



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

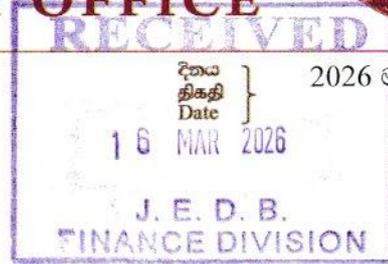
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No. }

පිපීපී/ සී/ජේටීඩී/01/2023/07

ඔබේ අංකය
உமது இல.
Your No. }



2026 මාර්තු 12 දින

සහාපති

ජනතා වතු සංවර්ධන මණ්ඩලය

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

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

(Signature)
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

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No. }

පිළිවෙල්/ සි/පේට්ට්බ්/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 තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය විශාලනය

ජනතා වතු සංවර්ධන මණ්ඩලයේ සහ එහි පරිපාලිතයන්ගේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීම් ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශන වලට අදාළ 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 විශාලනය සඳහා පදනම කොටසේ සාකච්ඡා කර ඇති කරුණුවල වැදගත්කම හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

1.2 මතය විශාලනය සඳහා පදනම

- (අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත අංක 01 හි 32 ඡේදය ප්‍රකාරව ප්‍රමිතයෙහි ඉඩ දී ඇති අවස්ථාවලදී හැර වත්කම්, වගකීම්, ආදායම් හා වියදම් ශේෂ හිලව් කර මූල්‍ය ප්‍රකාශනයන්හි ඉදිරිපත් නොකළ යුතු නමුත්, මණ්ඩලයේ මුල්හල්කැලේ වතුයායේ පාරිතෝෂික ගිණුමේ රු.1,067,176 ක ආරම්භක හර ශේෂය හඳුනා නොගෙන මුළු ගෙවිය යුතු පාරිතෝෂික ශේෂයෙන් අඩු කර තිබීම නිසා මණ්ඩලයේ ගෙවිය යුතු පාරිතෝෂික ශේෂය එම වටිනාකමින් 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 අදාළව සමාලෝචිත වර්ෂය අවසාන වන විට දරා තිබුණු රු.9,922,016 ක අයහාර වියදමක් කෙරිගෙන යන වැඩ යටතේ දක්වා තිබුණි.

- (අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 16 හි 51 ඡේදය ප්‍රකාරව දේපල පිරිසත 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 පිරිසත 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 පිරිසත 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 අදාළ 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 හත්තන වතුයායේ ක්‍රීඩා පිටිය, ඩාලි පාරේ පිහිටි ගබඩා කාර්යාලය සහ පාරිභෝජ්‍ය අංශයට අයත් රු.288,205ක් වූ ගොඩනැඟිලි තක්සේරු කිරීමකින් තොරව මණ්ඩලය ආරම්භක කළ 1972 වර්ෂයේ සිටම මූල්‍ය ප්‍රකාශන තුළ දක්වා තිබුණි.
- (එ) මුරකරු වෙනුවෙන් ගෙවා තිබුණු රු.758,608 ක වැටුප අයහාර වියදම් ලෙස ගිණුම්ගත නොකර හත්තන වතුයායේ තේ අලෙවිසැලේ පිරිවැයට ගිණුම්ගත කිරීම හේතුවෙන් එම ප්‍රමාණයෙන් වත්කම් අධිගණනය වී අලාභයද අවගණනයවී තිබුණි.
- (ඵ) ක්‍රියාත්මක තත්වයේ 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.
- (ඹ) 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.
- (ඹ) මණ්ඩලයේ ප්‍රධාන කාර්යාලයේ දේපල පිරිසත 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.
- (ආ) මොන්තක්‍රිස්තෝ වතුයාය 2003 වර්ෂයේ සිට විවිධ පාර්ශව වෙත බදු දී තිබෙන අතර මෙම වතුයායේ දේපල පිරිසත 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 අදාළ වත්කම් වල පැවැත්ම තහවුරු කර ක්ෂය කිරීමක් මණ්ඩලය විසින් සිදු කර නොතිබුණි.
- (ආ) නාගස්තැන්න වතුයායේ Planters Bungalow නැමැති ගොඩනැගිල්ල කුලියට දීමෙන් සමාලෝචිත වර්ෂය තුළ ජනිත වූ රු.668,328 ක ශුද්ධ අලාභය, ලාභ අලාභ ගිණුමට ගැලපීම් නොකර විවිධ ණයගැති ශේෂයන් ලෙස ගිණුම්ගත කර තිබුණි.
- (ආ) වැවිලි කර්මාන්ත අමාත්‍යාංශය මගින් ක්‍රියාත්මක කර තිබුණු “වතු සංවර්ධන ව්‍යාපෘතිය” 2010 වර්ෂයේදී අවසන් කර තිබුණද, එම ව්‍යාපෘතියට අදාළව 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.
- (ආ) හන්තාන වතුයායට අයත් අක්කර 01 පර්චස් 1.3ක පිහිටි නේ කර්මාන්තශාලාව හා ඉඩම 2001 ජනවාරි මස 01 දින සිට වර්ෂ 30 ක් සඳහා ශ්‍රී ලංකා නේ 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 නේ මණ්ඩලයෙන් ලබාගත් රු.34,000,000 ක ණය මුදල පියවීමට මණ්ඩලයට හැකියාවක් නොමැති නිසා එම කර්මාන්තශාලාව සහ ඉඩම නේ 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 කර්මාන්තශාලාවේ සිදුකළ භෞතික පරීක්ෂාවේදී පුද්ගලික ආයතනයක් විසින් එම කර්මාන්තශාලාව නේ කෞතුකාගාරයක් වශයෙන් පවත්වාගෙන යන අතර මණ්ඩලයට හෝ නේ මණ්ඩලයට හෝ කිසිදු ප්‍රතිලාභයක් ලැබී නොතිබුණි.
- (ආ) සමාලෝචිත වර්ෂය අවසන් දිනට වෙළෙඳ හා වෙනත් ගෙවිය යුතු දෑ තුළ ඇතුළත් රු.1,863,756 ක පැරණි අවිනිශ්චිත ගිණුම් ශේෂයට අදාළ ගනුදෙනු නිවැරදිව හඳුනාගෙන නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.
- (ආ) මණ්ඩලයේ ජීව විද්‍යාත්මක වත්කම් සම්බන්ධව Bearer Plants හි නොමේරූ 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.
- (ක) වතුයායන් 11 කට අදාළ රු.2,761,476 ක් වූ නේ තොග සහ නේ පැළ තොගය භෞතිකව නොමැති වුවද තොගය තුළ ඇතුළත්ව තිබුණි.

- (ඳ) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ වෙනත් ජීව විද්‍යාත්මක වත්කම් පිරිවැය රු.17,925,652 ක් වුවද, සමාලෝචිත වර්ෂය අවසානයේ සමුච්චිත ක්ෂය වටිනාකම රු.18,520,206 ක් වූයෙන් වත්කමේ ශුද්ධ පොත් අගය රු.594,554 ක සාණ ශේෂයක්ව පැවතුණි.
- (න) හලාවත වැවිලි සමාගම 2019 වර්ෂයේ සිට මණ්ඩලය සතු ගොඩනැගිල්ලක කාර්යාලයක් සහ අලෙවි සැලකි 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.
- (ආ) ලුල්කඳුර වතුයායේ සවිකිරීම සඳහා ඉන්ධන ටැංකියක් මිලදී ගැනීමට ගණුදෙනුකරු 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.
- (ඞ) 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 අදාළ උපලේඛනය අනුව ප්‍රධාන කාර්යාලයේ පිරිවැය රු.39,364,442 ක් වූ වාහන සම්පූර්ණයෙන්ම ක්ෂය කර තිබුණද මූල්‍ය තත්ත්ව ප්‍රකාශනය තුළ ඊට අදාළ 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, ඕනෑම ලේඛය වතුයායට අදාළ ස්ථාවර වත්කම් ශේෂය සහ වෙනත් ශේෂයන්, ජල සම්පාදන ව්‍යාපෘතියෙහි ශේෂය සහ හරංගල සහ ටයිස්සේන් 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 අදාළ 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 ගැනීම් සඳහා ගන්නා ලද ක්‍රියාමාර්ග
- (iii) පැවරුණු වෙනත් ජීව විද්‍යාත්මක වත්කම් ශේෂය 17,925,652 භෞතික සත්‍යාපන වාර්තා, ගස් සංගණන වාර්තා සහ වටිනාකම තක්සේරු කිරීමට අදාළ 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 අදාළ ලදු පත්, දේශීය ආදායම් දෙපාර්තමේන්තුවෙන් ලද සහන කාලසීමාවන්, කාලීන ගෙවීම්වලට අදාළ වවුචර්පත්, අධ්‍යක්ෂ මණ්ඩල අනුමැතිය, ණය ලබාගත් දිනය, ණය මුදල, වාරිකය සමඟ පොළීය සහ ණය ගෙවීම්
- (v) වෙනස් නොවන පැරණි පොදු සංචිත ශේෂය, වැවිලි 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 අදාළ ප්‍රතිපත්තිය සහ ලද අනුමැතීන්
- (ඊ) 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 වගකීම

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

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

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

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

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

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

2. වෙනත් 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) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (i) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ මතය ව්‍යාචනය සඳහා පදනම් කොටසේ 1.2.ආ,ඇ,ඈ,ඉ,ඊ,උ,ඌ,ඍ,ඎ,ඏ,ඐ,එ,ඒ,ඓ,ඔ,ඍ,ඎ,ඏ,ඐ,එ,ඒ,ඓ,ඔ,ඍ 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 සාප්‍රච්ඡේද 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 වක්‍රලේඛය මණ්ඩලයේ ප්‍රධාන කාර්යාලය සහ වතුයායන් සතුව පවතින දේපල පිරිසිදු 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.

- (අ) 1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදලට ගෙවිය 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 අදාළ 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 වක්‍රලේඛය රාජ්‍ය ව්‍යවසායක සභාපති, ප්‍රධාන විධායක නිලධාරී, කළමනාකාර අධ්‍යක්ෂ, විධායක අධ්‍යක්ෂ, අධ්‍යක්ෂ ජනරාල්, ප්‍රධාන මූල්‍ය නිලධාරී, ප්‍රධාන මෙහෙයුම් නිලධාරී සහ කළමනාකරණ සේවා දෙපාර්තමේන්තුව අනුමත කර ඇති HM 1-1 ගණයේ හෝ ඊට ඉහළ මට්ටමේ තනතුරක් දරන ඕනෑම නිලධාරියෙකුට නිල වාහනයක් ලැබීමට සුදුසුකම් ලැබෙන බවත් නිල වාහන හිමි නිලධාරීන්ට අදාළ ඉන්ධන දීමනා හිමි වුවද, වක්‍රලේඛයට පටහැනිව ඉන්ධන හා ප්‍රවාහන දීමනා හිමිකම් නොමැති ස්ථීර 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 අරමුණ අනුව කෘෂිකාර්මික, නිෂ්පාදන, වතු කළමනාකරණය, ව්‍යාපාරික, මූල්‍ය හා මෙහෙයුම් යන ශේෂයන්ට අදාළව ස්ථාපිත කළ අරමුණු හා කාර්යයන් ඵලදායීව ඉටුකර ගැනීමට මණ්ඩලය අපොහොසත් වී තිබුණි. තවද මණ්ඩලයේ අරමුණු අනුව මණ්ඩලයට පැවරුණු කෘෂිකාර්මික හා වතු ඉඩම් වල ඵලදායීත්වය උපරිම ලෙස ඉහල නැංවීමට විධිමත් සැලසුම් සකස් කර කටයුතු කර නොතිබුණු අතර තේ හා රබර් වතුයායන් විධිමත් කළමනාකරණයක් සහිතව ලාභදායීව පවත්වාගෙන යෑමටද කටයුතු කර නොතිබුණි.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ සම්පත් සකසුරුවීම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී 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 අදාළ 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 මෘදුකාංග 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 පෙන්නරිත් වත්තේ අක්කර 22 රුධ් 00 පර්චස් 30.08 ක ප්‍රමාණයට විකල්ප ඉඩම් වගයෙන් පුද්ගලයින් දෙදෙනෙකුට හත්තාන උඩුවෙල වතුයායෙන් ඉඩම් ලබා දී තිබුණි. එම අනුමැතිය මත පදනම්ව 2020 ජූලි 31 දින මෙම ඉඩමේ අයිතිය රු.101,109 ක් වැනි අඩු වටිනාකමකට අදාළ 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 අදාළ 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 කිසිදු වන්දියක් ලබා ගැනීමෙන් තොරව 2009 දෙසැම්බර් 28 දින අවසන් කර තිබුණි.
- (ඊ) වොක්ෂෝල් විදියේ 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 කුලී වටිනාකමකට ගෙවීමටත් තක්සේරු වාර්තා පදනම් කරගෙන මාසික බදු කුලිය ගෙවීම යන වගන්තිය ඉවත් කර වසර 30කට බදු දීමට ගිවිසුමකට එළඹි තිබුණි.

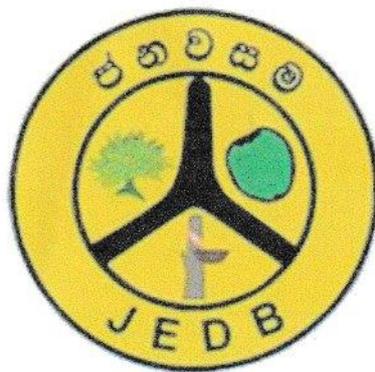
දෙවන බදු ගිවිසුම අනුව තක්සේරු වාර්තාව පදනම්ව බදු අයකිරීම් කොන්දේසි ඉවත් කිරීම නිසා 2011 මාර්තු සිට මාසික තක්සේරු වටිනාකමේ වැඩිවීම රු.119,000 බැගින් මාසික වාරික 58 ක් වෙනුවෙන් රු.6,902,000 ක් සහ රු.353,000 බැගින් මාසික වාරික 36 ක් වෙනුවෙන් රු.12,708,000 වශයෙන් හා රු.438,000 බැගින් මාසික වාරික 60 ක් වෙනුවෙන් 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 අදාළව 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 අදාළව 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 අදාළව 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.

P. S. O. S. S.
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JANATHA ESTATES DEVELOPMENT BOARD



FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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, 2023

	Note	31/12/2023 Rs.	31/12/2022 Rs.
Revenue	5	1,272,572,634	1,396,172,619
Cost of Sales	6	(1,314,398,663)	(1,357,198,699)
Gross profit		(41,826,029)	38,973,920
Other Income	7	278,582,482	326,862,458
		236,756,453	365,836,379
Distribution Cost	8	6,133,328	4,926,211
Administrative Expenses	9	77,144,250	73,930,178
Staff Cost	10	113,867,256	124,714,022
Other Estate Expenses	11	134,190,168	96,795,925
		331,335,002	300,366,335
Operational Profit Before Finance Cost		(94,578,549)	65,470,043
Finance Cost	12	53,281,163	45,469,534
Profit Before Tax		(147,859,712)	20,000,509
Income Tax		-	-
Profit for the Year		(147,859,712)	20,000,509
Total Comprehensive Income For the year		(147,859,712)	20,000,509


S.D. Nayana Ramasinghe
Manager Finance

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



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 , 2023

Assets	Note	31/12/2023	31/12/2022
		Rs.	Rs.
<u>Non Current Assets</u>			
Property Plant and Equipment	13	1,515,282,604	1,524,383,529
Intangible Assets	14	258,297	347,376
Biological Assets	15	632,468,986	588,964,614
Lease Assets	15.1	32,168,955	32,168,955
Long - Term Investments	15.2	125,186	110,479
		2,180,304,027	2,145,974,953
<u>Current Asset</u>			
Inventories	16	144,875,441	141,286,314
Trade & Other Receivable	17	981,877,243	995,634,919
Cash & Cash Equivalents	18	141,235,004	49,161,765
		1,267,987,688	1,186,082,999
Total Assets		3,448,291,715	3,332,057,952
<u>Equity & Liabilities</u>			
<u>Equity</u>			
Stated capital	19	3,860,000,000	3,670,000,000
Accumulated Loss	19.1	(8,248,642,045)	(8,117,164,712)
		(4,388,642,045)	(4,447,164,712)
<u>Reserves</u>			
Capital Reserves	20	2,964,327,724	2,910,595,784
General Reserves / Govern. Grants	21	317,167,096	312,222,193
		3,281,494,820	3,222,817,977
<u>Non Current Liabilities</u>			
Retirement Benefit Obligation	22	768,408,682	848,796,744
Bank Loan	23	167,188,744	195,969,195
		935,597,426	1,044,765,939
<u>Current Liabilities</u>			
Gratuity Payables - Ex. Employees	24	1,041,587,551	914,863,842
Interest Bearing Borrowings	25	259,917,728	256,717,729
Lease Creditors	26	991,425	991,425
Brokers Advance	27	1,069,439	4,420,955
Trade & Other Payables	28	665,581,493	664,832,964
EPF/ ESPS/ CPPS Payables	29	1,289,264,350	1,279,678,769
ETF & Other Payables	30	68,745,307	81,735,413
Deposits / Advance for property Lease	31	257,660,915	259,550,431
Bank Over Draft	32	35,023,305	48,847,220
		3,619,841,514	3,511,638,748
Total Equity & Liabilities		3,448,291,715	3,332,057,952

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CASH FLOW FOR THE TEAR ENDED DECEMBER 31, 2023

	31/12/2023	31/12/2022
	Rs.	Rs.
Profit Before Taxation	(147,859,712)	20,000,509
<u>Adjustment</u>		
Provision for Gratuity	60,528,275.39	52,245,573
Depreciation Property Plant and Equipment	15,964,844	12,171,693
Depreciation Bearer Plants	21,039,977	16,941,365
Finance cost	53,281,163	45,469,534
Interest Income	5,992,764	(726,413)
Amortisation Depreciation Cost	97,178	93,531
	156,904,202	126,195,283
Operating Cash Flows Before Changes in Working Capital	9,044,490	146,195,792
<u>Changes in working Capital</u>		
(Increase)/Decrease Inventory	(3,589,127)	(55,271,925)
(Increase)/Decrease Trade & Other Receivable	13,757,676	(204,401,041)
Increase/(Decrease) Trade & Other Payable	748,530	26,149,126
Increase/Decrease Deposit & Advance	(1,889,516)	76,834,103
Increase/(Decrease) EPF/ ESPS/ CPPS	9,585,581	114,285,768
Increase/(Decrease) ETF & Other Payables	(12,990,106)	(1,469,988)
Increase/(Decrease) Broker Advance	(3,351,516)	(444,560)
Increase/ (Decrease) Gratuity Payables - Ex. Employees	126,723,709	96,418,411
Cash Used in/generated From Operating Activities	128,995,230	52,099,893
Gratuity Paid	(109,323,582)	(66,919,094)
Income Tax Payment	-	-
	(109,323,582)	(66,919,094)
Cash generated From Operating Activities	28,716,138	131,376,592
<u>Cash Flows From Investing Activities</u>		
Long - Term Investments		
Acquisition of Biological assets	(60,523,144)	(73,104,760)
Interest Income	(5,992,764)	726,413
Acquisition of Intangible assets	-	(150,000)
Purchased form Fixed Assets	(12,294,390)	(35,131,865)
Cash generated From Investment Activities	(78,810,298)	(107,660,211)
<u>Cash Flows from Financing Activities</u>		
Re Payment of Loan	(28,780,451)	(73,570,852)
Re Payment of Over Draft	(13,823,915)	(48,808,449)
Interest Bearing Borrowings	3,200,000	3,200,000
Lease creditors	-	(3,610,080)
Finance Cost	(53,281,163)	(42,269,534)
Treasury Grants	190,000,000	
Subsidies Grants	4,944,903	1,870,000
Capital Reserves	53,731,940	13,284,910
Interest Income		726,413
Cash Used in Financing Activities	155,991,314	(149,177,591)
Net Increase in Cash & Cash Equivalents	105,897,153	(125,461,211)
Cash & Cash equivalent at the Beginning of the year	314,546	125,775,757
Cash & Cash Equivalentents at the end of the Year	106,211,699	314,546
<u>Analysis of the Cash & Cash Equivalent at the end of the Year</u>		
Cash & Cash Equivalentents in Favourable	141,235,004	49,161,765
Bank Overdraft	(35,023,305)	(48,847,220)
	106,211,699	314,546

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2023

Note. 19.1

	Stated Capital	Capital Reserves	General Reserves/ Govn. Grant	Plantation Project Grants	Accumulated Loss	Total Rs.
Balance as at 01/01/2022	3,670,000,000	2,897,310,874	294,323,455	16,028,738	(8,163,191,310)	(1,285,528,242)
Prior Year Adjustment					26,026,088	26,026,088
Land Sales		13,284,909.77				13,284,910
Grants Received						-
New Plantation Subsidy Re Kumarawatte Subsidy			1,870,000.00			1,870,000
Total Comprehensive Income For Year					20,000,509	20,000,509
Balance as at 31/12/2022	3,670,000,000	2,910,595,784	296,193,455	16,028,738	(8,117,164,712)	(1,224,346,735)
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		4,944,902.71			190,000,000
New Plantation Subsidy Re Kumarawatte Subsidy						4,944,903
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)

**JANATHA ESTATES DEVELOPMENT
BOARD
NOTES TO THE FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER 2023**

1. CORPORATE INFORMATION

1.1 Reporting Entity

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

1.2 Principal activities and nature of operations.

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

2. BASIS OF PREPARATION

2.1 Statement of Compliance

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

The Financial Statements have been prepared in accordance with the Sri Lanka Accounting

Standards (SLFRS & LKAS) promulgated by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka) and with the requirement Sri Lanka Accounting & Auditing standard Act. No: 19 of 1995.

2.2 Basis of measurement

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

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

2.3 Use of Estimates and Judgments

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from the other sources.

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

2.4 Going concern

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

2.5 Comparative Information

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

2.6 Events occurring after the Reporting Date

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

3 SIGNIFICANT ACCOUNTING POLICIES

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

3.1 Borrowing Costs

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

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

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

Board borrows funds generally and uses them for qualifying asset such as immature

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

3.2 Assets and Bases of their valuation

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

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

3.2.1. Property Plant and Equipments

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

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

3.2.2 Subsequent costs

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

3.2.3 Depreciation / Amortization

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

Depreciation is not charged on Freehold Land.

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

Item	Estates	Head Office

Buildings	5%	5%
Plant and Machinery (Old)	33.33%	12.5%
Plant and Machinery (New)	20%	20%
Lines & Latrines	5%	5%
Motor vehicles	25%	
Furniture ,fittings & Equip.	12.5%	
Mature Plantation - Tea	5%	
Mature Plantation - Rubber	5%	
Mature Plantation - Cinnamon	5%	
Mature Plantation - Coca	5%	
Mature Plantation - Mango	5%	
Mature Plantation - Pepper	5%	
Mature Plantation - Cardamom	5%	
Mature Plantation Clove	5%	
Mature Plantation Coffee	5%	
Road & Bridges	5%	
Hydro Power Plant	5%	
Computers & Printers New)	20%	
Computers & Printers	12.5%	
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
Coffee	1-5	5
Clove	1-5	5

3.2.8 Infilling cost

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

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

Timber plantation

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

necessary to sell the assets including transportation costs.

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

Biological assets

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

3.2.9 Inventories

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

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

Manufactured up to the balance sheet date and sold since then, until the time of preparation of the financial statements are valued at the since realized price. The balance

stock is valued at estimated selling price. The prices are net of all attributable expenses relating to the public auction.

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

4 Financial Assets

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

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

4.1.1 Subsequent Measurement

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

Financial Assets at Fair Value through Profit or Loss include financial assets held for trading and financial assets designated upon

initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by LKAS 39. Derivatives, including separated embedded derivatives are. Also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit and loss are carried in the Statement of Financial Position at fair value with changes in fair value recognized in finance income or finance costs in the income statement. The Board evaluated its financial assets at fair value through profit and loss (held for trading) whether the intent to sell them in the near term is still appropriate. When the Board is unable to trade these financial assets due to inactive markets and management's intent to sell them in the foreseeable future.

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

4.1.2 Financial Assets at Fair Value through Profit or Loss

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. This category includes derivative financial instruments entered into by the Board that are

not designated as hedging instruments in hedge relationships as defined by LKAS 39. Derivatives, including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit and loss are carried in the Statement of Financial Position at fair value with changes in fair value recognized in finance income or finance costs in the income statement.

The Board evaluated its financial assets at fair value through profit and loss (held for trading) whether the intent to sell them in the near term is still appropriate. When the Board is unable to trade these financial assets due to inactive markets and management's intent to sell them in the foreseeable future. Significantly changes, the Board may elect to reclassify these financial assets in rare circumstances. The reclassification to loans and receivables, available for sale or held to maturity depends on the nature of the asset.

4.1.3 Loans and Receivables

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

4.1.4 Available-for-Sale Financial Investments

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

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

4.1.5 De-recognition

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

When the Board has transferred its rights to receive cash flows from an asset or has entered a pass-through arrangement and has neither transferred nor retained substantially

all the risks and rewards of the asset nor transferred control of it, the asset is recognized to the extent of the Board's continuing involvement in it. In that case, the Board also recognizes an associated liability. The transferred assets and the associated liability are measured on a basis that reflects the rights and obligations that the Board has retained.

4.1.6 Impairment of Financial Assets

The Board assesses at each reporting date whether there is any objective evidence that a financial asset or a Board of financial assets is impaired. A financial asset or a Board Of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Board of financial assets that can be reliably estimated. Evidence of impairment may include indications that the debtors or a Board of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is a measurable decrease in the estimated future cash flows; such as changes in arrears or economic conditions that correlate with defaults.

4.2 Financial Liabilities

4.2.1 Initial Recognition and Measurement

Financial liabilities within the scope of LKAS 39 are classified as financial liabilities

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

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

4.2.2 Subsequent Measurement

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

4.2.3 Financial Liabilities at Fair Value through Profit or Loss

Financial liabilities at fair value through profit or loss include financial liabilities held-for-trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

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

4.2.4 Loans and Borrowings

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

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

4.2.5 De-recognition

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

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

4.2.6 Offsetting of Financial Instruments

Financial assets and financial liabilities are offset with the net amount reported in the Statement of Financial Position only if there is a current enforceable legal right to offset the recognized amounts and intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously. Income and expense will not be offset in the Income

Statement unless required or permitted by any accounting standard or interpretation, as specifically disclosed in the accounting policies of the Board.

4.2.7 Fair Value of Financial Instruments

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

4.2.8 Provision, Contingent Liabilities, Contingent Assets

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

4.2.9 Trade and Other Receivables:

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

4.2.10 Cash and Cash Equivalents:

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

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

4.3 LIABILITIES & PROVISIONS

4.3.1 Retirement benefits of employees.

(a) Defined benefit plans.

The retirement benefit plan adopted is as required under the payment of Gratuity Act.No,12 of 1983 and the Indian Repatriate Act. No: 34 of 1978 to eligible employees. No adequate Provision has been made in the financial statements for retirement gratuities from the first year in the service for all the employees in conformity with LKAS -19 on retirement benefit cost. However, according to the Gratuity Act No: 12 of 1983, liability for payment to an employee arises only after completion of 5 years continued service. Liabilities are disclosed in notes to financial statements.

(b) Gratuity Payable to Ex-'employees

Gratuity payable to estates workers had been correctly calculated and accounted in books of accounts of the estates as at year end date of 31st December 2023 Rs.1,041,587,550.86 is payable to ex employees as at December

2023. 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 31st June 2023 Commissioner of Labor has filed legal action against directors of Board.

Balance as at 31/ 12/ 2023

EPF Payable (From 2000 . to 2023)
Rs. 1,084,888,736.02

ETF Payable (From 2000 to 2023)
Rs. 68,745,307.37

ESPS- Payable (From 2000 to 2023)
Rs. 167,731,276.71

CPPS-Payable (From 2000 to 2023)
Rs.36,644,337.50

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, **from July 2023, we have received Treasury Grant of Rs.190 million as per Cabinet Paper No. 23/0768/616/017 and decision dated on 16th May 2023 to pay statutory dues. The Department of Public Enterprises have been given the instruction to us this Fund should be account as a STATED CAPITAL According to that, this fund has been accounted as a Stated capital under the Equity of the Balance Sheet.**

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. 182,319,578 .as well as the cost of production of tea Rs. 182,319,578 is doubled, so from this year, the double count has been removed from the total income and total production cost.

5.3 Bank Loan

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

Also, JEDB has obtained a loan of Rs.200.00Mn from Bank of Ceylon – Hyde Park Branch at an interest rate of 10.5% (Subject to variable interest rates) in the Month of November 2021 from the Bank of Ceylon – Hyde Park Branch. This loan was issued to us, against the security guarantee issued by the Treasury. Loan balance is Rs. 144,218,417 in the year 2023.

5.4 Disclosure about the Kandaloya & Nagastanna Estate money theft

On the 9th of September 2011, a theft occurred involving significant amount of money from two estates Kandaloya & Nagastanna. The stolen amounts are as follows.

Kandaloya Estate: Rs. 1,531,160.00

Nagastanna Estate: Rs. 1,256,046.50

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

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

5.5. Disclose about the value of timber

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

5.6 Disclose about JEDB Owned lands

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

	Hectare	Estates
Lands given by official Gazette notification.	140,824.43	525
Lands Purchased by JEDB	0.74	2
Acquired by the Government .	1785.10	37

Total JEDB Owned Land	142,610.27	564
Leased lands for 20 Private Companies (RPC)	120,521.19	402*
leased lands by JEDB	1,898.87	
JEDB Owned but not leased yet (Managed by the JEDB)	12,781.67	
Lands acquired from JEDB to the Government Institutions	1,454.89	
Lands Sold by JEDB	3.72	
Lands acquired from JEDB to Land Reform Commission	1,757.19	
Un Identify Lands	4,192.74	

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

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

5.7 End of the year 2023 the number of civil cases and statutory cases in the JEDB

At the end of the year 2023, the number of civil cases in the JEDB is 298, and the number of statutory cases is 1388 Total outstanding payable amount for statutory cases is Rs, 1,333,435,325.97.

**JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

		31/12/2023	31/12/2022
		Rs.	Rs.
5. Revenue			
Green Leaf and Bulk Tea	5.1	856,395,573	947,294,670
Consumer Tea	5.2	448,956,941	423,297,440
Rubber & Other	5.3	147,497,964	199,110,710
Minor Crops	5.4	-	178,800
Coconut	5.5	2,041,733	1,303,280
		1,454,892,211	1,571,184,900
Less - Sales amount for Jana Tea		182,319,578	175,012,280
		1,272,572,634	1,396,172,619
Hope			27,959,410
Levallon			27,302,800
Loolcandura			119,750,070
		182,319,578	175,012,280
5. Revenue		31/12/2023	31/12/2022
		Rs.	Rs.
Green Leaf and Bulk Tea	5.1		
Green Leaf Proceeds		447,463,929	466,327,350
Tea Sales Proceeds		141,391,762	230,190,170
Tea sold on Estate		267,539,882	250,777,140
	5.1	856,395,573	947,294,670
CONSUMER SALES INCOME	5.2	448,956,941	423,297,440
301009 - Latex Sale Proceeds A/C		140,926,252	192,304,650
301013 - Rubber Sale Proceeds		6,571,712	6,806,060
	5.3	147,497,964	199,110,710
301002 - Cocoa Sales Proceeds	5.4	-	178,800
Coconut Sales	5.5	2,041,733	1,303,280
301020 - Sundry Income			
301015 - Sale Proceeds - Pepper		-	-
Total Revenue		1,454,892,211	1,571,184,900
6. Cost of Sales			
Green Leaf and Bulk Tea	6.1	1,049,252,824	1,046,464,960
Consumer Tea	6.2	302,699,934	341,502,510
Rubber & Other	6.3	142,119,669	138,395,790
Minor Crops Estate	6.4	-	111,970
Coconut		2,645,813	5,735,730
		1,496,718,240	1,532,210,980
Less - Tea purchase amount form the Estates		182,319,578	175,012,280
		1,314,398,663	1,357,198,699

**JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

		31/12/2023 Rs.	31/12/2022 Rs.
6. Cost of Sales			
Green Leaf and Bulk Tea			
401001 · Brokerage Account		2,135,635	2,290,427
401002 · Brokerage On Sundry Sale			
401003 · Chamber Charges		738,283	-
401004 · Cocoa plantation Expenditure		-	111,978
401005 · General Charges +		533,146,687	509,941,115
401006 · Filed Works and Cultivation		199,369,501	144,601,019
401007 · Production		454,600,502	526,585,953
401009 · Insurance Charges		13,716	22,222
401010 · Public Sale Expen Sundry Sale		-	-
401011 · Public Sales Expenditure		40,170	714,071
401013 · Sales Tax		1,122,967	500,211
401014 · Sales Tax on sundry Proceed			
401016 · Sundry Expenditure		-	-
401017 · Factory Expenditure		-	-
401018 · Chairman's Welfair Fund		-	-
Storage Rent		205,032	205,742
Total Cost of Sales		1,191,372,494	1,184,972,739
Less -;Rubber & other cost of production		142,119,669	138,395,798
Minor Crops Estate			
-401004 · Cocoa plantation Expenditure	6.4	-	111,978
Cost of Sales - Green Leaf and Bulk Tea	6.1	1,049,252,824	1,046,464,963
20000-TEA-000 Consumer Tea	6.2	302,699,934	341,502,515
Total Cost of Sales		1,494,072,428	1,526,475,254
Rubber - Cost of Sales			
401001 · Brokerage Account		299,676	11,668
401002 · Brokerage On Sundry Sale		-	-
401003 · Chamber Charges		-	-
401004 · Cocoa plantation Expenditure			
401005 · General Charges		56,243,387	50,110,185
401006 · Filed Works and Cultivation		16,996,621	16,708,732
401007 · Production		67,752,691	71,334,984
401009 · Insurance Charges		-	-
401010 · Public Sale Expen Sundry Sale		-	-
401011 · Public Sales Expenditure		827,295	230,229
401013 · Sales Tax		-	-
401014 · Sales Tax		-	-
401017 · Factory Expenditure		-	-
Storage Rent		-	-
401018 · Chairman's Welfair Fund		-	-
Total Expense	6.3	142,119,669	138,395,798

JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

	31/12/2023 Rs.	31/12/2022 Rs.
7. Other Income		
Land Lease	53,135,423	64,063,764
Building Rent	93,881,000	103,293,000
Treasury Grant		
Sundry Income	15,324,245	10,242,862
Loan/FD Interest	1,151,567	726,413
OO-000 Chilow Plant-Sand Sales	2,600,000	
OO-000 Sales of Timber	16,200	-
SD Trainee Fees	-	-
Suger Cane Profit/(Loss)	-	8,875,515
301026 Tree Sales Income	53,624,141	16,506,639
Estate Sundry Income	58,849,907	123,154,265
	278,582,482	326,862,458

8. Distribution Cost	Head Office	Consumer	Total	Total
Transport Charges	129,388	2,131,510	2,260,898	2,661,915
Sales Promotions	-	672,135	672,135	177,290
Travelling & Subsistence	-	628,207	628,207	519,200
Trade License Fees	-	52,620	52,620	245,900
Accommodation	2,035,327	-	2,035,327	1,055,897
Gratis	-	326,786	326,786	107,602
Tender Deposits	-	-	-	-
Loading & Unloading	-	128,294	128,294	108,408
Subscription Fees	-	-	-	50,000
Insurance	-	14,061	14,061	-
Advertisement Expenses	-	15,000	15,000	-
Donation	-	-	-	-
	2,164,715	3,968,613	6,133,328	4,926,211

9. Administrative Expenses	Head Office	Consumer	Total	Total
Vehicle Rent	6,109,000	-	6,109,000	7,686,333
Vehicle Fuel	11,395,442	1,772,499	13,167,940	11,585,801
Sundry Expenditure	5,003,131	1,741,144	6,744,275	5,605,234
Electricity	687,300	202,170	889,470	513,931
Legal Expenses	18,173,959	-	18,173,959	22,083,370
Vehicle Repair & Maintenance	6,025,023	1,356,902	7,381,925	3,224,710
Stationery	4,530,487	461,787	4,992,274	3,804,013
Rate & Taxes	5,801,855	-	5,801,855	5,700,079
Building / Office Maintenance	357,365	68,630	425,995	320,285
Telephone & Internet	1,733,915	7,450	1,741,365	1,517,214
Depreciations	2,237,681	181,460	2,419,141	1,989,387
Janitorial Service	1,589,021	-	1,589,021	1,165,709
Trainee Seminar & exam Fee	176,500	-	176,500	122,500
Access Trainee Allowances	269,000	-	269,000	428,340
Water	523,139	132,796	655,935	394,645
Advertisement	1,271,738	-	1,271,738	1,624,284
Director Fee	1,188,724	-	1,188,724	722,500
Office Equipment's Repair	908,485	109,603	1,018,088	1,301,138
Amortization	354,678	-	354,678	719,972
Postage	338,215	5,625	343,840	321,877
News Papers & Periodicals	80,920	-	80,920	21,550
Donation	-	-	-	-
Air Conditioner Repair	400,670	-	400,670	205,550
Audit Fees	1,009,800	-	1,009,800	1,009,800
Valuation Fee	5,000	-	5,000	200,637
Bank Charges	138,780	46,500	185,280	379,298
COMPENSATION	129,450	-	129,450	40,500
Bungalow Expenditure	608,407	-	608,407	834,896
Suevey Fees	10,000	-	10,000	406,626
	71,057,687	6,086,563	77,144,250	73,930,178

JANATHA ESTATES DÉVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

10 Staff Cost	Head Office	Consumer	31/12/2023	31/12/2022
			Rs.	Rs.
			Total	Total
Salaries & Allowances	71,457,456	5,029,298	76,486,754	91,415,463
EPF/ ESPS/ CPPS	7,699,352	519,357	8,218,709	9,858,241
Gratuity Provision	8,899,967	240,130	9,140,097	445,686
Non. Ex. Staff Medical	3,926,586	246,357	4,172,943	4,722,430
Labour Charges	2,891,629	-	2,891,629	4,146,921
Ex. Staff Medical	1,582,493	-	1,582,493	1,348,831
ETF	1,924,838	129,839	2,054,677	2,352,667
Over Time	2,779,483	842,564	3,622,047	2,917,112
Staff Welfare	1,155,119	-	1,155,119	3,004,521
Attendance Bonus	-	-	-	-
Travelling & Subsistence	1,850,044	-	1,850,044	1,802,899
Staff Tea	1,432,172	138,157	1,570,329	1,641,006
Cost of Pocket Expenses	-	-	-	-
CHAIRMAN WELFARE	-	1,122,414	1,122,414	1,058,244
	105,599,141	8,268,115	113,867,256	124,714,022
11. Other Estate Expenses	Head Office	Consumer	Total	Total
Surcharge - Gratuity	53,014,259	-	53,014,259	32,844,381
Surcharge - ETF	8,960,869	-	8,960,869	12,725,348
Surcharge - ESPS	160,765	-	160,765	1,988
Surcharge -CPPS	-	-	-	62,750
Surcharge - EPF	72,054,274	-	72,054,274	51,161,458
Surcharge - EIF	-	-	-	-
Surcharge - Gratuity	-	-	-	-
Legal Expenses	-	-	-	-
	134,190,168	-	134,190,168	96,795,925
12. Financial Expenses				
Overdraft Interest	11,071,244	476,207	11,547,451	6,977,171
Broker Advance Interest	392,917	-	392,917	819,059
Other Loan Interest	3,200,000	-	3,200,000	3,200,000
Lease Interest	-	-	-	597,821
Penalty	-	-	-	-
Bank Loan Interest	38,140,796	-	38,140,796	33,875,482
	52,804,956	476,207	53,281,163	45,469,534

**JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023**

13. Property Plant and Equipment

Description of Assets	COST			Note No.	ACCUMULATED DEPRECIATION			W.D.V As at 31/12/2023	
	Balance as at 01/01/2023	Additions	Disposal/ Transfer		Balance as at 01/01/2023	For the Year	Transfer		Balance as at 31/12/2023
	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	3,225,079
Improved of Land, Road, Bridge & latrines, Building & Stores	1,630,757,142	750,348	-	13.2	1,631,507,490		2,227,398	202,447,803	1,429,059,688
Machinery,	143,468,605	3,573,019	-	13.3.1	147,041,624	7,608,540		127,651,705	19,389,919
Office Equipment,	53,975,292	2,445,720	-	13.3.2	56,421,012	2,272,188		45,679,807	10,741,204
Vehicles	123,000,590	-	-	13.3.3	123,000,590	2,596,712		119,968,343	3,032,247
Computers & Printers	5,296,340	83,250	-	13.4	5,379,590	708,887		4,980,726	398,864
Furniture & Fittings	7,664,137	137,025	-	13.5	7,801,162	370,144		5,988,639	1,812,523
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme	17,033,710	-	(287,509)	13.6	16,746,201	56,788	(330,233)	16,089,075	657,126
Fences Security Lights, Gliricidia Plantation	2,175,372	-	-	13.7	2,175,372	124,187		918,556	1,256,816
Omugaloya Estate Fixed Assets	6,013,927	-	-	13.8	6,013,927	-		1,521,151	4,492,776
Capital Working Progress	40,925,024	5,305,028	(3,283,515)	13.9	41,216,362	-		-	41,216,362
Total	2,039,941,952	12,294,390	(3,571,024)		2,046,935,142	15,964,844	(330,233)	531,652,538	1,515,282,604

**JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023**

14. Intangible Assets

Description of Assets	COST			Note No.	AMORTIZATION			W.D.V As at 31/12/2023	
	Balance as at 01/01/2023	Additions During the Year	Disposal/ Transfer		Balance as at 01/01/2023	For the Year	Transfer		Balance as at 31/12/2023
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.
53001-HOO-000 = Software	2,016,723.43	-	-		2,016,723	97,178	(8,098)	1,758,427	258,297
Total	2,016,723	-	-		2,016,723	97,178	(8,098)	1,758,427	258,297

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

Description	COST				ACCUMULATED DEPRECIATION				W.D.V As at 31.12.2023
	Balance as at 01.01.2023	Additions	Disposal/Transfer	Balance as at 31.12.2023	Balance as at 01.01.2023	For the year	Transfer	Balance as at 31.12.2023	
	Rs.	Rs.	Rs.	AS PER TB Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unimproved Land, Mature Plantation Vested & Other Asset Vested									
102000 - Non Current Asset:102021 - Un improved Land (Vested)	935,509			935,509	935,509				935,509
102000 - Non Current Asset:102012 - Other Assets (Vested)	8,696,304			8,696,304	6,406,734			6,406,734	2,289,571
Total	9,631,813	-	-	9,631,813	6,406,734	-	-	6,406,734	3,225,079

Description	COST				ACCUMULATED DEPRECIATION				W.D.V As at 31.12.2023
	Balance as at 01.01.2023	Additions	Disposal/Transfer	Balance as at 31.12.2023	Balance as at 01.01.2023	For the year	Transfer	Balance as at 31.12.2023	
	Rs.	Rs.	Rs.	AS PER TB Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Improved of Land, Road, Bridge & latrines, Building & Stores									
102000 - Non Current Asset:102001 - Building	39,555,570	215,248		39,770,818	31,791,084	629,260		32,420,344	7,350,474
102000 - Non Current Asset:102006 - Hantana Play Ground	283,113			283,113	56,680,554	602,737		57,283,291	283,113
102000 - Non Current Asset:102008 - Lines & Latrines	62,122,950			62,122,950	7,732,846	521,762		8,254,608	4,839,659
102000 - Non Current Asset:102014 - Road and Bridges	20,178,818			20,178,818	299,395	299,395		598,789	11,924,210
Eco Tea Garden	3,644,727			3,644,727	28,848	166,316		195,164	3,045,937
Planters Bungalow	939,210	535,100		1,474,310					1,279,145
HEAD OFFICE LAND & BUILDING									
50007-HOO-000 HEAD OFFICE LAND & BUILDING	1,503,744,550			1,503,744,550					
50008-HOO-000 DARLY ROAD STORES & OFFICE	129,630			129,630					
Total	1,503,874,180	-	-	1,503,874,180	103,592,532	7,929	-	103,592,532	1,400,281,649
50007-TEA-000 Building	158,575			158,575	95,145			103,073	55,501
Total	1,630,757,142	750,348	-	1,631,507,490	200,220,404	2,227,398	-	202,447,803	1,429,059,688

Description	COST				ACCUMULATED DEPRECIATION				W.D.V As at 31.12.2023
	Balance as at 01.01.2023	Additions	Disposal/Transfer	Balance as at 31.12.2023	Balance as at 01.01.2023	For the year	Transfer	Balance as at 31.12.2023	
	Rs.	Rs.	Rs.	AS PER TB Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NOTE 13.3.1									
Machinery..									
102000 - Non Current Asset:102009 - Machinery	138,076,327	3,573,019		141,649,346	114,650,887	7,608,540		122,259,427	19,389,919
Jaffna Machinery	263,420			263,420	263,420			263,420	-
50035-HOO-000 PLANT & MACHINERY	5,128,858			5,128,858	5,128,858			5,128,858	-
Total	143,468,605	3,573,019	-	147,041,624	120,043,165	7,608,540	-	127,651,705	19,389,919

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13.3.2

EQUIPMENT'S H/O	COST			ACCUMULATED DEPRECIATION					W.D.V As at 31.12.2023 Rs.	
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 31.12.2023 AS PER TB Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer		
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			9,943,650	9,943,650		131,066			
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	823,735	519,280		1,343,015	1,343,015		259,881			
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-000 CELLULAR PHONES	491,998			491,998	491,998					
50051-HOO-000 Computers Accessories & Printe	11,732,201	128,800		11,861,001	11,861,001		1,305,413			
50036-HOO-000 AIR CONDITION PLANT	2,722,911	1,462,400		4,185,311	4,185,311		286,546			
Total	32,088,372	2,110,480	-	34,198,852	34,198,852	24,340,038	2,002,423	-	26,342,461	7,856,390

Jaffna Equipment	52,435			52,435	52,435	16,834			16,834	35,601
102000 - Non Current Asset: 102003 - Equipments	20,405,067	136,250		20,541,317	20,541,317	18,153,267	163,655		18,316,922	2,224,395
50037-TEA-000 Equipments	1,429,418	198,990		1,628,408	1,628,408	897,480	106,110		1,003,589	624,818
Total	53,975,292	2,445,720	-	56,421,012	56,421,012	43,407,620	2,272,188	-	45,679,807	10,741,204

NOTE 13.3.3

VEHICLES	COST			ACCUMULATED DEPRECIATION					W.D.V As at 31.12.2023 Rs.	
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 31.12.2023 AS PER TB Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer		
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	-	-	39,270,957	93,484
50048-TEA-000 VEHICLES	249,950			249,950	249,950	124,975	49,990		174,965	74,985
102000 - Non Current Asset: 102022 - Vehicle	82,006,198			82,006,198	82,006,198	76,595,698	2,546,722		79,142,420	2,863,778
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	-	-	123,000,590	123,000,590	117,371,631	2,596,712	-	119,968,343	3,032,247

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023
NOTE 13.4

	COST		ACCUMULATED DEPRECIATION					W.D.V As at 31.12.2023 Rs.
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer Rs.	
Computers & Printers								
102000 - Non Current Asset:102002 - Computers Accessories & Printer	5,266,890	83,250		5,350,140	4,267,003	705,206		4,972,209
50051-TEA-000-Computers Accessories & Printe	29,450			29,450	4,836	3,681		8,517
Total	5,296,340	83,250	-	5,379,590	4,271,839	708,887	-	4,980,726

NOTE 13.5

	COST		ACCUMULATED DEPRECIATION					W.D.V As at 31.12.2023 Rs.
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer Rs.	
Furniture & Fittings								
102000 - Non Current Asset:102005 - Furniture & Fittings+ 102000 - Non Cur	3,061,986	53,345		3,115,331	2,653,068	121,136		2,774,205
TEA - Furniture & Fittings	110,000			110,000	6,894	13,750		20,644
HO FURNITURE & FITTINGS COST	4,492,151	83,680		4,575,831	2,958,532	235,258		3,193,790
Total	7,664,137	137,025	-	7,801,162	5,618,495	370,144	-	5,988,639

NOTE 13.6

	COST		ACCUMULATED DEPRECIATION					W.D.V As at 31.12.2023 Rs.
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer Rs.	
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme								
102000 - Non Current Asset:102010 - Mino Hydro Scheme	268,648			268,648	103,097	1,650		104,747
102000 - Non Current Asset:102013 - Peripheral Housing Scheme	306,592		(287,509)	19,083	-			-
102000 - Non Current Asset:102024 - Water Supply Scheme	16,423,220			16,423,220	16,237,974	55,138	(330,233)	15,962,878
Jaffna Watter Supply Scheme	35,250			35,250	21,450			21,450
Total	17,033,710	-	(287,509)	16,746,201	16,362,521	56,788	(330,233)	16,089,075

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13.7

	COST				ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2023 Rs.	W.D.V As at 31.12.2023 Rs.
Fences Security Lights, Gliricidia Plantation									
101000 - Plantation:101004 - Gliricidia Plantation									
102000 - Non Current Asset:102004 - Factory Security & Lights	46,089			46,089					46,089
102000 - Non Current Asset:102015 - Security Fencings	413,416			413,416					413,416
TOTAL	459,505			459,505	413,409			413,409	46,096
102000 - Non Current Asset:102028 - GPS MAP	1,691,867			1,691,867	372,560	124,187		496,747	1,195,120
Jaffna Factory Security Light	24,000			24,000	8,400			8,400	15,600
Total	2,175,372			2,175,372	794,369	124,187		918,556	1,256,816

NOTE 13.8

	COST				ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2023 Rs.	W.D.V As at 31.12.2023 Rs.
Onugaloya Estate Fixed Assets									
102000 - Non Current Asset:102026 - Onugaloya Fixed Asset	6,013,927			6,013,927				1,521,151	4,492,776

NOTE 13.9

	COST				ACCUMULATED DEPRECIATION				
	Balance as at 01.01.2023 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2023 Rs.	Balance as at 01.01.2023 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2023 Rs.	W.D.V As at 31.12.2023 Rs.
Capital Working Progress									
102000 - Non Current Asset:102020 - Special Project - Fish Fry	29,065			29,065					29,065
102000 - Non Current Asset:102023 - Water Bottle Project	1,478,029			1,478,029					1,478,029
102000 - Non Current Asset:102025 - Work in Progress	902,098	173,722		1,075,820	1,075,820				1,075,820
102000 - Non Current Asset:102016 - Special Project	1,583,444		865,088	718,356	718,356				718,356
Jaffna Special Project	26,000			26,000					26,000
Work in Progress G1 + G2	15,618,775	3,643,051	(1,203,738)	18,058,088	18,058,088				18,058,088
Compost Project	11,832,544	1,488,255	(3,398,783)	9,922,016	9,922,016				9,922,016
Special Project(Estate SUNDRY PROJECT)	5,950,594		503,918	6,454,512	6,454,512				6,454,512
Kowil Donation	(3,504,475)		(50,000)	3,454,475	3,454,475				3,454,475
Total	40,925,024	5,305,028	(3,283,515)	41,216,362	41,216,362				41,216,362

Grand Total	2,639,941,952	12,294,390	(3,571,024)	2,646,935,142	2,646,935,142	15,964,844	(330,233)	531,652,538	1,515,282,604
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JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

15. Biological Assets

Bearer Plants

	Immature Plantations					Mature Plantations					Total	
	Tea	Rubber	Coconut	Others	Total	Mature Plantations- Vested	Rubber	Coconut	Other	Total		
Cost												
As at 1st January	100,898,292	159,758,928	1,160,418,28	14,843,206	276,660,844	17,925,652	269,498,452	1,372,428	9,773,024	710,473,431	987,134,275	
Additions/(Disposals) During the year	23,534,182	28,832,606	442,298,63	2,843,569	55,652,656	0	29,243,423	-	-	29,243,423	84,896,079	
Transfers During the Year	-	(29,243,423)	-	199,213	(29,044,210)	0	-	(159,009)	(199,213)	(358,221)	(29,402,431)	
As at 31.12.2023	124,432,474	159,348,112	1,602,716,91	17,885,987	303,269,290	17,925,652	298,741,874	1,213,419	9,573,811	739,358,633	1,042,627,923	
Accumulated Depreciation												
As at 1st January	-	-	-	-	-	18,520,206	92,847,941	-	122,896	444,179,232	444,179,232	
Charged During the Year	-	-	-	-	-	-	13,869,967	-	27,369	21,039,977	21,039,977	
Transfers During the Year	-	-	-	-	-	(4,567,605)	-	-	-	(4,567,605)	(4,567,605)	
As at 31.12.2023	-	-	-	-	-	18,520,206	106,717,908	-	150,265	460,651,604	460,651,604	
Written Down Value as at 31-12-2023	124,432,474	159,348,112	1,602,717	17,885,987	303,269,290	(594,554)	192,023,967	1,213,419	9,423,546	278,707,029	581,976,319	

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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	20,979,840	202,947	-	1,509,395	22,692,181	22,880,837	-	23,008	413,544	23,317,389	46,009,570	
Additions During the year	1,863,412	-	-	3,007,076	4,870,488	(942,806)	-	-	-	-	4,870,488	
Transfer During the Year	555,415	-	-	-	555,415	(942,806)	-	-	-	(942,806)	(387,391)	
As at 31.12.2023	23,398,666	202,947	-	4,516,471	28,118,084	21,938,031	-	23,008	413,544	22,374,583	50,492,667	

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

15.1 Lease Assets		31/12/2023	31/12/2022
		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- LI	6,384,290	6,384,290
		32,168,955	32,168,955

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

			31/12/2023		31/12/2022
			Rs.		Rs.
15.2	Estate	Head Office	Consumer	Total	Total
Long - Term Investments					
National Savings Bank /Fixed Deposits		125,186		125,186	110,479
HOO-000	-	125,186	-	125,186	110,479
16					
Inventory					
	Estate	Head Office	Consumer	Total	Total
Input Material and Consumables 16.1	24,008,706	801,677	17,158,513	41,968,896	50,269,259
Produced Crop 16.2	47,792,526	-	38,611,670	86,404,196	73,623,538
Growing Crop Nurseries	16,502,349	-	-	16,502,349	17,393,517
	88,303,582	801,677	55,770,183	144,875,441	141,286,314
16.1					
Input material and consumables					
	Estate	Head Office	Consumer	Total	Total
Packing Materials	-		17,158,513	17,158,513	27,529,430
Fertilizer Stock	-		-	-	-
Sundry Stock 16.1.1	23,660,279	387,844	-	24,048,122	20,668,957
Stationery 16.1.2	348,428	413,833	-	762,261	2,070,872
	24,008,706	801,677	17,158,513	41,968,896	50,269,259
16.1.1					
Sundry Stock					
	Estate	Head Office	Consumer	Total	Total
Chemical G1+G2	-		-	-	-
Sundry stock G1+ G2	23,660,279			23,660,279	20,054,821
Honey bottle			-	-	3,600
Maintenance Stocks		494,239		494,239	577,010
Sugar & Milk Powder Stocks		(106,395)		(106,395)	33,525
	23,660,279	387,844	-	24,048,122	20,668,957
16.1.2					
Stationery					
	Estate	Head Office	Consumer	Total	Total
Postage	9,241			9,241	5,596
Stationery	339,187	413,833		753,021	2,065,277
	348,428	413,833	-	762,261	2,070,872
16.2					
Produced crop					
	Estate	Head Office	Consumer	Total	Total
Tea Stock 16.2.1	42,950,633	-	38,611,670	81,562,303	68,073,829
Rubber	4,840,433			4,840,433	5,548,248
Sundry Stock	1,460			1,460	1,460
	47,792,526	-	38,611,670	86,404,196	73,623,538
16.2.1					
Tea Stock					
	Estate	Head Office	Consumer	Total	Total
Obsolete Stock			2,669,488	2,669,488	3,180,485
Unbulek Tea	42,950,633		19,488,165	62,438,798	49,575,903
Packeded Tea Consumer			14,943,287	14,943,287	12,586,354
Working Progress			1,510,730	1,510,730	2,731,087
	42,950,633	-	38,611,670	81,562,303	68,073,829

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

17

Trade & Other Receivables		Estate	Head Office	Consumer	Total	Total
Trade Receivable	17.5	63,765,571	407,460,537	157,613,262	628,839,370	655,966,057
SLSPC Loan & Interest	17.4		119,318,496		119,318,496	119,318,496
Sundry Debtors	17.3	2,330,482,069	(2,460,359,740)	228,261,100	98,383,429	88,272,774
Deposit & Prepayments	17.2	165,471	24,114,389	13,342,906	37,622,765	43,274,418
Staff & Labour Receivable	17.1	40,093,898	4,365,409	45,338	44,504,645	36,267,111
Adjustments		19,332,861	13,376,898		32,709,760	32,709,760
WHT Recoverable			10,367,010		10,367,010	9,694,535
Plantation Development Project			4,136,733		4,136,733	4,136,733
VAT Recoverable			3,818,353		3,818,353	3,818,353
Quenrich Argo Private Ltd			2,176,683		2,176,683	2,176,683
		2,453,839,870	(1,871,225,233)	399,262,605	981,877,243	995,634,919

17.1

Staff & Labour Receivable		Estate	Head Office	Consumer	Total	Total
Festival Advance		36,744,134	766,559	-	37,510,693	29,165,016
Sundry Receivable		2,809,275	292,435	45,338	3,147,047	4,528,633
Social Welfare		-	2,083,703	-	2,083,703	2,065,583
Estate Staff Debtors- (Recoverable)		221,319	-	-	221,319	248,282
Special Advance		-	(366,255)	-	(366,255)	(346,572)
Labour Recoveries		319,171			319,171	379,671
Salary deduction			1,588,966		1,588,966	226,500
		40,093,898	4,365,409	45,338	44,504,645	36,267,111

17.2

Deposit & Prepayments		Estate	Head Office	Consumer	Total	Total
Advance Payments			22,900,576	1,254,009	24,154,585	29,806,238
Deposit		291,000	1,213,813	12,088,897	13,593,710	13,593,710
Pre Payments		(125,529)			(125,529)	(125,529)
		165,471	24,114,389	13,342,906	37,622,765	43,274,418

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	35,690,319	141,137	-	35,831,456	24,685,958
Estate Control		29,005	7,708,458	-	7,737,463	6,253,228
Matale Area Estate A/C		-	902,935	-	902,935	902,935
Jaffna Area Estates Old Balance		684,875	-	-	684,875	-
JAFFNA area estate control		(6,189,410)	6,189,410	-	-	4,432,450
ETF Legal		1,599,163	2,182,830	-	3,781,994	2,681,994
EPF Legal		10,947,720			10,947,720	8,071,426
EPF Surcharge		49,999			49,999	49,999
EPF Over Payment 1996 A/C		-	160,400	-	160,400	160,400
EPF Legal		-	132,529	-	132,529	132,529
Jana Tea Export Division		-	109,421	-	109,421	109,421
Jana Tea Control A/C		-	(228,249,920)	228,261,100	11,179	11,179
Controls A/C	17.3.11	2,287,670,398	(2,290,140,165)		(2,469,767)	278,030
		2,330,482,069	(2,460,359,740)	228,261,100	98,383,429	88,272,774

17.3.1

Others		Estate	Head Office	Consumer	Total	Total
Group / Suspence		-			-	-
Short Delevery		-			-	-
Sundry Debtors		-	141,137		141,137	141,137
Tea Shortage		-			-	-
DIYALUMA FACTORY						5,223
Debtors not on Estate		1,559,182			1,559,182	1,292,445
Mahavilla Authirity		-			-	-
Other Debtors		33,506,409			33,506,409	22,707,218
Intrest For The Leasing		626,956			626,956	626,956.00
Sundy Debtors Estate		-			-	-
Suspense		(2,228)			(2,228)	(92,208)
Ex Staff		-			-	-
General & SWT		-			-	5,187
ETF		-			-	-
		35,690,319	141,137	-	35,831,456	24,685,958

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

17.3.11

Controls A/C	Estate	Head Office	Consumer	Total
Estate Account Current	(8,861,440)			(8,861,440)
Account Current	2,296,531,838			2,296,531,838
200001 - Head Office control				
BOPITIYA ESTATE CONTROL		-		-
BOWHILL ESTATE CONTROL		(68,235,945)		(68,235,945)
DELTOTTE ESTATE CONTROL		(59,863,566)		(59,863,566)
DIYALUMA ESTATE CONTROL		5,749,385		5,749,385
GALLEBODDE ESTATE CONTROL		(70,405,585)		(70,405,585)
HANTHANA ESTATE CONTROL		(326,472,900)		(326,472,900)
GREAT VALLEY ESTATE CONTROL		(132,169,068)		(132,169,068)
HARANGALLE ESTATE CONTROL		(464,341)		(464,341)
HOPE ESTATE CONTROL		(301,157,376)		(301,157,376)
KANDALOYA ESTATE CONTROL		(71,097,938)		(71,097,938)
KOLAPATHANA ESTATE CONTROL		(136,704,925)		(136,704,925)
KUMARAWATTE ESTATE CONTROL		69,518,988		69,518,988
LEVELLON ESTATE CONTROL		(312,140,750)		(312,140,750)
LOOLCONDURA ESTATE CONTROL		(381,790,993)		(381,790,993)
MAHAVILLE ESTATE CONTROL		(47,703,639)		(47,703,639)
MOUNT-JEAN CONROL		(18,693,962)		(18,693,962)
MULHALKELLE ESTATE CONTROL		(1,140,041)		(1,140,041)
NAGASTENNE ESTATE CONTROL		(8,997,625)		(8,997,625)
ONUGALOYA ESTATE CONTROL		4,492,776		4,492,776
RAHATUNGODA ESTATE CONTROL		(153,082,282)		(153,082,282)
ROOK WOOD ESTATE CONTROL		(281,866,346)		(281,866,346)
TYSPANNE ESTATE CONROL		2,081,793		2,081,793
TELIPOTENNEESTATE CONTROL		4,173		4,173
	2,287,670,398	(2,290,140,165)	-	(2,469,767)

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

17.5

Trade Receivable

Estate	Estate	Head Office	Consumer	13.12.2022
Debtors for Green Leaf Proceeds	27,734,397			27,734,397
Debtors for Sales proceeds	(1,248,504)			(1,248,504)
Debtors on Estate	37,287,368			37,287,368
Provision For Bad Debotrs	(7,690)			(7,690)
	63,765,571	-	-	63,765,571

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)		3,080,033		
N.D. DRUGS CONTROL BOARD (Mahe		-		
MS KRISHAN PERERA (Kalumalai)		64,800		
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		47,875		
MS HANTANA BIRD PARK (Hanthan		4,108,834		
MS MTV CHANEL (PVT)LTD (Hantha		-		
MS NOMAN HARLY (Malgolla)		1,663,312		
CENTRAL HILLS PLA(P)LTD(Merist		16,779,109		
SRI DHARMA VIJAYARAMAYA (Mcris		-		
MS ETISALAT LANKA (P)LTD (G.Va		1,668,074		
MS NARAYAN ANANDAKUMAR (Winsly		-		
HARSHANA RAJAKARUNA (Amithirig		1,333,196		
MS J.M.W.JAYASINGHA (Kingala)		605,032		
MS SISIRA PARANAGAMA (Kopi watt		-		
MS RANJANI MORAWAKA (Lindhurst		95,646		
MS WAJIRA WICKRAMARATHNA (Vila		34,215		
MS P.H.J.JAYAWICKRAMA (Carolin		-		

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

MS B.M.R.SENANAYAKE (Wiliyamul	Note 17.5	773,447
MS M.K.E.PIYATHILAKA (Koladach		139,412
MS HASARA INDRUSTRIES (Selgama		-
MS K.K.DHARMADASA (Loabugodaka		33,497
MS W.P.PERERA (Coolboan)		3,030,348
HARANGALA TEA FACTORY (Haranga		5,087,074
N.W.S & DRAINAGE BOARD (Kumara		106,431
STATE TIMBER CO-OP (Kumarawatt		-
MS W.P. PERARA (Gurukoya)		161,959
MS ETISALAT LANKA (Rahatungoda		1,668,074
MS MOBITEL (PVT) LTD (Kolapath		2,701,143
N.R. ECO GREEN (P) LTD (Kolapa		2,815
MS N.R. HYDRO POWER (Kolapatha		-
T.A.J.S.RATHNAYAKA (Pandiymad		536,686
MS W.E.S.SOWIZ (Kiriyanalliya		-
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 (Emeral		1,293,882
R.B.P.VIJESIRIWARDANA (Kubalgo		20,820
MR JOE ABEYWICKRAMA (Lellopiti		42,031
J.M.W. JAYASINGHE (Manelkanda)		1,507,225
MS G.P.DANIEL (Pinehill)		234,727
ASHOKA WICKRAMASINGHA (Paraket		-
MS M.P.HIRIPITIYA (Somisanda)		-
DIALOG AXIATA (P) LTD (Kolapat		2,450,251
MS HITEC MODAL FARM (Galaha)		914,356
MS BOWHILL HYDRO POWER (Bowhil		11,743,095
MS BLUEBAY MINARAL (Nagastenna		1,711,603
MS COMMODITY ISLAND (Galaha)		1,500,000
MS RIZWANA AGRICULTURE (Galaha		615,000
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)		178,633
MS BIZCON ASIA (PVT) LTD (GV)		12,745,404
MS ABAYA GURUSINGHE (Gallaboda		360,000
Insite Factories (pvt) Ltd		-
Country Energ (pvt) ltd		13,686,890
PRIHAN HOLDINGS (PVT) LTD		2,038,840
A.M.Ranmanika (Castlefield)		2,892
HAGARANKANDA (PVT)LTD		1,530,000
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		100,000
CEYLON CERAMIC CORPORATION		2,005,435
SL INSTI. OF ADVAN. TEC.		68,426,432
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
KALUBOWITTIYANA RECEIVABLE		626,122
ASHOKA GLASS & MIRROR CI		5,735,880
KANDY TYRE HOUSE RECEIVABLE		6,798,625
MAG CAR CARE (PVT)LTD REC		3,554,557
MINISTRY OF SCIENCE RECEIVABLE		957,620
NEW ZEALAND COLLEGE RECEIVABLE		4,244,391
RUBBER RESEARCH INSTITUTE		748,336
SRI LANKA TEA BOARD RECEIVABLE		1,335,208
TEA SHAKTHI FUND RECEIVABLE		224,727

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

Ministry of Economic Developme	Note 17.5	112,470
State Resources Management 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)		3,502,300
Green Watts (Pvt) Ltd		-
BRODIE BONDS (PVT) LTD		7,404,266
REV.BOTHALE RAHULA THERO		-
PALAWATTA SUGER(KUMARAWATTA)		1,523,681
RU PLANTATION		107,916
MS M G M BANDARATHILAKE(GALAH		504,316
THAMBILIGALA BUNGALOW (ULAPANE		224,180
H R SARATH GAMINI PERIS		-
V D K KALUARACHCHI(LABUGODAKAN		-
T M GALAPPATHITHI(SITHTHAMPALAM		58,650
PRIYANI VITHANAGE (IDURUGOLL		-
GAIA,S POWER (PVT)LTD(NAGASTEN		633,420
LAKE SIDE PROPERTY (T B JAYA M		47,975,305
ASCOT TEA (PVT) LTD		1,240,500
MS BRAVO HOLDING STAFF QUARTS(-
M/S BIRD PARK (10 A) HANTANA		120,000
R P MANJULA JAYARATHNE(NAWALA		1,051,840
Tea Recovery R/O		68,445
Deenside Tea Factory (Pvt) Ltd		-
Waters Bay Tea Estate		23
HATTON PLANTATION		2,140,521
MALGOLLA ESTSTE		378,000
NILDALUKANDA TEAS (PVT) LTD		18,013
WATAWALA PLANTATION		14,349
Ranjan Gamini Walpola		-
INSITE FACTORIES (PVT) LTD		3,124,486
PUSSELLAWA PLANTATION LTD		300,000
MEDAGODA TEA FACTORY		539,412
K H N HAPUARACHCHI		685
P.P.A.D.P.Thilak Arathne (Mahawila)		14,000
O Way Kashi Capital Pvt Ltd		5,000,000
R.A.Malaka Lakpriya (Pamburupy		1,290,000
Mr.M.K.R.Sampath Kumara - Ganekanda		-
S N FERNANDO WILLIYAMULLA		1,741,430
Mr.M.S.P. Ranasinhe (Emerald hill)		-
R.M.UDAYA KUMARA(RAHATUNGODA)		71,763
B P N D PATHIRATHINA MAHAWILLA		60,000
V G I U.KUMARA (HOPE ESTATE)		576,000
VIDANAGE ASHOKA HERATH(MAHAWIL		88,170
KUDA BANDARA GOPALLAWA MAHAWIL		156,466
KINGDOM REST INN PVT LTD TENNE		410,550
RANAYA TEA'S PVT LTD DEENSLAND		150,000
Mr. R.S.R.G.Karunaratne - 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		-
A.W.M.W.H.Aminugama(Mount Jea)		384,000
Techsus International Pvt Ltd		300,000
Durenkanda Estate (Nishantha)		1,205,750
Wevekelie Est (Nanunukula Pla		-
Tonacombel(Nanunukula Plant)		170,000
U N Weerasinghe (Salary Rece)		917,362
H W M LUKSHMAN KUMAR(KANAPADI)		120,000
A P T J Abeyrathne(Bopitiya M)		78,000
Mr.C.C.Perera (Kaduwela Agree)		-
A.M.Rifai (Bopitiya Factory)		2,475,000
Deepin Hold(Mount Jea)		30,000
Sapath Srilal(Han: Tea Center)		240,000
Meezan Ancoombra Plantations (1,217,893
ASN Tea Factory (Pvt) Ltd- GR		2,241,691
M.K.Y.Wickramathilaka		780,000
K.Amaraweera		30,000
JD & SONS (PVT) LTD		-
MS G D.SENAWEERA (Godawanahena		21,420
MS S M.MAPA (Mountperl)		85,158
CHOLANKANDA YOUTH CNT(Montier)		-
MS P C B RAMBUKPOTHA (Rattotam		731,214
MS ARUMUGAM (Brookside)		9,044
P.L.D.J.SENEVIRATHNA (Samantha		181,315
H.D.L. HAPUAARACHCHI (Iduragal		-
Mrs.S.T.L.M.Jenet Koshta Keeri		23,373
MR Paint Lanka (pvt)ltd		4,751,820

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

Nawalapitiya Plantation (Pvt)L	Note 17.5	1,461,250	
MS U.SOMARATNE THERO (Walauwat)		8,961	
MS M.H.M.MUSTAFA (Frogmore)		1,232,139	
MS H.W.WEERASINGHA (Henpola)		-	
MRS RENUKA HERATH (Mawatta)		-	
MS C.D.PERERA (Gangarawa)		546,365	
Hantane Raja Maha Viharaya		27,552	
SPECIAL TASK FORCES (PM SURCH)		-	
ASHOCARS JAPAN (PVT) LTD		17,960,000	
C.I.D RECEIVABLE		7,065,711	
TOTAL		407,460,537	407,460,537

17.5

Consumer	Estate	Head Office	Consumer
Accounts Receivable			158,470,866
DEBTORS PROVISION			(857,605)
TOTAL			157,613,262

18.

Cash & Cash Equivalent	Estate	Head Office	Consumer	Total	Total
BOC 80669453		731,232		731,232	944,322
BOC 8624530		30,541,536		30,541,536	29,379,542
Estates Bank Balance	10,833,144			10,833,144	9,908,021
BOC 75646976		7,344,464		7,344,464	71,919
Fixed Deposit HNB / People's Bank				-	-
BOC 2164625				-	-
BOC 2327555		15,236,722		15,236,722	6,054,589
PB 014200183155909			221,750	221,750	215,551
PB 014100103155909		139,771		139,771	139,771
BOC 034021		468,761		468,761	502,069
PB 003200100022296		10,861		10,861	10,268
BOC Jaffna				-	-
Cash in Transit	1,177,205			1,177,205	1,648,458
Cash in Transit				-	-
Cash in Hand	154,758	8,901	5,000	168,659	212,439
Cash in Hand Regional Office	62,422			62,422	62,422
BOC Hyde Park 2327553			74,234,715	74,234,715	-
Cash and Cash Equivalants				-	-
Petty Cash Regional Office		61,010		61,010	9,642
2327572 BOC CUR.A/C		2,754		2,754	2,754
2327554 BOC CUR.A/C				-	-
	12,227,528	54,546,011	74,461,465	141,235,004	49,161,765

19

Stated capital	Estate	Head Office	Consumer	Total	Total
Stated capital		3,860,000,000		3,860,000,000	3,670,000,000
		3,860,000,000		3,860,000,000	3,670,000,000

20.

Capital Reserves	Estate	Head Office	Consumer	Total	Total
Capital Reserves A/C	-	2,018,692,940	-	2,018,692,940	1,965,050,475
Capital Reserves Grants	-	656,308,762	-	656,308,762	656,308,762
Land Sale Income (Gr) A/C	-	283,658,441	-	283,658,441	283,568,966
Sale Of Assets Taken Over	-	5,667,581	-	5,667,581	5,667,581
Vehicle Sales Income (Gr)	-			-	-
		2,964,327,724		2,964,327,724	2,910,595,784

21.

General Reserves / Govern. Grants	Estate	Head Office	Consumer	Total	Total
HOO-000					
General Reserve	21.1	301,138,358	-	301,138,358	296,193,455
Plantation Development Project		16,028,738	-	16,028,738	16,028,738
		317,167,096		317,167,096	312,222,193

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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	-	21,326,959	-	21,326,959	16,382,056
Plantation Human Developm	-	43,934	-	43,934	43,934
	-	301,138,358	-	301,138,358	296,193,455

22.

Retirement Benefit Obligation	Estate	Head Office	Consumer	Total	Total
Estate Gratuity Provision	689,510,584			689,510,584	771,101,798
Gratuity provision A/C		78,898,098		78,898,098	77,694,946
	689,510,584	78,898,098	-	768,408,682	848,796,744

23.

Bank Loan	Estate	Head Office	Consumer	Total	Total
People's Bank Loan 03 AC - 0102298	-	22,970,327	-	22,970,327	22,970,327
Pan Asia Bank - 010063380119	-	-	-	-	-
Bank of Ceylon Loan No - 712647723	-	-	-	-	-
BOC Loan Hyde Park 2327554	-	-	-	-	-
BOC Loan 2327554 (30/11/2021)		144,218,417		144,218,417	172,998,868
	-	167,188,744	-	167,188,744	195,969,195

24.

Gratuity Payables - Ex. Employees	Estate	Head Office	Consumer	Total	Total
Estate Gratuity surcharge group 2					
Gratuity Payable	766,705,449			766,705,449	697,291,836
Gratuity Legal	10,494,655			10,494,655	10,397,539
Estate Gratuity surcharge	261,577,403			261,577,403	206,209,444
Gratuity Payable		2,736,231		2,736,231	891,211
Gratuity Surcharge		73,812		73,812	73,812
	1,038,777,507	2,810,044	-	1,041,587,551	914,863,842

25.

Interest Bearing Borrowings	Estate	Head Office	Consumer	Total	Total
Other Loan Payables					
SRMC		119,887,859	13,202,472	133,090,331	133,090,331
Chilaw Plantation Ltd		82,827,397		82,827,397	79,627,397
Sri Lanka Tea Board		34,000,000		34,000,000	34,000,000
Lanka Minaral (Pvt) Ltd		5,000,000		5,000,000	5,000,000
Ceramic Cooperation		5,000,000		5,000,000	5,000,000
	-	246,715,256	13,202,472	259,917,728	256,717,729

26.

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

27.

Brokers Advance	Estate	Head Office	Consumer	Total	Total
Mercantile Pro. Brokers Ltd-MPBL	-	-	-	-	3,351,516
Nawalapitiya Plantation	-	-	-	-	-
Jhon Keels	-	325,303	-	325,303	325,303
Sommerville & Company	-	744,136	-	744,136	744,136
JD & Sons (pvt) Ltd	-	-	-	-	-
	-	1,069,439	-	1,069,439	4,420,955

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

28.

Trade & Other Payables		Estate	Head Office	Consumer	Total	Total
Trade Payable	28.1	25,231	147,009,664	5,278,648	152,313,543	159,550,056
Staff Salaries & Wages Payable	28.2	106,012,167	7,142,481	-	113,154,649	136,080,764
Sundry Creditors	28.3	162,199,853	148,292,626	114,710	310,607,189	272,864,806
VAT Payable		-	67,719,797	-	67,719,797	72,870,320
NBT Payable		-	9,607,226	-	9,607,226	9,611,730
ESC Payable		-	6,400,313	-	6,400,313	6,400,313
Inter Estate Transfer		320,680	-	-	320,680	3,035,942
Bonus to Employees		3,407,460	-	-	3,407,460	2,012,164
Stamp Duty		-	870,853	-	870,853	593,306
PAYEE Tax		38,410	(1,419)	-	36,991	47,314
Chairman Welfare Fund		-	1,142,793.03	-	1,142,793	1,766,249
		272,003,801	388,184,334	5,393,358	665,581,493	664,832,964

28.1.

Trade Payable		Estate	Head Office	Consumer	Total	Total
Others	28.1.1	25,231.20	107,089,546	3,778,648	110,893,425	118,129,938
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	147,009,664	5,278,648	152,313,543	159,550,056

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		-	379,697	-	379,697
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		-	487,766	-	487,766
SOCIAL WELFARE PROGRAM A		-	292,458	-	292,458
SECURITY BOND		-	1,998,463	-	1,998,463
PROVISION FOR AUDIT FEES		-	6,845,230	-	6,845,230
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)		-	1,929,241	-	1,929,241
LOOLCLNDURA TRAILS ON SRC		-	18,730	-	18,730
PH & SWT A/C		-	16,556,476	-	16,556,476
PENALTY CONTROL A/C		-	182,665	-	182,665
RATES & TAX A/C		-	57,307,354	-	57,307,354
SUSPEND JANA TEA A/C		-	5,598	-	5,598
SUSPEND H/O A/C		-	315	-	315
TEA BOARD FUNDS A/C		-	491,304	-	491,304
TRADE CREDITORS EXPORT DI		-	72,000	-	72,000
Sundry Creditors		-	-	291,579	291,579
Central Polysacks (Pvt) Ltd		-	1,380,000	-	1,380,000
Suspence (Regionsl off)		-	-	-	-
Regional Office JEDB		-	-	3,487,070	3,487,070
Agromack Agro Service (Pvt) Lt		-	3,925,000	-	106,943,194
		25,231	107,089,546	3,778,648	213,911,620

28.2

Staff Salaries & Wages Payable		Estate	Head Office	Consumer	Total	Total
Holiday Pay		30,232,407	-	-	30,232,407	38,173,310
Staff / Labour Dedcton	28.2.1	27,954,052	4,723,593	-	32,677,645	41,029,784
Wager Payable	28.2.11	36,584,017	118,280.52	-	36,702,298	42,378,882
Staff Medical Aid Scheme	28.2.111	7,391,801	892,719.41	-	8,284,521	9,258,340
Unclaimed Wages	28.2.1v	3,849,890	1,407,888.21	-	5,257,779	5,240,449
		106,012,167	7,142,481	-	113,154,649	136,080,764

JANATHA ESTATES DEVELOPMENT BOARD
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

28.2.1

Staff Salaries & Wages Payable	Estate	Head Office	Consumer	Total
Staff / Labour Deduction				-
Labour Welfare G1+G2	4,658,860			4,658,860
Staff Recoveries	2,050,621			2,050,621
Staff Salary	4,041,444			4,041,444
Staff Welfare	2,364,133			2,364,133
UNION	14,838,993			14,838,993
SPORT CLUB		103,441		103,441
Coins		42,394		42,394
Staff Salary Payble		29,625		29,625
Insurance		4,334,033		4,334,033
UNION CONTRIBUTION		214,100		214,100
Total	27,954,052	4,723,593	-	32,677,645

28.2.11

Wager Payable	Estate	Head Office	Consumer	Total
Checkroll A/c	36,584,017			36,584,017
SALARY ARREARS ADVANCE		118,281		118,281
Total	36,584,017	118,281	-	36,702,298

28.2.111

Staff Medical Aid Scheme	Estate	Head Office	Consumer	Total
Staff Medicle	7,391,801			7,391,801
NON.EX. STAFF MEDICAL PAYABLE		892,367		892,367
EX STAFF MEDICAL P'BLE		352		352
Total	7,391,801	892,719	-	8,284,521

28.2.1v

Unclaimed Wages	Estate	Head Office	Consumer	Total
Umclaim wages	471,207			471,207
Checkroll wages arrears2019	3,378,683			3,378,683
SPECIAL ADVANCE NEW SALARY		1,407,888		1,407,888
Total	3,849,890	1,407,888	-	5,257,779

28.3

Sundry Creditors	Estate	Head Office	Consumer	Total	Total
Others	85,183,867	20,495,908	-	105,679,775	102,256,062
Trade Creditors	75,759,265	(100,000)	-	75,659,265	65,518,939
Refundable Deposits	-	109,136,408	-	109,136,408	88,386,703
Accrued Expenditure	1,256,721	18,760,310	114,710	20,131,741	16,703,101
Total	162,199,853	148,292,626	114,710	310,607,189	272,864,806

28.3.1

Others	Estate	Head Office	Consumer	Total	Total
JEDB Buddhist Association		38,380		38,380	38,380
Notary fee		977,411	-	977,411	1,103,667
206013 - Sundry Craditor	-			-	-
Creditors not on Estate	1,708,868			1,708,868	2,463,983
Other Creditors G1	56,813,315			56,813,315	53,580,979
Others STAFF / LABOUR PAYABLE	1,913,850			1,913,850	6,449,974
COVID FUND (H/O STAFF)		35,982		35,982	35,982
Regional Office Kandy A/C	-	9,362,452	-	9,362,452	11,403,901
Audit fee	11,892,382			11,892,382	11,745,983
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
Fine	-			-	-
Prepayment	-	688,440	-	688,440	688,440
Insurance Premium	-			-	-
S N C Payable Ac	-	25,566	-	25,566	25,566
Lake side Ass.Tax Receivable		7,503,922		7,503,922	-
Regional Office Control					
Total	85,183,867	20,495,908	-	105,679,775	102,256,062

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

28.3.11

	Estate	Head Office	Consumer	Total	Total
Trade Creditors					
Tread and Other Receivable:104009 - Caroli	-			-	-
Ceylon Fertilizer Company Ltd	-	(100,000)		(100,000)	(100,000)
Provision for Audit Fees	-			-	-
Creditors on Estate	23,196,336			23,196,336	21,804,761
Stock Purchase Suspens				-	-
TRADE CREDITORS	52,562,929			52,562,929	43,814,178
JEDB Estate honey supplier				-	-
Total	75,759,265	(100,000)	-	75,659,265	65,518,939

28.3.111

	Estate	Head Office	Consumer	Total	Total
Refundable Deposits					
Refundable Deposits A/C		84,509,710		84,509,710	80,518,701
Bid Bond Refundable Deposit		335,149		335,149	1,474,724
Refundable Deposits land AC		24,291,549		24,291,549	6,393,278
Total	-	109,136,408	-	109,136,408	88,386,703

28.3.1V

	Estate	Head Office	Consumer	Total	Total
Accrued Expenditure					
Accrued expenditure		18,760,310		18,760,310	16,812,122
Accrued Expenditure		0	114,710	114,710	114,710
Estate-Accrued Expenses	1,256,721			1,256,721	(223,731)
Total	1,256,721	18,760,310	114,710	20,131,741	16,703,101

29

EPF/ ESPS/ CPPS

	Estate	Head Office	Consumer	Total	Total
EPF	29.1	1,046,194,124	38,694,612	1,084,888,736	1,091,015,333
ESPS	29.2	115,558,545	52,172,731	167,731,277	156,053,422
CPPS	29.3	34,355,431	2,288,906	36,644,338	32,610,014
Total		1,196,108,101	93,156,250	1,289,264,350	1,279,678,769

29.1

	Estate	Head Office	Consumer	Total	Total
EPF Payable	160,774			160,774	160,774
EPF Payable	392,210,833			392,210,833	627,418,742
EPF Legal	602,450,269			602,450,269	413,030,489
EPF A/C		38,694,612		38,694,612	33,657,534
EPF Surcharge	49,492,370			49,492,370	14,846,185
Unreconcile EPF	1,879,878			1,879,878	1,901,609
Total	1,046,194,124	38,694,612	-	1,084,888,736	1,091,015,333

29.2

	Estate	Head Office	Consumer	Total	Total
ESPS Payable	84,982,256			84,982,256	75,209,921
ESPS Legal	1,156,726			1,156,726	1,000,000
E S P S A/C		50,944,854		50,944,854	50,757,203
REFUND OF ESPS A/C		1,227,877		1,227,877	1,227,877
Surcharges ESPS	29,419,564			29,419,564	27,858,421
Total	115,558,545	52,172,731	-	167,731,277	156,053,422

29.3

	Estate	Head Office	Consumer	Total	Total
CPPS A/C		2,282,653		2,282,653	2,289,245
REFUND OF CPPS A/C		6,254		6,254	6,254
CPPS Payable	23,210			23,210	23,210
CPPS Payable	32,624,952			32,624,952	28,584,036
Surcharges CPPS	1,624,213			1,624,213	1,607,270
CPPS Legal	83,057			83,057	100,000
Total	34,355,431	2,288,906	-	36,644,338	32,610,014

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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ETF & Other Payables	Estate	Head Office	Consumer	Total	Total
E.T.F A/C		5,454,169		5,454,169	10,069,021
ETF Payable	38,754,282			38,754,282	46,311,693
ETF Legal	17,639,368			17,639,368	21,761,826
ETF Payable	25,698			25,698	25,698
ETF Surcharge	6,871,791			6,871,791	3,567,176
ETF Legal				-	-
	63,291,138	5,454,169	-	68,745,307	81,735,413

31

Deposits / Advance for property Lease	Estate	Head Office	Consumer	Total	Total
Deposit Against Asset Lease 31.1	-	65,120,342		65,120,342	65,795,009
others 31.2		192,540,573		192,540,573	193,755,422
	-	257,660,915	-	257,660,915	259,550,431

31.1

Deposits / Advance for property Lease	Estate	Head Office	Consumer
Deposit Against Asset Lease			
DEPOSIT FOR LEASING ASSET		7,612,680	
DEPOSIT FOR THE BUILDING		385,000	
LEASE ADVANCE A/C		41,605,331	
Recelka Industries (pvt) Ltd		15,517,331	
TOTAL	-	65,120,342	-

31.2

others	Estate	Head Office	Consumer
Account Receivebal		6,988,323	
MS C.WARUSAWITHANA (Wathuruvi)		5,364,906	
ASIAN CUTTINGS(P)LTD(Johns-1)		-	
ULAPANE PANGANANDA THERO (Diko)		358	
MS G.D.SENAWEERA (Godawanahena)		-	
MS S.M.MAPA (Mountperl)		-	
CHOLANKANDA YOUTH CNT(Monticri)		-	
SRI DHARMA VIJAYARAMAYA (Meris)		1,823	
MS SISIRA PARANAGAMA (Kopiawatt)		8,169,111	
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)		92,610	
MS P.C.B.RAMBUKPOTHA (Rattotam)		-	
MS ARUMUGAM (Brookside)		-	
MS W.P. PERARA (Gurukoya)		-	
MS M.H.M.MUSTAFA (Frogmore)		-	
MS N.R. HYDRO POWER (Kolapatha)		154,376	
MS MOUNTGREEN PLANTATION (PVT)		2,094,400	
MS H.W.WEERASINGHA (Henpola)		326,801	
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. HAPUARACHCHI (Iduragal)		70,078	
ASHOKA WICKRAMASINGHA (Paraket)		138,394	
MS A.B.WIJESUNDARA (St.gerald)		2,189,692	
M.D.T.GOONATHILAKA (Sidurupiti)		3,189	
MS PERAJ MINING (Ambalamana)		-	
MS NASEVANA PROJECT (PVT) LTD		-	
VIHARASTHA KARYA SADANA (HANTH)		87,600	
R.P.Wasanthi (Pakkupachcholiai)		420,017	
H.A.Premadasa (Pakkupachcholiai)		547,616	
K.S.S.SATHYADASAN (LEVELON)		550,000	
Ecotels (pvt)Ltd		45,797,643	
Mrs.S.T.L.M.Jenet Kostha Keeri		-	
Hantane Raja Maha Viharaya		-	
LEASE RENT RECEIVABLE A/C		188,022	
ASHOKA GLASS & MIRROR CI		-	
MINISTRY OF PLANTATION CON		684,699	
MR Paint Lanka (pvt)ltd		-	

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

31.2

others

NILONA LANKA (PVT) LTD	5,836,226
CHILAW PLANTATION RECEIVE	6,462,914
KANTHALE SUGAR RECEIVABLE	199,826
RUBBER DEVELOPMENT BOARD	4,187,974
Nawalapitiya Plantation (Pvt)L	-
NLDB (Pallai Estate)	-
W.P.Perera (Coolboan Hydro Pow	5,901,151
REV.BOTHALE RAHULA THERO	8,519
MS GIHAN SOMASIRI(GALAHA)	750,000
DARAMAVIJAYARAMAYA (MONTICRIST	-
UDU PUSSELLAWA PLANTATION	20,000
MS M G M BANDARATHILAKE(GALAH	-
M Muththulingam Pakkupaththoli	913,800
V D K KALUARACHCHI(LABUGODAKAN	903,627
LAKE SIDE PROPERTY (T B JAYA M	-
ASCOT TEA (PVT) LTD	-
MS M RATHNASINGHE(LOT 3 PAKKUP	283,278
Sri Lanka Telecom	79,416
R.A.Malaka Lakpriya (Pamburupy	-
Mr.M.S.P. Ranasinhe (Emerald hill)	20,501
LAKE SIDE PROPERTY DEV-	64,857,784
ACHINI UDESIKA (Godawanahena)	1,449,900
W.P.Perera (GOOROOKOYA)	-
IDEPZ PVT LTD	60,000
R S R G KARUNARATHNE(MOUNTPERL	667,574
NAWALAPITIYA PLANTATION MONTE	-
Forbes & Walker Tea Brokers	-
HARE PARK DIARIES PVT LTD	15,855,000
N.M.M. Brothers	1
Gangasiripura Dhammika Thero	210,000
Wevekellie Est (Namunukula Pla	215,000
MS SUNTAK POWER (PVT)LTD (Bowh	-
MS NOMAN HARLY (Malgolla)	-
MS LALANS RUBBER (PVT) LTD (KW	8,380
MS CASHIEW CORPORATION (KW)	32,537
PRIHAN HOLDINGS (PVT) LTD	-
H R SARATH GAMINI PERIS	27,370
PRIYANI VITHANAGE (IDURUGOLL	431,479
S N FERNANDO WILLIYAMULLA	-
N.D. DRUGS CONTROL BOARD (Mahe	11,582
MS KRISHAN PERERA (Kalumalai)	-
MS W.M.MARSHAL (Kudadola)	402,510
MADOLA MULTI PLANT(P)LTD (Mado	11,566
MS ESERT SONS (Rilagala)	164,039
MS MTV CHANEL (PVT)LTD (Hantha	284,650
HARANGALA TEA FACTORY (Haranga	-
STATE TIMBER CO-OP (Kumarawatt	9,494
G.J.K.CHANDRASENA (Pakkupattuc	4,990
M.A.T.MARASINGHE(Pakkupattucho	1,315
K.A.D.CHANDRASENA (Pakkupattuc	2,890
MS H.S.KALINGA (Pakkupattuchol	835
MS M.P.HIRIPITIYA (Somisanda)	336,117
Bravo Holding Lanka (Pvt) Ltd	-
M Rathasinghe Pakkupachcholai	-
MS BRAVO HOLDING STAFF QUARTS(40,000
SPECIAL TASK FORCES (PM SURCH)	3,490,283
MS W SISIRA BANDARA(MAWATTA)	68,342
NATIONAL GEM & JEWELLERY	98,000
Kahawatta Plantation	214,500
Mr.C.C.Perera (Kaduwela Agree)	1,110,000
Total	192,540,573

32	Estate	Head Office	Consumer	Total	Total
Bank Overdraft					
BOC Hyde Park 2327554		35,019,142		35,019,142	40,191,161
BOC Hyde Park 2327553		-	-	-	8,651,895
People's Bank union Palace 014100293155909		-	-	-	-
Nation Trust 006100003643		954		954	954
BOC Jaffna	3,209			3,209	3,209
Petty Cash Reginoal Office				-	-
	3,209	35,020,096	-	35,023,305	48,847,220