දේපල පැවරීමේ කටයුතු හෝ බදු ගිවිසුම් ප්‍රකාරව තේ මණ්ඩලයෙන් හිඟ බදු මුදල් අයකර ගැනීමේ කටයුතු 2025 ජූලි 22 දින වන විටත් සිදු කර නොතිබුණි. තවද 2025 ජූලි 04 දින කර්මාන්තශාලාවේ සිදුකළ භෞතික පරීක්ෂාවේදී පුද්ගලික ආයතනයක් විසින් එම කර්මාන්තශාලාව තේ කෞතුකාගාරයක් වශයෙන් පවත්වාගෙන යන අතර මණ්ඩලයට හෝ ශ්‍රී ලංකා තේ මණ්ඩලයට කිසිදු ප්‍රතිලාභයක් ලැබී නොතිබුණි.
- (ඈ) මණ්ඩලය සහ ලුල්කුර වතුයායට ඉන්ධන ගබඩා කිරීමේ ටැංකියක් මිලදී ගැනීම සඳහා 2022 සැප්තැම්බර් 28 දින රු.1,613,000ක අත්තිකාරමක් ලබා දී තිබුණද 2025 ජූලි 22 දින වන විටත් ඉන්ධන ටැංකිය මිලදී ගෙන ස්ථාපිත කිරීමට කටයුතු කර නොතිබුණි.
- (ඉ) 1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික සංස්ථා පනත අනුව විකල්ප ඉඩම් ලබා දීම සඳහා ප්‍රතිපාදන නොමැති වුවත් 2019 ජූලි 23 දිනැති අධ්‍යක්ෂ මණ්ඩල රැස්වීමේදී ගත් තීරණයක් මත පදනම්ව පෙත්රින් වත්තේ අක්කර 22 රූඩ් 00 පර්චස් 30.08ක ප්‍රමාණයට විකල්ප ඉඩම් වශයෙන් පුද්ගලයින් දෙදෙනෙකුට හත්තාන උඩුවෙල වතුයායේ ඉඩම් ලබා දී තිබුණි. එම අනුමැතිය මත පදනම්ව 2020 ජූලි 31 දින මෙම ඉඩමේ අයිතිය රු.101,109ක් වැනි අඩු වටිනාකමකට අදාළ පුද්ගලයින් දෙදෙනා වෙත ඉඩම් ප්‍රතිසංස්කරණ කොමිෂන් සභාව විසින් පවරා තිබුණි. තවද විකුණුම් ගිවිසුම් අංක 5792 මගින් මෙම ඉඩමේ හිමිකරුවන් විසින් 2020 දෙසැම්බර් 11 වන දින අදාළ ඉඩම දේපල විකුණුම් සමාගමකට (Land sale) රු.159,753,600කට විකුණා තිබුණු අතර පසුව එය හෝටලයක් සඳහා පුද්ගලික සමාගමකට 2025 ජූලි 22 වන විටත් විකුණා තිබුණි.

(ඊ) 2007 නොවැම්බර් මස සිට නාගස්තැන්න වතු යාය පෞද්ගලික සමාගමකට බදු දීම සඳහා අවබෝධතා ගිවිසුමක් අත්සන් කර තිබුණද ගිවිසුම් ගත වී වසරක් ගතවීමට පෙර වතු යායේ ගස් 120ක් එම සමාගම විසින් අනවසරෙන් කපා ඉවත් කිරීම හේතුවෙන් එම වතුයාය නැවත මණ්ඩලයට පවරාගෙන තිබුණි. එම ගස්වල අලාභ අයකර ගැනීමට 2008 මැයි මාසයේ අපරාධ පරීක්ෂණ දෙපාර්තමේන්තුවේ නඩුවක් පවරා තිබුණි. එම අලාභය තක්සේරු කර අයකර ගැනීමට මණ්ඩලය කටයුතු කර නොතිබුණු අතර නඩු කටයුත්තද දෙපාර්ශවයේ එකඟතාවයෙන් කිසිදු වන්දියක් ලබා ගැනීමෙන් තොරව 2009 දෙසැම්බර් 28 දින අවසන් කර තිබුණි.

(උ) අධ්‍යක්ෂ මණ්ඩලයේ අනුමැතියෙන් තොරව ප්‍රධාන කාර්යාලයේ සහ වතුයායන් වල ගිණුම්මය ක්‍රියාකාරකම් 7ක් ඉටුකර ගැනීමට අදාළ මාදුකාංග පද්ධතියක් සඳහා පෞද්ගලික සමාගමකට 2021 වර්ෂයේ සිට 2025 අප්‍රේල් 30 දක්වා මාදුකාංග පිහිටුවීමේ සහ මාසික ගෙවීම් වෙනුවෙන් රු.13,989,750 ක් ගිවිසුම් ප්‍රකාරව ගෙවා තිබුණද, මාදුකාංග පද්ධතිය මගින් ඒකාබද්ධ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම, තොග පාලනය, ආදායම් හා වියදම් පාලනය යනාදී අරමුණු ඉටු කර ගැනීමට නොහැකි වී තිබුණි.

(ඌ) වොක්ෂේෆ්ල් විදියේ පිහිටි මණ්ඩලය සතු ගබඩා 2ක් තරහකාරී මිල ගණන් කැඳවීමකින් තොරව 2005 වර්ෂයේදී වසර 30ක් සඳහා රු.105,000ක මාසික බදු කුලියකට පෞද්ගලික සමාගමක් වෙත බදු දීමට ගිවිසුම් ගත වී තිබුණි. එම බදු ගිවිසුමේ කොන්දේසි ප්‍රකාරව තක්සේරු වාර්තාව පදනම් කරගෙන මාසික බදුකුලිය ගෙවීමට එකඟ වී තිබුණි. මාසික තක්සේරු වටිනාකමේ වැඩිවීම රු.95,000 බැගින් මාසික වාරික 49 ක් වෙනුවෙන් රු.4,655,000 ක් හා රු.175,000 බැගින් මාසික වාරික 14 ක් වෙනුවෙන් රු.2,450,000ක් බදු දුන් 2005 දෙසැම්බර් සිට 2011 පෙබරවාරි දක්වා බදු කුලියේ වැඩි වීම වූ එකතු වටිනාකම රු.7,105,000 ක මුදලක් අය කර නොතිබුණි.


පළමු බදු ගිවිසුම අවසන් වීමට පෙර නැවත එම බදුකරු සමඟ 2011 මාර්තු මාසයේදී එම රු.105,000ක මාසික බදු කුලී වටිනාකමකට ගෙවීමටත් තක්සේරු වාර්තා පදනම් කරගෙන මාසික බදු කුලිය ගෙවීම යන වගන්තිය ඉවත් කර වසර 30කට බදු දීමට ගිවිසුමකට එළඹී තිබුණි.

දෙවන බදු ගිවිසුම අනුව තක්සේරු වාර්තාව පදනම්ව බදු අයකිරීම් කොන්දේසි ඉවත් කිරීම නිසා 2011 මාර්තු සිට මාසික තක්සේරු වටිනාකමේ වැඩිවීම රු.119,000 බැගින් මාසික වාරික 58 ක් වෙනුවෙන් රු.6,902,000 ක් සහ රු.353,000 බැගින් මාසික වාරික 36 ක් වෙනුවෙන් රු.12,708,000 වශයෙන් හා රු.438,000 බැගින් මාසික වාරික 48 ක් වෙනුවෙන් රු.21,024,000 ක් වශයෙන් එකතුව රු.40,634,000 ක් 2011 මාර්තු සිට 2022 දෙසැම්බර් දක්වා තක්සේරු වාර්තාවට අනුව අයවිය යුතු බදු ආදායමක් මණ්ඩලයට අහිමිවී තිබුණි.

(එ) මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම සඳහා 2017 වර්ෂයේ වතු 17ක් වෙනුවෙන් Sage මාදුකාංග පද්ධතිය හඳුන්වා දීම සඳහා දරා තිබුණු රු.826,387ක මුදල සමාලෝචිත වර්ෂය අවසන් වන විටත් පද්ධතිය ක්‍රියාත්මක නොවීම හේතුවෙන් එම වියදම අනාර්ථික බවට පත් වී තිබුණි.

(ඒ) මණ්ඩලයේ වෙළඳ ගෙවිය යුතු ශේෂය තුළ ඇතුළත් රු.133,090,331ක් වූ වෙනත් ගෙවිය යුතු ණය ශේෂය වසර ගණනාවක් තිස්සේ පියවීමට කටයුතු කර නොතිබුණි.

- (ඔ) වතුයායන්ගේ ණයහිමි කාල විශ්ලේෂණයට අනුව රු.102,707,782ක් වූ ණයහිමි ශේෂයෙහි, වසර 03-05ක් අතර රු.7,289,247ක් සහ වසර 05 ඉක්මවූ රු.75,078,035ක ණයහිමි ශේෂයක් නිරවුල් කර නොතිබුණි.
- (ඔ) මණ්ඩලයේ ප්‍රධාන කාර්යාලයට අයත් රු.154,246,177 ක් වූ වෙළඳ ණයහිමි ශේෂය තුළ වසර 6ක් ඉක්මවූ රු.128,696,631ක ණයහිමි ශේෂයක්ද, වසර 3-6 අතර රු.2,319,990ක ණයහිමි ශේෂයක්ද නිරවුල් කිරීමකින් තොරව පැවතුණි.
- (ක) නාගස්නැන්න සහ කන්දල්ඔය වතුයායන් වල පිළිවෙලින් රු.1,539,546ක් හා රු.1,256,046 ක මුදල් සොරා ගැනීම් සිදු වී වසර 11ක් පමණ ගතවී තිබුණද, පවරා තිබූ නඩු කටයුත්තෙහි වර්තමාන තත්ත්වය සොයා බලා නොතිබූ අතර වගකිවයුතු නිලධාරීන් හඳුනාගෙන අලාභයන් අයකර ගැනීමට කටයුතු කර නොතිබුණි.
- (ග) මණ්ඩලයේ වතුයායන්ට අදාලව ඉදිරිපත්වූ ණයගැති කාල විශ්ලේෂණ වාර්තාව අනුව රු.100,315,563ක වෙළඳ හා වෙනත් ණයගැති ශේෂය තුළ වසර 5කට වැඩි ණයගැති ශේෂය රු.59,908,107ක් පැවති අතර මණ්ඩලය විසින් මෙම ශේෂය අයකර ගැනීම සඳහා සුදුසු ක්‍රියාමාර්ග ගෙන නොතිබුණි.
- (ව) ප්‍රධාන කාර්යාලයේ ණයගැති කාල විශ්ලේෂණ වාර්තාව අනුව රු.402,730,972ක් වූ වෙළඳ ලැබිය යුතු ශේෂයෙන් වසර 3-6 ක් අතර ලැබිය යුතු ශේෂය රු.44,307,866ක්, වසර 6 ඉක්මවූ ලැබිය යුතු ශේෂය රු.53,147,964ක් හා පාරිභෝජ්‍ය අංශයේ වසර 03 ඉක්මවූ රු.16,461,219ක් ද සමලෝචිත වර්ෂය වන විටත් අයකර ගැනීමට කටයුතු කර නොතිබුණි.
- (ජ) හත්තාන වතුයායේ 2019 වර්ෂයේ ඉදිකර තිබුණු දැනට ක්‍රියාත්මක තත්ත්වයේ නොමැති තේ අලෙවි සැල වෙනුවෙන් සමාලෝචිත වර්ෂය අවසාන වන විට රු.3,208,115ක පිරිවැයක් දරා තිබුණද එය වර්ෂ 06ක කාලයක සිට වෙළඳ කටයුතු සඳහා භාවිතා නොකර නිෂ්කාර්ය වී පැවතුණි.


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 විගණකාධිපති (වැ.බ)

JANATHA ESTATS DEVELOPMENT BOARD




FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

Janatha Estates Development Board
No. 55/75
Vauxhall Lane
Colombo 02


JANATHA ESTATES DEVELOPMENT BOARD


STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2022

	Note	31/12/2022 Rs.	31/12/2021 Rs.
Revenue	5	1,396,172,619	1,204,225,143
Cost of Sales	6	<u>(1,357,198,699)</u>	<u>(1,740,151,580)</u>
Gross profit		38,973,920	(535,926,437)
Other Income	7	<u>326,862,458</u>	<u>308,992,292</u>
		365,836,379	(226,934,144)
Distribution Cost	8	4,926,211	5,961,422
Administrative Expenses	9	73,930,178	54,998,150
Staff Cost	10	124,714,022	124,521,085
Other Estate Expenses	11	<u>96,795,925</u>	<u>22,948,515</u>
		300,366,335	208,429,172
Operational Profit Before Finance Cost		65,470,043	(435,363,317)
Finance Cost	12	45,469,534	24,035,709
Profit Before Tax		<u>20,000,509</u>	<u>(459,399,025)</u>
Income Tax		-	-
Profit for the Year		<u>20,000,509</u>	<u>(459,399,025)</u>
Total Comprehensive Income For the year		<u>20,000,509</u>	<u>(459,399,025)</u>


S.D. Nayana Ranasinghe
 Manager Finance

The Board of Directors is responsible for the presentation of these Financial statement
 Approved and signed for and on behalf of the Board of Directors of Janatha Estates
 Development Board.


Jayantha Thilakarathne
 Chairman
 Janatha Estates Development Board


Dr. H.A.N.S. Kumara
 Director
 Janatha Estates Development Board



JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER , 2022

	Note	31/12/2022 Rs.	31/12/2021 Rs.
Assets			
<u>Non Current Assets</u>			
Property Plant and Equipment	13	1,524,383,529	1,504,045,510
Intangible Assets	14	347,376	290,908
Biological Assets	15	588,964,614	523,561,406
Lease Assets	15.1	32,168,955	32,168,955
Long - Term Investments	15.2	110,479	110,479
		2,145,974,953	2,060,177,258
<u>Current Asset</u>			
Inventories	16	141,286,314	86,014,389
Trade & Other Receivable	17	995,634,919	791,233,878
Cash & Cash Equivalents	18	49,161,765	125,779,920
		1,186,082,999	1,003,028,187
Total Assets		3,332,057,952	3,063,205,445
<u>Equity & Liabilities</u>			
<u>Equity</u>			
Stated capital	19	3,670,000,000	3,670,000,000
Accumulated Loss	19.1	(8,117,164,712)	(8,163,191,310)
		(4,447,164,712)	(4,493,191,309)
<u>Reserves</u>			
Capital Reserves	20	2,910,595,784	2,897,310,874
General Reserves / Govern. Grants	21	312,222,193	310,352,193
		3,222,817,977	3,207,663,067
<u>Non Current Liabilities</u>			
Retirement Benefit Obligation	22	848,796,744	927,760,728
Bank Loan	23	195,969,195	269,540,047
		1,044,765,939	1,197,300,775
<u>Current Liabilities</u>			
Gratuity Payables - Ex. Employees	24	914,863,842	818,445,431
Interest Bearing Borrowings	25	256,717,729	253,517,729
Lease Creditors	26	991,425	4,601,505
Brokers Advance	27	4,420,955	4,865,515
Trade & Other Payables	28	664,832,964	638,683,838
EPF/ ESPS/ CPPS Payables	29	1,279,678,769	1,165,393,001
ETF & Other Payables	30	81,735,413	83,205,401
Deposits / Advance for property Lease	31	259,550,431	182,716,328
Bank Over Draft	32	48,847,220	4,163
		3,511,638,748	3,151,432,912
Total Equity & Liabilities		3,332,057,952	3,063,205,445



JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CASH FLOW FOR THE TEAR ENDED DECEMBER 31, 2022

	31/12/2022 Rs.	31/12/2021 Rs.
Profit Before Taxation	20,000,509	(459,399.025)
<u>Adjustment</u>		
Provision for Gratuity	52,245,573.44	284,320.590
Depreciation Property Plant and Equipment	12,171,693	8,145.470
Depreciation Bearer Plants	16,941,365	21,486.076
Finance cost	45,469,534	24,035,709
Interest Income	(726,413)	(7,471)
Amortisation Depreciation Cost	93,531	222.415
	126,195,283	338,202,789
Operating Cash Flows Before Changes in Working Capital	146,195,792	(121,196,236)
<u>Changes in working Capital</u>		
(Increase)/Decrease Inventory	(55,271,925)	2,592.462
(Increase)/Decrease Trade & Other Receivable	(204,401,041)	40,531.495
Increase/(Decrease) Trade & Other Payable	26,149,126	(28,249,170)
Increase/Decrease Deposit & Advance	76,834,103	(12,324,126)
Increase/(Decrease) EPF/ ESPPS/ CPPS	114,285,768	176,997.182
Increase/(Decrease) ETF & Other Payables	(1,469,988)	18,960.115
Increase/(Decrease) Broker Advance	(444,560)	2,696,379
Increase/ (Decrease) Gratuity Payables - Ex. Employees	96,418,411	77,621,287
Cash Used in/generated From Operating Activities	52,099,893	278,825,624
Gratuity Paid	(66,919,094)	(17,014,873)
Income Tax Payment	-	-
	(66,919,094)	(17,014,873.40)
Cash generated From Operating Activities	131,376,592	140,614,513.78
<u>Cash Flows From Investing Activities</u>		
Long - Term Investments		
Acquisition of Biological assets	(73,104,760)	(92,914,775)
Interest Income	726,413	7,471
Acquisition of Intangible assets	(150,000)	(346,544)
Purchased form Fixed Assets	(35,131,865)	(52,494,074)
Cash generated From Investment Activities	(107,660,211)	(145,747,922)
<u>Cash Flows from Financing Activities</u>		
Re Payment of Loan	(73,570,851.56)	(92,053,817)
Re Payment of Over Draft	(48,808,448.58)	(40,753,273)
Interest Bearing Borrowings	3,200,000	(2,420,200)
Lease creditors	(3,610,080)	3,750,285
Finance Cost	(42,269,534)	(24,035,709)
Treasury Grants		30,000,000
Subsidies Grants	1,870,000	6,400,648
Capital Reserves	13,284,910	62,173,658
Interest Income	726,413	7,471
Loan		200,000,000
Cash Used in Financing Activities	(149,177,591)	143,069,064
Net Increase in Cash & Cash Equivalent	(125,461,211)	137,935,655
Cash & Cash equivalent at the Beginning of the year	125,775,757	(12,159,898)
Cash & Cash Equivalents at the end of the Year	314,546	125,775,757
<u>Analysis of the Cash & Cash Equivalent at the end of the Year</u>		
Cash & Cash Equivalents in Favourable	49,161,765	125,779.920
Bank Overdraft	(48,847,220)	(4,163)
	314,546	125,775,757



JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2022

Note. 19.1

	Stated Capital Rs.	Capital Reserves Rs.	General Reserves/ Govn. Grant	Plantation Project Grants Rs.	Accumulated Loss Rs.	Total Rs.
Balance as at 01/01/2021	3,670,000,000	2,835,137,216	287,922,808	16,028,738	(7,733,921,297)	(924,832,536)
Adjustment - manual in 2018 & 2019						-
Prior Year Adjustment					30,129,013	30,129,013
Land Sales		62,173,658				62,173,658
Grants Received						-
Subsidy			6,400,648		(459,399,025)	6,400,648
Total Comprehensive Income For Year						(459,399,025)
Balance as at 31.12.2021	3,670,000,000	2,897,310,874	294,323,455	16,028,738	(8,163,191,310)	(1,285,528,242)
Balance as at 01/01/2022	3,670,000,000	2,897,310,874	294,323,455	16,028,738	(8,163,191,310)	(1,285,528,242)
Prior Year Adjustment					26,026,088	26,026,088
Land Sales		13,284,909.77				13,284,910
Grants Received						-
New Plantation Subsidy Re			1,870,000.00			1,870,000
Kumarawatte Subsidy						-
Total Comprehensive Income For Year					20,000,509	20,000,509
Balance as at 31/12/2022	3,670,000,000	2,910,595,784	296,193,455	16,028,738	(8,117,164,712)	(1,224,346,735)



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. CORPORATE INFORMATION

1.1 Reporting Entity

Janatha Estates Development Board has been established by virtue of a Gazette Notification No: 199/1M dated 06th February 1976 under the State Agricultural Corporation Act.No:11 of 1972. The registered office and the principal place of business are located at No: 55/75, Vauxhall Lane, Colombo-02.

1.2 Principal activities and nature of operations.

There were no significant changes in the nature of principal activities of the board during the financial year under review. The principal activities of the Board were the cultivation, manufacture and sale of Tea and Rubber. JEDB is conducted local Tea sales centre (Jana Tea / Consumer service) other than tea sales through brokers (Value added product)

2. BASIS OF PREPARATION

2.1 Statement of Compliance

The Financial Statements of the Board comprise the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in equity and Statement of Cash Flows, together with the Accounting Policies and Notes to the Financial Statements

The Financial Statements have been prepared in accordance with the Sri Lanka Accounting Standards (SLFRS & LKAS) promulgated by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka) and with the requirement Sri Lanka Accounting & Auditing standard Act. No: 19 of 1995.

2.2 Basis of measurement

The financial statements have been prepared in accordance with the historical cost convention basis, Appropriate, specific policies are explained in the succeeding notes.

Adjustment have been made for inflationary factors in the financial statements and these financial statements are presented in Sri Lankan Rupees.

2.3 Use of Estimates and Judgments

The preparation of Financial Statements in conformity with Sri Lanka Accounting Standards (SLFRSs / LKASs) requires the management to make judgments, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which



form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from the other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that financial year or in the period of the revision and future periods if the revision affects both current and future financial years.

2.4 Going concern

The Board of directors has made an assessment that the board should be restructured under public private and employee partnership (PP&E) concept for going concern of the organization. A restructuring program is being applied at present with an intention of investing unutilized & under-utilized assets and properties in the Joint Ventures with private investors. Long outstanding including EPF & ETF will be settled by the income generated out of the income expected to generate from new investments. Financial statements have been prepared on going concern basis and they do not entrained either liquidate or cease any business activities till the restructuring program is executed.

2.5 Comparative Information

The accounting policies have been consistently applied by the board with those used in the previous year. These figures and phrases have been rearranged wherever necessary to confirm to the current year's presentation.

2.6 Events occurring after the Reporting Date

Events after the reporting period are those events favorable and unfavorable that occurs between the end of the reporting period and the date when the financial statements are authorized for issue. The materiality of the events occurring after the reporting period are considered and appropriate adjustments to or disclosures are made in the Financial Statements, where necessary.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these Financial Statements.

3.1 Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets which are assets that necessary take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for their intended use or sale.

Capitalization of borrowing costs commences when it incurs expenditure for the asset, it incurs borrowing costs and it undertakes activities that are necessary to prepare the asset for their intended use or sell. It ceases capitalization when substantially all the activities necessary to prepare the qualifying asset for its intended use are completed. Capitalization of borrowing costs shall be

suspended, if it suspends active development of a qualifying asset.



Board borrows funds generally and uses them for qualifying asset such as immature plantations of tea, rubber and oil palm. The Board determines the amount of borrowing costs eligible for capitalization by applying a capitalization rate to the expenditure on the above biological assets. For this purpose Board uses weighted average of the borrowing costs applicable to the general borrowings. All other borrowing costs are recognized in the Statement of Profit or Loss in the period in which they are incurred. Investment income earned on the temporary investment of specific borrowings, pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

3.2 Assets and Bases of their valuation

Assets classified as current assets in the Financial Position are cash and bank balances and those, which are expected to be realized in cash during the normal operating cycle, or within one year from the Reporting date, whichever is shorter. Assets other than current assets are those, which the Board intends to hold beyond the one year period calculated from the reporting date.

Non- Current assets have not been revalued for a long period and therefore present value of the will be differing from the figure mentioned in the financial statements.

3.2.1. Property Plant and Equipments

Recognition and measurement of the property plant and equipment are recorded at

cost/valuation less accumulated depreciation and impairment losses. The cost of property, plant & equipment is the cost of purchase or construction together with any expenses incurred in bringing the assets to its working condition for its intended use.

Purchased software that is integrated to the functionality of the related equipment is capitalized as part of equipment. When parts of an item of property, plant and equipment have different useful lives, they are accounted for separate items (major component) of property, plant and equipment.

3.2.2 Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Board and its cost can be measured reliably. The carrying amount of the replaced part is derecognized the costs of the day to day servicing of property, plant & equipment are recognized in profit or loss as incurred.

3.2.3 Depreciation / Amortization

Depreciation is recognized in profit or loss on the straight-line basis over the estimated useful lives of each part of item of Property, Plant, Equipment Biological Assists and software. Depreciation of an asset begins when it is available for use whereas depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal Board that is classified as held for sale) and the date that the asset is derecognized.

Depreciation is not charged on Freehold Land.

The assets are depreciated over their useful lifetime of the assets at the rate given below.

Item	Estates	Head Office
Buildings	5%	5%
Plant and Machinery (Old)	33.33%	12.5%
Plant and Machinery (New)	20%	20%



Lines & Latrines	5%	5%
Motor vehicles	25%	
Furniture ,fittings & Equip.	12.5%	
Mature Plantation - Tea	5%	
Mature Plantation - Rubber	5%	
Mature Plantation - Cinnamon	5%	
Mature Plantation - Coca	5%	
Mature Plantation - Mango	5%	
Mature Plantation - Pepper	5%	
Mature Plantation - Cardamom	5%	
Mature Plantation Clove	5%	
Mature Plantation Coffee	5%	
Road & Bridges	5%	
Hydro Power Plant	5%	
Computers & Printers New)	20%	
Computers & Printers	12.5%	

Fully depreciated assets

Although the fully depreciated assets of the head office and estates should be revised according to Sri Lanka Accounting Standard no.08 and get the correct carrying value, it has not been done due to the lack of sufficient working capital to pay a large valuation fee.

3.2.4 Computer Software

All computer software costs incurred, which are not internally related to associate hardware, which can be clearly identified, reliably measured and its probable that they will lead to future economic benefits, are included in the

Statement of Financial Position under the category of intangible assets.

3.2.5. Permanent Land Development Costs

Permanent land development costs are those costs incurred to make major changes to land contours to build new access roads and other major infrastructure development. Cost incurred for this type projects is capitalized and depreciated according to depreciation policy of the board (Road, Bridges, Fence etc.)

3.2.6. Investment Properties - (Rented Land & Buildings)

Investment property is property held either to earn rental Income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes. Investment property is measured at cost on initial recognition and subsequently at fair value with any change therein recognized in profit or loss.

Any gain or loss on disposal of investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognized in profit or loss. When investment property that was previously classified as property, plant and equipment is sold, any related amount included in the revaluation reserve is transferred to retained earnings.

3.2.7. Limited Life Land Development Costs

Immature and Mature Plantations

The costs directly attributable to re-planting and new planting are classified as immature plantations up to the time of harvesting the crop. Since the market determined prices or



values are not available and for which alternative estimates of fair value are determined to be clearly unreliable, the Board measures immature and mature plantations of bearer biological assets such as tea, rubber, oil palm etc. At its cost less any accumulated depreciation and any accumulated impairment losses on initial recognition in line with the ruling given by the Institute of Chartered Accountants of Sri Lanka to measure bearer biological assets under LKAS 16, Property, and Plant & Equipment.

Nurseries are carried at cost as the fair value cannot be easily determined. The costs consist of direct materials, direct labor and appropriate proportion of other directly attributable overheads. Once the fair value of such a biological asset becomes reliably measurable, the Board measures it at its fair value less cost to sell.

All expenses incurred in land preparation, planting and development of crops up to maturity or up to the harvesting of the crop are capitalized as biological assets. All expenses subsequent to maturity are recognized directly in Statement of Profit or Loss. General charges incurred on the re-plantation and new plantations are apportioned based on the labor days spent on respective re-planting and new planting and capitalized on immature areas. The remaining portion of the general charges is expensed in the accounting period in which it is incurred.

Items	Immature period-(Year)	Harvesting starts-(Year)
Tea	1 to 4	5
Rubber	1 to 6	7
Cinnamon	1 to 2.5 or 3	2.5 or 3
Cardamom	1-3	3-5
Cocoa	1-3	3-5
Pepper	1-2.5 or 3	2.5 or 3

Mango	1-5	5
Areca nut	1-3	3-5
Ginger	Annual Crop (3M)	08 Months
Nut meg	1-5	5
Coffee	1-5	5
Clove	1-5	5

3.2.8 Infilling cost

The land development costs incurred in the form of infilling have been capitalize to the relevant mature field, only where that increases the expected future benefits from that field, beyond its pre infilling performance assessment. Infilling cost so capitalize are depreciated over the newly assets remaining useful economic life of the relevant mature plantation, or the expected lease period whichever is lower.

Infilling cost that are not capitalized have been charged to the income statement in the year in which they are incurred.

Timber plantation

Timber plantation is measured at fair value on initial recognition and at the end of each reporting period at fair value less cost to sell which includes all the cost that would be necessary to sell the assets including transportation costs.

Gain or loss arising on initial recognition of timber plantations at fair value less costs to sell and from the change in fair values less costs of plantations at each reporting date are included in the Statement of Profit or Loss for the period in which they arise. All costs incurred in maintaining the assets are included in Statement of Profit or Loss in the year in which they are incurred.

Biological assets



Biological assets shall be qualified for recognition if the Board controls the-assets as a result of past event. It is probable that future economic benefits associated with the assets will flow to the Board and fair value or cost of the asset can be measured reliably.

3.2.9 Inventories

Inventories other than produce stock and nurseries are stated at the lower of cost and net realizable value, after making due allowances for obsolete and slow moving items. The Board uses weighted average cost/ FIFO formula in assigning the cost of inventories. The cost includes expenses in acquiring stocks, production and conversion cost and other costs incurred in bringing them to their existing location and condition

Net realizable value is the estimated selling price in the ordinary course of business less, the estimated cost of completion and the estimated costs necessary to make the sale.

Manufactured up to the balance sheet date and sold since then, until the time of preparation of the financial statements are valued at the since realized price. The balance stock is valued at estimated selling price. The prices are net of all attributable expenses relating to the public auction.

Cost of production of one kilogram of tea is always higher than net realized value.

4 Financial Assets

Initial Recognition and Measurement Financial assets within the scope of LKAS 39 are classified as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, available-for sale financial assets, or as derivatives designated as hedging instruments in an effective hedge, as

appropriate. The Board determines the classification of its financial assets at initial recognition.

All financial assets are recognized initially at fair value plus, in the case of assets not at fair value through profit or loss, directly attributable transaction costs. Purchase or sale of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the Board commits to purchase or sell the asset. The Board financial assets include cash and cash equivalent, short term deposits, Loans and advances given to tea suppliers, trade and other receivables.

4.1.1 Subsequent Measurement

The subsequent measurement of financial assets depends on their classification as described below:

Financial Assets at Fair Value through Profit or Loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by LKAS 39. Derivatives, including separated embedded derivatives are. Also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit and loss are carried in the Statement of Financial Position at fair value with changes in fair value recognized in finance income or finance costs in the income statement. The Board evaluated its financial



assets at fair value through profit and loss (held for trading) whether the intent to sell them in the near term is still appropriate. When the Board is unable to trade these financial assets due to inactive markets and management's intent to sell them in the foreseeable future.

Significantly changes, the Board may elect to reclassify these financial assets in rare circumstances. The reclassification to loans and receivables, available for sale or held to maturity depends on the nature of the asset.

4.1.2 Financial Assets at Fair Value through Profit or Loss

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by LKAS 39. Derivatives, including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit and loss are carried in the Statement of Financial Position at fair value with changes in fair value recognized in finance income or finance costs in the income statement.

The Board evaluated its financial assets at fair value through profit and loss (held for trading) whether the intent to sell them in the near term is still appropriate. When the Board is unable to trade these financial assets due to inactive markets and management's intent to sell them in the foreseeable future. Significantly changes,

the Board may elect to reclassify these financial assets in rare circumstances. The reclassification to loans and receivables, available for sale or held to maturity depends on the nature of the asset.

4.1.3 Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate method (EIR), less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the income statement.

4.1.4 Available-for-Sale Financial Investments

Available-for-sale financial assets are non-derivative financial assets that are designated as available for sale or are not classified in any of the above categories of financial assets. Available for sale financial assets are recognized initially at fair value plus any directly attributable transaction costs.

Subsequent to initial recognition, they are measured at fair value and changes therein, other than impairment losses and foreign currency differences on available for-sale debt instruments, are recognized in other comprehensive income and presented in the fair value reserve in equity. When an investment is derecognized, the gain or loss accumulated in equity is reclassified to profit or loss. Available for sale financial assets comprise equity securities and debt securities.

4.1.5 De-recognition



A financial asset (or, where applicable a part of a financial asset or part of a Board of similar financial assets) is derecognized when. The rights to receive cash flows from the asset have expired, The Board has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Board has transferred substantially all the risks and rewards of the asset, or (b) the Board has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Board has transferred its rights to receive cash flows from an asset or has entered a pass-through arrangement and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of it, the asset is recognized to the extent of the Board's continuing involvement in it. In that case, the Board also recognizes an associated liability. The transferred assets and the associated liability are measured on a basis that reflects the rights and obligations that the Board has retained.

4.1.6 Impairment of Financial Assets

The Board assesses at each reporting date whether there is any objective evidence that a financial asset or a Board of financial assets is impaired. A financial asset or a Board Of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Board of financial assets that can be reliably estimated. Evidence of impairment may include

indications that the debtors or a Board of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is a measurable decrease in the estimated future cash flows; such as changes in arrears or economic conditions that correlate with defaults.

4.2 Financial Liabilities

4.2.1 Initial Recognition and Measurement

Financial liabilities within the scope of LKAS 39 are classified as financial liabilities at fair value through profit or loss, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Board determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, carried at amortized cost. This includes directly attributable transaction costs. The Board financial liabilities include trade and other payables, bank overdrafts and borrowings.

4.2.2 Subsequent Measurement

The measurement of financial liabilities depends on their classification as follows:

4.2.3 Financial Liabilities at Fair Value through Profit or Loss

Financial liabilities at fair value through profit or loss include financial liabilities held-for-



trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held-for-trading if they are acquired for the purpose of selling in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by LKAS 39, Separated embedded derivatives are also classified as held-for -trading unless they are designated as effective hedging instruments. Gains or losses on liabilities held-for-trading are recognized in the profit or loss. The Board has not designated any financial liabilities upon initial recognition as at fair value through profit or loss.

4.2.4 Loans and Borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate method. Gains and losses are recognized in the income statement when the liabilities are derecognized as well as through the effective interest rate method (EIR) amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that is an integral part of the FIR. The EIR amortization is included in finance costs in the income statement.

4.2.5 De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially

modified, such an exchange or modification is treated.

as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts are recognized in the income statement.

4.2.6 Offsetting of Financial Instruments

Financial assets and financial liabilities are offset with the net amount reported in the Statement of Financial Position only if there is a current enforceable legal right to offset the recognized amounts and intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously. Income and expense will not be offset in the Income Statement unless required or permitted by any accounting standard or interpretation, as specifically disclosed in the accounting policies of the Board.

4.2.7 Fair Value of Financial Instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs. For financial instruments not traded in an active market, the fair value is determined using appropriate valuation techniques. Such techniques may Include: Using recent arm's length market transactions; Reference to the current fair value of another instrument that is substantially the same; A discounted cash flow analysis or other valuation models.

4.2.8 Provision, Contingent Liabilities, Contingent Assets



Provisions are recognized when the Board has a present obligation (legal or constructive) as a result of a past event, where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. All contingent liabilities are disclosed as a note to the financial statements unless the outflow of resources is remote. Contingent assets are disclosed, where inflow of economic benefit is probable.

4.2.9 Trade and Other Receivables:

Trade receivables are stated at the amounts they are estimated to realize, net of provision for bad and doubtful debts.

4.2.10 Cash and Cash Equivalents:

Cash and cash equivalents comprise cash balances, fixed deposits and call deposits, Bank overdrafts that are repayable on demand and form an integral part of the Board's cash management are Included as a component of cash and cash equivalents for the purpose of the Statement of Cash Flows.

Interest paid is classified as an operating cash flow while interest received is classified as an investing cash flow for the purpose of presentation of Statement of Cash Flow, which has been prepared based on the indirect method.

4.3 LIABILITIES & PROVISIONS

4.3.1 Retirement benefits of employees.

(a) Defined benefit plans.

The retirement benefit plan adopted is as required under the payment of Gratuity Act.No,12 of 1983 and the Indian Repatriate Act. No: 34 of 1978 to eligible employees. No adequate Provision has been made in the

financial statements for retirement gratuities from the first year in the service for all the employees in conformity with LKAS -19 on retirement benefit cost. However, according to the Gratuity Act No: 12 of 1983, liability for payment to an employee arises only after completion of 5 years continued service. Liabilities are disclosed in notes to financial statements.

(b) Gratuity Payable to Ex-'employees

Gratuity payable to estates workers had been correctly calculated and accounted in books of accounts of the estates as at year end date of 31st December 2022 Rs.914,863,841.92 is payable to ex employees as at December 2022. Gratuity have not been paid to the relevant person due date hence, Commissioner of Labor has filed legal action against directors of Board.

(c) Provision for Gratuity

A provision for retirement gratuities is made in the financial statements from the first year of service for all employees. The provision and payment of gratuities are in accordance with the Gratuity Act of 1983 (Number 12). Consequently, the liability is recognized in the balance sheet accordingly.

(d) Defined Contribution plans EPF, ETF, ESPS, CPPS

All employees who are eligible for defined provident fund contributions and Employees Trust Fund contributions are covered by relevant contributory funds in line with respective statutes and regulations. The board contributes 12% to EPF, ESPS, CPPS fund and 3% to ETF fund on gross emoluments of employees.

EPF ETF and ESPS, CPPS have not been remitted to the EPF, ETF board within stipulated time from 2000 to 2022



Commissioner of Labor has filed legal action against directors of Board.

Balance as at 31/ 12/ 2022

EPF Payable (From 2000 . to 2022)	Rs.
1,091,015,333.29	
ETF Payable (From 2000 to 2022)	Rs.
81,735,413.42	
ESPS- Payable (From 2000 to 2022)	Rs.
156,053,421.70	
CPPS-Payable (From 2000 to 2022)	Rs.
32,610,013.89	

4.4 Government Grants:

Grants are recognized initially as deferred income when there is a reasonable assurance that they will be received and that the Board will comply with the conditions associated with the grant. Grants that compensate the Board for expenses incurred are recognized in Statement of Profit or Loss on a systematic basis in the periods in which the expenses are recognized.

However, in final accounts, the government grant was shown under the Profit and Loss account as sundry income. JEDB has not been received Government grant for the year 2022.

4.5 Trade payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as noncurrent

liabilities. Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

4.6 Taxation

4.6.1 Current Tax

Tax expenses for the period comprise the current and deferred tax. Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities, The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date. The provision for income tax is based on the elements of income and expenditure as reported in the Financial Statements and computed in accordance with the provisions of the Inland Revenue Act No. 10 of 2006 and the amendments thereto. However, during the current year, no tax liability has arisen due to loss making position of the Board

4.7 Income Statement

4.7.1 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Board and the revenue can be reliably measured, regardless of when the payment is being made. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management



involvement with the goods, and the amount of revenue can be measured reliably

Revenue from services rendered is recognized in profit or loss in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

The Board has adopted following policies and methods to determine the time at which the entity transfer the significant risks and rewards of ownership of goods.

(a) Sale of tea at auction

As per the Tea by laws and conditions issued by the Ceylon Tea Traders Association (section 17) the highest bidder is accepted, and a sale shall be completed at the fall of the hammer. The sale is valued at the price and quantity agreed up on and raising the sale note.

(b) Sale of rubber at auction

As per the Rubber by laws and conditions issued by the Colombo Rubber Traders' Association the highest bidder is accepted and a sale shall be completed at the fall of the hammer. The sale is valued at the price and quantity agreed up on and raising the sale note.

(c) Harvesting of timber plantation

Revenue from sale of timber is recognized when legal ownership and the risk of loss transfer to the buyer and the quantity sold is determinable.

(d) Gains and losses a revenue nature on the disposal of property, plant and equipment

Profit or loss is determined by comparing the net sales proceeds with the carrying amounts of property, plant & equipment and are

recognized net within "other qualifying asset, in which case they are capitalized as part of the cost of that asset.

(e) Rental income

Board has rented out lands and factories to various parties and the rent income arose from them is identified as rent income. Accounted on accrual basis (Monthly and Annually)

4.8. Expenditure Recognition

All expenditure incurred in the running of the business has been charged to income in arriving at the profit for the year. Repairs and renewals are charged to Statement of Profit or Loss in the year in which the expenditure is incurred.

4.8.1 Finance cost

Finance costs comprise interest expense on borrowings, changes in the fair value of financial assets at fair value through profit or loss, and losses on hedging instruments that are recognized in Statement of Profit or Loss. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in Statement of Profit or Loss using the effective interest method. The interest expense component of finance lease payments is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability

4.9 Cash Flow Statements

Interest received is classified as investing cash flows, while Interest paid, is classified as financing cash flows for the purpose of presentation of Cash Flow Statement which has been prepared using the 'Indirect Method'



5. Disclosure in accordance with Sri Lanka Reporting Standards No. 7

5.1. Profit/ (Loss) Note number. 5 and 6.

The total income of the Janatha Estate Development Board is derived from three main divisions: Estates, the Consumer Division, and the Head Office. The Consumer Division purchases tea from the Estates Division and sells it to government institutions and local customers outside the company.

When collecting the income of those three sectors, the income from the sale of tea Rs. 175,012,286 as well as the cost of production of tea Rs. 175,012,286 is doubled, so from this year, the double count has been removed from the total income and total production cost.

5.3 Bank Loan

JEDB has been got Rs, 140 Mn as a Loan on 06.05.2020 at the rate of 12.5%(subject to variable interest rates)24-month repayment period with 3-month grace period from the Bank of Ceylon – Hyde Park Branch. This loan issued to us against the security guarantee issued by the Treasury. This loan amount has been paid off year 2022.

Also, JEDB has obtained a loan of Rs.200.00Mn from Bank of Ceylon at an interest rate of 10.5% (Subject to variable interest rates) in the Month of November 2021 from the Bank of Ceylon – Hyde Park Branch. This loan was issued to us, against the security guarantee issued by the Treasury. Loan balance is Rs. 172,998,868 in the year 2022.

5.4 Disclosure about the Kandaloya & Nagastanna Estate money theft

On the 9th of September 2011, a theft occurred involving significant amount of money from

two estates Kandaloya & Nagastanna. The stolen amounts are as follows.

Kandaloya Estate: Rs. 1,531,160.00

Nagastanna Estate: Rs. 1,256,046.50

The total amount Stolen is Rs. 2,787,206.50

The court case at the Kandy High Court continues to progress and Mr. Dinal Samaranayake, the former Superintendent, is appearing to this court case.

5.5. Disclose about the value of timber

The financial statement of 2020 revealed that the value assessment of commercially valuable timber would be carried out in 2021. However, it was decided to submit the draft financial statements for the years 2021 2022 and 2023 to the government audit along with the financial statement completed in 2020. Therefore, there is not enough time to adjust the value of the commercial timber to the account of the year 2021, so adjustments will be made for the year 2024.

5.6 Disclose about JEDB Owned lands

The information discloses by the Land Division to Finance regarding JEDB-owned land, updated on 15.07.2024, is as follows

	Hectare	Estates
Lands given by official Gazette notification.	140,824.43	525
Lands Purchased by JEDB	0.74	2
Acquired by the Government .	1785.10	37
Total JEDB Owned Land	142,610.27	564
Leased lands for 20 Private Companies (RPC)	120,521.19	402*
leased lands by JEDB	1,898.87	



JEDB Owned but not leased yet (Managed by the JEDB)	12,781.67	
Lands acquired from JEDB to the Government Institutions	1,454.89	
Lands Sold by JEDB	3.72	
Lands acquired from JEDB to Land Reform Commission	1,757.19	
Un Identify Lands	4,192.74	

* Even though the land division disclosed that 402 estates leased to the RPC, as per the Gazette it was only 242. Information as per the Gazette as follows.

Gazette	Estate	Gazette	Estate
720/2	86	718/25	01
718/16	18	718/26	01
718/17	01	776/13	07
718/18	01	719/3	28
718/19	01	719/15	71
718/20	01	183/10	13
718/21	01	344/5	05
718/22	01	216/11	02
718/23	01	937/2	02
718/24	01	Total	242

5.7 End of the year 2022, the number of civil cases and statutory cases in the JEDB

At the end of the year 2022, the number of civil cases in the JEDB is 317, and the number of statutory cases is 1119. Total outstanding payable amount for statutory cases is Rs, 709,683,764.43 .



JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

		31/12/2022 Rs.	31/12/2021 Rs.
5. Revenue			
Green Leaf and Bulk Tea	5.1	947,294,670	713,106,489
Consumer Tea	5.2	423,297,440	364,517,380
Rubber & Other	5.3	199,110,715	182,142,084
Minor Crops	5.4	178,800	228,380
Coconut	5.5	1,303,281	-
		<u>1,571,184,905</u>	<u>1,259,994,333</u>
Less - Sales amount for Jana Tea		175,012,286	55,769,190
		<u>1,396,172,619</u>	<u>1,204,225,143</u>
Hope		27,959,411	20,035,230
Levallon		27,302,800	14,078,300
Loolcandura		119,750,075	21,655,660
		<u>175,012,286</u>	<u>55,769,190</u>
5. Revenue		31/12/2022	31/12/2021
		Rs.	Rs.
Green Leaf and Bulk Tea			
· Green Leaf Proceeds		466,327,353	429,652,408
Tea Sales Proceeds		230,190,171	253,704,933
Tea sold on Estate		250,777,145	29,749,148
	5.1	947,294,670	713,106,489
CONSUMER SALES INCOME	5.2	423,297,440	364,517,380
301009 · Latex Sale Proceeds A/C		192,304,655	165,797,308
301013 · Rubber Sale Proceeds		6,806,060	16,344,776
	5.3	<u>199,110,715</u>	<u>182,142,084</u>
301002 · Cocoa Sales Proceeds	5.4	178,800	228,380
Coconut Sales	5.5	1,303,281	
301020 · Sundry Income		-	-
301015 · Sale Proceeds - Pepper		-	-
Total Revenue		<u>1,571,184,905</u>	<u>1,259,994,333</u>
6. Cost of Sales			
Green Leaf and Bulk Tea	6.1	1,046,464,963	1,365,420,981
Consumer Tea	6.2	341,502,515	283,743,308
Rubber & Other	6.3	138,395,798	146,721,702
Minor Crops Estate	6.4	111,978	34,779
Coconut		5,735,731	-
		<u>1,532,210,985</u>	<u>1,795,920,770</u>
Less - Tea purchase amount form the Estates		175,012,286	55,769,190
		<u>1,357,198,699</u>	<u>1,740,151,580</u>



JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

		31/12/2022 Rs.	31/12/2021 Rs.
6. Cost of Sales			
Green Leaf and Bulk Tea			
401001 · Brokerage Account		2,290,427	3,159,388
401002 · Brokerage On Sundry Sale		-	-
401003 · Chamber Charges		-	8,495
401004 · Cocoa plantation Expenditure		111,978	34,779
401005 · General Charges +		509,941,115	701,591,874
401006 · Filed Works and Cultivation		144,601,019	183,265,361
401007 · Production		526,585,953	620,099,547
401009 · Insurance Charges		22,222	16,030
401010 · Public Sale Expen Sundry Sale		-	106
401011 · Public Sales Expenditure		714,071	717,291
401013 · Sales Tax		500,211	678,771
401014 · Sales Tax on sundry Proceed		-	-
401016 · Sundry Expenditure		-	383,761
401017 · Factory Expenditure		-	180,832
401018 · Chairman's Welfair Fund		-	1,993,624
Storage Rent		205,742	47,603
Total Cost of Sales		1,184,972,739	1,512,177,462
Less -;Rubber & other cost of production		138,395,798	146,721,702
Minor Crops Estate			
-401004 · Cocoa plantation Expenditure	6.4	111,978	34,779
Cost of Sales - Green Leaf and Bulk Tea	6.1	1,046,464,963	1,365,420,981
20000-TEA-000 Consumer Tea	6.2	341,502,515	283,743,308
Total Cost of Sales		1,526,475,254	1,795,920,770
Rubber - Cost of Sales			
401001 · Brokerage Account		11,668	1,226,443
401002 · Brokerage On Sundry Sale		-	-
401003 · Chamber Charges		-	270
401004 · Cocoa plantation Expenditure		-	-
401005 · General Charges		50,110,185	55,289,005
401006 · Filed Works and Cultivation		16,708,732	16,288,933
401007 · Production		71,334,984	72,930,333
401009 · Insurance Charges		-	-
401010 · Public Sale Expen Sundry Sale		-	-
401011 · Public Sales Expenditure		230,229	180
401013 · Sales Tax		-	483,580
401014 · Sales Tax		-	-
401017 · Factory Expenditure		-	-
Storage Rent		-	47,603
401018 · Chairman's Welfair Fund		-	455,355
Total Expense	6.3	138,395,798	146,721,702



JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	31/12/2022 Rs.	31/12/2021 Rs.
7. Other Income		
Land Lease	64,063,764	19,615,697
Building Rent	103,293,000	74,507,000
Treasury Grant		30,000,000
Sundry Income	10,242,862	12,392,995
Loan/FD Interest	726,413	7,471
Security		41,958
Gain from disposal of Motor Vehicles	-	-
SD Trainee Fees	-	(28,000)
Suger Cane Profit/(Loss)	8,875,515	(528,190)
301026 - Tree Sales Income	16,506,639	
Estate Sundry Income	123,154,265	172,983,362
	326,862,458	308,992,292

	Head Office	Consumer	Total	Total
8. Distribution Cost				
Transport Charges	211,117	2,450,798	2,661,915	3,327,030
Sales Promotions	-	177,290	177,290	949,314
Travelling & Subsistence	-	519,200	519,200	354,832
Trade License Fees	-	245,900	245,900	115,750
Accommodation	1,055,897	-	1,055,897	395,288
Gratis	-	107,602	107,602	464,492
Tender Deposits	-	-	-	129,000
Loading & Unloading	-	108,408	108,408	92,268
Subscription Fees	-	50,000	50,000	50,000
Insurance	-	-	-	12,875
Advertisement Expenses	-	-	-	70,574
Donation	-	-	-	-
	1,267,014	3,659,198	4,926,211	5,961,422

	Head Office	Consumer	Total	Total
9. Administrative Expenses				
Vehicle Rent	7,686,333	-	7,686,333	7,152,667
Vehicle Fuel	10,261,486	1,324,316	11,585,801	5,861,180
Sundry Expenditure	4,578,212	1,027,022	5,605,234	4,679,339
Electricity	400,251	113,680	513,931	1,862,103
Legal Expenses	22,083,370	-	22,083,370	7,950,327
Vehicle Repair & Maintenance	2,654,838	569,872	3,224,710	2,957,867
Stationery	3,540,711	263,303	3,804,013	2,154,481
Rate & Taxes	5,700,079	-	5,700,079	5,893,272
Building / Office Maintenance	306,035	14,250	320,285	2,677,578
Telephone & Internet	1,503,245	13,969	1,517,214	1,292,636
Depreciations	1,818,926	170,460	1,989,387	1,446,559
Janitorial Service	1,165,709	-	1,165,709	1,059,300
Trainee Seminar & exam Fee	122,500	-	122,500	61,333
Access Trainee Allowances	428,340	-	428,340	3,149,923
Water	318,077	76,568	394,645	304,777
Advertisement	1,624,284	-	1,624,284	741,545
Director Fee	722,500	-	722,500	881,500
Office Equipment's Repair	1,207,871	93,267	1,301,138	1,620,720
Amortization	719,972	-	719,972	222,415
Postage	263,786	58,091	321,877	196,895
News Papers & Periodicals	21,550	-	21,550	32,960
Donation	-	-	-	15,000
Air Conditioner Repair	205,550	-	205,550	263,592
Audit Fees	1,009,800	-	1,009,800	240,000
Valuation Fee	200,637	-	200,637	275,500
Bank Charges	98,550	280,748	379,298	449,534
COMPENSATION	40,500	-	40,500	550,000
Bungalow Expenditure	834,896	-	834,896	603,270
Suevey Fees	406,626	-	406,626	401,880
	69,924,633	4,005,545	73,930,178	54,998,150



JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

			31/12/2022 Rs.	31/12/2021 Rs.
10 Staff Cost	Head Office	Consumer	Total	Total
Salaries & Allowances	85,040,308	6,375,155	91,415,463	83,933,503
EPF/ ESPS/ CPPS	9,288,356	569,886	9,858,241	9,917,428
Gratuity Provision	-	445,686	445,686	9,554,160
Non. Ex. Staff Medical	4,459,876	262,555	4,722,430	4,568,067
Labour Charges	4,146,921	-	4,146,921	3,996,874
Ex. Staff Medical	1,348,831	-	1,348,831	1,598,684
ETF	2,201,235	151,432	2,352,667	2,897,722
Over Time	2,526,902	390,210	2,917,112	4,269,115
Staff Welfare	2,902,611	101,910	3,004,521	614,836
Attendance Bonus	-	-	-	5,000
Travelling & Subsistence	1,802,899	-	1,802,899	1,224,541
Staff Tea	1,370,811	270,195	1,641,006	1,003,722
Cost of Pocket Expenses	-	-	-	13,393
CHAIRMAN WELFARE		1,058,244	1,058,244	924,040
	115,088,749	9,625,272	124,714,022	124,521,085

11. Other Estate Expenses	Head Office	Consumer	Total	Total
Surcharge - Gratuity	32,844,381	-	32,844,381	21,319,127
Surcharge - ETF	12,725,348	-	12,725,348	746,568
Surcharge - ESPS	1,988	-	1,988	-
Surcharge -CPPS	62,750	-	62,750	-
Surcharge - EPF	51,161,458	-	51,161,458	882,820
Surcharge - ETF	-	-	-	-
Surcharge - Gratuity	-	-	-	-
Legal Expenses	-	-	-	-
	96,795,925	-	96,795,925	22,948,515

12. Financial Expenses				
Overdraft Interest	6,684,536	292,636	6,977,171	6,465,016
Broker Advance Interest	819,059	-	819,059	562,924
Other Loan Interest	3,200,000	-	3,200,000	3,579,800
Lease Interest	597,821	-	597,821	-
Penalty	-	-	-	-
Bank Loan Interest	33,875,482	-	33,875,482	13,427,969
	45,176,899	292,636	45,469,534	24,035,709



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

13 . Property Plant and Equipment

Description of Assets	COST				ACCUMULATED DEPRECIATION			W.D.V
	Balance as at 01/01/2022	Additions	Disposal / Transfer	Note	Balance as at 31/12/2022	For the Year	Transfer	
	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.
Unimproved Land, Mature Plantation Vested & Other Asset Vested	9,631,813			13.1	9,631,813	6,406,734	-	3,225,079
Improved of Land, Road, Bridge & latrines, Building & Stores	1,624,530,158	6,226,984	-	13.2	1,630,757,142	198,101,998	-	1,430,536,738
Machinery,	129,175,404	14,293,201	-	13.3.1	143,468,605	115,598,779	4,444,385	23,425,440
Office Equipment,	48,464,767	5,510,525	-	13.3.2	53,975,292	41,366,549	2,143,864	10,567,672
Vehicles	122,300,590	700,000	-	13.3.3	123,000,590	115,124,943	2,246,687	5,628,959
Computers & Printers	2,936,110	2,360,230	-	13.4	5,296,340	3,447,638	824,201	1,024,501
Furniture & Fittings	6,545,768	1,118,369	-	13.5	7,664,137	5,431,883	213,179	2,045,642
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme	17,033,710	-	-	13.6	17,033,710	16,705,792	56,783	671,190
Fences Security Lights, Gliricidia Plantation	2,960,449	-	(325,573)	13.7	2,634,877	670,182	124,187	1,840,508
Onugaloya Estate Fixed Assets	6,013,927	-	-	13.8	6,013,927	1,521,151	-	4,492,776
Capital Working Progress	39,287,968	4,922,556	(3,285,500)	13.9	40,925,024	-	-	40,925,024
Total	2,008,880,664	35,131,865	(3,611,072)		2,040,401,457	504,375,649	12,171,693	1,524,383,529

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

14 . Intangible Assets

Description of Assets	COST				AMORTIZATION			W.D.V
	Balance as at 01/01/2022	Additions During the Year	Disposal / Transfer	Note No.	Balance as at 31/12/2022	For the Year	Transfer	
	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.
53001 -HOO-000 = Software	1,866,723.43	150,000	-		2,016,723	1,575,815.93	93,531	347,376
Total	1,866,723	150,000	-		2,016,723	1,575,816	-	347,376



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

Description	13.1					ACCUMULATED DEPRECIATION				
	COST					Balance as at 01.01.2022	For the year	Transfer	Balance as at 31.12.2022	W.D.V As at 31.12.2022
Unimproved Land, Mature Plantation Vested & Other Asset Vested	Rs.	Rs.	Rs.	Disposal/Trans fer	Rs.	AS PER TB Rs.	Rs.		Rs.	Rs.
102000 - Non Current Asset: 102021 - Un improved Land (Vested)	935,508.75					935,508.75				935,508.75
102000 - Non Current Asset: 102012 - Other Assets (Vested)	8,696,304.18					8,696,304.18			6,406,733.50	2,289,570.68
Total	9,631,812.93	-	-	-	-	9,631,812.93	-	-	6,406,733.50	3,225,079.43

Description	13.2					ACCUMULATED DEPRECIATION				
	COST					Balance as at 01.01.2022	For the year	Transfer	Balance as at 31.12.2022	W.D.V As at 31.12.2022
Improved of Land, Road, Bridge & latrines, Building & Stores	Rs.	Rs.	Rs.	Disposal/Trans fer	Rs.	AS PER TB Rs.	Rs.		Rs.	Rs.
102000 - Non Current Asset: 102001 - Building	37,912,522.12	1,643,048.13				39,555,570.25	638,724.54		31,791,084.47	7,764,485.78
102000 - Non Current Asset: 102006 - Hantana Play Ground	283,112.78					283,112.78			-	283,112.78
102000 - Non Current Asset: 102008 - Lines & Latrines	62,122,950.25					62,122,950.25	639,448.00		56,680,554.47	5,442,395.78
102000 - Non Current Asset: 102014 - Road and Bridges	20,178,818.19	3,644,726.76				20,178,818.19	504,062.03		7,732,846.31	12,445,971.88
Eco Tea Garden		939,209.50				3,644,726.76	299,394.72		28,848.23	3,345,332.04
Planters Bunglow						939,209.50	28,848.23			910,361.27
HEAD OFFICE LAND & BUILDING	1,503,744,550.22					1,503,744,550.22				
50007-HOO-000 HEAD OFFICE LAND & BUILDING	129,630.00					129,630.00				
50008-HOO-000 DAILY ROAD STORES & OFFICE	1,503,874,180.22					1,503,874,180.22				
Total	158,574.50					87,215.92	7,928.72		103,592,531.58	1,400,281,648.64
50007-TEA-000 Building	1,624,530,158.06	6,226,984.39				1,630,757,142.45	2,118,406.24		200,220,404.42	63,429.86
Total						198,101,998.18		-	200,220,404.42	1,430,536,738.03

Description	NOTE 13.3.1					ACCUMULATED DEPRECIATION				
	COST					Balance as at 01.01.2022	For the year	Transfer	Balance as at 31.12.2022	W.D.V As at 31.12.2022
Machinery, ..	Rs.	Rs.	Rs.	Disposal/Trans fer	Rs.	AS PER TB Rs.	Rs.		Rs.	Rs.
102000 - Non Current Asset: 102009 - Machinery	123,783,126.14	14,293,200.97				138,076,327.11	4,444,385.64		114,650,887.30	23,425,439.81
Jaffna Machinery	263,420.00					263,420.00			263,420.00	-
50035-HOO-000 PLANT & MACHINERY	5,128,857.66					5,128,857.66			5,128,857.66	-
Total	129,175,403.80	14,293,200.97				143,468,604.77	4,444,385.64	-	120,043,164.96	23,425,439.81



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13.3.2		COST		ACCUMULATED DEPRECIATION						
		Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2022 Rs.	W.D.V As at 31.12.2022 Rs.
	50037-HOO-000EQUIPMENT	1,371,750.00	31,125.00		1,402,875.00					
	50038-HOO-000 STORES EQUIPMENTS	1,008,110.48			1,008,110.48					
	50039-HOO-000 EQUIPMENT WEAPONS	90,390.00			90,390.00					
	50040-HOO-000 OFFICE EQUIPMENTS	9,509,790.36	433,860.00		9,943,650.36		119,872.82	8,511.45		
	50041-HOO-000 TOOLS & EQUIPMENTS	3,461,103.72			3,461,103.72					
	50042-HOO-000 PLASTIC WATER TANK	48,355.00	58,125.45		106,480.45		6,803.18			
	50043-HOO-000 OTHER EQUIPMENTS	523,734.54	300,000.00		823,734.54		223,808.19	(95,253.73)		
	50044-HOO-000 REFRIGERATORS	77,449.00			77,449.00		7,187.38			
	50045-HOO-000 TELEPHONES	105,244.33			105,244.33		4,389.38	(372.02)		
	50046-HOO-000 RESIDENCE TELEPHONES	122,224.00			122,224.00					
	50047-HOO-000CELLULAR PHONES	491,998.15			491,998.15					
	50051-HOO-000 Computers Accessories & Printe	8,495,451.10	3,236,750.00		11,732,201.10		1,062,956.53	43,230.68		
	50036-HOO-000 AIR CONDITION PLANT	2,722,911			2,722,910.50		204,248.63	(58,909.90)		
	Total	28,028,511.18	4,059,860.45		32,088,371.63	22,813,565.89	1,629,266.11	(102,793.52)	24,340,038.48	7,748,333.15

Jaffna Equipment	52,435.00				52,435.00	16,834.00			16,834.00	35,601.00
102000 - Non Current Asset: 102003 - Equipments	19,163,481.04	124,158.16			20,405,067.20	17,740,636.07	412,631.37		18,153,267.44	2,251,799.76
50037-TEA-000 Equipments	1,220,339.83	209,077.99			1,429,417.82	795,513.20	101,966.48		897,479.68	531,938.14
Total	48,464,767.05	5,510,524.60	-	-	53,975,291.65	41,366,549.16	2,143,863.96	(102,793.52)	43,407,619.60	10,567,672.05

NOTE 13.3.3	COST			ACCUMULATED DEPRECIATION					
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2022 Rs.	W.D.V As at 31.12.2022 Rs.
VEHICLES									
50048-HOO-000 VEHICLES	38,570,147.49			38,570,147.49					
50049-HOO-000 TRACTOR & LORRIES	568,794.00			568,794.00					
50050-HOO-000 MOTOR CYCLE & SCOOTERS	225,500.00			225,500.00					
Total	39,364,441.49	-	-	39,364,441.49	39,270,957.49	-		39,270,957.49	93,484.00
50048-TEA-000 VEHICLES	249,950.00			249,950.00	74,985.00	49,990.00		124,975.00	124,975.00
102000 - Non Current Asset: 102022 - Vehicle	81,306,198.16	700,000.00		82,006,198.16	74,399,000.74	2,196,697.33		76,595,698.07	5,410,500.09
Jaffna Vehicle	1,140,000.00			1,140,000.00	1,140,000.00			1,140,000.00	-
Jaffna water Bowser	240,000.00			240,000.00	240,000.00			240,000.00	-
									-
									-
Total	122,300,589.65	700,000.00	-	123,000,589.65	115,124,943.23	2,246,687.33		117,371,630.56	5,628,959.09



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13.4

	COST			ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022. Rs.	For the year Rs.	Transfer	W.D.V As at 31.12.2022 Rs.
Computers & Printers								
102000 - Non Current Asset: 102002 - Computers Accessories & Printer	2,906,660.00	2,360,230.00		5,266,890.00	3,446,483.04	820,520.17		999,886.79
50051-TEA-000Computers Accessories & Printe	29,450			29,450.00	1154.68	3681.25		24,614.07
Total	2,936,110.00	2,360,230.00	-	5,296,340.00	3,447,637.72	824,201.42	-	1,024,500.86

NOTE 13.5

	COST			ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	W.D.V As at 31.12.2022 Rs.
Furniture & Fittings								
102000 - Non Current Asset: 102005 - Furniture & Fittings+102000 - Non Cu	2,715,294.17	346,691.50		3,061,985.67	2,636,443.66	16,624.74		408,917.27
TEA - Furniture & Fittings		110,000.00		110,000.00		6,893.84		103,106.16
HO FURNITURE & FITTINGS COST	3,830,473.99	661,677.20		4,492,151.19	2,795,439.02	189,660.29	(26,566.96)	1,533,618.84
Total	6,545,768.16	1,118,368.70	-	7,664,136.86	5,431,882.68	213,178.87	(26,566.96)	2,045,642.27

NOTE 13.6

	COST			ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	W.D.V As at 31.12.2022 Rs.
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme								
102000 - Non Current Asset: 102010 - Mino Hydro Scheme	268,648.00			268,648.00	501,500.69	1,650.00	(400,053.69)	165,551.00
102000 - Non Current Asset: 102013 - Peripheral Housing Scheme	306,592.18			306,592.18	-	55,132.61		306,592.18
102000 - Non Current Asset: 102024 - Water Supply Scheme	16,423,220.15			16,423,220.15	16,182,841.18			185,246.36
Jaffna Water Supply Scheme	35,250.00			35,250.00	21,450.00			13,800.00
Total	17,033,710.33	-	-	17,033,710.33	16,705,791.87	56,782.61	(400,053.69)	671,189.54



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE 13.7				ACCUMULATED DEPRECIATION			
	COST							
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	W.D.V As at 31.12.2022 Rs.
Fences Security Lights, Gliricidia Plantation								
101000 - Plantation:101004 - Gliricidia Plantation	325,572.58		(325,572.58)					-
								-
102000 - Non Current Asset:102004 - Factory Security& Lights	46,089.00			46,089.00				46,089.00
102000 - Non Current Asset:102015 - Security Fencings	413,415.90			413,415.90				413,415.90
TOTAL	459,504.90			459,504.90	413,408.90	-		413,408.90
102000 - Non Current Asset:102028 - GPS MAP	1,691,867.00			1,691,867.00	248,373.40	124,186.70		1,319,306.90
Factory Security Light	24,000.00			24,000.00	8,400.00			15,600.00
Total	2,960,449.38			2,634,876.80	670,182.30	124,186.70	-	1,840,507.80

	NOTE 13.8				ACCUMULATED DEPRECIATION			
	COST							
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	W.D.V As at 31.12.2022 Rs.
Onugalya Estate Fixed Assets								
102000 - Non Current Asset:102026 - Onugalya Fixed Asset	6,013,927.21			6,013,927.21	1,521,151.00			4,492,776.21

	NOTE 13.9				ACCUMULATED DEPRECIATION			
	COST							
	Balance as at 01.01.2022 Rs.	Additions Rs.	Disposal/Trans fer Rs.	Balance as at 31.12.2022 AS PER TB Rs.	Balance as at 01.01.2022 Rs.	For the year Rs.	Transfer	W.D.V As at 31.12.2022 Rs.
Capital Working Progress								
102000 - Non Current Asset:102020 - Special Project - Fish Fry	29,064.89			29,064.89				29,064.89
102000 - Non Current Asset:102023 - Water Bottle Project	1,394,815.01	83,214.00		1,478,029.01				1,478,029.01
102000 - Non Current Asset:102025 - Work in Progress	3,677,840.84		(2,775,742.52)	902,098.32				902,098.32
102000 - Non Current Asset:102016 - Special Project	1,583,444.06			1,583,444.06				1,583,444.06
Jaffna Special Project	26,000.00			26,000.00				26,000.00
Work in Progress G1 + G2	20,535,701.10	2,983,491.03	(7,900,417.36)	15,618,774.77				15,618,774.77
Compost Project	5,406,267.60	1,135,616.20	5,290,660.04	11,832,543.84				11,832,543.84
Special Project(Estate SUNDARY PROJECT)	5,280,358.75	670,235.18		5,950,593.93				5,950,593.93
Kowil Donation	1,354,475.25	50,000.00	2,100,000.00	3,504,475.25				3,504,475.25
Total	39,287,967.50	4,922,556.41	(3,285,499.84)	40,925,024.07	-	-	-	40,925,024.07

GrandTotal	2,008,880,664.07	35,131,865.07	(3,611,072.42)	2,040,401,456.72	504,375,648.96	12,171,692.77	(529,414.17)	1,524,383,529.16
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JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

15. Biological Assets
Bearer Plants

	Immature Plantations					Mature Plantations				
	Tea	Rubber	Coconut	Others	Total	Tea	Mature Plantations-Vested	Rubber	Coconut	Other
Cost										
As at 1st January	59,760,951	145,094,200	1,102,638	10,000,918	215,958,708	411,903,876	17,925,652	253,635,387	1,071,944	9,534,347
Additions/(Disposals) During the year	41,738,167	29,509,456	199,255	5,216,701	76,663,579	-	0	-	-	238,677
Transfers During the Year	(600,827)	(14,844,728)	(141,475)	(374,413)	(15,961,443)	-	0	15,863,065	300,484	-
As at 31.12.2022	100,898,292	159,758,928	1,160,418	14,843,206	276,660,844	411,903,876	17,925,652	269,498,452	1,372,428	9,773,024
Accumulated Depreciation										
As at 1st January	-	-	-	-	-	324,646,211	18,520,206	84,008,711	-	62,738
Charged During the Year	-	-	-	-	-	8,041,977	-	8,839,230	-	60,158
As at 31.12.2022	-	-	-	-	-	332,688,188	18,520,206	92,847,941	-	122,896
Written Down Value as at 31-12-2022	100,898,292	159,758,928	1,160,418	14,843,206	276,660,844	79,215,688	(594,554)	176,650,511	1,372,428	9,650,128
										266,294,200

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

15. Consumable Biological Assets
Consumer Plants

	Immature Plantations					Mature Plantations				
	Timber	Ginger	Banana	Others	Total	Timber	Ginger	Banana	Other	Total
Cost										
As at 1st January	18,556,002	202,947	-	-	18,758,949	21,899,431	-	23,008	87,971	22,010,410
Additions During the year	2,423,838	-	-	1,134,981	3,558,819	-	-	-	-	-
Transfer During the Year	-	-	-	374,413	374,413	981,406	-	-	325,573	1,306,978
As at 31.12.2022	20,979,840	202,947	-	1,509,395	22,692,181	22,880,837	-	23,008	413,544	23,317,389
										46,009,570



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

15.1 Lease Assets

		31/12/2022	31/12/2021
		Rs.	Rs.
		Total	Total
52001-HOO-000	Buildings (Monte Cristo)	2,033,788.07	2,033,788.07
52002-HOO-000	Equipments (Monte Cristo)	558,569.35	558,569.35
52003-HOO-000	Furniture & Fi (Monte Cristo)	99,818.27	99,818.27
52004-HOO-000	Immature Pla Tea(Monte Cristo)	17,079,589.14	17,079,589.14
52005-HOO-000	Im. Pla. Clove (Monte Cristo)	2,399.08	2,399.08
52006-HOO-000	Im. Pla. Peper (Monte Cristo)	539.34	539.34
52007-HOO-000	Im. Pla. Timber (Monte Cristo)	1,825,455.62	1,825,455.62
52008-HOO-000	Mature. Pla. Tea (Monte Cristo)	4,516,911.96	4,516,911.96
52009-HOO-000	Ma. Pla. Vestted (Monte Cristo)	830,625.00	830,625.00
52010-HOO-000	Ma. Pla. clove (Monte Cristo)	901,988.00	901,988.00
52011-HOO-000	Ma. Pla. Peper (Monte Cristo)	226,837.00	226,837.00
52012-HOO-000	Macinery (Monte Cristo)	2,281,315.75	2,281,315.75
52013-HOO-000	Lines & Latrin (Monte Cristo)	2,234,007.05	2,234,007.05
52014-HOO-000	Other Ast. Vest (Monte Cristo)	383,309.34	383,309.34
52016-HOO-000	Unimproved Land (Monte Cristo)	26,300.00	26,300.00
52017-HOO-000	Vehicle (Monte Cristo)	1,993,991.01	1,993,991.01
52018-HOO-000	Water supply (Monte Cristo)	1,182,109.79	1,182,109.79
52019-HOO-000	im. Pla. coco.(Monte Cristo)	2,069,576.33	2,069,576.33
52020-HOO-000	Timber Pla.(Monte Cristo)	306,114.00	306,114.00
		38,553,244.10	38,553,244.10
Less			
92090-HOO-000	PROV.FOR DEPRECIATION- LEA.ASSETS	6,384,289.50	6,384,289.50
		32,168,954.60	32,168,954.60



				31/12/2022	31/12/2021
				Rs.	Rs.
15.2	Estate	Head Office	Consumer	Total	Total
Long - Term Investments					
National Savings Bank /Fixed Deposits		110,479		110,479	110,479
HOO-000	-	110,479	-	110,479	110,479
16					
Inventory	Estate	Head Office	Consumer	Total	Total
Input Material and Consumables 16.1	20,942,653	1,793,576	27,533,030	50,269,259	25,582,988
Produced Crop 16.2	38,312,135	-	35,311,402	73,623,538	42,139,154
Growing Crop Nurseries	17,393,517	-	-	17,393,517	18,292,246
	76,648,306	1,793,576	62,844,432	141,286,314	86,014,389
16.1					
Input material and consumables	Estate	Head Office	Consumer	Total	Total
Packing Materials	-		27,529,430	27,529,430	14,132,997
Fertilizer Stock	-			-	4,297,661
					-
Sundry Stock 16.1.1	20,054,821	610,536	3,600	20,668,957	5,285,257
Stationery 16.1.2	887,832	1,183,040	-	2,070,872	1,867,073
	20,942,653	1,793,576	27,533,030	50,269,259	25,582,988
16.1.1					
Sundry Stock	Estate	Head Office	Consumer	Total	Total
Chemical G1+G2	-			-	1,236,687
Sundry stock G1+ G2	20,054,821			20,054,821	3,453,565
Honey bottle			3,600	3,600	16,800
Maintenance Stocks		577,010		577,010	568,659
Sugar & Milk Powder Stocks		33,525		33,525	9,545
	20,054,821	610,536	3,600	20,668,957	5,285,257
16.1.2					
Stationery	Estate	Head Office	Consumer	Total	Total
Postage	5,596			5,596	5,798
Stationery	882,236	1,183,040		2,065,277	1,861,275
	887,832	1,183,040	-	2,070,872	1,867,073
16.2					
Produced crop	Estate	Head Office	Consumer	Total	Total
Tea Stock 16.2.1	32,762,427	-	35,311,402	68,073,829	38,362,697
Rubber	5,548,248			5,548,248	3,273,803
Sundry Stock	1,460			1,460	502,654
	38,312,135	-	35,311,402	73,623,538	42,139,154
16.2.1					
Tea Stock	Estate	Head Office	Consumer	Total	Total
Obsolete Stock			3,180,485	3,180,485	2,744,595
Unbulck Tea	32,762,427		16,813,476	49,575,903	9,673,395
Packed Tea Consumer			12,586,354	12,586,354	3,902,089
Working Progress			2,731,087	2,731,087	1,435,109
	32,762,427	-	35,311,402	68,073,829	17,755,188



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

17

Trade & Other Receivables		Estate	Head Office	Consumer	Total	Total
Trade Receivable	17.5	76,179,798	402,730,972	177,055,287	655,966,057	448,602,051
SLSPC Loan & Interest	17.4		119,318,496		119,318,496	119,318,496
Sundry Debtors	17.3	2,427,914,500	(2,485,022,470)	145,380,744	88,272,774	85,869,749
Deposit & Prepayments	17.2	165,471	21,335,389	21,773,558	43,274,418	46,732,929
Staff & Labour Receivable	17.1	31,878,683	4,343,090	45,338	36,267,111	38,135,127
Adjustments		19,332,861	13,376,898		32,709,760	32,749,224
WHT Recoverable			9,694,535		9,694,535	9,694,535
Plantation Development Project			4,136,733		4,136,733	4,136,733
VAT Recoverable			3,818,353		3,818,353	3,818,353
Quenrich Argo Private Ltd			2,176,683		2,176,683	2,176,683
		2,555,471,313	(1,904,091,322)	344,254,928	995,634,919	791,233,878

17.1

Staff & Labour Receivable		Estate	Head Office	Consumer	Total	Total
Festival Advance		28,441,456	723,559	-	29,165,016	32,362,159
Sundry Receivable		2,809,275	1,674,020	45,338	4,528,633	3,311,392
Social Welfare		-	2,065,583	-	2,065,583	1,799,176
Estate Staff Debtors- (Recoverable)		248,282	-	-	248,282	782,068
Special Advance		-	(346,572)	-	(346,572)	(346,167)
Labour Recoveries		379,671			379,671	
Salary deduction			226,500		226,500	226,500
		31,878,683	4,343,090	45,338	36,267,111	38,135,127

17.2

Deposit & Prepayments		Estate	Head Office	Consumer	Total	Total
Advance Payments			20,121,576	9,684,661	29,806,238	25,183,205
Deposit		291,000	1,213,813	12,088,897	13,593,710	21,180,653
Pre Payments		(125,529)			(125,529)	369,071
		165,471	21,335,389	21,773,558	43,274,418	46,732,929

17.3

Sundry Debtors		Estate	Head Office	Consumer	Total	Total
Monte Cristo Estate		-	40,503,226	-	40,503,226	40,503,226
Others	17.3.1	24,439,598	246,360	-	24,685,958	28,188,086
Estate Control		29,005	6,224,224	-	6,253,228	5,582,163
Matale Area Estate A/C		-	902,935	-	902,935	902,935
Jaffna Area Estates Old Balance		-	-	-	-	684,875
JAFFNA area estate control		(1,152,879)	5,585,330	-	4,432,450	-
Mulhalkele Estate Control A/C		-	-	-	-	-
ETF Legal		1,599,163	1,082,830	-	2,681,994	2,170,649
EPF Legal		8,071,426			8,071,426	7,669,561
EPF Surcharge		49,999			49,999	138,192
EPF Over Payment 1996 A/C		-	160,400	-	160,400	160,400
EPF Legal		-	132,529	-	132,529	132,529
Jana Tea Export Division		-	109,421	-	109,421	109,421
Jana Tea Control A/C		-	(145,369,565)	145,380,744	11,179	11,179
Controls A/C	17.3.11	2,394,878,188	(2,394,600,158)		278,030	(383,466)
		2,427,914,500	(2,485,022,470)	145,380,744	88,272,774	85,869,749

17.3.1

Others		Estate	Head Office	Consumer	Total	Total
Group / Suspence		-			-	4,342,561
Short Delevery		-			-	12,840
Sundry Debtors		-	141,137		141,137	3,932,331
Tea Shortage		-			-	2,143
DIYALUMA FACTORY			5,223		5,223	5,223
Debtors not on Estate		1,292,445			1,292,445	-
Mahavilla Authirity		-			-	-
Other Debtors		22,607,218	100,000		22,707,218	17,711,596
Intrest For The Leasing		626,956			626,956	1,880,868.00
Sundy Debtors Estate		-			-	-
Suspense		(92,208)			(92,208)	300,524
Ex Staff		-			-	-
General & SWT		5,187			5,187	-
ETF		-			-	-
		24,439,598	246,360	-	24,685,958	28,188,086



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

17.3.11

Controls A/C	Estate	Head Office	Consumer	Total
Estate Account Current	(6,110,228)			(6,110,228)
Account Current	2,400,988,416			2,400,988,416
200001 - Head Office control	-			-
BOPITIYA ESTATE CONTROL				-
BOWHILL ESTATE CONTROL		(85,739,025)		(85,739,025)
DELTOTTE ESTATE CONTROL		(70,565,932)		(70,565,932)
DIYALUMA ESTATE CONTROL		4,051,202		4,051,202
GALLEBODDE ESTATE CONTROL		(87,993,180)		(87,993,180)
HANTHANA ESTATE CONTROL		(320,767,932)		(320,767,932)
GREAT VALLEY ESTATE CONTROL		(129,815,332)		(129,815,332)
HARANGALLE ESTATE CONTROL		(464,341)		(464,341)
HOPE ESTATE CONTROL		(317,233,414)		(317,233,414)
KANDALOYA ESTATE CONTROL		(88,073,436)		(88,073,436)
KOLAPATHANA ESTATE CONTROL		(131,944,155)		(131,944,155)
KUMARAWATTE ESTATE CONTROL		67,669,042		67,669,042
LEVELLON ESTATE CONTROL		(299,115,013)		(299,115,013)
LOOLCONDURA ESTATE CONTROL		(386,934,137)		(386,934,137)
MAHAVILLE ESTATE CONTROL		(63,076,690)		(63,076,690)
MOUNT JEAN CONROL		(27,189,160)		(27,189,160)
MULHALKELLE ESTATE CONTROL		(1,140,041)		(1,140,041)
NAGASTENNE ESTATE CONTROL		(29,527,645)		(29,527,645)
ONUGALOYA ESTATE CONTROL		4,492,776		4,492,776
RAHATUNGODA ESTATE CONTROL		(170,216,414)		(170,216,414)
ROOK WOOD ESTATE CONTROL		(263,099,126)		(263,099,126)
TYSPANE ESTATE CONROL		2,081,793		2,081,793
	2,394,878,188	(2,394,600,158)	-	278,030

17.4

SLSPC CONTROL A/C	Estate	Head Office	Consumer	Total	Total
		119,318,496		119,318,496	119,318,496
		119,318,496		119,318,496	119,318,496

17.5

Trade Receivable

Estate	Estate	Head Office	Consumer	13.12.2022
Debtors for Green Leaf Proceeds	24,950,619			24,950,619
Debtors for Sales proceeds	17,580,011			17,580,011
Debtors on Estate	33,656,857			33,656,857
Provision For Bad Debtors	(7,690)			(7,690)
	76,179,798	-	-	76,179,798

17.5

Head Office	Estate	Head Office	Consumer	Total
MS S.JAYARAMAN (kumburumullai		22,063.42		
MS C.WARUSAWITHANA (Wathuruvi		-		
MS L.M.R.JAYAKODI (Ganekanda)		3,101,474.80		
ASIAN CUTTINGS(P)LTD(Johns-I)		3,805,033.36		
N.D DRUGS CONTROL BOARD (Mahe		-		
MS KRISHAN PERERA (Kalumalai)		-		
MS W.M.MARSHAL (Kudadola)		-		
MADOLA MULTI PLANT(P)LTD (Mado		-		
MS D.A.FERNANDO (Meddeggedara)		6,285,756.30		
MS SARATH RANAWAKA (Paragoda)		708,076.62		
MS ESERT SONS (Rilagala)		-		
ULAPANE PANGANANDA THERO (Diko		-		
MS NIRODHA FOUNDATION (Gangamu		6,815,728.98		
MS SUNTAK POWER (PVT)LTD (Bowh		-		
HILL COUNTRY SHOOTING CLUB(Han		33,834.59		
MS HANTANA BIRD PARK (Hanthan		3,562,833.64		
MS MTV CHANEL (PVT)LTD (Hantha		-		
MS NOMAN HARLY (Malgolla)		1,663,312.00		
CENTRAL HILLS PLA(P)LTD(Mcrist		16,779,108.71		
SRI DHARMA VIJAYARAMAYA (Mcrist		-		
MS ETISALAT LANKA (P)LTD (G. Va		1,068,073.76		
MS NARAYAN ANANDAKUMAR (Winsly		-		
HARSHANA RAJAKARUNA (Amithirig		454,796.12		
MS J.M.W.JAYASINGHA (Kirigala)		367,031.65		
MS SISIRA PARANAGAMA (Kopiawatt		1,192,685.00		
MS RANJANI MORAWAKA (Lindhurst		95,645.55		
MS WAJIRA WICKRAMARATHNA (Vila		34,214.60		
MS P.H.J.JAYAWICKRAMA (Carolyn		-		



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

MS B.M.R.SENANAYAKE (Wiliyamul	Note 17.5	773,446.70
MS M.K.E.PIYATHILAKA (Koladach		139,411.80
MS HASARA INDRUSTRIES (Selgama		238,140.00
MS K.K.DHARMADASA (Loanbugodaka		33,497.45
MS W.P.PERERA (Coolboan)		2,467,909.64
HARANGALA TEA FACTORY (Haranga		4,799,073.91
N.W.S & DRAINAGE BOARD (Kumara		65,930.92
STATE TIMBER CO-OP (Kumarawatt		-
MS W.P. PERARA (Gurukoya)		-
MS ETISALAT LANKA (Rahatungoda		1,068,073.76
MS MOBTEL (PVT) LTD (Kolapath		2,101,143.25
N.R. ECO GREEN (P) LTD (Kolapa		2,814.50
MS N.R. HYDRO POWER (Kolapatha		732,624.00
T.A.J.S.RATHNAYAKA (Pandiymad		536,686.04
MS W.E.S.SOWIZ (Kiriyanakalliya		-
G.J.K.CHANDRASENA (Pakkupattuc		-
M.A.T.MARASINGHE(Pakkupattucho		-
K.A.D.CHANDRASENA (Pakkupattuc		-
MS H.S.KALINGA (Pakkupattuchol		-
MS PIYADASA PALANDAGAMA (Batad		1,127,105.26
KALAWANA ESTATE (P)LTD (Emaral		3,793,882.46
R.B.P.VIJESIRIWARDANA (Kubalgo		20,820.24
MR JOE ABEYWICKRAMA (Lellopiti		42,031.13
J.M.W. JAYASINGHE (Manelkanda)		1,507,224.76
MS G.P.DANIEL (Pinehill)		390,695.89
ASHOKA WICKRAMASINGHA (Paraket		-
MS M.P.HIRIPITIYA (Somisanda)		-
DIALOG AXIATA (P) LTD (Kolapat		1,250,250.94
MS HITEC MODAL FARM (Galaha)		914,356.00
MS BOWHILL HYDRO POWER (Bowhil		9,380,595.00
MS BLUEBAY MINARAL (Nagastenna		1,711,603.20
MS COMMODITY ISLAND (Galaha)		825,000.00
MS RIZWANA AGRICULTURE (Galaha		277,460.00
MS HAGARANKANDA PLANTATION(Hag		2,735,640.00
MONARELLA MINIHIDRO POWER (NT		236,328.00
MS LALANS RUBBER (PVT) LTD (KW		-
MS CASHIEW CORPORATION (KW)		-
MS WELLASSA RUBBER (PVT)LTD (K		229,170.29
MS BROWNS (PVT)LTD (Hanthana)		4,485,798.00
MS A.K.D.MUNIDASA (Galaha)		322,280.00
MS PERAJ MINING (Ambalamana)		31,633.00
MS BIZCON ASIA (PVT) LTD (GV)		10,855,404.00
MS ABAYA GURUSINGHE (Gallaboda		281,520.00
Insite Factories (pvt) Ltd		-
Country Energy (pvt) Ltd		13,206,890.00
PRIHAN HOLDINGS (PVT) LTD		1,664,025.00
A.M.Ranmanika (Castlefied)		2,891.71
HAGARANKANDA (PVT)LTD		1,530,000.00
RENUKA HERATH (MAWATTE)		-
Mr.W.D.A.Gamini Appuhamy(Gurek		56,792.97
M.E.C.C.Plantations(pvt)Ltd Bo		6,701,040.00
Pradesheaya Sabawa Wennappuwa		190,249.17
WILDFLOWER HALL LANKA LTD		-
Bravo Holding Lanka (Pvt) Ltd		464,140.00
CEYLON CERAMIC CORPORATION		2,005,435.25
SL INSTI. OF ADVAN. TEC.		60,965,503.52
MINISTRY OF S.R & E.DEVELOPM		592,134.00
SRI LANKA ARMY RECEIVABLE		1,052,789.30
NATIONAL LOTTERIES BOARD		607,225.00
N.S.K. RECEIVABLE		645,835.40
AREENA INTERNATIONAL (PVT) LTD		1,016,150.80
COCONUT CULTIVATION BOARD		4,558,254.09
HANTHANA BUNGALOW RECEIVABL		1,080,955.75
IML RECEIVABLE		43,593.30
KALUBOWITIYANA RECEIVABLE		626,122.36
ASHOKA GLASS & MIRROR CI		5,735,880.13
KANDY TYRE HOUSE RECEIVABLE		4,420,347.52
MAG CAR CARE (PVT)LTD REC		3,401,056.50
MINISTRY OF SCIENCE RECEIVABLE		957,620.13
NEW ZEALAND COLLEGE RECEIVABLE		4,135,390.84
RUBBER RESEARCH INSTITUTE		748,335.74
SRI LANKA TEA BOARD RECEIVABLE		1,335,207.59
TEA SHAKTHI FUND RECEIVABLE		224,727



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

Ministry of Economic Developme	Note 17.5	112,470
State Resources Managment Corp		3,537,860
KURUNAGALA PLANTATION		973,859
CHILAW PLANTATION RECEIVE		710,686
ELKADUWA PLANTATION LTD R		8,723,922
MINISTRY OF PLANTATION RECEIVA		5,809,308
GLOBAL LANKA TEA BAGS (P) LTD.		722,569
GROETH LANKA RECEIVABLE		8,215,722
THURUSAVIYA RECEIVABLE		3,084,408
MINISTRY OF PUBLIC ESTATE		686,188
SOMERVILLE & COMPANY LTD		2,747,646
PLANTATION MANAGEMENT MON		3,641,370
NLDB (Pallai Estate)		3,469,228
Sri Lanka Institute of Ad.Tech		-
M/S Bharti Airtel Lanka (pvt)		2,302,300
Green Watts (Pvt) Ltd		-
BRODIE BONDS (PVT) LTD		7,404,266
REV.BOTHALE RAHULA THERO		-
PALAWATTA SUGER(KUMARAWATTA)		1,523,681
RU PLANTATION		107,916
MS M G M BANDARATHILAKE(GALAH		26,316
THAMBILIGALA BUNGALOW (ULAPANE		44,180
H R SARATH GAMINI PERIS		-
V D K KALUARACHCHI(LABUGODAKAN		-
T M GALAPPATHTHI(SITHTHAMPALAM		58,650
PRIYANI VITHANAGE (IDURUGOLL		-
GAIA,S POWER (PVT)LTD(NAGASTEN		633,420
LAKE SIDE PROPERTY (T B JAYA M		68,975,305
MS BRAVO HOLDING STAFF QUARTS(-
M/S BIRD PARK (10 A) HANTANA		120,000
R P MANJULA JAYARATHNE(NAWALA		1,051,840
Tea Recovery R/O		68,445
Deenside Tea Factory (Pvt) Ltd		-
Waters Bay Tea Estate		23
HATTON PLANTATION		7,797,822
MALGOLLA ESTSTE		378,000
NILDALUKANDA TEAS (PVT) LTD		768,013
WATAWALA PLANTATION		14,349
Ranjan Gamini Walpola		-
INSITE FACTORIES (PVT) LTD		10,559,641
PUSSELLAWA PLANTATION LTD		300,000
MEDAGODA TEA FACTORY		539,412
K.H.N.HAPUARACHCHI		685
R.A.Malaka Lakpriya (Pamburupy		645,000
Mr.M.K.R.Sampath Kumara - Ganekanda		-
S N FERNANDO WILLIYAMULLA		-
Mr.M.S.P. Ranasinhe (Emerald hill)		21,903
KINGDOM REST INN PVT LTD TENNE		410,550
RANAYA TEA'S PVT LTD DEENSLAND		150,000
Mr. R.S.R.G.Karunarathne - Mount Pearl		-
M S C LANKA (PVT) LTD 55/74 VA		993,203
CHOLAKANDA YOUTH CENTER UDAHEW		-
Rathwatte Tea Factory		5,865,670
Forbes & Walker Tea Brokers		-
KEGALLE PLANTATIONS PLC		-
Wevekellie Est (Namunukula Pla		200,000
Tonacombe(Namunukula Plant)		200,000
JD & SONS (PVT) LTD		-
MS G.D.SENAWEEERA (Godawanahena		21,420
MS S.M.MAPA (Mountperl)		85,158
CHOLANKANDA YOUTH CNT(Monticri		0.20
MS P.C.B.RAMBUKPOTHA (Rattotam		731,214
MS ARUMUGAM (Brookside)		-
P.L.D.J.SENEVIRATHNA (Samantha		181,315
H.D.L. HAPUAARACHCHI (Iduragal		-
Mrs.S.T.L.M.Jenet Kostha Keeri		-
MR Paint Lanka (pvt)ltd		10,389,150



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

Nawalapitiya Plantation (Pvt)L	Note 17.5	2,461,250	
MS U.SOMARATNE THERO (Walauwat)		8,961	
MS M.H.M.MUSTAFA (Frogmore)		1,232,139	
MS H.W.WEERASINGHA (Henpola)		93,199	
MRS RENUKA HERATH (Mawatta)		-	
MS C.D.PERERA (Gangarawa)		415,177	
Hantane Raja Maha Viharaya		11,267	
SPECIAL TASK FORCES (PM SURCH)		-	
ASHOCARS JAPAN (PVT) LTD		12,480,000	
C.I.D RECEIVABLE		3,689,087	
TOTAL		402,730,972	402,730,972

17.5

Consumer	Estate	Head Office	Consumer	
Accounts Receivable			177,912,892	
DEBTORS PROVISION			(857,605)	
TOTAL			177,055,287	

18.

Cash & Cash Equivalent	Estate	Head Office	Consumer	Total	Total
BOC 80669453		944,322		944,322	119,130
BOC 8624530		29,379,542		29,379,542	16,370,978
Estates Bank Balance	9,908,021			9,908,021	12,077,856
BOC 75646976		71,919		71,919	56,064,807
Fixed Deposit HNB / People's Bank		-		-	-
BOC 2164625		-		-	-
BOC 2327555		6,054,589		6,054,589	1,295,143
PB 014200183155909			215,551	215,551	209,188
PB 014100103155909		139,771		139,771	139,771
BOC 034021		502,069		502,069	120,160
PB 003200100022296		10,268		10,268	10,268
BOC Jaffna		-		-	-
Cash in Transit	1,624,918		23,540	1,648,458	268,412
Cash in Transit	-			-	1,181,989
Cash in Hand	198,538	8,901	5,000	212,439	191,653
Cash in Hand Regional Office	62,422			62,422	62,422
BOC Hyde Park 2327553			-	-	35,712,052
Cash and Cash Equivalents	-			-	-
Petty Cash Regional Office		9,642		9,642	73,269
2327572 BOC CUR.A/C		2,754		2,754	2,754
2327554 BOC CUR.A/C		-		-	1,880,067
	11,793,898	37,123,777	244,091	49,161,765	125,779,920

19

Stated capital	Estate	Head Office	Consumer	Total	Total
Stated capital		3,670,000,000		3,670,000,000	3,670,000,000
	-	3,670,000,000	-	3,670,000,000	3,670,000,000

20.

Capital Reserves	Estate	Head Office	Consumer	Total	Total
Capital Reserves A/C	-	1,965,050,475	-	1,965,050,475	1,965,050,475
Capital Reserves Grants	-	656,308,762	-	656,308,762	656,308,762
Land Sale Income (Gr) A/C	-	283,568,966	-	283,568,966	270,284,056
Sale Of Assets Taken Over	-	5,667,581	-	5,667,581	5,667,581
Vehicle Sales Income (Gr)	-	-	-	-	-
	-	2,910,595,784	-	2,910,595,784	2,897,310,874

21.

General Reserves / Govern. Grants	Estate	Head Office	Consumer	Total	Total
HOO-000					
General Reserve	21.1	296,193,455	-	296,193,455	294,323,455
Plantation Development Project		16,028,738	-	16,028,738	16,028,738
		312,222,193	-	312,222,193	310,352,193



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

21.1

General Reserve	Estate	Head Office	Consumer	Total	Total
General Reserve A/C	-	224,486,712	-	224,486,712	224,486,712
General Reserve A/C	-	55,280,753	-	55,280,753	55,280,753
New Plantation Subsidy Re	-	16,382,056	-	16,382,056	14,512,056
Plantation Human Developm	-	43,934	-	43,934	43,934
	-	296,193,455	-	296,193,455	294,323,455

22.

Retirement Benefit Obligation	Estate	Head Office	Consumer	Total	Total
Estate Gratuity Provision	771,101,798			771,101,798	640,138,907
Gratuity provision A/C		77,694,946		77,694,946	81,875,254
	771,101,798	77,694,946	-	848,796,744	722,014,161

23.

Bank Loan	Estate	Head Office	Consumer	Total	Total
People's Bank Loan 03 AC - 0102298	-	22,970,327	-	22,970,327	22,970,327
Pan Asia Bank - 010063380119	-	-	-	-	-
Bank of Ceylon Loan No - 712647723	-	-	-	-	-
BOC Loan Hyde Park 2327554		-		-	46,569,720
BOC Loan 2327554 (30/11/2021)		172,998,868		172,998,868	200,000,000
	-	195,969,195	-	195,969,195	269,540,047

24.

Gratuity Payables - Ex. Employees	Estate	Head Office	Consumer	Total	Total
Estate Gratuity surcharge group 2					
Gratuity Payable	697,291,836			697,291,836	623,835,920
Gratuity Legal	10,397,539			10,397,539	10,443,053
Estate Gratuity surcharge	206,209,444			206,209,444	182,171,383
Gratuity Payable		891,211		891,211	1,921,262
Gratuity Surcharge		73,812		73,812	73,812
	913,898,818	965,024	-	914,863,842	818,445,431

25.

Interest Bearing Borrowings	Estate	Head Office	Consumer	Total	Total
Other Loan Payables					
SRMC		119,887,859	13,202,472	133,090,331	133,090,331
Chilaw Plantation Ltd		79,627,397		79,627,397	76,427,397
Sri Lanka Tea Board		34,000,000		34,000,000	34,000,000
Lanka Minaral (Pvt) Ltd		5,000,000		5,000,000	5,000,000
Ceramic Cooperation		5,000,000		5,000,000	5,000,000
	-	243,515,256	13,202,472	256,717,729	253,517,729

26.

Lease Creditors	Estate	Head Office	Consumer	Total	Total
Leasings	1,842,645	-	-	1,842,645	5,452,725
Finance Lease Obligations	-	136,160	-	136,160	136,160
LEASE INTREST A/C	-	(211,009)	-	(211,009)	(211,009)
Interest in Suspense	-	(776,371)	-	(776,371)	(776,371)
	1,842,645	(851,220)	-	991,425	4,601,505

27.

Brokers Advance	Estate	Head Office	Consumer	Total	Total
Mercantile Pro. Brokers Ltd-MPBL	-	3,351,516	-	3,351,516	4,100,000
Nawalapitiya Plantation	-	-	-	-	-
Jhon Keels	-	325,303	-	325,303	-
Sommerville & Company	-	744,136	-	744,136	744,136
JD & Sons (pvt) Ltd	-	-	-	-	21,379
	-	4,420,955	-	4,420,955	4,865,515



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

28.

Trade & Other Payables		Estate	Head Office	Consumer	Total	Total
Trade Payable	28.1	25,231	154,246,177	5,278,648	159,550,056	148,594,651
Staff Salaries & Wages Payable	28.2	129,015,583	7,065,182		136,080,764	134,966,186
Sundry Creditors	28.3	152,491,577	120,258,519	114,710	272,864,806	255,221,099
VAT Payable			72,870,320		72,870,320	75,667,850
NBT Payable		-	9,611,730		9,611,730	9,619,670
ESC Payable		-	6,400,313		6,400,313	6,400,313
Inter Estate Transfer		3,035,942			3,035,942	3,073,189
Bonus to Employees		2,012,164			2,012,164	2,461,061
Stamp Duty		-	593,306		593,306	325,041
PAYEE Tax		-	47,314		47,314	47,314
Chairman Welfare Fund			1,766,248.65		1,766,249	2,307,465
		286,580,497	372,859,108	5,393,358	664,832,964	638,683,838

28.1.

Trade Payable		Estate	Head Office	Consumer	Total	Total
Others	28.1.1	25,231.20	114,326,059	3,778,648	118,129,938	107,074,533
Mahaweli Housing Projects		-	36,310,518	-	36,310,518	36,310,518
State Trading Corporation		-	3,609,600	-	3,609,600	3,709,600
MCM Marketing		-	-	1,500,000	1,500,000	1,500,000
		25,231	154,246,177	5,278,648	159,550,056	148,594,651

28.1.

Trade Payable		Estate	Head Office	Consumer	Total
Others	28.1.1				
Accrued Expenses		25,231.20			25,231
CREDITORS			79,190		79,190
CIC Agri Business (Pvt) Ltd			429,697		429,697
A.CYRIL PERERA REFUNDABLE			18,110		18,110
GLOBAL TEA BAGS CONTROL A			17,671		17,671
SATHOSA MOTORES (PVT)LTD			1,951,140		1,951,140
SECURITY DEPOSIT (ANNUAL			10,842,462		10,842,462
VALUATION FEES A/C			2,155,708		2,155,708
SOCIAL WELFARE PROGRAM A			292,458		292,458
SECURITY BOND			1,998,463		1,998,463
PROVISION FOR AUDIT FEES			5,835,430		5,835,430
REJONAL OFFICE JANA TEA SALES			14,027		14,027
CANCELLED CHEQUE A/C			-		-
JANA TEA CREDITOR 2005			296,400		296,400
I C S L (NEW)			1,929,241		1,929,241
LOOLCLNDURA TRAILS ON SRC			18,730		18,730
PH & SWT A/C			17,504,176		17,504,176
PENALTY CONTROL A/C			182,665		182,665
RATES & TAX A/C			66,811,275		66,811,275
SUSPEND JANA TEA A/C			5,598		5,598
SUSPEND H/O A/C			315		315
TEA BOARD FUNDS A/C			491,304		491,304
TRADE CREDITORS EXPORT DI			72,000		72,000
Sundry Creditors				291,579	291,579
Central Polysacks (Pvt) Ltd			3,380,000		3,380,000
Suspence (Regionsl off)				-	-
Regional Office JEDB				3,487,070	3,487,070
		25,231	114,326,059	3,778,648	118,129,938

28.2

Staff Salaries & Wages Payable		Estate	Head Office	Consumer	Total	Total
Holiday Pay		38,173,310	-	-	38,173,310	40,047,522
Staff / Labour Dedction	28.2.1	36,431,505	4,598,279	-	41,029,784	27,870,427
Wager Payable	28.2.11	42,260,602	118,280.52	-	42,378,882	52,750,189
Staff Medical Aid Scheme	28.2.111	8,317,606	940,733.55	-	9,258,340	9,653,201
Unclaimed Wages	28.2.1v	3,832,560	1,407,888.21	-	5,240,449	4,644,847
		129,015,583	7,065,182	-	136,080,764	134,966,186



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

28.2.1

Staff Salaries & Wages Payable	Estate	Head Office	Consumer	Total
Staff / Labour Deduction				-
Labour Welfare G1+G2	3,238,068			3,238,068
Staff Recoveries	2,738,089			2,738,089
Staff Salary	5,230,859			5,230,859
Staff Welfare	1,933,466			1,933,466
UNION	23,291,023			23,291,023
SPORT CLUB		103,951		103,951
Coins		42,394		42,394
Staff Salary Payable		29,625		29,625
Insurance		4,191,709		4,191,709
UNION CONTRIBUTION		230,600		230,600
Total	36,431,505	4,598,279	-	41,029,784

28.2.11

Wager Payable	Estate	Head Office	Consumer	
Checkroll A/c	42,260,602			42,260,602
SALARY ARREARS ADVANCE		118,281		118,281
Total	42,260,602	118,281	-	42,378,882

28.2.111

Staff Medical Aid Scheme	Estate	Head Office	Consumer	
Staff Medicine	8,317,606			8,317,606
NON.EX. STAFF MEDICAL PAYABLE		927,880		927,880
EX STAFF MEDICAL P'BLE		12,854		12,854
Total	8,317,606	940,734	-	9,258,340

28.2.1v

Unclaimed Wages	Estate	Head Office	Consumer	
Unclaim wages	453,877			453,877
Checkroll wages arrears 2019	3,378,683			3,378,683
SPECIAL ADVANCE NEW SALARY		1,407,888		1,407,888
Total	3,832,560	1,407,888	-	5,240,449

28.3

Sundry Creditors		Estate	Head Office	Consumer	Total	Total
Others	28.3.1	87,096,369	15,159,693	-	102,256,062	91,719,801
Trade Creditors	28.3.11	65,618,939	(100,000)	-	65,518,939	76,914,378
Refundable Deposits	28.3.111	-	88,386,703	-	88,386,703	70,200,884
Accrued Expenditure	28.3.1V	(223,731)	16,812,122	114,710	16,703,101	16,386,036
Total		152,491,577	120,258,519	114,710	272,864,806	255,221,099

28.3.1

Others	Estate	Head Office	Consumer	Total	Total
JEDB Buddhist Association		38,380		38,380	348,194
Notary fee		1,103,667	-	1,103,667	1,044,581
206013 - Sundry Creditor	-			-	5,000
Creditors not on Estate	2,463,983			2,463,983	16,161,858
Other Creditors G1	53,580,979			53,580,979	43,747,078
Others STAFF / LABOUR PAYABLE	6,449,974			6,449,974	8,722,079
COVID FUND (H/O STAFF)		35,982		35,982	35,982
Regional Office Kandy A/C	-	11,403,901	-	11,403,901	11,788,352
Audit fee	11,745,983		-	11,745,983	4,222,264
Estate Control Ac	12,855,451	-	-	12,855,451	3,044,829
Suspend Regional Office A/C	-	1,863,756	-	1,863,756	1,863,756
Fine	-	-	-	-	-
Prepayment	-	688,440	-	688,440	688,440
Insurance Premium	-	-	-	-	-
S N C Payable Ac	-	25,566	-	25,566	25,566
Deposits	-	-	-	-	-
Regional Office Control	-	-	-	-	21,822
Total	87,096,369	15,159,693	-	102,256,062	91,719,801

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

28.3.11

	Estate	Head Office	Consumer	Total	Total
Trade Creditors					
Tread and Other Receivable: 104009 - Caroli	-			-	79,640
Ceylon Fertilizer Company Ltd	-	(100,000)		(100,000)	768,600
Provision for Audit Fees	-			-	5,744,869
Creditors on Estate	21,804,761			21,804,761	34,004,552
Stock Purchase Suspens				-	-
TRADE CREDITORS	43,814,178			43,814,178	36,299,918
JEDB Estate honey supplier			-	-	16,800
	65,618,939	(100,000)	-	65,518,939	76,914,378

28.3.111

	Estate	Head Office	Consumer	Total	Total
Refundable Deposits					
Refundable Deposits A/C		80,518,701		80,518,701	65,909,006
Bid Bond Refundable Deposit		1,474,724		1,474,724	
Refundable Deposits land AC		6,393,278		6,393,278	4,291,878
Total	-	88,386,703	-	88,386,703	70,200,884

28.3.1V

	Estate	Head Office	Consumer	Total	Total
Accrued Expenditure					
Accrued expenditure		16,812,122		16,812,122	15,232,398
Accrued Expenditure		0	114,710	114,710	114,710
Estate-Accrued Expenses	(223,731)			(223,731)	1,038,929
Total	(223,731)	16,812,122	114,710	16,703,101	16,386,036

29

EPF/ ESPS/ CPPS

		Estate	Head Office	Consumer	Total	Total
EPF	29.1	1,057,357,799	33,657,534		1,091,015,333	1,008,182,538
ESPS	29.2	104,068,342	51,985,080		156,053,422	131,448,854
CPPS	29.3	30,314,516	2,295,498		32,610,014	25,761,608
		1,191,740,657	87,938,112	-	1,279,678,769	1,165,393,001

29.1

	Estate	Head Office	Consumer	Total	Total
EPF					
EPF Payable	160,774			160,774	160,774
EPF Payable	627,418,742			627,418,742	720,991,385
EPF Legal	413,030,489			413,030,489	242,324,056
EPF A/C		33,657,534		33,657,534	29,638,019
EPF Surcharge	14,846,185			14,846,185	12,388,314
Unreconcile EPF	1,901,609			1,901,609	2,679,990
Total	1,057,357,799	33,657,534	-	1,091,015,333	1,008,182,538

29.2

	Estate	Head Office	Consumer	Total	Total
ESPS					
ESPS Payable	75,209,921			75,209,921	59,478,178
ESPS Legal	1,000,000			1,000,000	156,726
E S P S A/C		50,757,203		50,757,203	44,857,792
REFUND OF ESPS A/C		1,227,877		1,227,877	1,199,438
Surcharges ESPS	27,858,421			27,858,421	25,756,721
Total	104,068,342	51,985,080	-	156,053,422	131,448,854

29.3

	Estate	Head Office	Consumer	Total	Total
CPPS					
C P P S A/C		2,289,245		2,289,245	1,895,646
REFUND OF CPPS A/C		6,254		6,254	6,254
CPPS Payable	23,210			23,210	23,210
CPPS Payable	28,584,036			28,584,036	22,124,429
Surcharges CPPS	1,607,270			1,607,270	1,679,013
CPPS Legal	100,000			100,000	33,057
Total	30,314,516	2,295,498	-	32,610,014	25,761,608



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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ETF & Other Payables	Estate	Head Office	Consumer	Total	Total
E.T.F A/C		10,069,021		10,069,021	9,260,152
ETF Payable	46,311,693			46,311,693	62,134,365
ETF Legal	21,761,826			21,761,826	10,949,332
ETF Payable	25,698			25,698	25,698
ETF Surcharge	3,567,176			3,567,176	835,855
ETF Legal				-	-
	71,666,393	10,069,021	-	81,735,413	83,205,401

31

Deposits / Advance for property Lease	Estate	Head Office	Consumer	Total	Total
Deposit Against Asset Lease 31.1	-	65,795,009		65,795,009	66,469,676
others 31.2		193,755,422		193,755,422	116,246,652
	-	259,550,431	-	259,550,431	182,716,328

31.1

Deposits / Advance for property Lease

	Estate	Head Office	Consumer
Deposit Against Asset Lease		7,612,680	
DEPOSIT FOR LEASING ASSET		385,000	
DEPOSIT FOR THE BUILDING		41,605,331	
LEASE ADVANCE A/C		16,191,998	
Recelka Industries (pvt) Ltd			
TOTAL	-	65,795,009	-

31.2

others	Estate	Head Office	Consumer
Account Recivebal		10,577,919	
MS C.WARUSAWITHANA (Wathuruvi		10,989,906	
ASIAN CUTTINGS(P)LTD(Johns-1)		-	
ULAPANE PANGANANDA THERO (Diko		357	
MS G.D.SENAWEEERA (Godawanahena		-	
MS S.M.MAPA (Mountperl)		-	
CHOLANKANDA YOUTH CNT(Monticri		-	
SRI DHARMA VIJAYARAMAYA (Mcris		1,823	
MS R.P.JAYARATHNE (Nawala)		426,374	
MS P.H.J.JAYAWICKRAMA (Carolin		320,867	
MS SRI JINARATHANA EDUCATIONAL		430,143	
MS U.SOMARATNE THERO (Walauwat		-	
MS M.K.E.PIYATHILAKA (Koladach		-	
MS P.C.B.RAMBUKPOTHA (Rattotam		-	
MS ARUMUGAM (Brookside)		1,587	
MS W.P. PERERA (Gurukoya)		192,274	
MS M.H.M.MUSTAFA (Frogmore)		-	
MS N.R. HYDRO POWER (Kolapatha		-	
MS MOUNTGREEN PLANTATION (PVT)		2,094,400	
MS H.W. WEERASINGHA (Henpola)		-	
MRS RENUKA HERATH (Mawatta)		42,586	
P.L.D.J.SENEVIRATHNA (Samantha		-	
MS G.P.DANIEL (Durekanda)		1,817,574	
MS C.D.PERERA (Gangarawa)		-	
H.D.L. HAPUAARACHCHI (Iduragal		70,078	
ASHOKA WICKRAMASINGHA (Paraket		138,394	
MS A.B.WIJESUNDARA (St.gerald)		2,189,692	
M.D.T.GOONATHILAKA (Sidurupiti		229,502	
MS PERAJ MINING (Ambalamana)		-	
MS NASEVANA PROJECT (PVT) LTD		-	
VIHARASTHA KARYA SADANA (HANTH		89,600	
R.P.Wasanthi (Pakkupachcholiai		420,017	
H.A.Premadasa (Pakkupachcholiai		547,616	
K.S.S.SATHYADASAN (LEVELON)		550,000	
Ecotels (pvt) Ltd		47,166,393	
Mrs.S.T.L.M.Jenet Kostha Keeri		31,627	
Hantane Raja Maha Viharaya		-	
LEASE RENT RECEIVABLE A/C		469,542	
ASHOKA GLASS & MIRROR CI		-	
MINISTRY OF PLANTATION CON		684,699	
MR Paint Lanka (pvt) Ltd		-	



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

31.2

others

NILONA LANKA (PVT) LTD	6,991,226
CHILAW PLANTATION RECEIVE	-
KANTHALE SUGAR RECEIVABLE	199,826
RUBBER DEVELOPMENT BOARD	4,187,974
Nawalapitiya Plantation (Pvt)L	-
NLDB (Pallai Estate)	-
W.P.Perera (Coolboan Hydro Pow	5,901,151
REV.BOTHALE RAHULA THERO	8,519
MS GIHAN SOMASIRI(GALAH)	750,000
DARAMAVIJAYARAMAYA (MONTICRIST	-
UDU PUSSELLAWA PLANTATION	20,000
MS M G M BANDARATHILAKE(GALAH	-
M Muththulingam Pakkupaththoli	703,800
V D K KALUARACHCHI(LABUGODAKAN	903,627
LAKE SIDE PROPERTY (T B JAYA M	-
ASCOT TEA (PVT) LTD	9,500
MS M RATHNASINGHE(LOT 3 PAKKUP	218,178
Sri Lanka Telecom	79,416
R.A.Malaka Lakpriya (Pamburupy	-
LAKE SIDE PROPERTY DEV-	66,257,784
ACHINI UDESIKA (Godawanahena)	999,900
W.P.Perera (GOOROOKOYA)	-
R S R G KARUNARATHNE(MOUNTPERL	667,574
NAWALAPITIYA PLANTATION MONTE	-
Forbes & Walker Tea Brokers	95
HARE PARK DIARIES PVT LTD	19,630,000
N.M.M. Brothers	1
Gangasiripura Dhammika Thero	250,000
MS SUNTAK POWER (PVT)LTD (Bowh	-
MS NOMAN HARLY (Malgolla)	-
MS LALANS RUBBER (PVT) LTD (KW	8,380
MS CASHIEW CORPORATION (KW)	32,537
PRIHAN HOLDINGS (PVT) LTD	-
H R SARATH GAMINI PERIS	27,370
PRIYANI VITHANAGE (IDURUGOLL	302,479
S N FERNANDO WILLIYAMULLA	461,770
N.D. DRUGS CONTROL BOARD (Mahe	11,582
MS KRISHAN PERERA (Kalumalai)	25,200
MS W.M.MARSHAL (Kudadola)	402,510
MADOLA MULTI PLANT(P)LTD (Mado	11,566
MS ESERT SONS (Rilagala)	164,039
MS MTV CHANEL (PVT)LTD (Hantha	284,650
HARANGALA TEA FACTORY (Haranga	-
STATE TIMBER CO-OP (Kumarawatt	9,494
G.J.K.CHANDRASENA (Pakkupattuc	4,990
M.A.T.MARASINGHE(Pakkupattucho	1,315
K.A.D.CHANDRASENA (Pakkupattuc	2,890
MS H.S.KALINGA (Pakkupattuchol	835
MS M.P.HIRIPITIYA (Somisanda)	336,117
Bravo Holding Lanka (Pvt) Ltd	-
M Rathasinghe Pakkupachchola	-
MS BRAVO HOLDING STAFF QUARTS(80,000
SPECIAL TASK FORCES (PM SURCH)	4,159,816
MS W SISIRA BANDARA(MAWATTA)	68,342
NATIONAL GEM & JEWELLERY	98,000
Total	193,755,422

32	Estate	Head Office	Consumer	Total	Total
Bank Overdraft					
BOC Hyde Park 2327554		40,191,161		40,191,161	-
BOC Hyde Park 2327553		-	8,651,895	8,651,895	-
People's Bank union Palace 014100293155909		-	-	-	-
Nation Trust 006100003643		954		954	954
BOC Jaffna	3,209			3,209	3,209
Petty Cash Reginoal Office				-	-
	3,209	40,192,115	8,651,895	48,847,220	4,163

