ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

RECEIVED
16 MAR 2026
J. E. D. B.
FINANCE DIVISION

මගේ අංකය / எனது இல. / My No. } පීඒජ්/ සී/ජේඩීබී/01/2023/07 ඔබේ අංකය / உமது இல. / Your No. } දිනය / திகதி / Date } 2026 මාර්තු 12 දින

සභාපති

ජනතා වතු සංවර්ධන මණ්ඩලය

ජනතා වතු සංවර්ධන මණ්ඩලයෙහි 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික 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.

J. E. D. B.
16 MAR 2026
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CHAIRMAN'S OFFICE
21

එල්.එස්.අයි.ජයරත්න
විගණකාධිපති

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

(2) ලේකම් - ලේකම්, මුදල්,ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
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මගේ අංකය / எனது இல. / My No.	පීඑල්/ සී/ජේආර්ඩීබී/01/2023/07	ඔබේ අංකය / உமது இல. / Your No.	දිනය / திகதி / Date 2026 මාර්තු 12 දින

සභාපති

ජනතා වතු සංවර්ධන මණ්ඩලය

ජනතා වතු සංවර්ධන මණ්ඩලයෙහි 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

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1. මූල්‍ය ප්‍රකාශන

1.1 මතය වියාචනය

ජනතා වතු සංවර්ධන මණ්ඩලයේ සහ එහි පරිපාලිතයන්ගේ 2023 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 අදාල තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශන වලට අදාල සටහන්වලින් සමන්විත 2023 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 වියාචනය 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 වියාචනය 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 අවගණනයවී තිබුණි.

(ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 16 හි 06 ඡේදය ප්‍රකාරව වත්කමක් හඳුනාගැනීමේදී එහි නිර්වචනයට අයත් නොවන විකිණීමට හා ජීව විද්‍යාත්මක වත්කම් සඳහා භාවිතයට යොදාගත් කොම්පෝස්ට් නිෂ්පාදන ව්‍යාපෘතියට අදාලව සමාලෝචිත වර්ෂය අවසාන වන විට දරා තිබුණු රු.9,922,016 ක අයහාර වියදමක් කෙරීගෙන යන වැඩ යටතේ දක්වා තිබුණි.

(ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 16 හි 51 ඡේදය ප්‍රකාරව දේපල පිරියත හා උපකරණවල සුන්බුන් 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 වටිනාකම රු.356,099,978 ක දේපල පිරියත හා උපකරණ පිරිවැය සම්බන්ධයෙන් ඒ අනුව කටයුතු කර නොතිබුණි.

(ඈ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 19 හි 57 වන ඡේදය ප්‍රකාරව සේවා ප්‍රතිලාභ බැඳීම ගණනයේදී ආයුගණන ක්‍රමය යොදා නොගෙන සේවකයකුගේ වර්ෂ අවසානයේ ලබන මූලික වැටුප පමණක් පදනම් කර ගෙන සේවා ප්‍රතිලාභ ගණනය කර තිබුණි.

(ඉ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 40 හි 07 ඡේදය ප්‍රකාරව ඉඩම් හෙක්ටයාර 123,856.11 ක් සාධාරණ අගයට තක්සේරු කර ආයෝජිත දේපල යටතේ ගිණුම්ගත කර නොතිබූ අතර ඉඩම් හෙක්ටයාර 18,716.16 ක වටිනාකම තක්සේරු කර දේපල පිරියත හා උපකරණ යටතේ ගිණුම්ගත කර නොතිබුණි.

(ඊ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 41 හි 12 හා 30 ඡේදය ප්‍රකාරව ජීව විද්‍යාත්මක වත්කම් සාධාරණ වටිනාකමට මැනිය යුතු වුවද, රු.21,938,031 ක් වූ පාරිභෝජ්‍ය ජීව විද්‍යාත්මක වත්කම් ස්ථාවර අගයක් ලෙස ඉදිරියට ගෙන එමින් පැවතුණි. තවද සමාලෝචිත වර්ෂයේදී රු.53,580,028 ක ජීව විද්‍යාත්මක වත්කම් විකුණා ආදායමට ගෙන තිබුණද අදාල පිරිවැය වත්කම් වලින් ඉවත් කර නොතිබුණි.

(උ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 41 හි 30 හා 55 ඡේද ප්‍රකාරව 1996 වර්ෂයේ සිට පරිණත වෙනත් වගාවන් යටතේ දක්වා තිබුණු රු.8,281,946 ක් වූ ජීව විද්‍යාත්මක වත්කම් (Bearer Plants) ක්ෂය කිරීමක් සිදු කර නොතිබුණි.

(ඌ) මූල්‍ය ප්‍රකාශන තුළ ජංගම නොවන වත්කම් වශයෙන් පෙන්වා තිබූ රු.283,113 ක් වූ හන්තාන වතුයායේ ක්‍රීඩා පිටිය, ඩාලි පාරේ පිහිටි ගබඩා කාර්යාලය සහ පාරිභෝජ්‍ය අංශයට අයත් රු.288,205ක්වූ ගොඩනැගිලි තක්සේරු කිරීමකින් තොරව මණ්ඩලය ආරම්භක කළ 1972 වර්ෂයේ සිටම මූල්‍ය ප්‍රකාශන තුළ දක්වා තිබුණි.

(එ) මුරකරු වෙනුවෙන් ගෙවා තිබුණු රු.758,608 ක වැටුප අයභාර වියදම් ලෙස ගිණුම්ගත නොකර හන්තාන වතුයායේ තේ අලෙවිසැළේ පිරිවැයට ගිණුම්ගත කිරීම හේතුවෙන් එම ප්‍රමාණයෙන් වත්කම් අධිගණනය වී අලාභයද අවගණනයවී තිබුණි.

(ඒ) ක්‍රියාත්මක තත්ත්වයේ නොමැති ව්‍යාපෘති වෙනුවෙන් දරා තිබුණු රු.4,248,802 ක බිම් සකස් කිරීමේ පිරිවැය වගා වියදමක් ලෙස ලාභ අලාභ ගිණුමට හඳුනා නොගෙන කෙරීගෙන යන වැඩ යටතේ ගිණුම්ගත කර තිබීම නිසා වත්කම් අධිගණනය වී අලාභයද අවගණනයවී තිබුණි.

(ඔ) සමාලෝචිත වර්ෂය අවසානයේ කෙරීගෙන යන වැඩලෙස හඳුනාගත නොහැකි රු.3,454,475 ක් වූ කෝවිල් සඳහා සිදු කරන ලද පරිත්‍යාග කෙරීගෙන යන වැඩ ශේෂය තුළ ඇතුළත් කර තිබීම නිසා වත්කම් අධිගණනය වී අලාභයද අවගණනයවී තිබුණි.

(ඕ) මණ්ඩලයේ ප්‍රධාන කාර්යාලයේ දේපල පිරියත හා උපකරණ යටතේ තිබූ පිරිවැය රු.32,088,371 ක් වූ කාර්යාල උපකරණ,යන්ත්‍ර,පරිගණක උපකරණ අයිතමයන් 13 ක සමුච්චිත ක්ෂය වටිනාකම රු.24,340,038 ක් අයිතමයෙන් අයිතමයට හඳුනා නොගෙන සමස්ථ වටිනාකමක් ලෙස දක්වා තිබීම නිසා සමාලෝචිත වර්ෂය අවසානයේ අයිතමයන්ගේ ශුද්ධ වත්කම් වටිනාකම පිළිබඳ නිවැරදි තහවුරුවක් නොතිබුණි.

(ක) රහතුන්ගොඩ වතුයායේ Eco Tea Garden නැමැති සංචාරක නිකේතනයේ ඉදිකිරීමේ පිරිවැය රු.2,775,742 ක් වුවද, රු.3,644,726 ක් ලෙස ගිණුම්ගත කිරීමෙන් රු.868,984 කින් වත්කම අධිගණනය වී තිබුණු අතර සමාලෝචිත වර්ෂය අවසාන වන විටත් නිවැරදි කිරීමට කටයුතු කර නොතිබුණි.

(ග) මොන්තක්‍රිස්තෝ වතුයාය 2003 වර්ෂයේ සිට විවිධ පාර්ශව වෙත බදු දී තිබෙන අතර මෙම වතුයායේ දේපල පිරියත හා උපකරණ හා ජීව විද්‍යාත්මක වත්කම්වල පිරිවැය රු.32,168,955 ක වටිනාකමක් බදු දුන් දේපල යටතේ වසර ගණනාවක සිට ඉදිරියට ගෙන යන අතර ඊට අදාල වත්කම් වල පැවැත්ම තහවුරු කර ක්ෂය කිරීමක් මණ්ඩලය විසින් සිදු කර නොතිබුණි.

(ච) නාගස්තැන්න වතුයායේ Planters Bungalow නැමැති ගොඩනැගිල්ල කුළියට දීමෙන් සමාලෝචිත වර්ෂය තුළ ජනිත වූ රු.668,328 ක ශුද්ධ අලාභය, ලාභ අලාභ ගිණුමට ගැලපීම් නොකර විවිධ ණයගැති ශේෂයන් ලෙස ගිණුම්ගත කර තිබුණි.

(ජ) වැවිලි කර්මාන්ත අමාත්‍යාංශය මගින් ක්‍රියාත්මක කර තිබුණු "වතු සංවර්ධන ව්‍යාපෘතිය" 2010 වර්ෂයේදී අවසන් කර තිබුණද, එම ව්‍යාපෘතියට අදාලව සෙවිලි තහඩු මිලදී ගැනීම සඳහා මණ්ඩලය විසින් වැය කරන ලද රු.4,136,733 ක් මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ වෙනත් ලැබිය යුතු ශේෂයක් ලෙස වර්ෂ 13 කට වැඩි කාලයක සිට ඉදිරියට ගෙන එමින් පැවතුණි. මෙම ශේෂය ප්‍රතිපූරණය විය යුතු ආයතනය හඳුනාගෙන නොතිබුණු අතර අයවීම අවිනිශ්චිතාවය පිළිබඳව කිසිදු ප්‍රතිපාදනයක් මූල්‍ය ප්‍රකාශන තුළ සිදු කර නොතිබුණි.

(ට) හන්තාන 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 22ක කාලය තුළදී අයවිය යුතු රු.42,900,000 ක බදුකුලිය අය වී නොතිබූ අතර එම ලැබිය යුතු බදු කුලිය ගිණුම්ගත කර නොතිබුණි. එමෙන්ම මණ්ඩලය විසින් 2003 හා 2020 වර්ෂයන්හිදී තේ මණ්ඩලයෙන් ලබාගත් රු.34,000,000 ක ණය මුදල පියවීමට මණ්ඩලයට හැකියාවක් නොමැති නිසා එම 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 හිඟ බදු මුදල් හෝ අයවී නොතිබුණි. 2025 ජූලි 04 දින කර්මාන්තශාලවේ සිදුකල භෞතික පරීක්ෂාවේදී පුද්ගලික ආයතනයක් විසින් එම කර්මාන්තශාලාව තේ කෞතුකාගාරයක් වශයෙන් පවත්වාගෙන යන අතර මණ්ඩලයට හෝ තේ මණ්ඩලයට හෝ කිසිදු ප්‍රතිලාභයක් ලැබී නොතිබුණි.

(ඩ) සමාලෝචිත වර්ෂය අවසන් දිනට වෙළෙඳ හා වෙනත් ගෙවිය යුතු දෑ තුළ ඇතුළත් රු.1,863,756 ක පැරණි අවිනිශ්චිත ගිණුම් ශේෂයට අදාල ගනුදෙනු නිවැරදිව හඳුනාගෙන නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.

(ණ) මණ්ඩලයේ ජීව විද්‍යාත්මක වත්කම් සම්බන්ධව Bearer Plants හි නොමේරු රබර් වගාව සඳහා 2003-2014 කාලය තුළ දරා තිබුණු වටිනාකම රු.41,998,357 ක් අවුරුදු 7ක කාලසීමාවකින් පසුව පරිණත රබර් වගාවට මාරු කළ යුතු වුවද, සමාලෝචිත වර්ෂය වන විට වසර 10 කට අධික කාලයක් ගත වී තිබුණද පරිණත වගාවට මාරු කර ක්ෂය කිරීමට කටයුතු කර නොතිබුණි.

(ත) වතුයායන් 11 කට අදාල රු.2,761,476 ක් වූ තේ තොග සහ තේ පැළ තොගය භෞතිකව නොමැති වුවද තොගය තුළ ඇතුළත්ව තිබුණි.

(ද) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ වෙනත් ජීව විද්‍යාත්මක වත්කම් පිරිවැය රු.17,925,652 ක් වූවද, සමාලෝචිත වර්ෂය අවසානයේ සමුච්චිත ක්ෂය වටිනාකම රු.18,520,206 ක් වූයෙන් වත්කමේ ශුද්ධ පොත් අගය රු.594,554 ක ඍණ ශේෂයක්ව පැවතුණි.

(න) හලාවත වැවිලි සමාගම 2019 වර්ෂයේ සිට මණ්ඩලය සතු ගොඩනැගිල්ලක කාර්යාලයක් සහ අලෙවි සැළක් කිසිදු ගෙවීමකින් හා ගිවිසුමකින් තොරව පවත්වාගෙන ගොස් තිබුණු අතර, 2019 සිට 2023 වර්ෂය දක්වා රජයේ තක්සේරුව අනුව ගණනය කර තිබූ රු.11,098,220 ක මුදලක් මණ්ඩලයට ලැබිය යුතු යැයි හඳුනාගෙන තිබුණද, එම මුදල ගිණුම්ගත කිරීමට කටයුතු කර නොතිබුණි.

(ප) ලූල්කඳුර වතුයායේ සවිකිරීම සඳහා ඉන්ධන ටැංකියක් මිලදී ගැනීමට ගණුදෙණුකරු වෙත ගෙවා තිබුණු රු.1,614,000 ක් වූ අත්තිකාරම් මණ්ඩලයේ කෙරීගෙන යන වැඩ ලෙස සටහන් කිරීම නිසා මූල්‍ය ප්‍රකාශන තුළ ජංගම නොවන වත්කම් එම ප්‍රමාණයෙන් අධිගණනය වී තිබුණි.

(බ) ජීව විද්‍යාත්මක වත්කම් සම්බන්ධව Bearer Plants තුළ තිබුණු රු.7,859,380 ක නොමේරූ වෙනත් වගාවන් භෞතිකව නොපැවතියද මූල්‍ය ප්‍රකාශන තුළ ගිණුම්ගත කර තිබුණි.

(ම) නොසැසඳුණු පාලන ගිණුම්

(i) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අනුව ශ්‍රී ලංකා රාජ්‍ය වැවිලි සංස්ථාව වෙතින් ලැබිය යුතු පොලී සහිත ණය ශේෂය රු.119,318,496 ක් වුවද සංස්ථාවේ මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.97,709,342 ක් වූයෙන් සංස්ථාවේ මූල්‍ය ප්‍රකාශන හා මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අතර රු.21,609,154 ක වෙනසක් පැවතුණි.

(ii) ස්ථාවර වත්කම් ක්ෂය කිරීමට අදාල උපලේඛනය අනුව ප්‍රධාන කාර්යාලයේ පිරිවැය රු.39,364,442 ක් වූ වාහන සම්පූර්ණයෙන්ම ක්ෂය කර තිබුණද මූල්‍ය තත්ත්ව ප්‍රකාශනය තුළ ඊට අදාල සමුච්චිත ක්ෂයවීම් රු.39,270,957 ක් ලෙස ගිණුම්ගත කිරීම හේතුවෙන් රු.93,484 ක වෙනසක් නිරීක්ෂණය වුණි.

(ය) විගණනය සඳහා සාක්ෂි නොමැති වීම

	විෂය	වටිනාකම රු.	ඉදිරිපත් නොකළ සාක්ෂි
(i)	මණ්ඩලයේ දේපල පිරියත හා උපකරණ ශේෂය තුළ ඇතුළත් ප්‍රධාන කාර්යාලයේ ඉඩම්, ගොඩනැගිලි සහ වතුයායන්ගේ ගොඩනැගිලි, ඕනුගල්ඔය වතුයායට අදාල ස්ථාවර වත්කම් ශේෂය සහ වෙනත් ශේෂයන්, ජල සම්පාදන ව්‍යාපෘතියෙහි ශේෂය සහ හරංගල සහ ටයිස්ජේන් වතුයායේ දේපල පිරියත හා උපකරණ වටිනාකම	1,579,600,504	ඉඩම්වල පිඹුරුපත්, තක්සේරු වාර්තා, ශක්‍යතා අධ්‍යයන වාර්තාව, වාර්ෂික භෞතික සත්‍යාපන වාර්තා.

(ii)	පාරිභෝගික අංශයේ පැරණි ණය ගැති ශේෂය, මොන්ත ක්‍රිස්ටෝ වතුයායේ වත්කම් හා වගකීම්වලට අදාල පාලන ගිණුමේ ශේෂය, ලැබිය යුතු රඳවාගත් බදු සහ එකතු කළ අගය මත බදු, වෙළඳ ලැබිය යුතු ශේෂය තුළ ඇතුළත් ගැලපුම් ශේෂය	91,839,885	ශේෂ සනාථන,ණයගැති කාල විශ්ලේෂණ, භෞතික සත්‍යාපන වාර්තා, විස්තරාත්මක උපලේඛන සහ මෙම මුදල් අයකර ගැනීම සඳහා ගන්නා ලද ක්‍රියාමාර්ග
(iii)	පැවරුණු වෙනත් ජීව විද්‍යාත්මක වත්කම් ශේෂය	17,925,652	භෞතික සත්‍යාපන වාර්තා, ගස් සංගණන වාර්තා සහ වටිනාකම තක්සේරු කිරීමට අදාල වාර්තා
(iv)	රාජ්‍ය වාණිජ නීතිගත සංස්ථාවට හා MCM Marketing නැමැති ආයතනයට දීර්ඝ කාලයක සිට ගෙවීමට පවතින ශේෂය,මහවැලි නිවාස ව්‍යාපෘති සඳහා ගෙවිය යුතු ශේෂය, කල්බදු වත්කමට එරෙහිව තැන්පතු (Deposit against Asset Lease), ගෙවිය යුතු බදු වගකීම්වලට (VAT,NBT,ESC,PAYEE) සහ ගෙවිය යුතු කාර්ය මණ්ඩල වැටුප් හා වේතන ශේෂය, ණය ශේෂය- මහජන බැංකුව, වෙනත් තැන්පතු, වෙනත් ණයහිමි ශේෂය	651,745,631	ශේෂ සනාථ කිරීමේ ලේඛන ,කාල විශ්ලේෂණ, කළ වැඩ වාර්තා සහ සහතික කළ බිල්පත්, තැන්පතුවලට අදාල ලදු පත්, දේශීය ආදායම් දෙපාර්තමේන්තුවෙන් ලද සහන කාලසීමාවන්, කාලීන ගෙවීම්වලට අදාල වවුචර්පත්, අධ්‍යක්ෂ මණ්ඩල අනුමැතිය,ණය ලබාගත් දිනය,ණය මුදල,වාරිකය සමඟ පොළිය සහ ණය ගෙවීම්
(v)	වෙනස් නොවන පැරණි පොදු සංචිත ශේෂය, වැව්ලි සංවර්ධන ව්‍යාපෘතිය	317,167,096	ප්‍රදාන හිමි වූ වර්ෂය,ලබා දුන් අරමුණු හා භාවිතය සහ ලබාදුන් පාර්ශවය, කළ වැඩ වාර්තා, සහතික කළ බිල්පත්, අරමුදල් ලද මූලාශ්‍රය සහ එය ගිණුම් ගත කිරීමට අදාල ප්‍රතිපත්තිය සහ ලද අනුමැතීන්

(ơ) අඛණ්ඩව අලාභ ලැබීම මත 2023 දෙසැම්බර් 31 දිනට මණ්ඩලයේ ශුද්ධ වත්කම් හා කාරක ප්‍රාග්ධනය පිළිවෙලින් රු.1,107,147,225 ක් හා රු.2,351,853,826 ක සෘණ අගයන් ගෙන තිබුණු අතර එදිනට ගෙවිය යුතු ව්‍යවස්ථාපිත ගෙවීම් රු.2,399,597,208 ක් වී තිබුණි.මෙම බැඳීම් පියවීමට ප්‍රමාණවත් ආයෝජනයන්ද සිදුකර නොතිබුණු අතර මෙහි පියවිය යුතු බැංකු ණය ශේෂය රු.167,188,744 ක් වී තිබුණි. ඒ අනුව ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත අංක 01 හි 25 ඡේදය ප්‍රකාරව මණ්ඩලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් පවත්නා බව නිරීක්ෂණය විය.

එමෙන්ම 2023 වර්ෂයේ මූල්‍ය ප්‍රකාශනයෙහි සටහන් අංක 2.4 මගින් මණ්ඩලය ප්‍රතිසංවිධානය කළ යුතු බව අධ්‍යක්ෂ මණ්ඩලය තීරණය කර තිබුණද 2025 නොවැම්බර් 07 දින දක්වාම එබඳු ප්‍රතිසංවිධානයක් සිදු කර නොතිබුණි.

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 වගකීම්

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 පරික්ෂා 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 වියාචනය 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 නෛතික 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 මා 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) (ඈ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (i) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ මතය ව්‍යාවනය සඳහා පදනම් කොටසේ 1.2.ආ,ඇ,ඈ,ඉ,ඊ,උ,එ,ඔ,ක,ග,ජ,ඩ,ත,ද,න,ප,ම,ය දක්වා ඇති නිරීක්ෂණ හැර 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 සෘජුව 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	නිරීක්ෂණ
(අ)	1978 දෙසැම්බර් 19 දිනැති අංක 842 දරන භාණ්ඩාගාර චක්‍රලේඛය	මණ්ඩලයේ ප්‍රධාන කාර්යාලය සහ වතුයායන් සතුව පවතින දේපල පිරියත හා උපකරණ ශේෂය සම්බන්ධයෙන් වත්කමේ වර්ගය, මිලදී ගත් වටිනාකම,දිනය,වාහන අපහරණය කිරීම්, වාර්ෂිකව සිදු කළ මිලදී ගැනීම්,ඉවත් කිරීම්,මාරුකිරීම් සහ එක් එක් වත්කම් වෙන් වෙන් වශයෙන් හඳුනා ගැනීමට හැකි වන පරිදි අදාල තොරතුරු ඇතුළත් කර විධිමත්ව සකස් කළ ස්ථාවර වත්කම් ලේඛනයක් මණ්ඩලය විසින් පවත්වාගෙන ගොස් නොතිබුණි.
(ආ)	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.779,936,336 ක ගෙවිය යුතු පාරිතෝෂික ශේෂයක් සහ රු.261,651,215 ක ගෙවිය යුතු අධිභාර ශේෂයක් ද පැවතුණි.
(ඇ)	1998 සංශෝධිත සේවක අර්ථසාධක අරමුදල් පනතේ 15 වගන්තිය	ගෙවිය යුතු දායක මුදල්, ඊළඟ මාසයේ අවසාන දිනට පෙර අර්ථසාධක අරමුදලට ගෙවිය යුතු වුවද, මණ්ඩලය විසින් රු.1,035,396,366 ක මුදලක් සේවක අර්ථසාධක අරමුදල් වෙතද, වතු කාර්ය මණ්ඩල අර්ථසාධක සංගමයට (ESPS) සහ ලංකා වැවිලිකරුවන්ගේ අර්ථසාධක සංගමයට (CPPS) රු.173,331,837 ක හිඟ මුදලක්ද පැවතුණු අතර සමාලෝචිත වර්ෂය අවසාන වන විට මූල්‍ය ප්‍රකාශන අනුව ඉහත අරමුදල් සඳහා රු.80,536,147 ක ගෙවිය යුතු අධිභාර ද ගෙවා නොතිබුණි.

(ඈ)	1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදල් පනතේ 16 (1) වන උප වගන්තිය	2011 වර්ෂයේ සිට සේවා නියුක්තයන්ගේ භාර අරමුදලට ගෙවිය යුතු රු.61,873,517 ක දායක මුදල් ගෙවා නොතිබුණු අතර සමාලෝචිත වර්ෂය අවසාන වන විට මූල්‍ය ප්‍රකාශන අනුව භාරකාර අරමුදලට රු.6,871,791 ක ගෙවිය යුතු අධිභාර ශේෂයක්ද විය.
(ඉ)	2017 අංක 24 දරන දේශීය ආදායම් බදු පනතේ 93 වන වගන්තිය	2022/2023 තක්සේරු වර්ෂයට අදාල ආදායම් බදු වාර්තාව 2025 නොවැම්බර් 07 දින වන විටත් ඉදිරිපත් කර නොතිබුණි.
(ඊ)	2015 මැයි 25 දිනැති අංක 01/2015 දරන රාජ්‍ය ව්‍යාපාර චක්‍රලේඛයේ 2 සහ 3.1 ඡේදය චක්‍රලේඛය	රාජ්‍ය ව්‍යවසායක සභාපති, ප්‍රධාන විධායක නිලධාරි, කළමණාකාර අධ්‍යක්ෂ, විධායක අධ්‍යක්ෂ, අධ්‍යක්ෂ ජනරාල්, ප්‍රධාන මූල්‍ය නිලධාරි, ප්‍රධාන මෙහෙයුම් නිලධාරි සහ කළමනාකරණ සේවා දෙපාර්තමේන්තුව අනුමත කර ඇති HM 1-1 ශ්‍රේණියේ හෝ ඊට ඉහළ මට්ටමේ තනතුරක් දරන ඕනෑම නිලධාරියෙකුට නිල වාහනයක් ලැබීමට සුදුසුකම් ලැබෙන බවත් නිල වාහන හිමි නිලධාරීන්ට අදාල ඉන්ධන දීමනා හිමි වුවද, චක්‍රලේඛයට පටහැනිව ඉන්ධන හා ප්‍රවාහන දීමනා හිමිකම් නොමැති ස්ථිර නිලධාරීන් 09 දෙනෙකු හා කොන්ත්‍රාත් පදනම මත නිලධාරීන් 03 දෙනෙකු සඳහා ප්‍රවාහන දීමනාව ලෙස රු.4,590,000 ක්ද ඉන්ධන දීමනාව ලෙස රු.3,702,980 ක මුදලක්ද 2023 වර්ෂය වෙනුවෙන් ගෙවා ඇති බව නිරීක්ෂණය විය.

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.**

1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික පනත අනුව මණ්ඩලය පිහිටුවීමේ අරමුණු අනුව කෘෂිකාර්මික, නිෂ්පාදන, වතු කළමණාකරණය, ව්‍යාපාරික, මූල්‍ය හා මෙහෙයුම් යන ශේෂයන්ට අදාලව 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 ඉහල නැංවීමට විධිමත් සැලසුම් සකස් කර කටයුතු කර නොතිබුණු අතර තේ හා රබර් වතුයායන් විධිමත් කළමණාකරණයක් සහිතව ලාභදායීව පවත්වාගෙන යැමටද කටයුතු කර නොතිබුණි.

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

2.3 වෙනත් කරුණු

(අ) අධ්‍යක්ෂ මණ්ඩලයේ අනුමැතියෙන් තොරව ප්‍රධාන කාර්යාලයේ සහ වතුයායන් වල ගිණුම්මය ක්‍රියාකාරකම් 7ක් ඉටුකර ගැනීමට අදාල මෘදුකාංග පද්ධතියක් සඳහා පෞද්ගලික සමාගමකට 2021 වර්ෂයේ සිට 2025 නොවැම්බර් 30 දක්වා මෘදුකාංග පිහිටුවීමේ සහ මාසික ගෙවීම් වෙනුවෙන් රු.16,562,250 ක් ගිවිසුම් ප්‍රකාරව ගෙවා තිබුණද, මෘදුකාංග පද්ධතිය මඟින් ඒකාබද්ධ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම,තොග පාලනය,ආදායම් හා වියදම් පාලනය යනාදි අරමුණු ඉටු කර නොතිබුණි.

(ආ) 2017 වර්ෂයේ වතුයායන් සඳහා Sage මෘදුකාගං පද්ධතිය හඳුන්වා දීම සඳහා එක් වතුයායක් වෙනුවෙන් රු.48,611 ක් බැගින් වතු 17 ක් සඳහා රු.826,387 ක පිරිවැයක් දරා තිබුණු අතර ගිණුම්කරණ පද්ධතිය ක්‍රියාත්මක නොවීම හේතුවෙන් සමාලෝචිත වර්ෂය අවසන් වන විටත් මෙම පිරිවැය අනාර්ථික වියදමක් බවට පත් වී තිබුණි.

(ඇ) නාගස්තැන්න සහ කන්දල්ඔය වතුයායන් වල පිළිවෙලින් රු.1,539,546 ක් හා රු.1,256,046 ක මුදල් සොරා ගැනීම් සිදු වී වසර 11 ක් පමණ ගතවී තිබුණද, පවරා තිබූ නඩු කටයුත්තෙහි වර්තමාන තත්ත්වය සොයා බලා නොතිබූ අතර වගකිවයුතු පාර්ශවයන් හඳුනාගෙන අලාභයන් අයකර ගැනීමට කටයුතු කර නොතිබුණි.

(ඈ) 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 පෙන්රින් වත්තේ අක්කර 22 රූඩ් 00 පර්චස් 30.08 ක ප්‍රමාණයට විකල්ප ඉඩම් වශයෙන් පුද්ගලයින් දෙදෙනෙකුට හන්තාන උඩුවෙල වතුයායෙන් ඉඩම් ලබා දී තිබුණි. එම අනුමැතිය මත පදනම්ව 2020 ජූලි 31 දින මෙම ඉඩමේ අයිතිය රු.101,109 ක් වැනි අඩු වටිනාකමකට අදාල පුද්ගලයින් දෙදෙනා වෙත ඉඩම් ප්‍රතිසංස්කරණ කොමිෂන් සභාව විසින් පවරා තිබුණි. තවද විකුණුම් ගිවිසුම් අංක 5792 මඟින් මෙම ඉඩමේ හිමිකරුවන් විසින් 2020 දෙසැම්බර් 11 වන දින අදාල ඉඩම දේපල විකුණුම් සමාගමකට (Land sale) රු.159,753,600 කට විකුණා තිබුණු අතර පසුව එය හෝටලයක් සඳහා පුද්ගලික සමාගමකට 2025 ජූලි 22 වන විටත් විකුණා තිබුණි.

(ඉ) 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 කිසිඳු වන්දියක් ලබා ගැනීමෙන් තොරව 2009 දෙසැම්බර් 28 දින අවසන් කර තිබුණි.

(ඊ) වොක්ෂෝල් වීදියේ පිහිටි මණ්ඩලය සතු ගබඩා 2ක් තරඟකාරී මිල ගණන් කැඳවීමකින් තොරව 2005 වර්ෂයේදී වසර 30ක් සඳහා රු.105,000 ක 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.2,450,000 ක් 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.105,000 ක මාසික බදු කුළී 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 60 ක් වෙනුවෙන් රු.26,280,000 ක් වශයෙන් එකතුව රු.45,890,000 ක් 2011 මාර්තු සිට 2023 දෙසැම්බර් දක්වා තක්සේරු වාර්තාවට අනුව අයවිය යුතු බදු ආදායමක් මණ්ඩලයට අහිමිවී තිබුණි.

(උ) මණ්ඩලයේ වතුයායන්ට අදාලව 2023 දෙසැම්බර් 31 දිනට ඉදිරිපත් කර තිබූ රු.100,218,824 ක වෙළඳ වෙනත් ණයගැති කාල විශ්ලේෂණ වාර්තාව අනුව වසර 4-5ත් අතර සහ වසර 5ට වැඩි ණයගැති ශේෂය පිළිවෙලින් රු.3,219,427 ක් සහ රු.70,676,824 ක්ද, ප්‍රධාන කාර්යාලයේ රු.407,460,537 ක් වූ වෙළඳ ලැබිය යුතු ශේෂයට අදාලව වසර 3-6 ත් අතර ලැබිය යුතු ශේෂය රු.68,809,030 ක් බවත් වසර 6 ඉක්මවූ ලැබිය යුතු ශේෂය රු.65,078,179 ක්ද, පාරිභෝගික අංශයේ අවුරුදු 5 ඉක්මවූ ණය ප්‍රමාණය රු.16,590,553 ක් බවද නිරීක්ෂණය වූ අතර මණ්ඩලය විසින් මෙම ශේෂ අයකර ගැනීම සඳහා සුදුසු ක්‍රියාමාර්ග ගැනීමට කටයුතු කර නොතිබුණි.

(ඌ) මණ්ඩලයේ වතුයායන්ට අදාලව 2023 දෙසැම්බර් 31 දිනට ඉදිරිපත් කර තිබූ රු.134,281,448 ක් වූ ණයහිමි කාල විශ්ලේෂණයට අනුව, වසර 04-05 ත් අතර රු.12,798,280 ක් සහ වසර 05 ඉක්මවූ රු.83,011,323 ක්ද, ප්‍රධාන කාර්යාලයේ රු.107,089,546 ක් වූ වෙළඳ ණයහිමි ශේෂය තුළ වසර 01-03ත් අතර රු.18,545,658 ක් වූ ණයහිමි ශේෂයක්ද, වසර 06 ඉක්මවූ රු.81,531,648 ක ණයහිමි ශේෂය තුළ රු.16,556,476 ක් වූ PH & SWT ශේෂය සහ රු.57,307,354 ක් වූ වරිපනම් ගාස්තු යන ශේෂයන් ප්‍රධාන වශයෙන් පවතින අතර නිරවුල් කිරීම සඳහා මණ්ඩලය කටයුතු කර නොතිබුණි.

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JANATHA ESTATES DEVELOPMENT BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 ST DECEMBER 2024

JANATHA ESTATES DEVELOPMENT BOARD

NO 55/75

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JANATHA ESTATES DEVELOPMENT BOARD

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2024

	Note	31/12/2024	31/12/2023
		Rs.	Rs.
Revenue	5	1,439,392,561	1,272,572,634
Cost of Sales	6	(1,634,512,333)	(1,314,398,663)
Gross profit		**(195,119,772)**	**(41,826,029)**
Other Income	7	292,726,722	278,582,482
		97,606,950	**236,756,453**
Distribution Cost	8	4,214,273	6,133,328
Administrative Expenses	9	93,853,391	77,144,250
Staff Cost	10	132,600,285	113,867,256
Other Estate Expenses	11	67,890,824	134,190,168
		298,558,772	**331,335,002**
Operational Profit Before Finance Cost		**(200,951,822)**	**(94,578,549)**
Finance Cost	12	28,281,314	53,281,163
Profit Before Tax		**(229,233,137)**	**(147,859,712)**
Income Tax		-	-
Profit for the Year		**(229,233,137)**	**(147,859,712)**
Total Comprehensive Income For the year		**(229,233,137)**	**(147,859,712)**

S.D.Nayana Ranasinghe
Manager Finance

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

K. A. Gunasekara
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 , 2024

	Note	31/12/2024	31/12/2023
Assets		**Rs.**	**Rs.**
Non Current Assets			
Property Plant and Equipment	13	1,495,238,253	1,515,282,604
Intangible Assets	14	183,297	258,297
Biological Assets	15	659,977,912	632,468,986
Lease Assets	15.1	32,168,955	32,168,955
Long - Term Investments	15.2	130,403	125,186
		2,187,698,819	**2,180,304,027**
Current Asset			
Inventories	16	126,079,033	144,875,441
Trade & Other Receivable	17	1,014,941,110	981,877,243
Cash & Cash Equivalents	18	173,328,371	141,235,004
		1,314,348,514	**1,267,987,688**
Total Assets		**3,502,047,333**	**3,448,291,715**
Equity & Liabilities			
Equity			
Stated capital	19	4,220,000,000	3,860,000,000
Accumulated Loss	19.1	(8,572,959,209)	(8,248,642,045)
		(4,352,959,209)	**(4,388,642,045)**
Reserves			
Capital Reserves	20	2,990,621,327	2,964,327,724
General Reserves / Govern. Grants	21	318,811,052	317,167,096
		3,309,432,378	**3,281,494,820**
Non Current Liabilities			
Retirement Benefit Obligation	22	892,124,418	768,408,682
Bank Loan	23	126,487,116	167,188,744
		1,018,611,533	**935,597,426**
Current Liabilities			
Gratuity Payables - Ex. Employees	24	1,090,896,073	1,041,587,551
Interest Bearing Borrowings	25	262,134,395	259,917,728
Lease Creditors	26	107,862	991,425
Brokers Advance	27	1,069,439	1,069,439
Trade & Other Payables	28	799,196,965	665,581,493
EPF/ ESPS/ CPPS Payables	29	1,088,092,386	1,289,264,350
ETF & Other Payables	30	44,891,688	68,745,307
Deposits / Advance for property Lease	31	240,569,659	257,660,915
Bank Over Draft	32	4,163	35,023,305
		3,526,962,630	**3,619,841,514**
Total Equity & Liabilities		**3,502,047,333**	**3,448,291,715**

JANATHA ESTATES DEVELOPMENT BOARD

STATEMENT OF CASH FLOW FOR THE TEAR ENDED DECEMBER 31, 2024

	31/12/2024 Rs.	31/12/2023 Rs.
Profit Before Taxation	(229,233,136.65)	(147,859,712.24)
Adjustment		
Provision for Gratuity	243,172,769.89	60,528,275.39
Depreciation Property Plant and Equipment	21,252,593.32	15,964,844.02
Depreciation Bearer Plants	21,870,756.00	21,039,977.04
Finance cost	28,281,314.44	53,281,163.32
Interest Income	(12,404.48)	5,992,764.48
Amortisation Depreciation Cost	75,000.00	97,177.89
	314,640,029.17	**156,904,202.14**
Operating Cash Flows Before Changes in Working Capital	**85,406,892.52**	**9,044,489.90**
Changes in working Capital		
(Increase)/Decrease Inventory	18,796,407.88	(3,589,127.30)
(Increase)/Decrease Trade & Other Receivable	(33,063,867.30)	13,757,676.31
Increase/(Decrease) Trade & Other Payable	133,615,472.17	748,529.54
Increase/Decrease Deposit & Advance	(17,091,256.57)	(1,889,516.11)
Increase/(Decrease) EPF/ ESPS/ CPPS	(201,171,964.60)	9,585,581.35
Increase/(Decrease) ETF & Other Payables	(23,853,619.67)	(12,990,106.05)
Increase/(Decrease) Broker Advance	-	(3,351,516.36)
Increase/ (Decrease) Gratuity Payables - Ex. Employees	49,308,522.41	126,723,708.94
Cash Used in/generated From Operating Activities	**(73,460,305.68)**	**128,995,230.32**
Gratuity Paid	(122,491,191.26)	(109,323,582.37)
Income Tax Payment	-	-
	(122,491,191.26)	**(109,323,582.37)**
Cash generated From Operating Activities	**(110,544,604.42)**	**28,716,137.85**
Cash Flows From Investing Activities		
Saving Account	**(41,655,310.00)**	
Acquisition of Biological assets	(54,823,241.41)	(60,523,143.92)
Interest Income	12,404.48	(5,992,764.48)
Accquision of Intangible assets	-	-
Purchased form Fixed Assets	(11,145,318.13)	(12,294,389.74)
Cash generated From Investment Activities	**(107,611,465.06)**	**(78,810,298.14)**
Cash Flows from Financing Activities		
Re Payment of Loan	(40,701,628.41)	(28,780,451.09)
Re Payment of Over Draft	(35,019,141.58)	(13,823,914.55)
Interest Bearing Borrowings	2,216,666.58	3,199,999.92
Lease creditors	(883,563.00)	-
Finance Cost	(28,281,314.44)	(53,281,163.32)
Treasury Grants	360,000,000.00	190,000,000.00
Subsidies Grants	1,643,955.71	4,944,902.71
Capital Reserves	26,293,602.88	53,731,940.00
Cash Used in Financing Activities	**285,268,577.74**	**155,991,313.67**
Net Increase in Cash & Cash Equivalents	**67,112,508.26**	**105,897,153.38**
Cash & Cash equivalent at the Beginning of the year	106,211,699.34	314,545.96
Cash & Cash Equivalents at the end of the Year	**173,324,207.60**	**106,211,699.34**
Analysis of the Cash & Cash Equivalent at the end of the Year		
Cash & Cash Equivalents in Favourable	173,328,371.00	141,235,004.32
Bank Overdraft	(4,163.40)	(35,023,304.98)
	173,324,207.60	**106,211,699.34**

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2024

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 01/01/2023	3,670,000,000	2,910,595,784	296,193,455	16,028,738	(8,117,164,712)	**(1,224,346,735)**
Prior Year Adjustment					16,382,379	**16,382,379**
Land Sales		53,731,940.00				**53,731,940**
Grants Received	190,000,000					**190,000,000**
New Plantation Subsidy Re			4,944,902.71			**4,944,903**
Kumarawatte Subsidy						**-**
Total Comprehensive Income For Year					(147,859,712)	**(147,859,712)**
						-
Balance as at 31/12/2023	**3,860,000,000**	**2,964,327,724**	**301,138,358**	**16,028,738**	**(8,248,642,045)**	**(1,107,147,225)**
Balance as at 01/01/2024	3,860,000,000	2,964,327,724	301,138,358	16,028,738	(8,248,642,045)	**(1,107,147,225)**
Prior Year Adjustment					(95,084,027)	**(95,084,027)**
Land Sales		26,293,603				**26,293,603**
Grants Received	360,000,000					**360,000,000**
New Plantation Subsidy Re			1,643,955.71			**1,643,956**
Kumarawatte Subsidy						**-**
Total Comprehensive Income For Year					(229,233,137)	**(229,233,137)**
						-
Balance as at 31/12/2024	**4,220,000,000**	**2,990,621,327**	**302,782,314**	**16,028,738**	**(8,572,959,209)**	**(1,043,526,830)**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

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 Repotting 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 Equipment

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%	
Road & Bridges	5%	
Hydro Power Plant	5%	
Computers & Printers New)	20%	
Computers & Printers	12.5%	
Mature Plantation - Mango	5%	
Mature Plantation - Pepper	5%	
Mature Plantation - Cardamom	5%	
Cloves	5%	
Coffee	5%	
Software	25%	

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
Cloves	1-4	5
Coffee	1-4	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 2024 Rs.1,089,828,897.12 is payable to ex employees as at December 2021. 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 2024 Commissioner of Labor has filed legal action against directors of Board.

Balance as at 31/ 12/ 2024

EPF Payable (From 2000 . to 2024) Rs. 893,521,177.79

ETF Payable (From 2000 to 2024) Rs. 44,891,687.70

ESPS- Payable (From 2000 to 2024) Rs. 158,359,496.75

CPPS- Payable (From 2000 to 2024) Rs. 36,211,711.09

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 in the year 2024, the government grant was shown under the State Capital in the Balance Sheet as per the letter received on -07th July 2023 which was send by the Public Enterprises Department of Finance Ministry to pay outstanding statutory dues as per Cabinet paper no.23/0768/616/017. JEDB has received Government grant for the year 2024 was Rs.360 Mn to pay statutory dues.

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. 127,511,180.00 as well as the cost of production of tea Rs. 127,511,180.00 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 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 five year repayment period. This loan was issued to us, against the security guarantee issued by the Treasury. The balance as on 31.12.2024 is Rs. 126,487,115.61.

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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

It has been stated in the 2020 financial statement that the valuation of commercially valuable timber would be carried out in 2021. However, since the financial reports must be submitted promptly for government audit, there was insufficient time to complete this task during the years 2021, 2022, and 2023. Therefore, this adjustment will be carried out through the upcoming financial statements.

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 2024, the number of civil cases and statutory cases in the JEDB

At the end of the year 2024, the number of civil cases in the JEDB is 345, and the number of statutory cases is 1378. Total outstanding payable amount for statutory cases is Rs, 1,364,213,843./=

			31/12/2024 Rs.	31/12/2023 Rs.
5.	**Revenue**			
	Green Leaf and Bulk Tea	**5.1**	912,004,636	856,395,573
	Consumer Tea	**5.2**	446,037,307	448,956,941
	Rubber & Other	**5.3**	208,861,797	147,497,964
	Minor Crops	**5.4**	-	-
	Coconut	**5.5**	-	2,041,733
			1,566,903,741	1,454,892,211
	Less - Sales amount for Jana Tea		127,511,180	182,319,578
			1,439,392,561	1,272,572,634
	Hope			
	Levallon			
	Loolcandura			
			127,511,180	**182,319,578**

			31/12/2024 Rs.	31/12/2023 Rs.
5.	**Revenue**			
	Green Leaf and Bulk Tea **5.1**			
	· Green Leaf Proceeds		489,139,497	447,463,929
	Tea Sales Proceeds		220,127,423	141,391,762
	Tea sold on Estate		202,737,716	267,539,882
		5.1	912,004,636	856,395,573
	CONSUMER SALES INCOME	**5.2**	446,037,307	448,956,941
	301009 · Latex Sale Proceeds A/C		197,440,537	140,926,252
	301013 · Rubber Sale Proceeds		11,421,261	6,571,712
		5.3	**208,861,797**	**147,497,964**
	301002 · Cocoa Sales Proceeds	**5.4**	-	-
	Coconut Sales	**5.5**	-	2,041,733
	301020 · Sundry Income			
	301015 · Sale Proceeds - Pepper		-	-
	Total Revenue		**1,566,903,741**	**1,454,892,211**

			31/12/2024 Rs.	31/12/2023 Rs.
6.	**Cost of Sales**			
	Green Leaf and Bulk Tea	**6.1**	1,278,917,653	1,049,252,824
	Consumer Tea	**6.2**	306,162,745	302,699,934
	Rubber & Other	**6.3**	176,943,115	142,119,669
	Minor Crops Estate	**6.4**	-	-
	Coconut		-	2,645,813
			1,762,023,513	**1,496,718,240**
	Less - Tea purchase amount form the Estates		127,511,180	182,319,578
			1,634,512,333	**1,314,398,663**

		31/12/2024 Rs.	31/12/2023 Rs.
6. Cost of Sales			
Green Leaf and Bulk Tea			
401001 · Brokerage Account		2,733,781	2,135,635
401002 · Brokerage On Sundry Sale			
401003 · Chamber Charges		830,320	738,283
401004 · Cocoa platation Expenditure		-	-
401005 · General Charges +		739,890,621	533,146,687
401006 · Filed Works and Cultivation		175,427,882	199,369,501
401007 · Production		536,126,574	454,600,502
401009 · Insurance Charges		-	13,716
401010 · Public Sale Expen Sundry Sale		-	-
401011 · Public Sales Expenditure		47,598	40,170
401013 · Sales Tax		591,536	1,122,967
401014 · Sales Tax on sundry Proceed			
401016 · Sundry Expenditure		-	-
401017 · Factory Expenditure		-	-
401018 . Chairman's Welfair Fund		-	-
Storage Rent		212,456	205,032
Total Cost of Sales		**1,455,860,768**	**1,191,372,494**
Less -;Rubber & other cost of production		176,943,115	142,119,669
Minor Crops Estate			
-401004 · Cocoa platation Expenditure	**6.4**	-	-
Cost of Sales - Green Leaf and Bulk Tea	**6.1**	1,278,917,653	1,049,252,824
20000-TEA-000 Consumer Tea	**6.2**	306,162,745	302,699,934
Total Cost of Sales		**1,762,023,513**	**1,494,072,428**
Rubber - Cost of Sales			
401001 · Brokerage Account		-	299,676
401002 · Brokerage On Sundry Sale		-	-
401003 · Chamber Charges		-	-
401004 · Cocoa platation Expenditure			
401005 · General Charges		77,433,289	56,243,387
401006 · Filed Works and Cultivation		18,995,446	16,996,621
401007 · Production		80,514,380	67,752,691
401009 · Insurance Charges		-	-
401010 · Public Sale Expen Sundry Sale		-	-
401011 · Public Sales Expenditure		-	827,295
401013 · Sales Tax		-	-
401014 · Sales Tax		-	-
401017 · Factory Expenditure		-	-
Storage Rent		-	-
401018 . Chairman's Welfair Fund		-	-
Total Expense	**6.3**	**176,943,115**	**142,119,669**

		31/12/2024 Rs.	31/12/2023 Rs.
7.	**Other Income**		
	Land Lease	52,546,340	53,135,423
	Building Rent	91,105,354	93,881,000
	Treasury Grant		
	Sundry Income	66,406,732	15,324,245
	Loan/FD Interest	12,404	1,151,567
HOO-(	Chilow Plant-Sand Sales	845,000	2,600,000
HOO-(	Sales of Timber	-	16,200.00
	SD Trainee Fees	-	-
	Suger Cane Profit/(Loss)	(300,825)	-
	301026 · Tree Sales Income	25,304,261	53,624,141
	Estate Sundry Income	56,807,457	58,849,907
		292,726,722	**278,582,482**

8.	Distribution Cost	Head Office	Consumer	Total	Total
	Transport Charges	150,292	443,024	**593,315**	2,260,898
	Sales Promotions	-	308,082	**308,082**	672,135
	Travelling & Subsistence	-	622,146	**622,146**	628,207
	Trade License Fees	-	149,770	**149,770**	52,620
	Accommodation	1,874,160	-	**1,874,160**	2,035,327
	Gratis	-	258,805	**258,805**	326,786
	Tender Deposits	-	-	**-**	-
	Loading & Unloading	-	134,040	**134,040**	128,294
	Subscription Fees	-	70,000	**70,000**	-
	Insurance	-	203,955	**203,955**	14,061
	Advertisement Expanses	-	-	**-**	15,000
	Donation	-	-	**-**	-
		2,024,452	**2,189,821**	**4,214,273**	**6,133,328**

9.	Administrative Expenses	Head Office	Consumer	Total	Total
	Vehicle Rent	4,888,333	-	**4,888,333**	6,109,000
	Vehicle Fuel	10,707,282	2,690,228	**13,397,510**	13,167,940
	Sundry Expenditure	2,970,747	2,654,237	**5,624,984**	6,744,275
	Electricity	1,747,925	541,923	**2,289,848**	889,470
	Legal Expenses	22,602,302	-	**22,602,302**	18,173,959
	Vehicle Repair & Maintenance	8,194,704	2,104,102	**10,298,806**	7,381,925
	Stationery	2,306,310	274,359	**2,580,669**	4,992,274
	Rate & Taxes	5,633,928	-	**5,633,928**	5,801,855
	Building / Office Maintenance	345,125	378,060	**723,185**	425,995
	Telephone & Internet	1,417,373	21,519	**1,438,892**	1,741,365
	Depreciations	2,834,156	207,440	**3,041,596**	2,419,141
	Janitorial Service	1,924,675	-	**1,924,675**	1,589,021
	Trainee Seminar & exam Fee	208,000	-	**208,000**	176,500
	Access Trainee Allowances	782,000	-	**782,000**	269,000
	Water	916,833	258,612	**1,175,445**	655,935
	Advertisement	592,558	-	**592,558**	1,271,738
	Director Fee	775,437	-	**775,437**	1,188,724
	Office Equipment's Repair	936,612	60,280	**996,892**	1,018,088
	Amortization	680,370	-	**680,370**	354,678
	Postage	497,761	5,007	**502,768**	343,840
	News Papers & Periodicals	55,620	-	**55,620**	80,920
	Donation	-	-	**-**	-
	Air Conditioner Repair	241,428	-	**241,428**	400,670
	Audit Fees	1,093,950	-	**1,093,950**	1,009,800
	Valuation Fee	4,534,240	-	**4,534,240**	5,000
	Bank Charges	128,548	488,389	**616,937**	185,280
	COMPENSATION	6,352,550	-	**6,352,550**	129,450
	Bungalow Expenditure	637,543	-	**637,543**	608,407
	Suevey Fees	162,922		**162,922**	10,000
		84,169,235	**9,684,156**	**93,853,391**	**77,144,250**

				31/12/2024 Rs.	31/12/2023 Rs.
10	**Staff Cost**	**Head Office**	**Consumer**	**Total**	**Total**
	Salaries & Allowances	76,398,879	6,962,911	**83,361,790**	76,486,754
	EPF/ ESPS/ CPPS	8,907,216	690,219	**9,597,435**	8,218,709
	Gratuity Provision	18,035,778	1,797,573	**19,833,351**	9,140,097
	Non. Ex. Staff Medical	3,989,755	303,713	**4,293,468**	4,172,943
	Labour Charges	3,049,316	-	**3,049,316**	2,891,629
	Ex. Staff Medical	1,850,896	-	**1,850,896**	1,582,493
	ETF	2,226,804	202,785	**2,429,589**	2,054,677
	Over Time	2,932,739	786,553	**3,719,293**	3,622,047
	Staff Welfare	1,276,870	-	**1,276,870**	1,155,119
	Attendance Bonus	-	-	-	-
	Travelling & Subsistence	1,536,201	-	**1,536,201**	1,850,044
	Staff Tea	1,498,449	153,629	**1,652,078**	1,570,329
	Cost of Pocket Expenses	-	-	-	-
	CHAIRMAN WELFARE		-	-	1,122,414
		121,702,901	**10,897,383**	**132,600,285**	**113,867,256**

11.	**Other Estate Expenses**	**Head Office**	**Consumer**	**Total**	Total
	Surcharge - Gratuity	29,454,353	-	**29,454,353**	53,014,259
	Surcharge - ETF	6,397,149	-	**6,397,149**	8,960,869
	Surcharge - ESPS	624,217	-	**624,217**	160,765
	Surcharge -CPPS	-		-	-
	Surcharge - EPF	31,415,104		**31,415,104**	72,054,274
	Surcharge - ETF			-	-
	Surcharge - Gratuity			-	-
	Legal Expenses			-	-
		67,890,824	**-**	**67,890,824**	**134,190,168**

12.	**<u>Financial Expenses</u>**				
	Overdraft Interest	4,188,634	38,728	**4,227,363**	11,547,451
	Broker Advance Interest	-		-	392,917
	Other Loan Interest	3,466,667	-	**3,466,667**	3,200,000
	Lease Interest	-	-	-	-
	Penalty	-	-	-	-
	Bank Loan Interest	20,587,285	-	**20,587,285**	38,140,796
		28,242,586	**38,728**	**28,281,314**	**53,281,163**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

13 . Property Plant and Equipment

Description of Assets	COST					ACCUMULATED DEPRECIATION				W.D.V
	Balance as at 01/01/2024	Additions	Disposal / Transfer	Note No.	Balance as at 31/12/2024	Balance as at 01/01/2024	For the Year	Transfer	Balance as at 31/12/2024	As at 31/12/2024
	Rs.	Rs.	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	-	-	6,406,734	3,225,079
Improved of Land, Road, Bridge & latrines, Building & Stores	1,631,507,490	574,893	496,183	13.2	1,632,578,567	202,447,803	7,704,306	-	210,152,109	1,422,426,458
Machinery,	147,041,624	355,856	-	**13.3.1**	147,397,480	127,651,705	7,317,985	-	134,969,690	12,427,790
Office Equipment,	56,421,012	3,110,762	(136,250)	**13.3.2**	59,395,524	45,679,807	2,848,225	0	48,528,032	10,867,491
Vehicles	123,000,590	1,627,760	561,610	**13.3.3**	125,189,960	119,968,343	2,671,044	-	122,639,387	2,550,573
Computers & Printers	5,379,590	458,900	-	**13.4**	5,838,490	4,980,726	23,148	-	5,003,874	834,616
Furniture & Fittings	7,801,162	407,124	-	**13.5**	8,208,286	5,988,639	337,532	-	6,326,171	1,882,116
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme	16,746,201	-	-	**13.6**	16,746,201	16,089,075	222,948	-	16,312,024	434,178
Fences Security Lights, Gliricidia Plantation	2,175,372	1,274,000	-	**13.7**	3,449,372	918,556	127,405	-	1,045,961	2,403,411
Onugaloya Estate Fixed Assets	6,013,927	-	-	**13.8**	6,013,927	1,521,151	-	-	1,521,151	4,492,776
Capital Working Progress	41,216,362	3,336,023	(10,858,619)	**13.9**	33,693,765	-	-	-	-	33,693,765
Total	**2,046,935,142**	**11,145,318**	**(9,937,075)**		**2,048,143,384**	**531,652,538**	**21,252,593**	**0**	**552,905,132**	**1,495,238,253**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

14 . Intangible Assets

Description of Assets	COST					AMORTIZATION				W.D.V
	Balance as at 01/01/2024	Additions During the Year	Disposal / Transfer	Note No.	Balance as at 31/12/2024	Balance as at 01/01/2024	For the Year	Transfer	Balance as at 31/12/2024	As at 31/12/2024
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
53001-HOO-000 = Software	2,016,723.43				2,016,723	1,758,427	75,000.00		1,833,427	**183,297**
Total	**2,016,723**	**-**	**-**		**2,016,723**	**1,758,427**	**75,000.00**	**-**	**1,833,427**	**183,297**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

13.1	COST					ACCUMULATED DEPRECIATION				
Description Unimproved Land, Mature Plantation Vested & Other Asset Vested	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
102000 · Non Current Assest:102021 · Un improved Land (Vested)	935,509			935,509	935,509					935,509
102000 · Non Current Assest:102012 · Other Assets (Vested)	8,696,304			8,696,304	8,696,304	6,406,734	-		6,406,734	2,289,571
Total	**9,631,813**	**-**	**-**	**9,631,813**	**9,631,813**	**6,406,734**	**-**	**-**	**6,406,734**	**3,225,079**

13.2	COST					ACCUMULATED DEPRECIATION				
Improved of Land, Road, Bridge & latrines, Building & Stores	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
102000 · Non Current Assest:102001 · Building	39,770,818		461,883	40,232,701	40,232,701	32,420,344	1,253,718.00		33,674,062	6,558,639
102000 · Non Current Assest:102006 · Hantana Play Ground	283,113			283,113	283,113	-			-	283,113
102000 · Non Current Assest:102008 · Lines & Latrines	62,122,950		34,300	62,157,250	62,157,250	57,283,291	3,076,077		60,359,368	1,797,882
102000 · Non Current Assest:102014 · Road and Bridges	20,178,818			20,178,818	20,178,818	8,254,608	2,855,533		11,110,141	9,068,677
Eco Tea Garden	3,644,727			3,644,727	3,644,727	598,789	299,395		898,184	2,746,543
Planters Bunglow	1,474,310	574,893		2,049,203	2,049,203	195,164	211,655		406,819	1,642,383
HEAD OFFICE LAND & BUILDING										
50007-HOO-000 HEAD OFFICE LAND & BUILDING	1,503,744,550			1,503,744,550	1,503,744,550	103,592,532			103,592,532	1,400,152,019
50008-HOO-000 DARLY ROAD STORES & OFFICE	129,630			129,630	129,630	-			-	
Total	**1,503,874,180**	**-**	**-**	**1,503,874,180**	**1,503,874,180**	**103,592,532**	**-**		103,592,532	**1,400,281,649**
50007-TEA-000 Building	158,575			158,575	158,575	103,073	7,929		111,002	47,572
Total	**1,631,507,490**	**574,893**	**496,183**	**1,632,578,567**	**1,632,578,567**	**202,447,803**	**7,704,306**	**-**	**210,152,109**	**1,422,426,458**

NOTE 13.3.1	COST					ACCUMULATED DEPRECIATION				
Description Machinery,,	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
102000 · Non Current Assest:102009 · Machinery	141,649,346	355,856		142,005,202	142,005,202	122,259,427	7,317,985		129,577,412	12,427,790
Jaffna Machinary	263,420			263,420	263,420	263,420			263,420	-
50035-HOO-000 PLANT & MACHINERY	5,128,858			5,128,858	5,128,858	5,128,857.66			5,128,858	-
										-
										-
										-
Total	**147,041,624**	**355,856**	**-**	**147,397,480**	**147,397,480**	**127,651,705**	**7,317,985**	**-**	**134,969,690**	**12,427,790**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 13.3.2	COST					ACCUMULATED DEPRECIATION				
EQUIPMENT'S H/O	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
50037-HOO-000EQUIPMENT	**1,402,875**			1,402,875	1,402,875					
50038-HOO-000 STORES EQUIPMENT'S	1,008,110			1,008,110	1,008,110					
50039-HOO-000 EQUIPMENT WEAPONS	90,390			90,390	90,390					
50040-HOO-000 OFFICE EQUIPMENT'S	9,943,650	203,500		10,147,150	10,147,150		138,996			
50041-HOO-000 TOOLS & EQUIPMENT'S	3,461,104			3,461,104	3,461,104					
50042-HOO-000 PLASTIC WATER TANK	106,480			106,480	106,480		7,941			
50043-HOO-000 OTHER EQUIPMENT'S	1,343,015	7,650		1,350,665	1,350,665		301,946			
50044-HOO-000 REFRIGERATORS	77,449			77,449	77,449		7,187			
50045-HOO-000 TELEPHONES	105,244			105,244	105,244		4,389			
50046-HOO-000 RESIDENCE TELEPHONES	122,224			122,224	122,224					
50047-HOO-000CELLULAR PHONES	491,998			491,998	491,998					
50051-HOO-000 Computers Accessories & Printe	11,861,001	2,620,112		14,481,113	14,481,113		1,609,495			
50036-HOO-000 AIR CONDITION PLANT	4,185,311	269,000		4,454,311	4,454,311		403,861			
Total	**34,198,852**	**3,100,262**	**-**	**37,299,113**	**37,299,113**	**26,342,461**	**2,473,816**	**0**	**28,816,277**	**8,482,836**

Jaffna Equipment	52,435			52,435	52,435	16,834			16,834	35,601
102000 · Non Current Assest:102003 · Equipments	20,541,317		(136,250)	20,405,067	20,405,067	18,316,922	249,213		18,566,135	1,838,932
50037-TEA-000 Equipments	1,628,408	10,500		1,638,908	1,638,908	1,003,589	125,197		1,128,786	510,122
Total	**56,421,012**	**3,110,762**	**(136,250)**	**59,395,524**	**59,395,524**	**45,679,807**	**2,848,225**	**0**	**48,528,032**	**10,867,491**

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NOTE 13.3.3	COST					ACCUMULATED DEPRECIATION				
VEHICLES	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
50048-HOO-000 VEHICLES	38,570,147			38,570,147	38,570,147					
50049-HOO-000 TRACTOR & LORRIES	568,794			568,794	568,794					
50050-HOO-000 MOTOR CYCLE & SCOOTERS	225,500			225,500	225,500					
Total	**39,364,441**	**-**	**-**	**39,364,441**	**39,364,441**	**39,270,957**	**93,483**		**39,364,440.49**	**1.00**
50048-TEA-000 VEHICLES	249,950			249,950	249,950	174,965	49,990		224,955	**24,995**
102000 · Non Current Assest:102022 · Vehicle	82,006,198	1,627,760	561,610	84,195,568	84,195,568	79,142,420	2,527,571		81,669,991	**2,525,577**
Jaffna Vehicle	1,140,000			1,140,000	1,140,000	1,140,000			1,140,000	-
Jaffna water Bowser	240,000			240,000	240,000	240,000			240,000	-
										-
										-
Total	**123,000,590**	**1,627,760**	**561,610**	**125,189,960**	**125,189,960**	**119,968,343**	**2,671,044**	**-**	**122,639,387**	**2,550,573**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 13.4	COST					ACCUMULATED DEPRECIATION				
Computers & Printers	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
102000 · Non Current Assest:102002 · Computers Accessories & Printer	5,350,140	283,950		5,634,090	5,634,090	4,972,209	19,466.38		4,991,676	642,414
50051-TEA-000Computers Accessories & Printe	29,450	174,950		204,400	204,400	8,517	3,681.25		12,198	192,202
Total	**5,379,590**	**458,900**	**-**	**5,838,490**	**5,838,490**	**4,980,726**	**23,147.63**	**-**	**5,003,874**	**834,616**

NOTE 13.5	COST					ACCUMULATED DEPRECIATION				
Furniture & Fittings	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
102000 · Non Current Assest:102005 · Furniture & Fittings+102000 · Non Curr	3,115,331	25,998		3,141,329	3,141,329	2,774,205	50,031		2,824,236	317,093
TEA - Furniture & Fittings	110,000	45,126		155,126	155,126	20,644	20,644		41,288	113,839
HO FURNITURE & FITTINGS COST	4,575,831	336,000		4,911,831	4,911,831	3,193,790	266,857		3,460,647	1,451,184
Total	**7,801,162**	**407,124**	**-**	**8,208,286**	**8,208,286**	**5,988,639**	**337,532**	**-**	**6,326,171**	**1,882,116**

NOTE 13.6	COST					ACCUMULATED DEPRECIATION				
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme	Balance as at 01.01.2024 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2024 Rs.	Balance as at 31.12.2024 AS PER TB Rs.	Balance as at 01.01.2024 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2024 Rs.	W.D.V As at 31.12.2024 Rs.
102000 · Non Current Assest:102010 · Mino Hydro Scheme	268,648			268,648	268,648	104,747	1,650		106,397	162,251
102000 · Non Current Assest:102013 · Peripheral Housing Scheme	19,083			19,083	19,083	-			-	19,083
102000 · Non Current Assest:102024 · Water Supply Scheme	16,423,220			16,423,220	16,423,220	15,962,878	221,298		16,184,177	239,044
Jaffna Watter Supply Scheme	35,250			35,250	35,250	21,450			21,450	13,800
Total	**16,746,201**	**-**	**-**	**16,746,201**	**16,746,201**	**16,089,075**	**222,948**	**-**	**16,312,024**	**434,178**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 13.7	COST					ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2024 Rs.	**Additions Rs.**	**Disposal/Transfer Rs.**	**Balance as at 31.12.2024 Rs.**	**Balance as at 31.12.2024 AS PER TB Rs.**	**Balance as at 01.01.2024 Rs.**	**For the year Rs.**	**Transfer**	**Balance as at 31.12.2024 Rs.**	**W.D.V As at 31.12.2024 Rs.**
Fences Security Lights, Gliricidia Plantation										
				-					-	**-**
										-
102000 · Non Current Assest:102004 · Factory Security& Lights	46,089			46,089	46,089				-	**46,089**
102000 · Non Current Assest:102015 · Security Fencings	413,416			413,416	413,416	413,409	5		413,414	**2**
TOTAL	**459,505**			459,505	**459,505**	413,409	**5**		**413,413.90**	**46,091**
102000 · Non Current Assest:102028 · GPS MAP	1,691,867	1,274,000		2,965,867	2,965,867	496,747	127,400		**624,147**	2,341,720
Jaffna Factory Sequrity Light	24,000			24,000	24,000	8,400			8,400	15,600
Total	**2,175,372**	**1,274,000**	**-**	**3,449,372**	**3,449,372**	**918,556**	**127,405**	**-**	**1,045,961**	**2,403,411**

NOTE 13.8	COST					ACCUMULATED DEPRECIATION				
Onugaloya Estate Fixed Assets	**Balance as at 01.01.2024 Rs.**	**Additions Rs.**	**Disposal/Transfer Rs.**	**Balance as at 31.12.2024 Rs.**	**Balance as at 31.12.2024 AS PER TB Rs.**	**Balance as at 01.01.2024 Rs.**	**For the year Rs.**	**Transfer**	**Balance as at 31.12.2024 Rs.**	**W.D.V As at 31.12.2024 Rs.**
102000 · Non Current Assest:102026 · Onugaloya Fixed Assest	6,013,927			6,013,927	**6,013,927**	1,521,151		-	1,521,151	4,492,776

NOTE 13.9	COST					ACCUMULATED DEPRECIATION				
Capital Working Progress	**Balance as at 01.01.2024 Rs.**	**Additions Rs.**	**Disposal/Transfer Rs.**	**Balance as at 31.12.2024 Rs.**	**Balance as at 31.12.2024 AS PER TB Rs.**	**Balance as at 01.01.2024 Rs.**	**For the year Rs.**	**Transfer**	**Balance as at 31.12.2024 Rs.**	**W.D.V As at 31.12.2024 Rs.**
102000 · Non Current Assest:102020 · Special Project - Fish Fry	29,065			29,065	29,065				-	29,065
102000 · Non Current Assest:102023 · Water Bottle Project	1,478,029			1,478,029	1,478,029				-	1,478,029
102000 · Non Current Assest:102025 · Work in Progress QB	1,075,820	348,863	442,184	1,866,867	1,866,866				-	1,866,866
102000 · Non Current Assest:102016 · Special Project	718,356			718,356	718,356				-	718,356
Jaffna Special Project	26,000			26,000	26,000				-	26,000
Wark in Progres G1 + G2	18,058,088	2,945,582	(2,390,424)	18,613,246	18,613,246				-	18,613,246
Compost Project	9,922,016	41,578	(4,685,953)	5,277,641	5,277,641				-	5,277,641
Special Project(Estate SUNDRY PROJECT)	6,454,512		(769,950)	5,684,562	5,684,562				-	5,684,562
Kowil Donation	3,454,475		(3,454,475)	-	-				-	-
Total	**41,216,362**	**3,336,023**	**(10,858,619)**	**33,693,766**	**33,693,765**	**-**	**-**	**-**	**-**	**33,693,765**

GtandTotal	**2,046,935,142**	**11,145,318**	**(9,937,075)**	**2,048,143,385**	**2,048,143,384**	**531,652,538**	**21,252,593**	**0**	**552,905,132**	**1,495,238,253**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

15. Biological Assets

Bearer Plants

	Immature Plantations					Mature Plantations					
	Tea	Rubber	Coconut	Others	Total	Tea	Mature Plantations-Vested	Rubber	Coconut	Other	Total
Cost											
As at 1st January	124,432,474	159,348,112	1,602,717	17,885,987	**303,269,290**	411,903,876	17,925,652	298,741,874	1,213,419	9,573,811	**739,358,633**
Additions/(Disposals) D	25,260,010	26,971,812	39,534.99	2,188,372	**54,459,729**	-	0	-	-	-	-
Transfers During the Ye	(6,950,524)	(13,127,491)	-	-	**(20,078,014)**	6,950,524	0	12,947,431	-	-	**19,897,954**
As at 31.12.2024	**142,741,961**	**173,192,433**	**1,642,252**	**20,074,359**	**337,651,004**	**418,854,400**	17,925,652	**311,689,305**	**1,213,419**	**9,573,811**	**759,256,587**
Accumulated Depreciation											
As at 1st January	-	-	-	-	-	335,263,225	18,520,206	106,717,908	-	150,265	**460,651,604**
Charged During the Year		-	-	-	-	6,966,331	-	14,877,057	-	27,369	**21,870,756**
Transfers During the Year						-		(83,477)			**(83,477)**
As at 31.12.2024	**-**	**-**	**-**	**-**	**-**	**342,229,556**	**18,520,206**	**121,511,487**	**-**	**177,634**	**482,438,883**
Written Down Vale as	**142,741,961**	**173,192,433**	**1,642,252**	**20,074,359**	**337,651,004**	**76,624,844**	**(594,554)**	**190,177,818**	**1,213,419**	**9,396,177**	**276,817,704**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

15. Consumable Biological Assets

Consumer Plants

	Immature Plantations					Mature Plantations					Total
	Timber	Ginger	Banana	Others	Total	Timber	Ginger	Banana	Other	Total	
Cost											
As at 1st January	23,398,666	202,947		4,516,471	**28,118,084**	21,938,031		23,008	413,544	**22,374,583**	**50,492,667**
Additions During the yea	363,513	-		-	**363,513**					**-**	**363,513**
Transfer During the Yea	(1,204,918)	-	-	(4,142,058)	**(5,346,976)**		-	-		**-**	**(5,346,976)**
As at 31.12.2024	**22,557,261**	**202,947**	**-**	**374,413**	**23,134,621**	**21,938,031**		**23,008**	**413,544**	**22,374,583**	**45,509,204**

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

15.1 Lease Assets

		31/12/2024	31/12/2023
		Rs.	Rs.
		Total	Total
52001-HOO-000	Buildings (Monte Cristo)	2,033,788	2,033,788
52002-HOO-000	Equipments (Monte Cristo)	558,569	558,569
52003-HOO-000	Furniture & Fi (Monte Cristo)	99,818	99,818
52004-HOO-000	Immature Pla Tea(Monte Cristo)	17,079,589	17,079,589
52005-HOO-000	Im. Pla. Clove (Monte Cristo)	2,399	2,399
52006-HOO-000	Im. Pla. Peper (Monte Cristo)	539	539
52007-HOO-000	Im. Pla.Timber (Monte Cristo)	1,825,456	1,825,456
52008-HOO-000	Mature. Pla.Tea (Monte Cristo)	4,516,912	4,516,912
52009-HOO-000	Ma. Pla.Vestted (Monte Cristo)	830,625	830,625
52010-HOO-000	Ma. Pla.clove (Monte Cristo)	901,988	901,988
52011-HOO-000	Ma. Pla.Peper (Monte Cristo)	226,837	226,837
52012-HOO-000	Macinery (Monte Cristo)	2,281,316	2,281,316
52013-HOO-000	Lines & Lattrin (Monte Cristo)	2,234,007	2,234,007
52014-HOO-000	Other Ast. Vest (Monte Cristo)	383,309	383,309
52016-HOO-000	Unimproved Land (Monte Cristo)	26,300	26,300
52017-HOO-000	Vehicle (Monte Cristo)	1,993,991	1,993,991
52018-HOO-000	Water supply (Monte Cristo)	1,182,110	1,182,110
52019-HOO-000	im.Pla. coco.(Monte Cristo)	2,069,576	2,069,576
52020-HOO-000	Timber Pla.(Monte Cristo)	306,114	306,114
		38,553,244	**38,553,244**
Less			
92090-HOO-000	PROV.FOR DEPRECIATION- LEA.ASSETS	6,384,290	6,384,290
		32,168,955	**32,168,955**

					31/12/2024	31/12/2023
					Rs.	Rs.
15.2		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Long - Term Investments						
NationalL Savings Bank /Fixed Deposits			**130,403**		**130,403**	**125,186**
OO-000		**-**	**130,403**	**-**	**130,403**	**125,186**

16						
Inventory		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Input Material and Consumables	**16.1**	26,287,607	627,286	9,090,201	**36,005,093**	41,968,896
Produced Crop	**16.2**	54,097,887	-	21,285,739	**75,383,627**	86,404,196
Growing Crop Nurseries		14,690,313	-	-	**14,690,313**	16,502,349
		95,075,807	**627,286**	**30,375,940**	**126,079,033**	**144,875,441**

16.1						
Input material and consumables		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Packing Materials		-		9,090,201	**9,090,201**	17,158,513
Fertilizer Stock		-			**-**	-
Sundry Stock	**16.1.1**	25,476,235	465,535	-	**25,941,770**	24,048,122
Stationery	**16.1.2**	811,371	161,751	-	**973,123**	762,261
		26,287,607	**627,286**	**9,090,201**	**36,005,093**	**41,968,896**

16.1.1					
Sundry Stock	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Chemical G1+G2	-			**-**	-
Sundry stock G1+ G2	25,476,235			**25,476,235**	23,660,279
Honey bottle			-	**-**	-
Maintenance Stocks		372,250		**372,250**	494,239
Sugar & Milk Powder Stocks		93,285		**93,285**	(106,395)
	25,476,235	**465,535**	**-**	**25,941,770**	**24,048,122**

16.1.2					
Stationery	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Postage	9,576			**9,576**	**9,241**
Stationery	801,796	161,751		**963,547**	**753,021**
	811,371	**161,751**	**-**	**973,123**	**762,261**

16.2						
Produced crop		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Tea Stock	**16.2.1**	48,372,091	-	21,285,739	**69,657,831**	81,562,303
Rubber		5,724,336			**5,724,336**	4,840,433
Sundry Stock		1,460			**1,460**	1,460
		54,097,887	**-**	**21,285,739**	**75,383,627**	**86,404,196**

16.2.1					
Tea Stock	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Obsolete Stock			1,069,710	**1,069,710**	2,669,488
Unbulck Tea	**48,372,091**		11,547,741	**59,919,832**	62,438,798
Packeded Tea Consumer			4,623,254	**4,623,254**	14,943,287
Working Progress			4,045,035	**4,045,035**	1,510,730
	48,372,091	**-**	**21,285,739**	**69,657,831**	**81,562,303**

17						
Trade & Other Receivables		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Trade Receivable	**17.5**	59,558,947	496,460,528	70,077,101	**626,096,577**	628,839,370
SLSPC Loan & Interest	**17.4**		117,039,582		**117,039,582**	119,318,496
Sundry Debtors	**17.3**	2,007,067,302	(2,354,853,575)	453,698,071	**105,911,798**	98,383,429
Deposit & Prepayments	**17.2**	(414,756)	34,870,640	31,214,981	**65,670,865**	37,622,765
Staff & Labour Receivable	**17.1**	39,880,594	3,896,468	45,338	**43,822,400**	44,504,645
Adjustments		19,230,701	13,376,898		**32,607,600**	32,709,760
WHT Recoverable			13,660,520		**13,660,520**	10,367,010
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
		2,125,322,788	**(1,665,417,170)**	**555,035,491**	**1,014,941,110**	**981,877,243**

17.1

Staff & Labour Receivable		Estate	Head Office	Consumer	Total	Total
Festival Advance		37,579,598	905,059	-	**38,484,658**	37,510,693
Sundry Receivable		2,809,275	296,185	45,338	**3,150,797**	3,147,047
Social Welfare		-	1,658,510	-	**1,658,510**	2,083,703
Estate Staff Debtors- (Recoverable)		264,096	-	-	**264,096**	221,319
Special Advance		-	(366,255)	-	**(366,255)**	(366,255)
Labour Recoveries		(772,375)			**(772,375)**	319,171
Salary deduction			1,402,969		**1,402,969**	1,588,966
		39,880,594	**3,896,468**	**45,338**	**43,822,400**	**44,504,645**

'17.2

Deposit & Prepayments		Estate	Head Office	Consumer	Total	Total
Advance Payments			33,656,827	3,700,249	**37,357,076**	24,154,585
Deposit		291,000	1,213,813	27,514,732	**29,019,545**	13,593,710
Pre Payments		(705,756)			**(705,756)**	(125,529)
		(414,756)	**34,870,640**	**31,214,981**	**65,670,865**	**37,622,765**

'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**	38,909,164	34,738	-	**38,943,902**	35,831,456
Estate Control		29,005	9,783,943	-	**9,812,948**	7,737,463
Matale Area Estate A/C		-	902,935	-	**902,935**	902,935
Jaffna Area Estates Old Balance		684,875	-	-	**684,875**	684,875
JAFFNA area estate control		(1,152,879)	1,152,879		**-**	-
ETF Legal		1,599,163	3,265,661	-	**4,864,824**	3,781,994
EPF Legal		10,947,720			**10,947,720**	10,947,720
EPF Surcharge		49,999			**49,999**	49,999
EPF Over Payment 1996 A/C		-	160,400	-	**160,400**	160,400
EPF Legal		-	532,529	-	**532,529**	132,529
Jana Tea Export Division		-	109,421	-	**109,421**	109,421
Jana Tea Control A/C		-	(453,686,892)	453,698,071	**11,179**	11,179
Controls A/C	**17.3.11**	1,956,000,255	(1,957,612,414)		**(1,612,159)**	(2,469,767)
		2,007,067,302	**(2,354,853,575)**	**453,698,071**	**105,911,798**	**98,383,429**

17.3.1

Others	Estate	Head Office	Consumer	Total	Total
Sundry Debtors	-	34,738		**34,738**	141,137
Tea Shortage	-			**-**	-
Debtors not on Estate	341,715			**341,715**	1,559,182
Mahavilla Authirity	-			**-**	-
Other Debtors	37,937,533			**37,937,533**	33,506,409
· Intrest For The Leasing	626,956			**626,956**	626,956.00
Sundy Debtors Estate	-			**-**	-
Suspense	(2,228)			**(2,228)**	(2,228)
General & SWT	5,187			**5,187**	-
	38,909,164	**34,738**	**-**	**38,943,902**	**35,831,456**

17.3.11

Controls A/C	Estate	Head Office	Consumer	Total
Estate Account Current	(8,861,440)			(8,861,440)
Account Current	1,964,861,696			(8,861,440)
200001 · Head Office control	-			-
BOPITIYA ESTATE CONTROL		-		-
BOWHILL ESTATE CONTROL		(55,297,451)		(55,297,451)
DELTOTTE ESTATE CONTROL		(74,838,647)		(74,838,647)
DIYALUMA ESTATE CONTROL		20,191,577		20,191,577
GALLEBODDE ESTATE CONTROL		(57,113,410)		(57,113,410)
HANTHANA ESTATE CONTROL		(280,600,252)		(280,600,252)
GREAT VALLEY ESTATE CONTROL		(120,897,012)		(120,897,012)
HARANGALLE ESTATE CONTROL		(464,341)		(464,341)
HOPE ESTATE CONTROL		(295,429,249)		(295,429,249)
KANDALOYA ESTATE CONTROL		(67,401,945)		(67,401,945)
KOLAPATHANA ESTATE CONTROL		(113,003,833)		(113,003,833)
KUMARAWATTE ESTATE CONTROL		134,436,496		134,436,496
LEVELLON ESTATE CONTROL		(251,451,475)		(251,451,475)
LOOLCONDURA ESTATE CONTROL		(315,334,160)		(315,334,160)
MAHAVILLE ESTATE CONTROL		(43,417,882)		(43,417,882)
MOUNT JEAN CONROL		(23,587,599)		(23,587,599)
MULHALKELLE ESTATE CONTROL		(1,140,041)		(1,140,041)
NAGASTENNE ESTATE CONTROL		(14,325,168)		(14,325,168)
ONUGALOYA ESTATE CONTROL		4,492,776		4,492,776
RAHATUNGODA ESTATE CONTROL		(141,574,719)		(141,574,719)
ROOK WOOD ESTATE CONTROL		(262,937,872)		(262,937,872)
TYSPANE ESTATE CONROL		2,081,793		2,081,793
	1,956,000,255	(1,957,612,414)	-	(1,612,159)

17.4	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
SLSPC CONTROL A/C		117,039,582		117,039,582	119,318,496
		117,039,582	**-**	**117,039,582**	**119,318,496**

17.5

Trade Receivable

Estate	**Estate**	**Head Office**	**Consumer**	**13.12.2022**
Debtors for Green Leaf Proceeds	26,081,650			26,081,650
Debtors for Sales proceeds	4,099,582			4,099,582
Debtors on Estate	29,385,405			29,385,405
Provision For Bad Debotrs	(7,690)			(7,690)
	59,558,947	**-**	**-**	**59,558,947**

17.5

Head Office	**Estate**	**Head Office**	**Consumer**	**Total**
MS S.JAYARAMAN (kumburumullai		22,063		
MS C.WARUSAWITHANA (Wathuruvi		-		
MS L.M.R.JAYAKODI (Ganekanda)		3,101,475		
ASIAN CUTTINGS(P)LTD(Johns-1)		3,711,073		
N.D. DRUGS CONTROL BOARD (Mahe		-		
MS KRISHAN PERERA (Kalumalai)		136,800		
MS W.M.MARSHAL (Kudadola)		-		
MADOLA MULTI PLANT(P)LTD (Mado		-		
MS D.A.FERNANDO (Meddegedara)		6,285,756		
MS SARATH RANAWAKA (Paragoda)		708,077		
MS ESERT SONS (Rilagala)		-		
ULAPANE PANGANANDA THERO (Diko		-		
MS NIRODHA FOUNDATION (Gangamu		6,815,729		
MS SUNTAK POWER (PVT)LTD (Bowh		675,000		
HILL COUNTRY SHOOTING CLUB(Han		64,856		
MS HANTANA BIRD PARK (Hanthan		4,395,660		
MS MTV CHANEL (PVT)LTD (Hantha		-		
MS NOMAN HARLY (Malgolla)		1,663,312		
CENTRAL HILLS PLA(P)LTD(Mcrist		6,209,858		
SRI DHARMA VIJAYARAMAYA (Mcris		-		
MS ETISALAT LANKA (P)LTD (G.Va		2,148,284		
MS NARAYAN ANANDAKUMAR (Winsly		-		
HARSHANA RAJAKARUNA (Amithirig		1,517,221		
MS J.M.W.JAYASINGHA (Kirigala)		637,223		
MS SISIRA PARANAGAMA (Kopiwatt		-		
MS RANJANI MORAWAKA (Lindhurst		95,646		
MS WAJIRA WICKRAMARATHNA (Vila		34,215		
MS P.H.J.JAYAWICKRAMA (Carolin		-		
MS B.M.R.SENANAYAKE (Wiliyamul		773,447		
MS M.K.E.PIYATHILAKA (Koladach		139,412		
MS HASARA INDRUSTRIES (Selgama		168,848		
MS K.K.DHARMADASA (Loabugodaka		33,497		
MS W.P.PERERA (Coolboan)		2,397,605		
HARANGALA TEA FACTORY (Haranga		5,094,274		
N.W.S & DRAINAGE BOARD (Kumara		34,285		
STATE TIMBER CO-OP (Kumarawatt		-		
MS W.P. PERARA (Gurukoya)		2,412,365		
MS ETISALAT LANKA (Rahatungoda		2,228,587		
MS MOBITEL (PVT) LTD (Kolapath		3,301,143		
N.R. ECO GREEN (P) LTD (Kolapa		2,815		
MS N.R. HYDRO POWER (Kolapatha		886,655		
T.A.J.S.RATHNAYAKA (Pandiyamad		536,686		
MS W.E.S.SOWIZ (Kiriyankalliya		-		
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		
KALAWANA ESTATE (P)LTD (Emaral		1,293,882		
R.B.P.VIJESIRIWARDANA (Kubalgo		20,820		

MR JOE ABEYWICKRAMA (Lellopiti	**Note 17.5**	42,031
J.M.W. JAYASINGHE (Manelkanda)		1,507,225
MS G.P.DANIEL (Pinehill)		390,696
ASHOKA WICKRAMASINGHA (Paraket		-
MS M.P.HIRIPITIYA (Somisanda)		-
M.D.T.GOONATHILAKA (Sidurupiti		44,223
DIALOG AXIATA (P) LTD (Kolapat		3,650,251
MS HITEC MODAL FARM (Galaha)		914,356
MS BOWHILL HYDRO POWER (Bowhil		11,743,095
MS BLUEBAY MINARAL (Nagastenna		-
MS COMMODITY ISLAND (Galaha)		2,316,413
MS RIZWANA AGRICULTURE (Galaha		-
MS HAGARANKANDA PLANTATION(Hag		2,735,640
MONARELLA MINIHYDRO POWER (NT		236,328
MS LALANS RUBBER (PVT) LTD (KW		-
MS CASHIEW CORPORATION (KW)		-
MS WELLASSA RUBBER (PVT)LTD (K		229,170
MS BROWNS (PVT)LTD (Hanthana)		4,585,798
MS A.K.D.MUNIDASA (Galaha)		-
MS PERAJ MINING (Ambalamana)		31,633
MS BIZCON ASIA (PVT) LTD (GV)		12,745,404
MS ABAYA GURUSINGHE (Gallaboda		352,800
Insite Factories (pvt) Ltd		-
Country Energg (pvt) ltd		19,593,386
PRIHAN HOLDINGS (PVT) LTD		3,671,665
A.M.Ranmanika (Castlefied)		2,892
HAGARANKANDA (PVT)LTD		11,076,260
RENUKA HERATH (MAWATTE)		-
Mr.W.D.A.Gamini Appuhamy(Gurek		56,793
M.E.C.C.Plantations(pvt)Ltd Bo		6,688,800
Pradesheaya Sabawa Wennappuwa		190,249
WILDFLOWER HALL LANKA LTD		-
Bravo Holding Lanka (Pvt) Ltd		281,425
CEYLON CERAMIC CORPORATION		2,005,435
SL INSTI. OF ADVAN. TEC.		80,499,177
MINISTRY OF S.R & E.DEVELOPM		592,134
SRI LANKA ARMY RECEIVABLE		1,052,789
NATIONAL LOTTERIES BOARD		607,225
N.S.K. RECEIVABLE		645,835
AREENA INTERNATIONAL (PVT) LTD		1,016,151
COCONUT CULTIVATION BOARD		4,558,254
HANTHANA BUNGALOW RECEIVABL		1,080,956
IML RECEIVABLE		43,593
KALUBOWITIYANA RECEIVABLE		626,122
ASHOKA GLASS & MIRROR CI		6,182,390
KANDY TYRE HOUSE RECEIVABLE		1,934,499
MAG CAR CARE (PVT)LTD REC		4,015,032
MINISTRY OF SCIENCE RECEIVABLE		957,620
NEW ZEALAND COLLEGE RECEIVABLE		4,571,391
RUBBER RESEARCH INSTITUTE		748,336
SRI LANKA TEA BOARD RECEIVABLE		1,335,208
TEA SHAKTHI FUND RECEIVABLE		224,727
Ministry of Economic Developme		112,470
State Resources Managment Corp		3,537,860
KURUNAGALA PLANTATION		958,359
CHILAW PLANTATION RECEIVE		-
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)	**Note 17.5**	4,702,300
Green Watts (Pvt) Ltd		-
BRODIE BONDS (PVT) LTD		7,404,266
REV.BOTHALE RAHULA THERO		-
PALAWATTA SUGER(KUMARAWATTA)		1,523,681
MS GIHAN SOMASIRI(GALAHA)		265,980
RU PLANTATION		-
MS M G M BANDARATHILAKE(GALAH		-
THAMBILIGALA BUNGALOW (ULAPANE		300,605
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		37,500,000
ASCOT TEA (PVT) LTD		1,970,675
MS M RATHNASINGHE(LOT 3 PAKKUP		25,068
MS BRAVO HOLDING STAFF QUARTS(		65,140
M/S BIRD PARK (10 A) HANTANA		-
R P MANJULA JAYARATHNE(NAWALA		966,785
Elpitiya Plantation -GR		1,751,260
Tea Recovery R/O		68,445
Deenside Tea Factory (Pvt) Ltd		-
Waters Bay Tea Estate		23
HATTON PLANTATION		23,814,799
Regional Plantation Company's		111,879
Bopitiya Tea Factory -GR		12,946,296
MALGOLLA ESTSTE		378,000
NILDALUKANDA TEAS (PVT) LTD		-
WATAWALA PLANTATION		14,349
Ranjan Gamini Walpola		-
MR Paint G Stores		3,372,997
INSITE FACTORIES (PVT) LTD		-
PUSSELLAWA PLANTATION LTD		300,000
MEDAGODA TEA FACTORY		539,412
K.H.N.HAPUARACHCHI		685
Uppalawanna Aramaya:Hanthana		59,266
Rockwood Tea Factory		153,623
MECC (Pvt) Ltd GR Outstan		6,387,502
P.P.A.D.P.Thilak Arathne (Mahawila)		137,688
O Way Kash Capital Pvt Ltd		8,023,750
Lake side Ass.Tax Receivable		1,478,119
Bopiti Metal Quar-W.M.SUNIL		271,196
R.A.Malaka Lakpriya (Pamburupy		1,290,000
Mr.M.K.R.Sampath Kumara - Ganekanda		-
S N FERNANDO WILLIYAMULLA		11,388,125
Mr.M.S.P. Ranasinhe (Emarald hill)		-
R M UDAYA KUMARA(RAHATUNGODA)		133,560
B P N D PATHIRATHNA(MAHAWILLA		-
V G I U KUMARA (HOPE ESTATE)		696,672
VIDANAGE ASHOKA HERATH(MAHAWIL		195,918
KUDA BANDARA GOPALLAWA MAHAWIL		226,445
DIPPED PRODUCTS PLC		2,254,000
W A M WIJEPALA MAHAWILLA		48,796
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		-
Usva Tea Agro Pvt Ltd- GR		4,525,722
A.WM.W.B.Amunugama(Mount Jean)		703,308
Techsas International Pvt Ltd		-
Dureikanda Estate (Nishantha)		2,279,855
Wevekellie Est (Namunukula Pla		26,900

Tonacombe(Namunukula Plant)	Note 17.5	-
U.N.Weerasinghe (Salary Rece)		1,043,112
H.W.M.LUKSHMAN KUMAR(KANAPADI)		145,140
A.P.T.J.Abeyrathne(Bopitiya M)		-
Mr.C.C.Perera (Kaduwela Agree)		885,675
A.M.Rifai (Bopitiya Factory)		2,357,762
Deepin Hold(Mount Jea)		55,140
Sanath Srilal(Han:Tea Center)		1,014,080
Meezan Ancoombra Plantations (		-
ASN Tea Factory (Pvt) Ltd- GR		24
M.K.Y.Wickramathilaka		1,723,410
K.Amaraweera		132,570
JD & SONS (PVT) LTD		-
MS G.D.SENAWEERA (Godawanahena		21,420
MS S.M.MAPA (Mountperl)		85,158
CHOLANKANDA YOUTH CNT(Monticri		-
MS P.C.B.RAMBUKPOTHA (Rattotam		502,075
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		1,808,503
Nawalapitiya Plantation (Pvt)L		6,000,632
MS U.SOMARATNE THERO (Walauwat		8,961
MS M.H.M.MUSTAFFA (Frogmore)		1,232,139
MS H.W.WEERASINGHA (Henpola)		-
MRS RENUKA HERATH (Mawatta)		-
MS C.D.PERERA (Gangarawa)		662,271
Hantane Raja Maha Viharaya		27,548
SPECIAL TASK FORCES (PM SURCH)		9,855,263
ASHOCARS JAPAN (PVT) LTD		26,137,621
C.I.D RECEIVABLE		-
TOTAL		**496,460,528**

17.5

Consumer	**Estate**	**Head Office**	**Consumer**
Accounts Receivable			70,934,706
DEBTORS PROVISION			(857,605)
TOTAL			**70,077,101**

18.

Cash & Cash Equivalent	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
BOC 80669453		90,927		**90,927**	731,232
BOC 8624530		57,164,940		**57,164,940**	30,541,536
Estates Bank Balance	11,477,017			**11,477,017**	10,833,144
BOC 75646976		694,085		**694,085**	7,344,464
BOC 2164625		-		**-**	-
BOC 2327555		36,901,523		**36,901,523**	15,236,722
PB 014200183155909			227,549	**227,549**	221,750
PB 014100103155909		139,771		**139,771**	139,771
BOC 034021		297,560		**297,560**	468,761
PB 003200100022296		10,861		**10,861**	10,861
Cash in Transit	1,088,394		-	**1,088,394**	1,177,205
Cash in Transit	-			**-**	-
Cash in Hand	198,069	8,901	5,000	**211,970**	168,659
Cash in Hand Reginal Office	62,422			**62,422**	62,422
BOC Hyde Park 2327553			55,538,730	**55,538,730**	74,234,715
Petty Cash Reginoal Office		108,723		**108,723**	61,010
2327572 BOC CUR.A/C		2,754		**2,754**	2,754
2327554 BOC CUR.A/C		9,311,146		**9,311,146**	-
	12,825,901	**104,731,191**	**55,771,279**	**173,328,371**	**141,235,004**

19

Stated capital	**Estate**	**Head Office**	**Consumer**	**Total**	Total
Stated capital		4,220,000,000		**4,220,000,000**	3,860,000,000
	-	**4,220,000,000**	**-**	**4,220,000,000**	**3,860,000,000**

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2024

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 01/01/2023	3,670,000,000	2,910,595,784	296,193,455	16,028,738	(8,117,164,712)	**(1,224,346,735)**
Prior Year Adjustment					16,382,379	**16,382,379**
Land Sales		53,731,940.00				**53,731,940**
Grants Received	190,000,000					**190,000,000**
New Plantation Subsidy Re			4,944,902.71			**4,944,903**
Kumarawatte Subsidy						**-**
Total Comprehensive Income For Year					(147,859,712)	**(147,859,712)**
						-
Balance as at 31/12/2023	**3,860,000,000**	**2,964,327,724**	**301,138,358**	**16,028,738**	**(8,248,642,045)**	**(1,107,147,225)**
Balance as at 01/01/2024	3,860,000,000	2,964,327,724	301,138,358	16,028,738	(8,248,642,045)	**(1,107,147,225)**
Prior Year Adjustment					(95,084,027)	**(95,084,027)**
Land Sales		26,293,603				**26,293,603**
Grants Received	360,000,000					**360,000,000**
New Plantation Subsidy Re			1,643,955.71			**1,643,956**
Kumarawatte Subsidy						**-**
Total Comprehensive Income For Year					(229,233,137)	**(229,233,137)**
						-
Balance as at 31/12/2024	**4,220,000,000**	**2,990,621,327**	**302,782,314**	**16,028,738**	**(8,572,959,209)**	**(1,043,526,830)**

20.

Capital Reserves	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Capital Reserves A/C	-	2,018,692,940	-	**2,018,692,940**	2,018,692,940
Capital Reserves Grants	-	656,308,762	-	**656,308,762**	656,308,762
Land Sale Income (Gr) A/C	-	309,952,044	-	**309,952,044**	283,658,441
Sale Of Assets Taken Over	-	5,667,581	-	**5,667,581**	5,667,581
	-	**2,990,621,327**	**-**	**2,990,621,327**	**2,964,327,724**

21.

General Reserves / Govern. Grants		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
OO-000						
General Reserve	**21.1**	-	302,782,314	-	**302,782,314**	301,138,358
Plantation Development Project		-	16,028,738	-	**16,028,738**	16,028,738
		-	**318,811,052**	**-**	**318,811,052**	**317,167,096**

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	-	22,970,914	-	**22,970,914**	21,326,959
Plantation Human Developm	-	43,934	-	**43,934**	43,934
	-	**302,782,314**	**-**	**302,782,314**	**301,138,358**

22.

Retirement Benefit Obligation	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Estate Gratuity Provision	799,933,132			799,933,132	689,510,584
Gratuity provision A/C		92,191,286		92,191,286	78,898,098
	799,933,132	**92,191,286**	**-**	**892,124,418**	**768,408,682**

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
BOC Loan Hyde Park 2327554		-		**-**	-
BOC Loan 2327554 (30/11/2021)		103,516,789		**103,516,789**	144,218,417
	-	**126,487,116**	**-**	**126,487,116**	**167,188,744**

24.

Gratuity Payables - Ex. Employees	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Gratuity Payable	803,748,474			**803,748,474**	766,705,449
Gratuity Legal	4,024,436			**4,024,436**	10,494,655
Estate Gratuity surcharge	279,784,412			**279,784,412**	261,577,403
Gratuity Payable		3,264,939		**3,264,939**	2,736,231
Gratuity Surcharge		73,812		**73,812**	73,812
	1,087,557,322	**3,338,751**	**-**	**1,090,896,073**	**1,041,587,551**

25.

Interest Bearing Borrowings

Other Loan Payables	**Estate**	**Head Office**	**Consumer**	**Total**	
SRMC		119,887,859	13,202,472	**133,090,331**	133,090,331
Chilaw Plantation Ltd		86,294,064		**86,294,064**	82,827,397
Sri Lanka Tea Board		34,000,000		**34,000,000**	34,000,000
Lanka Minaral (Pvt) Ltd		3,750,000		**3,750,000**	5,000,000
Ceramic Cooperation		5,000,000		**5,000,000**	5,000,000
	-	**248,931,923**	**13,202,472**	**262,134,395**	**259,917,728**

26.

Lease Creditors	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Leasings	959,082	-	-	**959,082**	1,842,645
Finance Lease Obligations	-	136,160	-	**136,160**	136,160
LEASE INTREST A/C	-	(211,009)	-	**(211,009)**	(211,009)
Inerest in Suspense	-	(776,371)	-	**(776,371)**	(776,371)
	959,082	**(851,220)**	**-**	**107,862**	**991,425**

27.

Brokers Advance	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Jhon Keels	-	325,303	-	**325,303**	325,303
Sommerville & Company	-	744,136	-	**744,136**	744,136
	-	**1,069,439**	**-**	**1,069,439**	**1,069,439**

28.

Trade & Other Payables		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Trade Payable	**28.1**	25,231	146,140,128	5,278,648	**151,444,007**	152,313,543
Staff Salaries & Wages Payable	**28.2**	133,081,397	7,386,108		**140,467,505**	113,154,649
Sundry Creditors	**28.3**	167,936,217	133,952,511	419,020	**302,307,747**	310,607,189
VAT Payable			67,214,407		**67,214,407**	67,719,797
INPUT VAT - From 2024			(970,817)		**(970,817)**	
OUTPUT VAT - From 2024			15,306,483	-	**15,306,483**	
SSCL			2,620,369	-	**2,620,369**	
NBT Payable		-	9,504,099		**9,504,099**	9,607,226
ESC Payable		-	6,400,313		**6,400,313**	6,400,313
Inter Estate Transfer		(7,188,223)			**(7,188,223)**	320,680
Bonus to Employees		3,075,091			**3,075,091**	3,407,460
Stamp Duty		-	157,939		**157,939**	870,853
PAYEE Tax		(9,569)	100,385		**90,816**	36,991
Chairman Welfare Fund			517,228.97		**517,229**	1,142,793
Mr.Illeperuma Bowhil 21371/Lca			108,250,000.00		**108,250,000**	
		296,920,143	**496,579,154**	**5,697,668**	**799,196,965**	**665,581,493**

28.1.

Trade Payable		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Others	**28.1.1**	25,231.20	106,220,010	3,778,648	**110,023,889**	110,893,425
Mahaweli Housing Projects		-	36,310,518	-	**36,310,518**	36,310,518
State Trading Corporation		-	3,609,600	-	**3,609,600**	3,609,600
MCM Marketing		-	-	1,500,000	**1,500,000**	1,500,000
		25,231	**146,140,128**	**5,278,648**	**151,444,007**	**152,313,543**

28.1.

Trade Payable		**Estate**	**Head Office**	**Consumer**	**Total**
Others	**28.1.1**				
Accrued Expenses		25,231.20			**25,231**
CREDITORS			147,190		**147,190**
CIC Agri Business (Pvt) Ltd			254,697		**254,697**
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			12,772,712		**12,772,712**
VALUATION FEES A/C			200,185		**200,185**
SOCIAL WELFARE PROGRAM A			292,458		**292,458**
SECURITY BOND			1,998,463		**1,998,463**
PROVISION FOR AUDIT FEES			8,219,920		**8,219,920**
REIONAL 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)			1,630,601		**1,630,601**
LOOLCLNDURA TRAILS ON SRC			18,730		**18,730**
PH & SWT A/C			15,437,484		**15,437,484**
PENALTY CONTROL A/C			182,665		**182,665**
RATES & TAX A/C			62,198,341		**62,198,341**
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**
Regional Office JEDB				3,487,070	**3,487,070**
		25,231	**106,220,010**	**3,778,648**	**110,023,889**

28.2

Staff Salaries & Wages Payable		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Holiday Pay		34,331,601	-	-	**34,331,601**	30,232,407
Staff / Labour Dedction	**28.2.1**	31,010,256	4,785,334	-	**35,795,590**	32,677,645
Wager Payable	**28.2.11**	56,496,176	118,280.52	-	**56,614,457**	36,702,298
Staff Medical Aid Scheme	**28.2.111**	7,378,942	1,074,605.23	-	**8,453,548**	8,284,521
Unclaimed Wages	**28.2.1v**	3,864,420	1,407,888.21	-	**5,272,309**	5,257,779
		133,081,397	**7,386,108**	**-**	**140,467,505**	**113,154,649**

28.2.1

Staff Salaries & Wages Payable	**Estate**	**Head Office**	**Consumer**	**Toal**
Staff / Labour Dedction				**-**
Labour Welfare G1+G2	8,543,826			**8,543,826**
Staff Recoveries	1,964,873			**1,964,873**
Staff Salary	3,416,991			**3,416,991**
Staff Welfare	2,255,805			**2,255,805**
UNION	14,828,760			**14,828,760**
SPORT CLUB		105,511		**105,511**
Coins		42,394		**42,394**
Staff Salary Payble		29,625		**29,625**
Insurance		4,378,704		**4,378,704**
UNION CONTRIBUTION		229,100		**229,100**
Total	**31,010,256**	**4,785,334**	**-**	**35,795,590**

28.2.11

Wager Payable	Estate	Head Office	Consumer	
Checkroll A/c	56,496,176			**56,496,176**
SALARY ARREARS ADVANCE		118,281		**118,281**
Total	**56,496,176**	**118,281**	**-**	**56,614,457**

28.2.111

Staff Medical Aid Scheme	Estate	Head Office	Consumer	
Staff Medicle	7,378,942			**7,378,942**
NON.EX. STAFF MEDICAL PAYABLE		985,043		**985,043**
EX STAFF MEDICAL P'BLE		89,562		**89,562**
Total	**7,378,942**	**1,074,605**	**-**	**8,453,548**

28.2.1v

Unclaimed Wages	Estate	Head Office	Consumer	
Umclaim wages	485,737			**485,737**
Checkroll wages arrears2019	3,378,683			**3,378,683**
SPECIAL ADVANCE NEW SALARY		1,407,888		**1,407,888**
Total	**3,864,420**	**1,407,888**	**-**	**5,272,309**

28.3

Sundry Creditors		Estate	Head Office	Consumer	Total	Total
Others	**28.3.1**	90,140,598	9,512,233	-	**99,652,831**	105,679,775
Trade Creditors	**28.3.11**	76,820,597	(100,000)	-	**76,720,597**	75,659,265
Refundable Deposits	**28.3.111**	-	106,936,160	-	**106,936,160**	109,136,408
Accrued Expenditure	**28.3.1V**	975,021	17,604,117	419,020	**18,998,159**	20,131,741
		167,936,217	**133,952,511**	**419,020**	**302,307,747**	**310,607,189**

28.3.1

Others	Estate	Head Office	Consumer	Total	Total
JEDB Buddhist Association		38,380		**38,380**	38,380
Notary fee		420,773	-	**420,773**	977,411
Creditors not on Estate	1,805,283			**1,805,283**	1,708,868
Other Creditors G1	59,919,077			**59,919,077**	56,813,315
Others STAFF / LABOUR PAYABLE	2,479,267			**2,479,267**	1,913,850
COVID FUND (H/O STAFF)		35,982		**35,982**	35,982
Regional Office Kandy A/C	-	6,439,335	-	**6,439,335**	9,362,452
Audit fee	13,081,520		-	**13,081,520**	11,892,382
Estate Control Ac	12,855,451	-	-	**12,855,451**	12,855,451
Suspend Regional Office A/C	-	1,863,756	-	**1,863,756**	1,863,756
Prepayment	-	688,440	-	**688,440**	688,440
S N C Payable Ac	-	25,566	-	**25,566**	25,566
Lake side Ass.Tax Receivable		-		**-**	7,503,922
Regional Office Control	-	-	-	**-**	-
Total	**90,140,598**	**9,512,233**	**-**	**99,652,831**	**105,679,775**

28.3.11

Trade Creditors	Estate	Head Office	Consumer	Total	Total
Ceylon Fertilizer Company Ltd	-	(100,000)		**(100,000)**	(100,000)
Creditors on Estate	26,799,666			**26,799,666**	23,196,336
Stock Purchase Suspens				**-**	-
TRADE CREDITORS	50,020,931			**50,020,931**	52,562,929
	76,820,597	**(100,000)**	**-**	**76,720,597**	**75,659,265**

28.3.111

Refundable Deposits	Estate	Head Office	Consumer	Total	Total
Refundable Deposits A/C		82,884,569		**82,884,569**	84,509,710
Bid Bond Refundable Deposit		425,149		**425,149**	335,149
Refundable Deposits land AC		23,626,442		**23,626,442**	24,291,549
Total	**-**	**106,936,160**	**-**	**106,936,160**	**109,136,408**

28.3.1V

Accrued Expenditure	Estate	Head Office	Consumer	Total	Total
Accrued expenditure		17,604,117		**17,604,117**	18,760,310
Accrued Expenditure		0	419,020	**419,020**	114,710
Estate-Accrued Expenses	975,021			**975,021**	1,256,721
Total	**975,021**	**17,604,117**	**419,020**	**18,998,159**	**20,131,741**

29

EPF/ ESPS/ CPPS		Estate	Head Office	Consumer	Total	Total
EPF	**29.1**	857,414,253	36,106,925		**893,521,178**	1,084,888,736
ESPS	**29.2**	111,509,173	46,850,324		**158,359,497**	167,731,277
CPPS	**29.3**	33,915,136	2,296,575		**36,211,711**	36,644,338
		1,002,838,562	**85,253,823**	**-**	**1,088,092,386**	**1,289,264,350**

29.1

EPF	Estate	Head Office	Consumer	Total	Total
EPF Payable	160,774			**160,774**	160,774
EPF Payable	290,023,723			**290,023,723**	392,210,833
EPF Legal	506,129,779			**506,129,779**	602,450,269
EPF A/C		36,106,925		**36,106,925**	38,694,612
EPF Surcharge	59,220,099			**59,220,099**	49,492,370
Unreconcile EPF	1,879,878			**1,879,878**	1,879,878
Total	**857,414,253**	**36,106,925**	**-**	**893,521,178**	**1,084,888,736**

29.2

ESPS	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
ESPS Payable	80,913,389			**80,913,389**	84,982,256
ESPS Legal	1,156,726			**1,156,726**	1,156,726
E S P S A/C		45,622,447		**45,622,447**	50,944,854
REFUND OF ESPS A/C		1,227,877		**1,227,877**	1,227,877
Surcharges ESPS	29,439,058			**29,439,058**	29,419,564
Total	**111,509,173**	**46,850,324**	**-**	**158,359,497**	**167,731,277**

29.3

CPPS	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
C P P S A/C		2,290,322		**2,290,322**	2,282,653
REFUND OF CPPS A/C		6,254		**6,254**	6,254
CPPS Payable	23,210			**23,210**	23,210
CPPS Payable	32,195,145			**32,195,145**	32,624,952
Surcharges CPPS	1,613,723			**1,613,723**	1,624,213
CPPS Legal	83,057			**83,057**	83,057
Total	**33,915,136**	**2,296,575**	**-**	**36,211,711**	**36,644,338**

30

ETF & Other Payables	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
E.T.F A/C		2,583,434		**2,583,434**	5,454,169
ETF Payable	15,229,075			**15,229,075**	38,754,282
ETF Legal	18,747,399			**18,747,399**	17,639,368
ETF Payable	25,698			**25,698**	25,698
ETF Surcharge	8,306,083			**8,306,083**	6,871,791
	42,308,254	**2,583,434**	**-**	**44,891,688**	**68,745,307**

31

Deposits / Advance for property Lease		**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Deposit Against Asset Lease	**31.1**	-	64,445,675		**64,445,675**	65,120,342
others	**31.2**		176,123,983		**176,123,983**	192,540,573
		-	**240,569,659**	**-**	**240,569,659**	**257,660,915**

31.1
Deposits / Advance for property Lease

Deposit Against Asset Lease	**Estate**	**Head Office**	**Consumer**
DEPOSIT FOR LEASING ASSET		7,612,680	
DEPOSIT FOR THE BUILDING		385,000	
LEASE ADVANCE A/C		41,605,331	
Recelka Industries (pvt) Ltd		14,842,664	
TOTAL	**-**	**64,445,675**	**-**

31.2

others	**Estate**	**Head Office**	**Consumer**
Account Recivebal		4,373,832	
MS C.WARUSAWITHANA (Wathuruvi		5,364,906	
ASIAN CUTTINGS(P)LTD(Johns-1)		-	
ULAPANE PANGANANDA THERO (Diko		1,726	
MS G.D.SENAWEERA (Godawanahena		-	
MS S.M.MAPA (Mountperl)		-	
CHOLANKANDA YOUTH CNT(Monticri		-	
SRI DHARMA VIJAYARAMAYA (Mcris		1,823	
MS SISIRA PARANAGAMA (Kopiwatt		8,126,593	
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 HASARA INDRUSTRIES (Selgama		-	
MS P.C.B.RAMBUKPOTHA (Rattotam		-	
MS ARUMUGAM (Brookside)		1,587	
MS W.P. PERARA (Gurukoya)		-	
MS M.H.M.MUSTAFFA (Frogmore)		-	
MS N.R. HYDRO POWER (Kolapatha		-	
MS MOUNTGREEN PLANTATION (PVT)		2,094,400	
MS H.W.WEERASINGHA (Henpola)		246,241	
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		240,335	
MS A.B.WIJESUNDARA (St.gerald)		2,451,792	
M.D.T.GOONATHILAKA (Sidurupiti		-	
MS PERAJ MINING (Ambalamana)		-	
MS NASEVANA PROJECT (PVT) LTD		-	
VIHARASTHA KARYA SADANA (HANTH		85,181	
R.P.Wasanthi (Pakkupachcholiai		566,717	
H.A.Premadasa (Pakkupachcholai		757,313	
K.S.S.SATHYADASAN (LEVELON)		550,000	
Ecotels (pvt)Ltd		45,033,769	
Mrs.S.T.L.M.Jenet Kostha Keeri		372,627	
Hantane Raja Maha Viharaya		-	
LEASE RENT RECEIVABLE A/C		149,751	
ASHOKA GLASS & MIRROR CI		-	
MINISTRY OF PLANTATION CON		684,699	
MR Paint Lanka (pvt)ltd		-	

31.2

others		
NILONA LANKA (PVT) LTD		5,709,229
CHILAW PLANTATION RECEIVE		1,615,238
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		375,719
MS GIHAN SOMASIRI(GALAHA)		-
DARAMAVIJAYARAMAYA (MONTICRIST		-
UDU PUSSELLAWA PLANTATION		32,000
MS M G M BANDARATHILAKE(GALAH		42,554
M Muththulingam Pakkupaththoli		553,800
V D K KALUARACHCHI(LABUGODAKAN		903,627
LAKE SIDE PROPERTY (T B JAYA M		-
ASCOT TEA (PVT) LTD		-
MS M RATHNASINGHE(LOT 3 PAKKUP		-
INSITE FACTORIES (PVT) LTD		231,808
Sri Lanka Telecom		-
R.A.Malaka Lakpriya (Pamburupy		-
Mr.M.S.P. Ranasinhe (Emarald hill)		13,969
LAKE SIDE PROPERTY DEV-		64,857,784
ACHINI UDESIKA (Godawanahena)		1,674,900
W.P.Perera (GOOROOKOYA)		-
IDEPZ PVT LTD		100,000
R S R G KARUNARATHNE(MOUNTPERL		667,574
NAWALAPITIYA PLANTATION MONTE		-
Forbes & Walker Tea Brokers		-
HARE PARK DIARIES PVT LTD		11,289,138
N.M.M. Brothers		-
Gangasiripura Dhammika Thero		185,810
Wevekellie Est (Namunukula Pla		-
Tonacombe(Namunukula Plant)		71,900
A.P.T.J.Abeyrathne(Bopitiya M)		39,000
MS SUNTAK POWER (PVT)LTD (Bowh		-
MS NOMAN HARLY (Malgolla)		-
MS LALANS RUBBER (PVT) LTD (KW		8,380
MS CASHIEW CORPORATION (KW)		156,706
PRIHAN HOLDINGS (PVT) LTD		-
H R SARATH GAMINI PERIS		-
PRIYANI VITHANAGE (IDURUGOLL		431,534
S N FERNANDO WILLIYAMULLA		-
N.D. DRUGS CONTROL BOARD (Mahe		11,582
MS K.K.DHARMADASA (Galheerassa		225,000
MS KRISHAN PERERA (Kalumalai)		-
MS W.M.MARSHAL (Kudadola)		402,511
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
MS BLUEBAY MINARAL (Nagastenna		540,000
MS RIZWANA AGRICULTURE (Galaha		8
Bravo Holding Lanka (Pvt) Ltd		-
M Rathasinghe Pakkupachcholai		-
MS BRAVO HOLDING STAFF QUARTS(		-
M/S BIRD PARK (10 A) HANTANA		20,760
SPECIAL TASK FORCES (PM SURCH)		-
MS W SISIRA BANDARA(MAWATTA)		68,342
NATIONAL GEM & JEWELLERY		98,000
NILDALUKANDA TEAS (PVT) LTD		265,919
B P N D PATHIRATHNA(MAHAWILLA		930
Kahawatta Plantation		214,500
Mr.C.C.Perera (Kaduwela Agree)		-
Total	**-**	**176,123,983**

32	**Estate**	**Head Office**	**Consumer**	**Total**	**Total**
Bank Overdraft					
BOC Hyde Park 2327554		-		**-**	35,019,142
BOC Hyde Park 2327553		-	-	**-**	-
People's Bank union Palace 014100293155909		-	-	**-**	-
Nation Trust 006100003643		954		**954**	954
BOC Jaffna	3,209			**3,209**	3,209
	3,209	**954**	**-**	**4,163**	**35,023,305**