

JANATHA ESTATES DEVELOPMENT BOARD**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2017**

	Note	31/12/2017 Rs.
Revenue	5	1,099,303,454
Cost of Sales	6	(1,333,232,569)
Gross profit		(233,929,115)
Other Income	7	82,057,703
		(151,871,412)
Distribution Cost	8	3,727,420
Administrative Expenses	9	80,964,828
Staff Cost	10	110,731,080
Other Estate Expenses	11	10,706,191
		206,129,519
Operational Profit Before Finance Cost		(358,000,931)
Finance Cost	12	23,021,592
Profit Before Tax		(381,022,523)
Income Tax		-
Profit for the Year		(381,022,523)
Total Comprehensive Income For the year		(381,022,523.03)

Audited

31/12/2016

Rs.

494,938,120

(893,804,173)

(398,866,053)

76,650,747

(322,215,306)

976,081

26,825,392

105,544,232

77,156,042

210,501,747

(532,717,052)

31,243,961

(563,961,014)

-

(563,961,014)

(563,961,013.67)

Audited

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2017

	Note	31/12/2017 Rs.
Assets		
<u>Non Current Assets</u>		
Property Plant and Equipment	13	1,561,893,715
Intangible Assets	14	1,168,937
Biological Assets	15	623,715,174
Lease Assets		32,168,955
		<u>2,218,946,780</u>
<u>Current Asset</u>		
Inventories	16	81,861,673
Trade & Other Receivable	17	663,022,229
Cash & Cash Equivalents	18	28,410,286
		<u>773,294,187</u>
Total Assets		<u><u>2,992,240,968</u></u>
<u>Equity & Liabilities</u>		
<u>Equity</u>		
Stated capital	19	3,670,000,000
Accumulated Loss		(8,843,465,152)
		<u>(5,173,465,152)</u>
<u>Reserves</u>		
Capital Reserves	20	2,776,220,129
General Reserves / Govern. Grants	21	2,357,289,535
Total Equity		<u>5,133,509,664</u> (39,955,487.62)
<u>Non Current Liabilities</u>		
Retirement Benefit Obligation	22	654,352,345
Bank Loan	23	55,506,609
		<u>709,858,954</u>
<u>Current Liabilities</u>		
Gratuity Payables - Ex. Employees	24	487,135,579
Interest Bearing Borrowings	25	240,198,529
Lease Creditors	26	8,148,093
Brokers Advance	27	46,044,639
Trade & Other Payables	28	521,540,287
EPF/ ESPS/ CPPS	29	792,027,827
ETF & Other Payables	30	6,445,405

Audited

Deposits / Advance for property Lease	31	163,973,403
Bank Over Draft	32	<u>56,823,741</u>
		<u>2,322,337,501</u>
Total Equity & Liabilities		<u>2,992,240,968</u>

Audited

31/12/2016

Rs.

1,577,300,989

904,781

620,797,324

32,168,955

2,231,172,049

94,292,580

577,852,712

14,310,963

686,456,255

2,917,628,305

Audited

3,670,000,000

(8,469,369,707)

(4,799,369,707)

2,782,868,702

1,676,360,639

4,459,229,341

(340,140,365.61)

624,741,404

100,867,027

725,608,431

512,668,406

236,845,419

15,242,210

19,759,873

595,183,624

906,154,103

32,367,337

137,069,289
76,869,978
<hr/>
2,532,160,239
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2,917,628,305
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Audited

JANATHA ESTATES DEVELOPMENT BOARD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2017

	Stated Capital	Capital Reserves	General Reserves/ Govn.Grant	Plantation Project Grants	Accumulated Loss	Total Rs.
	Rs.			Rs.	Rs.	Rs.
Balance as at 01/01/2015	3,670,000,000	2,782,868,702	1,146,241,856	16,028,738	(7,905,441,823)	(290,302,526)
Adjustment / Transfer during the year			514,090,044			514,090,044
Total Comprehensive Income For Year	-	-		-	(563,961,014)	(563,961,014)
Balance as at 31/12/2016	3,670,000,000	2,782,868,702	1,660,331,901	16,028,738	(8,469,369,707)	(340,173,496)
Balance as at 01/01/2017	3,670,000,000	2,782,868,702	1,660,331,901	16,028,738	(8,469,369,707)	(340,140,366)
Land Sales		278,505				278,505
Kumarawatte Subsidy 2017			1,628,896			1,628,896
Grants Received			679,300,000			679,300,000
Assets Disposal Proceeds Transferd		(6,927,078.00)			6,927,078.00	-
Total Comprehensive Income For Year	-	-	-	-	(381,022,523)	(381,022,523)
Balance as at 31/12/2017	3,670,000,000	2,776,220,129	2,341,260,797	16,028,738	(8,843,465,152)	(39,955,488)

Audited

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CASH FLOW FOR THE TEAR ENDED DECEMBER 31, 2017

	31/12/2017 Rs.	31/12/2016 Rs.	31/12/2017 Rs.		31/12/2017 Rs.
Profit Before Taxation	(381,022,523)	(563,961,014)	-383680572.9	(2,658,050)	-387136081.6
Adjustment					
Provision for Gratuity	29,610,941	32,213,221	2961090.72	-	2961090.72
Provision for Bonus	-	(606,377)	0	0	0
Depreciation	21,282,875	32,732,929	24053357.79	2,770,483	48748600.18
Depreciation bio	24,340,262	-	24340262.02	-	-
Finance cost	22,420,140	6,561,418	22420140.01	-	22379429.09
Interest Income	(575,478)	71,130	-575477.86	-	0
Amortisation Cost	290,971	-	290971.3198	-	290971.3198
Surcharge - E.P.F, E.T.F & Gratuity	-	71,598,521	0	-	0
Gain from disposal of Motor Vehicles	(5,025,000)	-	-5025000	-	-
Operating Cash Flows Before Changes in Working Capital	92,344,711	142,570,842	95115194.01	2,770,483	101029941.3
Changes in working Capital	(288,677,812)	(421,390,172)	-288565378.9	112,433	-286106140.3
(Increase)/Decrease Inventory	12,430,908	(30,880,991)	12430907.58	-	12430907.58
(Increase)/Decrease Trade & Other Receivable	(85,169,516)	(20,078,969)	-85169516.17	-	-81923576.01
Increase/(Decrease) Trade & Other Payable	(73,643,337)	45,445,579	-73643336.09	-	-73621988.47
Increase/(Decrease) Deposit & Advance	26,904,114	21,637,390	26904113.62	-	26827661.66
Increase/(Decrease) E.P.F/ E.S.P.S/ C.P.P.S	(114,126,277)	71,191,140	-114126276.8	-	-114126276.8
Increase/(Decrease) E.T.F & Other Payables	(25,921,932)	-	-25921931.67	-	-25921931.67
Increase/(Decrease) Broker Advance	26,284,766	(74,165,070)	26284765.94	-	26284765.94
Increase/(Decrease) Gratuity Payables - Ex. Employees	(25,532,828)	-	-25532827.67	-	-25532827.67
Cash Used in/generated From Operating Activities	(258,774,102)	13,149,079	-258774101.9	-	-259462935.9
Gratuity Paid	-	-	0	-	0
Income Tax Payment	-	-	0	-	0
Cash generated From Operating Activities	(547,451,914)	(408,241,093)	-547339480.8	112,433	-545560970.2
Cash Flows From Investing Activities					
Proceed from refuse tea	-	2,358,556	0	-	0
Retundable Lease Rent	-	1,000,000	0	-	0
Field Development Expenses	-	(48,493,473)	0	-	0
Acquisition of Biological assets	27258111.38	-	-27370544.88	(112,434)	-27370544.88
Interest Income	(27,258,111)	-	575477.86	-	(2,917,849)
Acquisition of Intangible assets	(555,127)	-	-555126.63	-	-555126.63
Proceed from vehicle disposal	5,025,000	-	5025000	-	5025000
Purchased form Fixed Assets	(5,875,600)	(22,931,087)	-5875600.46	-	-5827245.46
Cash generated From Investment Activities	(28,088,361)	(68,066,004)	-28200794.11	(112,434)	652200978.5
Cash Flows from Financing Activities					
Re Payment of Loan	(45,360,418)	(13,130,616)	-45360417.65	-	-45360417.65
Interest Bearing Borrowings	3,353,110	3,806,490	3353109.39	-	3353109.39
Lease creditors	(7,094,117)	(4,298,063)	-7094116.937	-	-7232780
Finance Cost	(22,420,140)	(2,479,352)	-22420140.01	-	-22379429.09
Treasury Grants	679,300,000	511,689,820	679300000	-	680928896.5
Rubber Subsidies Grants	1,628,896	2,400,224	1628896.46	-	0
Capital Reserves	278,505	-	278504.56	-	278504.56
Cash Used in Financing Activities	609,685,836	495,968,503	609685836	-	-67461342.18
Net Increase in Cash & Cash Equivalents	34,145,561	19,661,406	34145561.15	(0)	39170560.15
Cash & Cash equivalent at the Beginning of the year	(62,559,016)	(82,220,422)	(62,559,015.60)	-	-62210848.67
Cash & Cash Equivalents at the end of the Year	(28,413,454)	(62,559,016)	-28413454.45	(0)	-27040288.52
Analysis of the Cash & Cash Equivalent at the end of the Year					
Estates Bank Balance	12,931,959	889,257	12931958.75	-	12,931,958.75
BOC 8624530	5,053,888	4,342,093	5053887.75	-	5,053,887.75
Fixed Deposit	4,022,540	3,651,833	4022539.59	-	4,022,539.59
BOC 80669453	1,983,464	-	1983463.64	28410286.4	1,983,463.64
BOC 75646976	1,568,677	91,647	1568676.92	56823740.9	1,568,676.92
BOC 2164625	893,355	171,132	893355.15	-	893355.15
BOC 2327555	684,892	4,248,162	684891.72	-	684891.72
Cash in Hand	610,840	178,853	610840.26	-	610840.26
PB 014200183155909	281,196	270,188	281196	-	281196
PB 014100103155909	139,771	139,771	139770.51	-	139770.51
Cash in Hand Regional Office	105,523	7,857	105523.34	-	105523.34
BOC 034021	74,549	133,605	74548.61	-	74548.61
Cash in Transit	53,926	174,859	53926.17	-	53926.17
PB 003200100022296	3,917	11,705	3916.95	-	3916.95
BOC Jaffna	1,791	-	1791.05	-	1791.05
Bank Overdraft					
BOC Hyde Park 2327554	(49,422,534)	(65,540,328)	-49422534.06	-	-49422534.06
BOC Hyde Park 2327553	(4,943,149)	(9,049,107)	-4943149.46	-	-4943149.46
People's Bank union Palace 014100293155909	(2,457,103)	(2,279,589)	-2457102.88	-	-2457102.88
Nation Trust 006100003643	(954)	(954)	-954.45	-	-954.45
	(28,413,454)	(62,559,016)	-28413454.44	-	-28413454.44
	(0.18)	0	-	-	-1373165.92
	(0)				
	(0)				

JANATHA ESTATES DEVELOPMENT BOARD

DETAILED NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Head Office Rs.	Consumer Rs.	31/12/2017 Rs.
5. Revenue			
Green Leaf and Bulk Tea			520,978,068
Consumer Tea			335,121,617
Rubber & Other			196,840,890
Minor Crops			45,852,751
Coconut			510,127
			1,099,303,454
6. Cost of Sales			
Green Leaf and Bulk Tea			990,317,220
Consumer Tea			143,485,915
Rubber & Other			196,236,401
Minor Crops Estate			1,467,979
Coconut			1,725,055
			1,333,232,569
7. Other Income			
Building Rent			42,863,392
Land Lease			27,981,200
Gain from disposal of Motor Vehicles			5,025,000
Sundry Income			5,139,801
Security			472,832
Loan/FD Interest			575,478
Sales of Timber			-
			82,057,703
8. Distribution Cost			
Transport Charges	59,149	2,270,729.38	2,329,878
Accommodation	422,852	-	422,852
Gratis	-	351,076.78	351,077
Travelling & Subsistence	-	285,364.00	285,364
Insurance	60,375	14,223.89	74,599
Loading & Unloading	-	67,879.00	67,879
Advertisement Expenses	-	66,048.75	66,049
Trade License Fees	-	58,108.60	58,109
Sales Promotions	-	25,238.50	25,239
Tender Deposits	-	46,375.00	46,375
Donation	-	-	-
	542,376	3,185,044	3,727,420

Audited

JANATHA ESTATES DEVELOPMENT BOARD

DETAILED NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Head Office Rs.	Consumer Rs.	31/12/2017 Rs.
9. Administrative Expenses			
Surcharge - EPF	28,573,486	-	28,573,486
Surcharge - Gratuity	17,493,328	-	17,493,328
Vehicle Rent	5,220,665	-	5,220,665
Depreciations	3,219,785	86,953	3,306,738
Vehicle Fuel	2,792,880	734,583	3,527,463
Sundry Expenditure	2,801,378	101,430	2,902,808
Rate & Taxes	2,824,080	-	2,824,080
Surcharge - ETF	2,250,905	-	2,250,905
Electricity	1,591,747	820,976	2,412,723
Advertisement	1,828,442	-	1,828,442
Vehicle Repair & Maintenance	1,230,420	427,766	1,658,186
Telephone & Internet	1,619,177	16,067	1,635,245
Access Trainee Allowances	1,570,778	-	1,570,778
Stationery	1,271,214	162,719	1,433,933
Janitorial Service	966,000	-	966,000
Director Fee	623,000	-	623,000
Office Equipment's Repair	272,702	282,943	555,645
Water	334,368	78,317	412,685
Building / Office Maintenance	195,951	201,750	397,701
Surcharge - ESPS	374,765	-	374,765
Amortization	290,971	-	290,971
Postage	167,049	-	167,049
Donation	130,000	25,000	155,000
Air Conditioner Repair	128,075	19,500	147,575
Audit Fees	130,000	-	130,000
Trainee Seminar & exam Fee	54,976	-	54,976
News Papers & Periodicals	45,680	-	45,680
Valuation Fee	5,000	-	5,000
Survey Fee	-	-	-
Consultation Fees	-	-	-
	78,006,824	2,958,004	80,964,828
10. Staff Cost			
Salaries & Allowances	78,686,054	4,195,481	82,881,535
EPF/ ESPS/ CPPS	6,494,645	353,285	6,847,930
Gratuity Provision	3,447,612	-	3,447,612
Non. Ex. Staff Medical	3,247,877	216,356	3,464,233
Labour Charges	2,954,656	-	2,954,656
Ex. Staff Medical	1,909,466	-	1,909,466
Over Time	1,389,440	457,132	1,846,573
ETF	1,590,465	88,321	1,678,787
Staff Tea	1,140,750	111,441	1,252,191
Staff Welfare	3,186,170	-	3,186,170
Attendance Bonus	706,350	-	706,350
Travelling & Subsistence	400,331	17,523	417,854
Cost of Pocket Expenses	84,255	53,469	137,724
	105,238,072	5,493,008	110,731,080

Audited

JANATHA ESTATES DEVELOPMENT BOARD**DETAILED NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	Head Office Rs.	Consumer Rs.	31/12/2017 Rs.
11. Other Estate Expenses			
Legal Expenses	10,116,582	-	10,116,582
Compensation	589,609	-	589,609
Surcharge - ESPS	-	-	-
Surcharge - EPF	-	-	-
Surcharge - ETF	-	-	-
Surcharge - Gratuity	-	-	-
Legal Expenses	-	-	-
	10,706,191	-	10,706,191
12. Financial Expenses			
Overdraft Interest	9,306,144	947,040	10,253,184
Broker Advance Interest	8,156,989	-	8,156,989
Other Loan Interest	3,200,000	379,800	3,579,800
Penalty	503,500	-	503,500
Bank Loan Interest	291,504	-	291,504
Lease Interest	138,663	-	138,663
Bank Charges	94,952	3,000	97,952
	21,691,752	1,329,840	23,021,592

Audited

31/12/2016
Rs.

404,455,324
16,705,202
68,957,502
3,715,584
1,104,509
494,938,120

778,515,510
13,504,680
92,916,151
2,804,653
6,063,178
893,804,173

10,041,700
44,541,880
-
7,049,251
1,967,832
71,131
12,978,954
76,650,747

5,500
22,285
53,215
55,913
-
2,200
-
-
620,506
-
216,462
976,081

Audited

31/12/2016
Rs.

-
-
2,285,000
3,793,909
2,766,017
2,098,049
2,824,080
-
1,830,007
544,504
1,382,473
977,124
-
1,122,930
890,466
206,670
214,696
266,791
4,051,561
-
-
123,538
90,000
122,450
130,000
234,494
47,574
124,438
55,000
643,622
26,825,392

Audited

80,950,588
4,999,089
8,248,742
2,419,407
2,588,332
1,245,333
873,570
1,473,741
1,194,383
675,835
516,100
315,832
43,281
105,544,232

31/12/2016
Rs.

-
2,640,180
77,453
39,113,467
2,885,549
29,305,572
3,133,821
77,156,042

11,819,759
8,778,983
4,082,067
-
2,479,352
4,083,800
31,243,961

Audited

JANATHA ESTATES DEVELOPMENT BOARD
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

13. **Property Plant and Equipment**

Description of Assets	COST			DEPRICIATION			W.D.V	W.D.V
	Balance as at 01/01/2017	Additions	Balance as at 31/12/2017	Balance as at 01/01/2017	For the Year	Balance as at 31/12/2017	As at 31/12/2017	As at 31/12/2016
	LKR.	LKR.	LKR.	LKR.	LKR.	LKR.	LKR.	LKR.
Unimproved Land, Mature Plantation Vested & Other Asset Vested	27,557,465	-	27,557,465	24,926,940	-	24,926,940	2,630,525	2,630,525
Improved of Land, Road, Bridge & latrines, Building & Stores	1,620,868,485	487,964	1,621,356,449	145,239,812	3,570,280	148,810,092	1,472,546,358	1,475,628,674
Machinery, Office Equipment, Vehicles	255,883,084	3,329,809	259,212,893	201,503,356	16,009,060	217,512,415	41,700,478	54,379,729
Computers & Printers	3,910,934	2,652,262	6,563,196	1,543,708	858,920	2,402,629	4,160,567	2,367,226
Furniture & Fittings	5,449,627	66,270	5,515,897	4,211,710	33,021	4,244,731	1,271,165	1,237,917
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme	16,597,190	383,160	16,980,349	5,198,234	811,593	6,009,827	10,970,522	11,398,956
Fences Security Lights, Gliricidia Plantation	655,482	-	655,482	436,088	-	436,088	219,394	219,394
Onugaloya Estate Fixed Assets	6,013,927	-	6,013,927	-	-	-	6,013,927	6,013,927
Capital Working Progress	23,424,641	(1,043,863)	22,380,778	-	-	-	22,380,778	23,424,641
Total	1,960,360,836	5,875,600.46	1,966,236,436.38	383,059,847.03	21,282,874.63	404,342,721.66	1,561,893,715	1,577,300,989

14. **Intangible Assets**

Description of Assets	COST			AMORTIZATION			W.D.V	W.D.V
	Balance as at 01/01/2017	Additions During the Year	Balance as at 31/12/2017	Balance as at 01/01/2017	For the Year	Balance as at 31/12/2017	As at 31/12/2017	As at 31/12/2016
	LKR.	LKR.	LKR.	LKR.	LKR.	LKR.	LKR.	LKR.
Software Charge	904,781	555,128	1,459,908	-	290,971	290,971	1,168,937	904,781
Total	904,781	555,128	1,459,908	-	290,971	290,971	1,168,937	904,781

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

15 **Biological Assets**

Bearer Plants

	Immature Plantations					Mature Plantations					Total
	Tea	Rubber	Coconut	Others	Total	Tea	Rubber	Coconut	Other	Total	
Cost											
As at 1st January	59,813,907	162,990,937	708,526	8,473,906	231,987,276	347,936,799	101,863,673	1,071,944	8,203,624	459,076,039	691,063,315
Additions During the year	103,350	26,089,199	23,068	185,270	26,400,887	-	-	-	-	-	26,400,887
Transfers During the Year	(12,806,524)	(25,410,852)	-	-	(38,217,376)	12,806,524	25,410,852	-	-	38,217,376	-
As at 31st December	47,110,733	163,669,283	731,593	8,659,177	220,170,786	360,743,323	127,274,525	1,071,944	8,203,624	497,293,415	717,464,202
Depreciation											
As at 1st January	-	-	-	-	-	84,983,274	15,668,450	-	-	100,651,723	100,651,723
Charged During the Year	-	-	-	-	-	10,000,000	14,340,262	-	-	24,340,262	24,340,262
Transfer During the Year	-	-	-	-	-	-	-	-	-	-	-
As at 31st December	-	-	-	-	-	94,983,274	30,008,712	-	-	124,991,985	124,991,985
Written Down Vale as at 31-1	59,813,907	162,990,937	708,526	8,473,906	231,987,276	262,953,525	86,195,223	1,071,944	8,203,624	358,424,316	590,411,592
Written Down Vale as at 31-1	47,110,733	163,669,283	731,593	8,659,177	220,170,786	265,760,049	97,265,813	1,071,944	8,203,624	372,301,430	592,472,216

Audited

Consumer Plants

	Immature Plantations					Mature Plantations					Total
	Tmber	Ginger	Banana	Others	Total	Tmber	Ginger	Banana	Other	Total	
Cost											
As at 1st January	21,189,726	202,947	-	-	21,392,673	8,912,685	-	23,008	57,366	8,993,059	30,385,733
Additions During the year	857,225	-	-	-	857,225	-	-	-	-	-	857,225
Transfer During the Year	(11,991,255)	-	-	-	(11,991,255)	11,991,255	-	-	-	11,991,255	-
As at 31st December	10,055,696	202,947	-	-	10,258,643	20,903,940	-	23,008	57,366	20,984,314	31,242,957

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Estate	Head Office	Consumer	31/12/2017 Rs.	31/12/2016 Rs.
16. Inventory					
Input Material and Consumables	11,372,814.52	1,694,332	3,990,535	17,057,682	11,102,654
Produced Crop	55,419,520	-	6,312,533	61,732,053	80,256,602
Growing Crop Nurseries	3,071,938	-	-	3,071,938	2,933,324
	69,864,272	1,694,332	10,303,068	81,861,673	94,292,580
16.1 Input material and consumables					
Packing Materials	6,613,060	-	2,157,280.74	8,770,340	1,784,970
Fertilizer	4,563,711	-	-	4,563,711	4,511,814
Obsolete Stock	-	-	1,833,254.38	1,833,254	1,609,692
Sundry Stock	-	1,694,332	-	1,694,332	2,646,917
Stationery	196,044	-	-	196,044	549,261
	11,372,815	1,694,332	3,990,535	17,057,682	11,102,654
16.2 Produced crop					
Tea Stock	43,690,535	-	6,312,533	50,003,068	68,951,411
Rubber	11,520,815	-	-	11,520,815	11,098,482
Sundry Stock	208,169	-	-	208,169	206,709
	55,419,520	-	6,312,533	61,732,053	80,256,602
17. Trade & Other Receivables					
Trade Receivable	32,138,382	179,399,421	152,358,883	363,896,686	224,492,798
SLAPC Loan & Interest	-	119,346,347	-	119,346,347	160,453,589
Sundry Debtors	35,890,037	53,891,573	-	89,781,610	94,567,347
Deposit & Prepayments	4,496,462	20,048,950	4,488,754	29,034,165	27,281,350
Staff & Labour Receivable	27,282,768	3,019,890	45,338	30,347,996	40,465,451
Adjustments	-	11,190,988	-	11,190,988	11,190,988
WHT Recoverable	-	9,589,407	-	9,589,407	9,566,158
Plantation Development Project	-	4,136,733	-	4,136,733	4,136,733
VAT Recoverable	-	3,521,614	-	3,521,614	3,521,614
Quenrich Argo Private Ltd	-	2,176,683	-	2,176,683	2,176,683
Peripheral Housing Scheme - Loan Receivable	-	-	-	-	-
	99,807,648	406,321,606	156,892,975	663,022,229	577,852,712
17.1 Staff & Labour Receivable					
Festival Advance	20,944,540.69	399,571.66	-	21,344,112	20,950,303
Sundry Receivable	4,921,238.76	2,158,765.16	45,338.30	7,125,342	5,367,058
Social Welfare	915,959.08	325,343.83	-	1,241,303	2,357,514
Estate Staff Debtors- (Recoverable)	501,029.06	-	-	501,029	11,647,367
Special Advance	-	136,209.08	-	136,209	143,208
	27,282,767.59	3,019,889.68	45,338.30	30,347,995.57	40,465,451.32
'17.2 Deposit & Prepayments					
Advance Payments	-	18,763,286	3,819,592	22,582,879	22,146,828
Deposit	3,886,147.11	1,285,664	669,161	5,840,972	4,960,052
Pre Payments	610,314.56	-	-	610,315	174,471
	4,496,462	20,048,950	4,488,754	29,034,165	27,281,350
'17.3 Sundry Debtors					
Estate Control	29,004.85	8,868,231.39	-	8,897,236	-
Monte Cristo Estate	-	40,503,226	-	40,503,226	-
Others	34,739,812	-	-	34,739,812	86,376,104
EPF Legal	-	2,938,093	-	2,938,093	-
Matale Area Estate A/C	-	902,935	-	902,935	-
Jaffna Area Estates Old Balance	684,875.12	-	-	684,875	-
Mulhalkele Estate Control A/C	436,345	-	-	436,345	-
ETF Legal	-	382,830	-	382,830	-
EPF Over Payment 1996 A/C	-	160,400	-	160,400	-
Jana Tea Export Division	-	109,421	-	109,421	-
Diyaluma Estate Control	-	20,317	-	20,317	-
Jana Tea Control A/C	-	6,120	-	6,120	-
Sundry Debtors - Estates	-	-	-	-	8,191,243
	35,890,037	53,891,573	-	89,781,610	94,567,347
18. Cash & Cash Equivalent					
Estates Bank Balance	12,931,959	-	-	12,931,959	889,257
BOC 8624530	-	5,053,888	-	5,053,888	4,342,093
Fixed Deposit HNB / People's Bank	-	103,121	3,919,418	4,022,540	3,651,833
BOC 80669453	-	1,983,464	-	1,983,464	-
BOC 75646976	-	1,568,677	-	1,568,677	91,647
BOC 2164625	-	893,355	-	893,355	171,132
BOC 2327555	-	684,892	-	684,892	4,248,162
Cash in Hand	605,640	200	5,000	610,840	178,853
PB 014200183155909	-	-	281,196	281,196	270,188
PB 014100103155909	-	139,771	-	139,771	139,771
Cash in Hand Regional Office	62,422	29	43,073	105,523	7,857
BOC 034021	-	74,549	-	74,549	133,605
Cash in Transit	53,926	-	-	53,926	174,859
BOC Jaffna	-	1,791.05	-	1,791	-
PB 003200100022296	-	3,917	-	3,917	11,705
	13,653,947	10,507,652	4,248,687	28,410,286	14,310,963

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Estate	Head Office	Consumer	31/12/2017	31/12/2016
19. Stated capital					
Stated capital	-	3,670,000,000	-	3,670,000,000	3,670,000,000
	-	3,670,000,000	-	3,670,000,000	3,670,000,000
20. Capital Reserves					
Capital Reserves A/C	-	1,965,050,475	-	1,965,050,475	1,965,050,475
Capital Reserves Grants	-	656,308,762	-	656,308,762	656,308,762
Land Sale Income (Gr) A/C	-	149,193,311	-	149,193,311	148,914,807
Sale Of Assets Taken Over	-	5,667,581	-	5,667,581	5,667,581
Vehicle Sales Income (Gr)	-	-	-	-	6,927,078
	-	2,776,220,129	-	2,776,220,129	2,782,868,702
21. General Reserves / Govern. Grants					
Grants	21.1	2,053,989,820	-	2,053,989,820	1,374,689,820
General Reserve	-	287,270,977	-	287,270,977	285,642,081
Plantation Development Project	-	16,028,738	-	16,028,738	16,028,738
	-	2,357,289,535	-	2,357,289,535	1,676,360,639
21.1 General Reserve					
New Plantation Subsidy Re	-	7,459,578	-	7,459,578	5,830,681
General Reserve A/C	-	55,280,753	-	55,280,753	55,280,753
Plantation Human Developm	-	43,934	-	43,934	43,934
General Reserve A/C	-	224,486,712	-	224,486,712	224,486,712
	-	287,270,977	-	287,270,977	279,811,399
22. Retirement Benefit Obligation					
Retirement Benefit Obligation	19.1	590,578,957	63,773,388	-	654,352,345
	-	590,578,957	63,773,388	-	654,352,345
23. Bank Loan					
People's Bank Loan 03 AC - 0102298	-	22,970,327	-	22,970,327	22,970,327
Pan Asia Bank - 010063380119	-	32,536,283	-	32,536,283	69,536,283
Bank of Ceylon Loan No - 712647723	-	-	-	-	8,360,418
	-	55,506,609	-	55,506,609	100,867,027
24. Gratuity Payables - Ex. Employees					
Gratuity Payables - Ex. Employees		481,986,288	5,149,290	-	487,135,579
		481,986,288	5,149,290	-	487,135,579
25. Interest Bearing Borrowings					
Other Loan Payables					
SRMC	-	119,887,859	11,683,272	-	131,571,131
Chilaw Plantation Ltd	-	63,627,397	-	-	63,627,397
Sri Lanka Tea Board	-	25,000,000	-	-	25,000,000
Lanka Minaral (Pvt) Ltd	-	15,000,000	-	-	15,000,000
Ceramic Cooperation	-	5,000,000	-	-	5,000,000
	-	228,515,256	11,683,272	-	240,198,529
26. Lease Creditors					
Leasings	7,425,103	(585,032)	-	-	6,840,071
Finance Lease Obligations	-	136,160	-	-	136,160
E-W Information Systems LTD	-	1,171,863	-	-	1,171,863
Interest in Suspense	-	-	-	-	15,106,051
	7,425,103	722,991	-	-	8,148,093
27. Brokers Advance					
Mercantile Pro. Brokers Ltd-MPBL	-	36,299,149	-	-	36,299,149
Navalapitiya Plantation	-	5,771,715	-	-	5,771,715
Jhon Keels	-	1,708,260	-	-	1,708,260
Rathwatte Tea Factory	-	1,500,000	-	-	1,500,000
Sommerville & Company	-	744,136	-	-	744,136
JD & Sons (pvt) Ltd	-	21,379	-	-	21,379
Insides Factories (pvt) Ltd	-	-	-	-	884,918
	-	46,044,639	-	-	46,044,639

Audited

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

		Estate	Head Office	Consumer	31/12/2017	31/12/2016
28. Trade & Other Payables						
Trade Payable	28.1	25,231	118,866,992	5,278,648	124,170,872	87,317,758
Staff Salaries & Wages Payable	28.2	69,642,881	5,048,990	-	74,691,871	117,605,286
VAT Payable		-	51,205,999	-	51,205,999	47,493,726
NBT Payable		-	6,648,637	-	6,648,637	8,549,878
ESC Payable		-	6,357,269	-	6,357,269	7,819,534
Sundry Creditors	28.3	165,149,711	86,304,895	114,710	251,569,315	322,897,441
Inter Estate Transfer		3,332,395.24	-	-	3,332,395	-
Bonus to Employees		2,628,107	251,677	-	2,879,784	3,107,837
Stamp Duty		4,995	228,780	-	233,775	219,525
PAYEE Tax		-	195,186	-	195,186	172,638
Rahatungoda Estate Con A/C		255,184.05	-	-	255,184	-
		241,038,504	275,108,425	5,393,358	521,540,287	595,183,624
28.1. Trade Payable						
Others		25,231.20	78,157,498.59	3,778,648.46	81,961,378	3,736,848
Mahaweli Housing Projects		-	36,310,517.84	-	36,310,518	36,310,518
State Trading Corporation		-	4,398,976.00	-	4,398,976	4,333,500
MCM Marketing		-	-	1,500,000.00	1,500,000	1,500,000
SLSPC		-	-	-	-	41,107,242
Elkaduwa Plantation		-	-	-	-	329,650
		25,231	118,866,992	5,278,648	124,170,872	87,317,758
28.2 Staff Salaries & Wages Payable						
Wager Payable		16,270,246.68	118,281	-	16,388,527	54,716,515
Holiday Pay		27,678,531.83	-	-	27,678,532	27,654,478
Staff / Labour Dedction		17,790,833.47	3,352,966	-	21,143,800	23,136,440
Staff Medical Aid Scheme		7,548,123.28	169,855	-	7,717,979	8,016,656
Unclaimed Wages		355,145.58	1,407,888	-	1,763,034	4,081,196
		69,642,881	5,048,990	-	74,691,871	117,605,286
28.3 Sundry Creditors						
Others	28.3.1	78,438,182	16,406,650	-	94,844,832	225,015,231
Refundable Deposits		-	57,987,031	-	57,987,031	63,313,167
Accrued Expenditure		3,773,443	11,911,214	-	15,684,657	17,352,768
Trade Creditors		82,938,086	-	-	82,938,086	17,216,276
		165,149,711	86,304,895	-	251,454,606	322,897,441
28.3.1 Others						
Regional Office Kandy A/C		-	13,828,888	-	13,828,888	-
Suspend Regional Office A/C		-	1,863,756	-	1,863,756	-
Prepayment		-	688,440	-	688,440	-
S N C Payable Ac		-	25,566	-	25,566	-
		-	16,406,650	-	16,406,650	-
29 EPF/ ESPS/ CPPS						
EPF / ETF Legal		395,480,359	-	-	395,480,359	502,339,066.59
EPF/ETF		218,383,418	-	-	218,383,418	-
EPF		143,025,547	11,264,738	-	154,290,285	381,475,551.78
ESPS		11,926,863	9,051,662	-	20,978,525	19,139,467.04
CPPS		2,485,739	409,501	-	2,895,240	3,200,017.96
		771,301,925	20,725,901	-	792,027,826.56	906,154,103
30 ETF & Other Payables						
ETF		6,015,123	430,283	-	6,445,405.06	32,367,337
		6,015,123	430,283	-	6,445,405	32,367,337
31 Deposits / Advance for property Lease						
Deposit Against Asset Lease		-	57,475,321	-	57,475,321	137,069,289
others		-	106,333,772	164,309	106,498,081	-
		-	163,809,093	164,309	163,973,403	137,069,289
32 Bank Over Draft						
BOC Hyde Park 2327554		-	49,422,534	-	49,422,534	65,540,328
BOC Hyde Park 2327553		-	-	4,943,149	4,943,149	9,049,107
People's Bank union Palace 014100293155909		-	-	2,457,103	2,457,103	2,279,589
Nation Trust 006100003643		-	954	-	954	954
		-	49,423,489	7,400,252	56,823,741	76,869,978

SECTION	ACC / Coard	Account	Cline TB	
			Debit	Credit
		Account Current	1,920,903,333.91	
		Cash in Bank	12,926,687.08	
		Cash Lost A/C	2,787,206.50	
		Checkroll Debtors	114,369.10	
		Co-op Outlet	915,959.08	
		Debtors- Green Leaf	15,741,083.74	
		DEBTORS FOR PROCEEDS	12,855,332.42	
		Debtors not on Estate	2,008,521.89	
		Debtors on Estate	465,930.21	
		DEPOSIT & PREPAYMENT	185,668.74	
		Deposit Receivable	91,000.00	
		EPF / ETF Legal - G1	3,597,239.42	
		EPF Surcharge	49,999.40	
		EPF/ETF Legal		152,773,021.52
		Estate Cash In Hand	605,640.26	
		estate cash in Transit	217.26	
		Estate Insurance Claim	132,819.87	
		Estate Nursery	1,592,974.48	
		Estate Tea Shortage	39,261.42	
		Estate Work in Progress	1,298,505.60	
		ETF	147,908.29	
		Festival Advance	11,801,850.19	
		Festival Advance - labour	8,474,453.39	
		Festival Advance - staff	665,937.11	
		General & SWT	5,271.67	
		General Stock	6,613,059.58	
		IET	24,534,942.30	
		IF Advance	7,070.65	
		Labour Recoveries	81,425.76	
		Mahavilla Authirity	211,602.29	
		Nursery - Estate	92,186.84	
		Other Debtors	12,895,293.23	
		Postage	7,126.18	
		Pre Payment	424,645.82	

Audited

	Self Help Housi Proj Lone Reco	246,162.63	
	Staff Recoveries GR 2 DR	6,764.50	
	Stationery	188,917.92	
	Stock	4,563,710.84	
	SUNDRY DEBTORS Estate	1,198,169.09	
	Sundy Debtors Estate	9,978,447.23	
	Suspense	299,039.64	
	Wark in Progres	12,562,258.15	
	Workers Housing Co-op	5,975.00	
	103001 · Cocoa Stock	196,159.04	
	103002 · Coffee Stock	1,753.86	
	103003 · Rubber Stock	11,520,815.47	
	103005 · Tea Stock	43,690,535.19	
	103009 · Cardamon Stock	8,796.33	
	103011 · Nursery	1,386,776.52	
	104002 · Debtors for Green Leaf Proceeds	2,641,924.76	
	104003 · Debtors for Sales proceeds	907,730.73	
	104004 · EPF Surchages		9,202,722.36
	104009 · Carolina Estate		79,639.88
	104011 · Estate Account Current		1,920,903,333.91
	104012 · ETF Surcharge		407,089.23
	104013 · VAT For The Leasing	-	
	104014 · Group / Suspence	4,342,561.05	
	104017 · Inter Estate Transfer		27,867,337.54
	104018 · Intrest For The Leasing	2,163,209.50	
	104025 · Mulhalkele Estate Control A/C	436,345.10	
	104027 · Rahatungoda Estate Con A/C		255,184.05
	104028 · Regional Office Control		26,822.35
	104029 · Short Delevery	12,840.11	
	104030 · Tea Shortage 1997	1,284,182.16	
	104031 · Sundry Debtors	3,483,672.27	
	104033 · Estate Control		2,183,954.55
	104035 · Tea Shortage	2,143.20	
	Intangible Assets	25,000.00	
	101001 · Banana Cultivation	23,008.00	
	101002 · Cocoa Platation Kumarawatte	57,366.25	

	101003 · Coconut Cultivation	1,071,944.00	
	101004 · Gliricidia Plantation	171,976.94	
	101005 · immature plantaion - Cinnoman	1,116,247.23	
	101006 · immature plantaion - Coconut	326,137.19	
	101007 · immature plantaion Rubber	163,669,283.47	
	101008 · Immature Plantation - Arrecanut	203,423.50	
	101009 · Immature Plantation - Cocoa	636,669.99	
	101010 · Immature Plantation - Ginger	202,947.00	
	101011 · Immature Plantation - Nutmeg	2,646.75	
	101012 · Immature Plantation - Pears	517,736.50	
	101014 · Immature Plantation (Tea)	47,110,733.08	
	101015 · Immature Plantation Cloves	923,295.67	
	101016 · Immature Plantation Coffee	1,827,156.66	
	101017 · Immature Plantation Peper	849,067.31	
	101018 · Immature Plantation Timber	10,055,696.13	
	101019 · Mature Plantation (Tea)	360,743,322.54	
	101020 · Mature Plantation (Vested)	17,925,651.57	
	101021 · Mature Plantation Cardamon	2,882,650.71	
	101022 · Mature Plantation Cloves	1,182,160.89	
	101023 · Mature Plantation Coffee	575,457.38	
	101024 · Mature Plantation Peper	1,634,985.62	
	101025 · Mature Planta Carda.Coco. Coffe	1,928,369.34	
	101026 · New Planting -Suger Canes A/C	374,413.47	
	101027 · Other Plantation (cof/co/card)	2,107,719.43	
	101028 · Rubber Platation	127,274,525.00	
	101029 · Timber Plantation	20,903,940.09	
	102001 · Building	36,324,741.35	
	102002 · Computers Accessories & Printer	1,390,650.00	
	102003 · Equipments	18,406,061.03	
	102004 · Factory Security& Lights	46,089.00	
	102005 · Furniture & Fittings	2,707,194.17	
	102006 · Hantana Play Ground	283,112.78	
	102008 · Lines & Latrines	62,269,730.75	
	102009 · Machinery	106,221,870.48	
	102010 · Mino Hydro Scheme	268,648.00	
	102012 · Other Assets (Vested)	8,696,304.18	

	102013 · Peripheral Housing Scheme	306,592.18	
	102014 · Road and Bridges	18,446,109.83	
	102015 · Security Fencings	413,415.90	
	102020 · Special Project - Fish Fry	29,064.89	
	102021 · Un improved Land (Vested)	935,508.75	
	102022 · Vehicle	72,021,321.16	
	102023 · Water Bottle Project	1,394,815.01	
	102024 · Water Supply Scheme	16,369,859.15	
	102025 · Work in Progress	6,717,828.49	
	102026 · Onugaloya Fixed Assest	6,013,927.21	
	102027 · I R D P AC	307,522.00	
	105003 · Cash in Transit	53,708.91	
	Accrued Charges		633,112.53
	Accrued Expenses		3,140,330.69
	Peripheral Housing Scheme - Loan Recivablle		
	Attendance Bonus		1,224,075.98
	Audit Fees		1,986,917.92
	Bonus to Employees		1,404,030.60
	Checkroll A/c		16,270,246.68
	CPPS Payable		2,462,529.17
	Creditors not on Estate		13,235,354.40
	Creditors on Estate		24,648,783.56
	Creditors on Estate G2		1,545,508.99
	Deposits Payable		25,000.00
	Depreciation Estate		833,610.00
	EPF Leagal		233,097,525.81
	EPF Payable		142,864,772.36
	EPF/ETF		218,357,720.36
	ESPS Payable		11,926,862.56
	Estate Gratuity Provision		255,832,386.40
	Estate Gratuity surcharge		42,980,554.64
	estate Sundry Income		2,180,311.15
	ETF Payable		6,015,122.53
	Ex Staff Insurance	237,417.02	
	Filnes - Estate		231,434.50
	Gratuity Legal		10,498,108.22

		Gratuity Payable		172,675,239.04
		Holiday Pay		27,678,531.83
		Insurance Premium		213,545.51
		Labour Welfare G2		66,363.10
		Labour Welfare		2,692,501.66
		Other Creditors		60,550,304.92
		Others		429,998.20
		Retiring Gratuity		590,578,957.20
		Self Help Housing Project Lone		523,401.70
		Self Medical Aid Scheme		4,526,368.33
		Staff Medicle		3,021,754.95
		Staff Recoveries		6,660,920.61
		Staff Salary		170,908.95
		Staff Welfare		228,153.16
		Stamp duty		4,995.00
		Stock Purchase Suspens		3,015,676.36
		SUNDRY PROJECT	352,306.07	
		TRADE CREDITORS		47,335,019.01
		Umclaim wages		148,705.87
		Unclaimed Wages		206,439.71
		UNION		7,018,586.09
		Ware Housing Charges	-	
		200001 · Head Office control	1,133,312,747.95	
		204000 · Leasing Payble		9,588,312.00
		206003 · Ceylon Fertilizer Company Ltd		768,600.00
		206010 · Provision for Audit Fees		3,344,394.39
		206011 · Provision for Depreciation		356,699,719.88
		Provision for Depreciation - Biological Assets		
		206012 · Provision for Retire-Gratuity	-	
		206013 · Sundry Craditor		5,000.00
		206014 · Provision For Bad Debotrs		7,690.03
		30000 · Opening Bal Equity	-	
		32000 · *Retained Earnings	397,107,905.62	
		500000 · Retained Earnings		708,375,040.47
		301007 · Green Leaf Proceeds		106,719,338.13
		301009 · Latex Sale Proceeds A/C		81,353,233.67

		301013 · Rubber Sale Proceeds		115,487,656.66
		301014 · Rubber Short Delivery	3,606.25	
		301020 · Sundry Income		44,048,898.41
		301022 · Tea Sales Proceeds		494,578,763.30
		301023 · Tea sold on Estate		23,301,774.59
		Storage Rent	-	
		401001 · Brokerage Account	5,027,988.96	
		401003 · Chamber Charges	61,804.24	
		401004 · Cocoa plantation Expenditure	62,020.63	
		401005 · General Charges	405,515,582.12	
		401006 · Filed Works and Cultivation	151,228,705.54	
		401007 · Production	463,140,328.78	
		401009 · Insurance Charges	239,910.40	
		401011 · Public Sales Expenditure	784,466.70	
		401013 · Sales Tax	1,106,800.44	
		401015 · Suger Cane Expenditure		1,803,852.97
		401016 · Sundry Expenditure	1,405,958.26	
		Cost of Sales Rubber		
		Minor Crops Estate		
		401017 · Factory Expenditure	149,983,480.26	
Head Office TB	10350-HOO-000	LAND LEASE RENT	-	15,158,987.15
Head Office TB	NEW	Gratuity Provision - Ex		
Head Office TB	10400-HOO-000	Builging Rent	-	21,048,840.00
Head Office TB	10450-HOO-000	SECURITY SERVICE INCOME	-	458,846.00
Head Office TB	10500-HOO-000	SUNDRY INCOME	-	1,674,000.00
Head Office TB	10650-HOO-000	Bank Interest	-	171,595.35
Head Office TB	30440-HOO-000	Insurance	60,375.00	-
Head Office TB	30500-HOO-000	Welfare	500,000.00	-
Head Office TB	30580-HOO-000	COMPENSATION	589,609.00	-
Head Office TB	30590-HOO-000	LEGAL EXPENSES	8,962,187.00	-
Head Office TB	32250-HOO-000	DIRECTOR FEES	598,350.00	-
Head Office TB	32251-HOO-000	ELECTRICITY CHARGES	1,591,747.02	-
Head Office TB	32261-HOO-000	WATER CHARGES	352,536.47	-
Head Office TB	32271-HOO-000	TELEPHONE CHARGES	1,619,177.17	-
Head Office TB	32281-HOO-000	VEHICLE RENT	5,220,665.31	-

Head Office TB	32291-HOO-000	VEHICLE FUEL & GAS	2,792,880.04	-
Head Office TB	32301-HOO-000	VEHICLE REPAIRS & MAINTAIN	1,143,580.08	-
Head Office TB	32311-HOO-000	STATIONERY	1,271,214.33	-
Head Office TB	32321-HOO-000	BUILDING REPAIR A/C	195,950.68	-
Head Office TB	32331-HOO-000	CLEANING & SWEEPING A/C	966,000.00	-
Head Office TB	32341-HOO-000	POSTAGE & TELEGRAM	167,049.00	-
Head Office TB	32361-HOO-000	SUNDRY EXPENSES	2,801,377.78	-
Head Office TB	32371-HOO-000	AIR CONDITION REPAIR A/C	128,075.00	-
Head Office TB	32381-HOO-000	OFFICE EQUIPMENT REPAIRS	272,701.95	-
Head Office TB	32401-HOO-000	ADVERTISEMENTS CHARGES	1,828,442.10	-
Head Office TB	32411-HOO-000	AUDIT FEES	130,000.00	-
Head Office TB	32421-HOO-000	CONFERENCE & SEMINAR	54,976.00	-
Head Office TB	32432-HOO-000	DONATION / ASSISTANCE	130,000.00	-
Head Office TB	32441-HOO-000	NEWS PAPERS & PERIODICALS	45,680.00	-
Head Office TB	32461-HOO-000	SURCHARGES - ESPS	330,730.89	-
Head Office TB	32471-HOO-000	SURCHARGES - EPF	28,573,486.32	-
Head Office TB	32481-HOO-000	SURCHARGES - E T F	2,250,905.43	-
Head Office TB	32491-HOO-000	SURCHARGES - CPPS	44,034.13	-
Head Office TB	32501-HOO-000	SURCHARGES - GRATUITY	17,493,328.05	-
Head Office TB	32511-HOO-000	DEPRECIATION A/C	3,568,278.84	-
Head Office TB	32521-HOO-000	ASSISTANT TRAINEE ALLOWANCE	1,556,778.27	-
Head Office TB	32541-HOO-000	VALUATION FEES	5,000.00	-
Head Office TB	32551-HOO-000	ASSESSMENT TAX	2,824,080.00	-
Head Office TB	32561-HOO-000	TRANSPORT CHARGES	50,149.06	-
Head Office TB	32571-HOO-000	MEALS & OTHER EXPENSES	422,851.90	-
Head Office TB	33100-HOO-000	Staff Salaries & Allowance	75,597,996.39	-
Head Office TB	33110-HOO-000	E P F A/C	2,415,706.83	-
Head Office TB	33120-HOO-000	E S P S A/C	3,672,501.55	-
Head Office TB	33130-HOO-000	C P P S A/C	273,652.68	-
Head Office TB	33140-HOO-000	E T F A/C	1,590,465.21	-
Head Office TB	33150-HOO-000	OVER TIME	1,255,300.35	-
Head Office TB	33160-HOO-000	TRAVELLING & SUBSISTENCE	400,331.00	-
Head Office TB	33170-HOO-000	NON EX STAFF MEDICAL 10%	3,247,877.34	-
Head Office TB	33180-HOO-000	STAFF WELFARE	652,246.56	-
Head Office TB	33190-HOO-000	LABOUR ALLOWANCES	1,524,131.98	-
Head Office TB	33210-HOO-000	ATTENDANCE BONUS	684,350.00	-

Head Office TB	33220-HOO-000	LABOUR WAGES	1,430,524.23	-
Head Office TB	33230-HOO-000	OUT OF POCKET EXPENSES	84,254.60	-
Head Office TB	33240-HOO-000	STAFF TEA A/C	1,140,749.96	-
Head Office TB	33250-HOO-000	EXEC.STAFF MEDICAL	1,909,466.00	-
Head Office TB	33260-HOO-000	GRATUITY	5,866,059.45	-
Head Office TB	40110-HOO-000	PENALTY CHARGES	503,500.28	-
Head Office TB	47040-HOO-000	PROFIT & LOSS A/C - R/OFF	311,267,134.85	-
Head Office TB	48000-HOO-000	BANK CHARGES	250,311.43	-
Head Office TB	48010-HOO-000	BROKER ADVANCE INTEREST	8,000,160.18	-
Head Office TB	48020-HOO-000	BANK LOAN INTEREST	291,504.16	-
Head Office TB	48030-HOO-000	OTHER LOAN INTEREST	3,200,000.00	-
Head Office TB	48040-HOO-000	OVER DRAFT INTEREST	9,306,143.54	-
Head Office TB	50007-HOO-000	HEAD OFFICE LAND & BUILDING	1,503,744,550.22	-
Head Office TB	50008-HOO-000	DARLY ROAD STORES & OFFICE	129,630.00	-
Head Office TB	50035-HOO-000	PLANT & MACHINERY	5,128,857.66	-
Head Office TB	50036-HOO-000	AIR CONDITION PLANT	1,088,921.50	-
Head Office TB	50038-HOO-000	STORES EQUIPMENT'S	1,008,110.48	-
Head Office TB	50039-HOO-000	EQUIPMENT WEAPONS	90,390.00	-
Head Office TB	50040-HOO-000	OFFICE EQUIPMENT'S	8,948,044.56	-
Head Office TB	50041-HOO-000	TOOLS & EQUIPMENT'S	3,465,002.72	-
Head Office TB	50042-HOO-000	PLASTIC WATER TANK	48,355.00	-
Head Office TB	50043-HOO-000	OTHER EQUIPMENT'S	325,660.53	-
Head Office TB	50044-HOO-000	REFRIGERATORS	19,950.00	-
Head Office TB	50045-HOO-000	TELEPHONES	70,129.33	-
Head Office TB	50046-HOO-000	RESIDENCE TELEPHONES	122,224.00	-
Head Office TB	50047-HOO-000	CELLULAR PHONES	491,998.15	-
Head Office TB	50048-HOO-000	VEHICLES	38,570,147.49	-
Head Office TB	50049-HOO-000	TRACTOR & LORRIES	568,794.00	-
Head Office TB	50050-HOO-000	MOTOR CYCLE & SCOOTERS	225,500.00	-
Head Office TB	50051-HOO-000	Computers Accessories & Printe	5,120,111.10	-
Head Office TB	50052-HOO-000	FURNITURE & FITTINGS COST	2,808,702.49	-
		Accu Dep -FURNITURE & FITTINGS COST		
	NEW	Lease Asset		
Head Office TB	52001-HOO-000	Buildings (Monte Cristo)	2,033,788.07	-
Head Office TB	52002-HOO-000	Equipments (Monte Cristo)	558,569.35	-
Head Office TB	52003-HOO-000	Furniture & Fi (Monte Cristo)	99,818.27	-

Head Office TB	52004-HOO-000	Immature Pla Tea(Monte Cristo)	17,079,589.14	-
Head Office TB	52005-HOO-000	Im. Pla. Clove (Monte Cristo)	2,399.08	-
Head Office TB	52006-HOO-000	Im. Pla. Peper (Monte Cristo)	539.34	-
Head Office TB	52007-HOO-000	Im. Pla.Timber (Monte Cristo)	1,825,455.62	-
Head Office TB	52008-HOO-000	Mature. Pla.Tea (Monte Cristo)	4,516,911.96	-
Head Office TB	52009-HOO-000	Ma. Pla.Vestted (Monte Cristo)	830,625.00	-
Head Office TB	52010-HOO-000	Ma. Pla.clove (Monte Cristo)	901,988.00	-
Head Office TB	52011-HOO-000	Ma. Pla.Peper (Monte Cristo)	226,837.00	-
Head Office TB	52012-HOO-000	Macinery (Monte Cristo)	2,281,315.75	-
Head Office TB	52013-HOO-000	Lines & Lattrin (Monte Cristo)	2,234,007.05	-
Head Office TB	52014-HOO-000	Other Ast. Vest (Monte Cristo)	383,309.34	-
Head Office TB	52016-HOO-000	Unimproved Land (Monte Cristo)	26,300.00	-
Head Office TB	52017-HOO-000	Vehicle (Monte Cristo)	1,993,991.01	-
Head Office TB	52018-HOO-000	Water supply (Monte Cristo)	1,182,109.79	-
Head Office TB	52019-HOO-000	im.Pla. coco.(Monte Cristo)	2,069,576.33	-
Head Office TB	52020-HOO-000	Timber Pla.(Monte Cristo)	306,114.00	-
Head Office TB	53001-HOO-000	Software Charges	1,434,908.43	-
Head Office TB	54500-HOO-000	MAINTENANCE STOCKS	915,220.92	-
Head Office TB	54510-HOO-000	PRINT & STATIONERY STOCK	676,624.04	-
Head Office TB	54520-HOO-000	SUGAR & MILK POWDER STOCK	54,000.60	-
Head Office TB	54610-HOO-000	RO Stationary Stock	48,486.83	-
Head Office TB	61500-HOO-000	SALARY DEDUCTION	1,576,237.79	-
Head Office TB	61510-HOO-000	FESTIVAL ADVANCE A/C	399,571.66	-
Head Office TB	61600-HOO-000	SPECIAL ADVANCE NEW SALARY	-	1,407,888.21
Head Office TB	61610-HOO-000	SALARY ADVANCE A/C	199,967.75	-
Head Office TB	61620-HOO-000	SPECIAL ADVANCE BOOK LOAN	136,209.03	-
Head Office TB	61630-HOO-000	OTHER STAFF RECOVERY	50,000.00	-
Head Office TB	61850-HOO-000	CALL DEPOSIT R/O	325,899.01	-
Head Office TB	61860-HOO-000	NATIONAL SAVINGS BANK	23,695.26	-
Head Office TB	61870-HOO-000	PREPAYMENT	-	688,440.00
Head Office TB	61890-HOO-000	RECEIVABLE DEPOSITS A/C	262,111.00	-
Head Office TB	61900-HOO-000	BID BOND REFUNDABLE DEPOSIT	221,851.00	-
Head Office TB	61920-HOO-000	BANK GUARANTEE	475,803.00	-
Head Office TB	61950-HOO-000	FIXED DEPOSIT	79,426.09	-
Head Office TB	62400-HOO-000	WITH HOLDING TAX RECEIVABLE	9,592,686.62	-
Head Office TB	62410-HOO-000	VAT CONTROL A/C - 2005 A/C	3,521,614.12	-

Head Office TB	62500-HOO-000	SLSPC CONTROL A/C	119,346,346.94	-
Head Office TB	62520-HOO-000	JANA TEA EXPORT DIVISION	109,420.69	-
Head Office TB	62530-HOO-000	EPF OVER PAYMENT 1996 A/C	160,399.81	-
Head Office TB	62540-HOO-000	SUSPEND REGIONAL OFFICE A/C	-	1,863,756.30
		Deposit		
		Suspence		
		Others		
		Accu Dep - Computers and Accessories- Head Office		
Head Office TB	62550-HOO-000	LEASE INTREST A/C	669,200.00	-
Head Office TB	62900-HOO-000	MATALE AREA ESTATE A/C	902,934.96	-
Head Office TB	62910-HOO-000	MONTE CRISTO ESTATE	40,503,226.02	-
Head Office TB	63500-HOO-000	PROFIT & LOSS A/C	8,476,054,963.71	-
Head Office TB	64000-HOO-000	BOPITIYA ESTATE CONTROL	-	97,301,937.50
Head Office TB	64010-HOO-000	BOWHILL ESTATE CONTROL	-	34,263,614.47
Head Office TB	64020-HOO-000	DELTOTTE ESTATE CONTROL	-	41,362,863.99
Head Office TB	64030-HOO-000	DIYALUMA ESTATE CONTROL	-	3,419,036.41
Head Office TB	64040-HOO-000	GALLEBODDE ESTATE CONTROL	-	35,093,468.45
Head Office TB	64060-HOO-000	HANTHANA ESTATE CONTROL	-	181,468,537.71
Head Office TB	64070-HOO-000	HARANGALLE ESTATE CONTROL	2,272,578.22	-
Head Office TB	64080-HOO-000	HOPE ESTATE CONTROL	-	176,863,410.04
Head Office TB	64090-HOO-000	JAFFNA AREA ESTATE CONTROL	5,724,713.97	-
Head Office TB	64100-HOO-000	KANDALOYA ESTATE CONTROL	-	65,010,466.88
Head Office TB	64110-HOO-000	KOLAPATHANA ESTATE CONTROL	-	60,320,152.08
Head Office TB	64120-HOO-000	KUMARAWATTE ESTATE CONTROL	195,017,846.47	-
Head Office TB	64130-HOO-000	LEVELLON ESTATE CONTROL	-	120,831,634.04
Head Office TB	64140-HOO-000	LOOLCONDURA ESTATE CONTROL	-	180,091,802.40
Head Office TB	64150-HOO-000	MAHAVILLE ESTATE CONTROL	-	34,840,387.13
Head Office TB	64160-HOO-000	MOUNT JEAN CONROL	-	5,832,799.79
Head Office TB	64170-HOO-000	MULHALKELLE ESTATE CONTROL	-	9,809,693.00
Head Office TB	64180-HOO-000	NAGASTENNE ESTATE CONTROL	23,898,323.25	-
Head Office TB	64190-HOO-000	ONUGALOYA ESTATE CONTROL	4,492,776.21	-
Head Office TB	64200-HOO-000	RAHATUNGODA ESTATE CONTROL	-	145,838,752.18
Head Office TB	64210-HOO-000	ROOK WOOD ESTATE CONTROL	-	171,041,359.10
Head Office TB	64230-HOO-000	TYSPANE ESTATE CONROL	4,415,960.07	-
Head Office TB	64500-HOO-000	JANA TEA CONTROL A/C	68,443,835.93	-

Head Office TB	64600-HOO-000	REGIONAL OFFICE KANDY A/C	-	13,828,887.75
Head Office TB	65000-HOO-000	ADVANCE REGIONAL OFFICE A/C	4,411,446.24	-
Head Office TB	65050-HOO-000	ADVANCE CHEQUE A/C	11,278,041.83	-
Head Office TB	65100-HOO-000	ADVANCE PETTY CASH	3,073,798.16	-
Head Office TB	65950-HOO-000	ADJUSTMENT	11,190,988.07	-
Head Office TB	70000-HOO-000	Account Recivabal	-	8,392,867.00
Head Office TB	70003-HOO-000	MS S.JAYARAMAN (kumburumullai	16,354.00	-
Head Office TB	70004-HOO-000	MS C.WARUSAWITHANA (Wathuruvi	324,486.68	-
Head Office TB	70005-HOO-000	MS L.M.R.JAYAKODI (Ganekanda)	2,171,448.15	-
Head Office TB	70006-HOO-000	ASIAN CUTTINGS(P)LTD(Johns-1)	36,602.99	-
Head Office TB	70009-HOO-000	N.D. DRUGS CONTROL BOARD (Mahe	-	192,958.03
Head Office TB	70011-HOO-000	MS G.D.SENAWEERA (Godawanahena	46,534.23	-
Head Office TB	70013-HOO-000	MS KRISHAN PERERA (Kalumalai)	-	109,548.00
Head Office TB	70014-HOO-000	MS W.M.MARSHAL (Kudadola)	-	285,735.18
Head Office TB	70015-HOO-000	MADOLA MULTI PLANT(P)LTD (Mado	-	3,543.29
Head Office TB	70016-HOO-000	MS D.A.FERNANDO (Meddegedara)	447,970.80	-
Head Office TB	70017-HOO-000	MS S.M.MAPA (Mountperl)	85,157.62	-
Head Office TB	70018-HOO-000	MS SARATH RANAWAKA (Paragoda)	95,431.87	-
Head Office TB	70019-HOO-000	MS ESERT SONS (Rilagala)	374,707.20	-
Head Office TB	70020-HOO-000	ULAPANE PANGANANDA THERO (Diko	1,938.21	-
Head Office TB	70021-HOO-000	MS NIRODHA FOUNDATION (Gangamu	293,375.30	-
Head Office TB	70022-HOO-000	MS SUNTAK POWER (PVT)LTD (Bowh	514,080.00	-
Head Office TB	70023-HOO-000	HILL COUNTRY SHOOTING CLUB(Han	6,737.30	-
Head Office TB	70024-HOO-000	MS HANTANA BIRD PARK (Hanthan	891,072.00	-
Head Office TB	70025-HOO-000	MS MTV CHANEL (PVT)LTD (Hantha	401,349.60	-
Head Office TB	70026-HOO-000	MS NOMAN HARLY (Malgolla)	-	427,971.60
Head Office TB	70027-HOO-000	CHOLANKANDA YOUTH CNT(Monticri	0.20	-
Head Office TB	70028-HOO-000	CENTRAL HILLS PLA(P)LTD(Mcris	16,779,108.71	-
Head Office TB	70029-HOO-000	SRI DHARMA VIJAYARAMAYA (Mcris	14,591.20	-
Head Office TB	70030-HOO-000	MS ETISALAT LANKA (P)LTD (G.Va	-	76,451.96
Head Office TB	70031-HOO-000	MS NARAYAN ANANDAKUMAR (Winsly	-	24,342.78
Head Office TB	70032-HOO-000	HARSHANA RAJAKARUNA (Amithirig	1,073,295.00	-
Head Office TB	70033-HOO-000	MS J.M.W.JAYASINGHA (Kirigala)	-	189,729.65
Head Office TB	70034-HOO-000	MS SISIRA PARANAGAMA (Kopiwatt	116,714.56	-
Head Office TB	70035-HOO-000	MS RANJANI MORAWAKA (Lindhurst	15,036.83	-
Head Office TB	70037-HOO-000	MS WAJIRA WICKRAMARATHNA (Vila	34,214.60	-

Head Office TB	70038-HOO-000	MS P.H.J.JAYAWICKRAMA (Carolin	-	67,612.21
Head Office TB	70039-HOO-000	MS SRI JINARATHANA EDUCATIONAL	37,476.83	-
Head Office TB	70040-HOO-000	MS U.SOMARATNE THERO (Walauwat	-	62,262.18
Head Office TB	70041-HOO-000	MS B.M.R.SENANAYAKE (Wiliyamul	1,208,872.70	-
Head Office TB	70042-HOO-000	MS M.K.E.PIYATHILAKA (Koladach	-	1,205,773.65
Head Office TB	70044-HOO-000	MS P.C.B.RAMBUKPOTHA (Rattotam	-	138,210.00
Head Office TB	70045-HOO-000	MS K.K.DHARMADASA (Loabugodaka	-	611,652.55
Head Office TB	70046-HOO-000	MS W.P.PERERA (Coolboan)	-	11,305,202.47
Head Office TB	70047-HOO-000	HARANGALA TEA FACTORY (Haranga	3,530,470.20	-
Head Office TB	70048-HOO-000	N.W.S & DRAINAGE BOARD (Kumara	154,834.20	-
Head Office TB	70049-HOO-000	STATE TIMBER CO-OP (Kumarawatt	-	12,852.00
Head Office TB	70050-HOO-000	MS ARUMUGAM (Brookside)	2,676.76	-
Head Office TB	70051-HOO-000	MS W.P. PERARA (Gurukoya)	-	745,095.10
Head Office TB	70052-HOO-000	MS M.H.M.MUSTAFA (Frogmore)	-	2,208,549.14
Head Office TB	70053-HOO-000	MS ETISALAT LANKA (Rahatungoda	-	91,095.08
Head Office TB	70054-HOO-000	MS MOBITEL (PVT) LTD (Kolapath	645,235.50	-
Head Office TB	70055-HOO-000	N.R. ECO GREEN (P) LTD (Kolapa	971,098.22	-
Head Office TB	70056-HOO-000	MS N.R. HYDRO POWER (Kolapatha	9,746.99	-
Head Office TB	70057-HOO-000	MS MOUNTGREEN PLANTATION (PVT)	-	2,094,400.00
Head Office TB	70058-HOO-000	MS H.W.WEERASINGHA (Henpola)	-	357,131.45
Head Office TB	70059-HOO-000	MRS RENUKA HERATH (Mawatta)	-	129,591.60
Head Office TB	70060-HOO-000	T.A.J.S.RATHNAYAKA (Pandiymad	196,686.04	-
Head Office TB	70061-HOO-000	P.L.D.J.SENEVIRATHNA (Samantha	-	262,331.85
Head Office TB	70062-HOO-000	MS W.E.S.SOWIZ (Kiriyanakalliya	135,431.21	-
Head Office TB	70064-HOO-000	G.J.K.CHANDRASENA (Pakkupattuc	11,364.34	-
Head Office TB	70065-HOO-000	M.A.T.MARASINGHE(Pakkupattucho	-	11,365.00
Head Office TB	70066-HOO-000	K.A.D.CHANDRASENA (Pakkupattuc	81,110.40	-
Head Office TB	70067-HOO-000	MS H.S.KALINGA (Pakkupattuchol	108,528.00	-
Head Office TB	70068-HOO-000	MS PIYADASA PALANDAGAMA (Batad	1,127,105.26	-
Head Office TB	70069-HOO-000	MS G.P.DANIEL (Durekanda)	-	2,400,000.00
Head Office TB	70070-HOO-000	KALAWANA ESTATE (P)LTD (Emeral	133,434.46	-
Head Office TB	70071-HOO-000	MS C.D.PERERA (Gangarawa)	56,480.96	-
Head Office TB	70072-HOO-000	H.D.L. HAPUAARACHCHI (Iduragal	19,608.28	-
Head Office TB	70073-HOO-000	R.B.P.VIJESIRIWARDANA (Kubalga	20,820.24	-
Head Office TB	70074-HOO-000	MR JOE ABEYWICKRAMA (Lellopiti	19,686.70	-
Head Office TB	70075-HOO-000	J.M.W. JAYASINGHE (Manelkanda)	829,405.05	-

Head Office TB	70077-HOO-000	MS G.P.DANIEL (Pinehill)	390,695.89	-
Head Office TB	70079-HOO-000	ASHOKA WICKRAMASINGHA (Paraket	172,728.35	-
Head Office TB	70080-HOO-000	MS A.B.WIJESUNDARA (St.gerald)	-	675,168.06
Head Office TB	70081-HOO-000	MS M.P.HIRIPITIYA (Somisanda)	-	808,005.65
Head Office TB	70082-HOO-000	M.D.T.GOONATHILAKA (Sidurupiti	-	3,189.10
Head Office TB	70084-HOO-000	DIALOG AXIATA (P) LTD (Kolapat	51,303.00	-
Head Office TB	70085-HOO-000	MS HITEC MODAL FARM (Galaha)	959,616.00	-
Head Office TB	70086-HOO-000	MS BOWHILL HYDRO POWER (Bowhil	1,199,520.00	-
Head Office TB	70087-HOO-000	MS BLUEBAY MINARAL (Nagastenna	-	779,736.80
Head Office TB	70089-HOO-000	MS RIZWANA AGRICULTURE (Galaha	575,769.60	-
Head Office TB	70090-HOO-000	MS HAGARANKANDA PLANTATION(Hag	2,735,640.00	-
Head Office TB	70091-HOO-000	MONARELLA MINIHYDRO POWER (NT	863,109.00	-
Head Office TB	70093-HOO-000	MS LALANS RUBBER (PVT) LTD (KW	114,240.00	-
Head Office TB	70094-HOO-000	MS CASHIEW CORPORATION (KW)	10,860.37	-
Head Office TB	70095-HOO-000	MS WELASSA RUBBER (PVT)LTD (K	229,170.29	-
Head Office TB	70096-HOO-000	MS BROWNS (PVT)LTD (Hanthana)	4,585,798.00	-
Head Office TB	70097-HOO-000	MS A.K.D.MUNIDASA (Galaha)	322,280.00	-
Head Office TB	70098-HOO-000	MS PERAJ MINING (Ambalamana)	203,133.00	-
Head Office TB	70099-HOO-000	MS NASEVANA PROJECT (PVT) LTD	45,337.45	-
Head Office TB	70100-HOO-000	MS BIZCON ASIA (PVT) LTD (GV)	-	985,320.00
Head Office TB	70103-HOO-000	R.P.Wasanthi (Pakkupachcholiai	-	264,072.28
Head Office TB	70104-HOO-000	H.A.Premadasa (Pakkupachcholiai	-	182,136.44
Head Office TB	70105-HOO-000	Insite Factories (pvt) Ltd	285,440.00	-
Head Office TB	70106-HOO-000	Country Energg (pvt) ltd	19,527,680.00	-
Head Office TB	70110-HOO-000	K.S.S.SATHYADASAN (LEVELON)	-	550,000.00
Head Office TB	70111-HOO-000	Ecotels (pvt)Ltd	-	49,275,384.83
Head Office TB	70112-HOO-000	PRIHAN HOLDINGS (PVT) LTD	3,268,080.00	-
Head Office TB	70113-HOO-000	A.M.Ranmanika (Castlefied)	2,891.71	-
Head Office TB	70114-HOO-000	HAGARANKANDA (PVT)LTD	685,440.00	-
Head Office TB	70115-HOO-000	RENUKA HERATH (MAWATTE)	130,614.38	-
Head Office TB	70116-HOO-000	Mr.W.D.A.Gamini Appuhamy(Gurek	56,792.97	-
Head Office TB	70117-HOO-000	Mrs.S.T.L.M.Jenet Kostha Keeri	-	57,868.70
Head Office TB	70118-HOO-000	M.E.C.C.Plantations(pvt)Ltd Bo	366,240.00	-
Head Office TB	70119-HOO-000	Pradesheaya Sabawa Wennappuwa	190,249.17	-
Head Office TB	70120-HOO-000	WILDFLOWER HALL LANKA LTD	403,348.80	-
Head Office TB	70121-HOO-000	Bravo Holding Lanka (Pvt) Ltd	234,600.00	-

Head Office TB	70122-HOO-000	Hantane Raja Maha Viharaya	-	8,489.59
Head Office TB	70123-HOO-000	CEYLON CERAMIC CORPORATION	2,005,435.25	-
Head Office TB	70124-HOO-000	SL INSTI. OF ADVAN. TEC.	23,872,376.52	-
Head Office TB	70125-HOO-000	MINISTRY OF S.R & E.DEVELOPM	592,134.00	-
Head Office TB	70126-HOO-000	SRI LANKA ARMY RECEIVABLE	1,052,789.30	-
Head Office TB	70127-HOO-000	LEASE RENT RECEIVABLE A/C	3,516,525.91	-
Head Office TB	70128-HOO-000	NATIONAL LOTTERIES BOARD	607,225.00	-
Head Office TB	70129-HOO-000	N.S.K. RECEIVABLE	645,835.40	-
Head Office TB	70130-HOO-000	AREENA INTERNATIONAL (PVT) LTD	1,016,150.80	-
Head Office TB	70131-HOO-000	COCONUT CULTIVATION BOARD	4,558,254.09	-
Head Office TB	70132-HOO-000	HANTHANA BUNGALOW RECEIVABL	333,955.75	-
Head Office TB	70133-HOO-000	IML RECEIVABLE	43,593.30	-
Head Office TB	70134-HOO-000	KALUBOWITIYANA RECEIVABLE	626,122.36	-
Head Office TB	70135-HOO-000	ASHOKA GLASS & MIRROR CI	-	225,962.31
Head Office TB	70136-HOO-000	KANDY TYRE HOUSE RECEIVABLE	-	1,527,696.19
Head Office TB	70137-HOO-000	MAG CAR CARE (PVT)LTD REC	-	5,259,790.01
Head Office TB	70138-HOO-000	MINISTRY OF SCIENCE RECEIVABLE	957,620.13	-
Head Office TB	70139-HOO-000	NEW ZEALAND COLLEGE RECEIVABLE	15,189,563.08	-
Head Office TB	70140-HOO-000	RUBBER RESEARCH INSTITUTE	748,335.74	-
Head Office TB	70141-HOO-000	SRI LANKA TEA BOARD RECEIVABLE	833,307.59	-
Head Office TB	70142-HOO-000	TEA SHAKTHI FUND RECEIVABLE	224,727.00	-
Head Office TB	70143-HOO-000	MINISTRY OF PLANTATION CON	-	684,698.87
Head Office TB	70144-HOO-000	PLANTATION DEVELOPMENT PR	4,136,732.52	-
Head Office TB	70145-HOO-000	INTEREST SUSPEND A/C	776,370.50	-
Head Office TB	70147-HOO-000	MR Paint Lanka (pvt)ltd	-	6,906,697.74
Head Office TB	70148-HOO-000	Ministry of Economic Developme	112,470.00	-
Head Office TB	70149-HOO-000	State Resources Managment Corp	3,537,860.00	-
Head Office TB	70150-HOO-000	NILONA LANKA (PVT) LTD	57,957.32	-
Head Office TB	70151-HOO-000	KURUNAGALA PLANTATION	1,075,358.58	-
Head Office TB	70152-HOO-000	CHILAW PLANTATION RECEIVE	-	6,657,772.76
Head Office TB	70153-HOO-000	KANTHALE SUGAR RECEIVABLE	-	214,336.00
Head Office TB	70154-HOO-000	ELKADUWA PLANTATION LTD R	8,723,921.62	-
Head Office TB	70155-HOO-000	MINISTRY OF PLANTATION RECEIVA	5,809,308.39	-
Head Office TB	70156-HOO-000	GLOBAL LANKA TEA BAGS (P) LTD.	654,756.15	-
Head Office TB	70157-HOO-000	GROETH LANKA RECEIVABLE	8,215,722.00	-
Head Office TB	70158-HOO-000	THURUSAVIYA RECEIVABLE	3,084,407.71	-

Head Office TB	70159-HOO-000	MINISTRY OF PUBLIC ESTATE	686,188.43	-
Head Office TB	70160-HOO-000	RUBBER DEVELOPMENT BOARD	-	4,187,973.50
Head Office TB	70161-HOO-000	SOMERVILLE & COMPANY LTD	2,747,646.03	-
Head Office TB	70162-HOO-000	PLANTATION MANAGEMENT MON	3,641,369.94	-
Head Office TB	70164-HOO-000	NLDB (Pallai Estate)	-	7,136,532.00
Head Office TB	70165-HOO-000	W.P.Perera (Coolboan Hydro Pow	-	1,695,901.12
Head Office TB	70168-HOO-000	Green Watts (Pvt) Ltd	1,483,422.72	-
	70170-HOO-000	REV.BOTHALE RAHULA THERO	-	-
Head Office TB	72850-HOO-000	Tea Recovery R/O	1,263.48	-
Head Office TB	74050-HOO-000	MERCANTILE PRO.BROKERS LT	-	36,299,148.85
Head Office TB	74100-HOO-000	MALGOLLA ESTSTE	378,000.00	-
Head Office TB	74150-HOO-000	NILDALUKANDA TEAS (PVT) LTD	283,422.85	-
Head Office TB	74200-HOO-000	SAMMERVILLE & COMPANY	-	744,136.25
Head Office TB	74250-HOO-000	JD & SONS (PVT) LTD	-	21,379.05
Head Office TB	74300-HOO-000	WATAWALA PLANTATION	14,349.00	-
		H.R. Sarath Gamini peris (Rattotamale)		
		Priyani vithanage (Induragala)		
		Mr.M.S.P. Ranasinhe (Emerald hill)		
		Sri Jinarathana Adyapana Palaka Sabava (nasewana)		
		Sri Jinarathana Adyapana Ayathanaya Palaka Sabhava -(Shakerly)		
		Bharathi Airtel lanka (Pvt) ltd (Rahathungoda)		
		Pelawatta suger company (Kumarawatta)		
		Bharathi Airtel Lanka (Pvt) ltd (kolapathana)		
		V.D.K.Kaluarachchi (Labugodakanda)		
		T.M Galappaththi (Siththampalam)		
Head Office TB	74350-HOO-000	INSITE FACTORIES (PVT) LTD	2,959,823.90	-
Head Office TB	74400-HOO-000	PUSSELLAWA PLANTATION LTD	300,000.00	-
Head Office TB	74500-HOO-000	MEDAGODA TEA FACTORY	539,411.95	-
Head Office TB	74600-HOO-000	K.H.N.HAPUARACHCHI	684.62	-
Head Office TB	74700-HOO-000	JHON KEELLS LTD	-	1,708,259.73
Head Office TB	74750-HOO-000	Rathwatte Tea Factory	-	1,500,000.00
Head Office TB	74850-HOO-000	Nawalapitiya Plantation	-	3,879,698.00
Head Office TB	74900-HOO-000	Sri Lanka Telecom	-	79,416.33
Head Office TB	74950-HOO-000	R.A.Malaka Lakpriya (Pamburupy	-	75,072.00
Head Office TB	75000-HOO-000	2327555 BOC CUR.A/C	684,891.72	-
Head Office TB	75010-HOO-000	2327554 BOC CUR.A/C	-	49,422,534.06

Head Office TB	75030-HOO-000	8624530 BOC SAV.A/C	5,053,887.75	-
Head Office TB	75040-HOO-000	75646976 BOC CUR. A/C	1,568,676.92	-
Head Office TB	75050-HOO-000	2164625 BOC CUR. A/C	893,355.15	-
Head Office TB	75070-HOO-000	014100103155909 PEB C/A	139,770.51	-
Head Office TB	75090-HOO-000	NATION TRUST CUR A/C	-	954.45
Head Office TB	75100-HOO-000	PAN ASIA BANK	-	32,536,282.63
Head Office TB	75110-HOO-000	BOC 034021	74,548.61	-
Head Office TB	75120-HOO-000	PB 003200100022296	3,916.95	-
Head Office TB	75140-HOO-000	BOC 80669453	1,983,463.64	-
Head Office TB	75510-HOO-000	JANA TEA CASH PLOT	200.00	-
Head Office TB	75520-HOO-000	Petty Cash Reginoal Office	28.82	-
Head Office TB	78000-HOO-000	Gratuity Payable	-	5,075,477.95
Head Office TB	78010-HOO-000	Gratuity Surcharge	-	73,812.30
Head Office TB	78030-HOO-000	CHILAW PLANTATION TEMPO.LOAN	-	63,627,397.26
Head Office TB	78040-HOO-000	TEA BOARD TEMPORARY LOAN	-	25,000,000.00
Head Office TB	78050-HOO-000	SRMC LOAN	-	119,887,858.94
Head Office TB	78060-HOO-000	CREDITORS	-	79,190.41
Head Office TB	78070-HOO-000	CERAMIC CORPORATION TEMPO.LOAN	-	5,000,000.00
Head Office TB	78080-HOO-000	Lanka Minaral Sand Lid	-	15,000,000.00
Head Office TB	78150-HOO-000	CENTRAL FINANCE A/C	-	136,159.69
Head Office TB	78160-HOO-000	Leasing Payabal	-	1,117,368.00
		E-W Information Systems LTD		
Head Office TB	78200-HOO-000	EPF A/C	-	11,264,738.21
Head Office TB	78210-HOO-000	E S P S A/C	-	7,895,558.96
Head Office TB	78220-HOO-000	C P P S A/C	-	403,247.05
Head Office TB	78230-HOO-000	E.T.F A/C	-	430,282.53
Head Office TB	78240-HOO-000	REFUND OF ESPS A/C	-	1,156,103.47
Head Office TB	78250-HOO-000	REFUND OF CPPS A/C	-	6,253.50
Head Office TB	78260-HOO-000	EPF Legal	2,938,093.37	-
Head Office TB	78270-HOO-000	ETF Legal	382,830.31	-
Head Office TB	78400-HOO-000	Accrued expenditure	-	11,911,213.69
Head Office TB	78450-HOO-000	REFUNDABLE DEPOSIT A/C	-	56,127,153.04
Head Office TB	78460-HOO-000	REFUNDABLE DEPOSIT LAND A/C	-	1,859,878.00
Head Office TB	78760-HOO-000	STATE TRADING COPORATION	-	4,398,976.00
Head Office TB	78850-HOO-000	CIC Agri Business (Pvt) Ltd	-	1,779,697.15
Head Office TB	78870-HOO-000	A.CYRIL PERERA REFUNDABLE	-	18,110.00

Head Office TB	78900-HOO-000	GLOBAL TEA BAGS CONTROL A	-	17,670.52
Head Office TB	78910-HOO-000	SATHOSA MOTORES (PVT)LTD	-	1,951,139.97
Head Office TB	79000-HOO-000	SECURITY DEPOSIT (ANNUAL	-	1,101,511.57
Head Office TB	79020-HOO-000	VALUATION FEES A/C	-	975,926.05
Head Office TB	79030-HOO-000	SOCIAL WELFARE PROGRAM A	-	292,457.91
Head Office TB	79040-HOO-000	SECURITY BOND	-	1,998,462.82
Head Office TB	80000-HOO-000	PROVISION FOR AUDIT FEES	-	1,405,000.00
Head Office TB	80010-HOO-000	CANCELLED CHEQUE A/C	-	601,413.45
Head Office TB	80020-HOO-000	JANA TEA CREDITOR 2005	-	296,400.00
Head Office TB	80100-HOO-000	I C S L (NEW)	-	4,701,137.66
Head Office TB	80110-HOO-000	LOOLCLNDURA TRAILS ON SRC	-	18,730.00
Head Office TB	80130-HOO-000	PH & SWT A/C	-	18,457,479.53
Head Office TB	80140-HOO-000	PENALTY CONTROL A/C	-	182,665.15
Head Office TB	80150-HOO-000	RATES & TAX A/C	-	43,711,289.05
Head Office TB	80160-HOO-000	SUSPEND JANA TEA A/C	-	5,598.40
Head Office TB	80170-HOO-000	SUSPEND H/O A/C	-	314.95
Head Office TB	80180-HOO-000	TEA BOARD FUNDS A/C	-	491,304.00
Head Office TB	80190-HOO-000	TRADE CREDITORS EXPORT DI	-	72,000.00
Head Office TB	81250-HOO-000	QUENRICH AGRO PVT LTD	2,176,683.41	-
Head Office TB	81450-HOO-000	ESTATE CONTORL	8,868,231.39	-
Head Office TB	81500-HOO-000	NATION BUILDING TAX PAYABLE	-	6,029,921.44
Head Office TB	81550-HOO-000	S N C PAYABLE AC	-	25,566.10
Head Office TB	81600-HOO-000	VAT OUTPUT	-	9,788,022.08
Head Office TB	81650-HOO-000	ECONOMIC SERVICE CHARGES	-	6,357,268.57
Head Office TB	81700-HOO-000	VAT CONTROL A/C	-	36,684,804.15
Head Office TB	81750-HOO-000	STAMP DUTY - 2	-	228,779.68
Head Office TB	81800-HOO-000	PAYEE TAX A/C	-	195,186.10
Head Office TB	82450-HOO-000	MAHAWELI ESTATE HOUSING P	-	36,310,517.84
Head Office TB	85020-HOO-000	ATTENDANCE BONUS PAYABLE	-	251,676.93
Head Office TB	85030-HOO-000	NON.EX. STAFF MEDICAL PAYABLE	-	115,738.46
Head Office TB	85040-HOO-000	EX STAFF MEDICAL P'BLE	-	54,116.88
Head Office TB	85060-HOO-000	SALARY DEDUCTION	-	93,876.80
Head Office TB	85070-HOO-000	SALARY ARREARS ADVANCE	-	118,280.52
Head Office TB	85080-HOO-000	SPORT CLUB	-	91,151.33
Head Office TB	85090-HOO-000	Staff Welfare	325,343.83	-
Head Office TB	85100-HOO-000	Coins	-	7,046.74

Head Office TB	85120-HOO-000	Staff Salary Payble	-	9,000.00
Head Office TB	85130-HOO-000	Salary Controll	332,559.62	-
Head Office TB	85140-HOO-000	Bank Loan	-	12,295.03
Head Office TB	85150-HOO-000	Insurance	-	2,912,076.59
Head Office TB	85400-HOO-000	UNION CONTRIBUTION	-	227,519.80
Head Office TB	92020-HOO-000	PEOPLES BANK LOAN	-	22,970,326.64
Head Office TB	92030-HOO-000	DEPOSIT FOR LEASING ASSET	-	7,579,680.00
Head Office TB	92050-HOO-000	DEPOSIT FOR THE BUILDING	-	385,000.00
Head Office TB	92060-HOO-000	LEASE ADVANCE A/C	-	45,672,273.08
Head Office TB	92070-HOO-000	LAKE SIDE PROPERTY DEV-	-	2,476,390.69
Head Office TB	92080-HOO-000	PROVISION FOR DEPRECIATION H/O	-	169,956,454.49
Head Office TB	92090-HOO-000	PROV.FOR DEPRECIATION-LEA.ASSE	-	6,384,289.50
Head Office TB	92100-HOO-000	GRATUITY PROVISION A/C	-	63,773,387.70
Head Office TB	92110-HOO-000	Recelka Industries (pvt) Ltd	-	19,565,333.00
Head Office TB	96000-HOO-000	GOVERNMENT CONTRIBUTION A	-	3,670,000,000.31
Head Office TB	96050-HOO-000	CAPITAL RESERVES GRANTS A	-	656,308,762.46
Head Office TB	96100-HOO-000	LAND SALE INCOME (GR) A/C	-	149,193,311.13
Head Office TB		Sale of Motor vehicle sale		
Head Office TB	96150-HOO-000	VEHICLE SALES INCOME (GR)	-	11,952,078.00
Head Office TB	96200-HOO-000	SALE OF ASSETS TAKEN OVER	-	5,667,580.50
Head Office TB	96250-HOO-000	CAPITAL RESERVES A/C	-	1,965,050,474.84
Head Office TB	96300-HOO-000	NEW PLANTATION SUBSIDY RE	-	7,459,577.73
Head Office TB	96350-HOO-000	GENERAL RESERVE A/C	-	55,280,753.37
Head Office TB	96400-HOO-000	PLANTATION HUMAN DEVELOPM	-	43,934.00
Head Office TB	96450-HOO-000	GENERAL RESERVE A/C	-	224,486,712.05
Head Office TB	96500-HOO-000	TREASURY GRANT	-	2,053,989,820.00
Head Office TB	96550-HOO-000	PDP FUND A/C	-	16,028,738.01
		WHT Writeoff Expense		
Jana Tea TB	10300-TEA-000	CONSUMER SALES INCOME	-	335,121,617.10
Jana Tea TB	10500-TEA-000	SUNDRY INCOME	-	3,465,801.00
Jana Tea TB	10650-TEA-000	BANK INTEREST INCOME	-	265,487.51
Jana Tea TB	20000-TEA-000	Cost OF Sales	248,448,591.30	-
Jana Tea TB	30440-TEA-000	Insurance	14,223.89	-
Jana Tea TB	32251-TEA-000	ELECTRICITY CHARGES	820,976.20	-
Jana Tea TB	32261-TEA-000	WATER CHARGES	78,317.46	-

Jana Tea TB	32271-TEA-000	TELEPHONE CHARGES	16,067.48	-
Jana Tea TB	32291-TEA-000	VEHICLE FUEL & GAS	734,583.26	-
Jana Tea TB	32301-TEA-000	VEHICLE REPAIRS & MAINTAIN	427,765.62	-
Jana Tea TB	32311-TEA-000	Stationery	162,718.73	-
Jana Tea TB	32321-TEA-000	BUILDING REPAIR A/C	201,750.00	-
Jana Tea TB	32361-TEA-000	SUNDRY EXPENSES	101,429.90	-
Jana Tea TB	32371-TEA-000	AIR CONDITION REPAIR A/C	19,500.00	-
Jana Tea TB	32381-TEA-000	OFFICE EQUIPMENT REPAIRS	282,942.75	-
Jana Tea TB	32432-TEA-000	DONATION / ASSISTANCE	25,000.00	-
Jana Tea TB	32511-TEA-000	DEPRECIATION A/C	93,439.34	-
Jana Tea TB	33100-TEA-000	Staff Salaries & Allowances	4,195,481.27	-
Jana Tea TB	33110-TEA-000	E P F A/C	47,713.92	-
Jana Tea TB	33120-TEA-000	E S P S A/C	305,571.18	-
Jana Tea TB	33140-TEA-000	E T F A/C	88,321.34	-
Jana Tea TB	33150-TEA-000	OVER TIME	457,132.16	-
Jana Tea TB	33160-TEA-000	TRAVELLING & SUBSISTENCE	17,523.00	-
Jana Tea TB	33170-TEA-000	NON EX STAFF MEDICAL 10%	216,355.50	-
Jana Tea TB	33230-TEA-000	OUT OF POCKET EXPENSES	53,469.00	-
Jana Tea TB	33240-TEA-000	STAFF TEA A/C	111,441.12	-
Jana Tea TB	40060-TEA-000	TRANSPORT CHARGES	2,270,729.38	-
Jana Tea TB	40070-TEA-000	Loading Unloading Charges	67,879.00	-
Jana Tea TB	40080-TEA-000	TRAVELLING & SUBSISTENCE	285,364.00	-
Jana Tea TB	40090-TEA-000	SALES PROMOTION	25,238.50	-
Jana Tea TB	40100-TEA-000	REGISTRATION FEES	46,400.00	-
Jana Tea TB	40120-TEA-000	GRATISE	351,076.78	-
Jana Tea TB	40130-TEA-000	ADVERTISEMENTS CHARGES	66,048.75	-
Jana Tea TB	40140-TEA-000	Trade Licence Fees	11,708.60	-
Jana Tea TB	48000-TEA-000	BANK CHARGES	947,040.02	-
Jana Tea TB	48030-TEA-000	OTHER LOAN INTEREST	379,800.00	-
Jana Tea TB	48060-TEA-000	BANK STATEMENT CHARGES	3,000.00	-
Jana Tea TB	50007-TEA-000	Building	158,574.50	-
Jana Tea TB	50037-TEA-000	Equipments	748,135.01	-
Jana Tea TB	54530-TEA-000	Unbulck Tea	3,145,913.73	-
Jana Tea TB	54550-TEA-000	Packing Materials-TEA	2,157,280.74	-
Jana Tea TB	54680-TEA-000	Obsolte Stock	1,833,254.38	-
Jana Tea TB	54700-TEA-000	Packeded Tea Consumer	1,813,171.38	-

Jana Tea TB	55600-TEA-000	Working Progress	20,578.94	-
Jana Tea TB	61670-TEA-000	Cash Short Horana	45,338.30	-
Jana Tea TB	61910-TEA-000	Bid Bond	9,074.11	-
Jana Tea TB	61940-TEA-000	Refundable Deposit	706,462.00	-
	P&L	Refundable Deposit expense		
Jana Tea TB	61950-TEA-000	Fixed Deposits	3,777,743.24	-
Jana Tea TB	64550-TEA-000	Head Office	-	68,437,716.43
Jana Tea TB	65050-TEA-000	ADVANCE A/C J/T	3,802,092.40	-
Jana Tea TB	65100-TEA-000	Advance Petty Cash	9,500.00	-
Jana Tea TB	70000-TEA-000	Accounts Receivable	153,216,487.75	-
Jana Tea TB	75020-TEA-000	2327553 BOC	-	4,943,149.46
Jana Tea TB	75080-TEA-000	PB 014100293155909 Jana Tea	-	2,457,102.88
Jana Tea TB	75130-TEA-000	PB 0142001831559	281,196.00	-
Jana Tea TB	75500-TEA-000	Petty Cash Control	5,000.00	-
Jana Tea TB	75540-TEA-000	CASH IN TRANSIST	43,073.00	-
Jana Tea TB	78050-TEA-000	SRMC LOAN PAYABLE	-	379,800.00
Jana Tea TB	78400-TEA-000	Accrued Expenditure	-	114,709.59
Jana Tea TB	78510-TEA-000	DEBTORS PROVISION	-	857,604.51
Jana Tea TB	78630-TEA-000	Sundry Creditors	-	291,578.96
Jana Tea TB	78920-TEA-000	NCM MARKETING	-	1,500,000.00
Jana Tea TB	80160-TEA-000	Suspence	-	3,487,069.50
Jana Tea TB	82550-TEA-000	Ministryof State Resource & En	-	11,303,472.33
Jana Tea TB	92080-TEA-000	PROVISION DEPRECIATION	-	522,365.66
	TEA-000	Regional Office JEDB		
Jaffna		Bank of Ceyloan Current Account	1,791.05	
Jaffna		Cash Balance	62,421.52	
Jaffna		Festival Advance	2,300.00	
Jaffna		Salary Advance	3,000.00	
Jaffna		Equipment	52,435.00	
Jaffna		Factory Security Light	24,000.00	
Jaffna		Inmatuer Plantation Coconut	405,456.00	
Jaffna		Inmatuer Plantation Mango	100,800.00	
Jaffna		Machinery	263,420.00	
Jaffna		Special Project	26,000.00	
Jaffna		Vehicle	1,140,000.00	
Jaffna		water Bowser	240,000.00	

Jaffna		Watter Supply Scheme	35,250.00	
Jaffna		General Stock	1,460.00	
Jaffna		Accrued Expenses		25,231.20
Jaffna		CPPS Payable		23,210.00
Jaffna		EPF Payable		160,774.46
Jaffna		ETF Payable		25,697.54
Jaffna		Inter Estate Account	29,004.85	
Jaffna		Salary Control	10,670.00	
Jaffna		Un Paid Coins	13.00	
Jaffna		Vehicle Rent Payable	-	
Jaffna		Head Office Control		5,724,713.97
Jaffna		Jaffna Area Estates Old Balance	684,875.12	
Jaffna		Provision for Depreciation		1,795,438.00
Jaffna		Retained Ernings		-
Jaffna		Sales Of Cocouet		510,127.00
Jaffna		filed & Cultivation	112,433.50	
Jaffna		filed & Cultivation - Attendance Incentive	239,940.00	
Jaffna		filed & Cultivation - Casual Wagers	596,750.00	
Jaffna		filed & Cultivation - Fence Repaire	1,620.00	
Jaffna		filed & Cultivation - Fuel For Vehicle and Machinary	79,520.00	
Jaffna		filed & Cultivation - Labour Wagers	1,561,750.00	
Jaffna		filed & Cultivation - Over Time	134,140.00	
Jaffna		filed & Cultivation- PSS	126,630.00	
Jaffna		filed & Cultivation - Task Insentive	590,940.00	
Jaffna		filed & Cultivation - Tractor Repaire & Maintance	5,700.00	
Jaffna		Finance Charges - Bank Charges	2,350.00	
Jaffna		General Charges -	295.20	
Jaffna		General Charges - Banglow Rent	60,000.00	
Jaffna		General Charges - Cash Carrying Commision	25,286.64	
Jaffna		General Charges - Electricity	14,340.00	
Jaffna		General Charges - EPF Provision	260,171.16	
Jaffna		General Charges - ETF Provision	64,311.04	
Jaffna		General Charges - Ex Staff Medical Claime	84,304.23	
Jaffna		General Charges - Fual Allowance	289,653.24	
Jaffna		General Charges - Gas & Electric	5,800.00	
Jaffna		General Charges - Miscellaneous	5,060.00	

Jaffna		General Charges - News Paper	600.00	
Jaffna		General Charges - Other Expenses	363,000.00	
Jaffna		General Charges - Postage	5,831.24	
Jaffna		General Charges - Postage & Diloivery	174.76	
Jaffna		General Charges - Printing & Stationary	1,110.00	
Jaffna		General Charges - Repires - Equipment Repireas	40.00	
Jaffna		General Charges - Salaries Staff & Wacher	341,254.00	
Jaffna		General Charges - Staff Welfaire	2,366.12	
Jaffna		General Charges - Sup Salary & Allowance	560,525.50	
Jaffna		General Charges - Telephone	1,260.00	
Jaffna		General Charges - Wehicle Repaire & Maintance	95,139.00	
Jaffna		General Charges - Wehicle Maintance		450,000.00
Jaffna		General Charges - Depreciation chrges		
		Software Acc. Amortization		
		Computer Acc. Depreciation		
		Machinery, Office Equipment, Vehicles Acc. Depreciation		
		Lease Interest		
		Amortization		
			17,748,502,457.96	17,748,502,457.96

Total

5,632,295.63 960,127.00

92080 PROVISION FOR DEPRECIATION H/O

2,749,850.47

Computer Acc. Depreciation

2,749,850.47

Office Equipments Acc. Depreciation

PROVISION FOR DEPRECIATION H/O

217,635,112.42

Machinery, Office Equipment, Vehicles Accumulated Dep.

217,635,112.42

		Computer Depreciation		
		Office Equipments Depreciation		

		Machinery Depreciation		
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	EPF / ETF Legal - G1	3,597,239.42	
	EPF Surcharge	49,999.40	
	EPF/ETF Legal		152,773,021.52
	ETF	147,908.29	
	104004 · EPF Surchages		9,202,722.36
	104012 · ETF Surcharge		407,089.23
	EPF Leagal		233,097,525.81
	EPF Payable		142,864,772.36
	EPF/ETF		218,357,720.36
	ESPS Payable		11,926,862.56
	Estate Gratuity Provision		255,832,386.40
	Estate Gratuity surcharge		42,980,554.64
	estate Sundry Income		2,180,311.15
	ETF Payable		6,015,122.53
32461-HOO-000	SURCHARGES - ESPS	330,730.89	-
32471-HOO-000	SURCHARGES - EPF	28,573,486.32	-
32481-HOO-000	SURCHARGES - E T F	2,250,905.43	-
32491-HOO-000	SURCHARGES - CPPS	44,034.13	-
33110-HOO-000	E P F A/C	2,415,706.83	-
33120-HOO-000	E S P S A/C	3,672,501.55	-
33130-HOO-000	C P P S A/C	273,652.68	-
33140-HOO-000	E T F A/C	1,590,465.21	-
78200-HOO-000	EPF A/C	-	11,264,738.21
78210-HOO-000	E S P S A/C	-	7,895,558.96
78220-HOO-000	C P P S A/C	-	403,247.05
78230-HOO-000	E.T.F A/C	-	430,282.53
78240-HOO-000	REFUND OF ESPS A/C	-	1,156,103.47
78250-HOO-000	REFUND OF CPPS A/C	-	6,253.50
78260-HOO-000	EPF Legal	2,938,093.37	-
78270-HOO-000	ETF Legal	382,830.31	-
33110-TEA-000	E P F A/C	47,713.92	-
33120-TEA-000	E S P S A/C	305,571.18	-

Audited

33140-TEA-000	E T F A/C	88,321.34	-
	CPPS Payable		23,210.00
	EPF Payable		160,774.46
	ETF Payable		25,697.54

Lease Assets	Debit	Credit
Lease Asset	38,553,244.10	
92090-HOO-000 - PROV.FOR DEPRECIATION-LEA.ASSE		6,384,289.50
		32,168,954.60

Audited

		2,792,880.04	-
		1,143,580.08	-
		1,271,214.33	-
		195,950.68	-
		966,000.00	-
		167,049.00	-
		2,801,377.78	-
		128,075.00	-
		272,701.95	-
		1,828,442.10	-
		130,000.00	-
		54,976.00	-
		130,000.00	-
		45,680.00	-
		330,730.89	-
		28,573,486.32	-
		2,250,905.43	-
		44,034.13	-
		17,493,328.05	-
	348,493.79	3,219,785.05	-
14,000.00		1,570,778.27	-
		5,000.00	-
		2,824,080.00	-
9,000.00		59,149.06	-
		422,851.90	-
98,677.41		75,696,673.80	-
6,153.60		2,421,860.43	-
		3,672,501.55	-
		273,652.68	-
		1,590,465.21	-
		1,255,300.35	-
		400,331.00	-
		3,247,877.34	-
2,033,923.53		2,686,170.09	-
		1,524,131.98	-
22,000.00		706,350.00	-

Audited

Head Office TB	32291-HOO-000
Head Office TB	32301-HOO-000
Head Office TB	32311-HOO-000
Head Office TB	32321-HOO-000
Head Office TB	32331-HOO-000
Head Office TB	32341-HOO-000
Head Office TB	32361-HOO-000
Head Office TB	32371-HOO-000
Head Office TB	32381-HOO-000
Head Office TB	32401-HOO-000
Head Office TB	32411-HOO-000
Head Office TB	32421-HOO-000
Head Office TB	32432-HOO-000
Head Office TB	32441-HOO-000
Head Office TB	32461-HOO-000
Head Office TB	32471-HOO-000
Head Office TB	32481-HOO-000
Head Office TB	32491-HOO-000
Head Office TB	32501-HOO-000
Head Office TB	32511-HOO-000
Head Office TB	32521-HOO-000
Head Office TB	32541-HOO-000
Head Office TB	32551-HOO-000
Head Office TB	32561-HOO-000
Head Office TB	32571-HOO-000
Head Office TB	33100-HOO-000
Head Office TB	33110-HOO-000
Head Office TB	33120-HOO-000
Head Office TB	33130-HOO-000
Head Office TB	33140-HOO-000
Head Office TB	33150-HOO-000
Head Office TB	33160-HOO-000
Head Office TB	33170-HOO-000
Head Office TB	33180-HOO-000
Head Office TB	33190-HOO-000
Head Office TB	33210-HOO-000

		1,430,524.23	-
		84,254.60	-
		1,140,749.96	-
		1,909,466.00	-
	2,418,447.00	3,447,612.45	-
		503,500.28	-
		311,267,134.85	-
1.01	157,710.30	92,602.14	-
156,829.05		8,156,989.23	-
		291,504.16	-
		3,200,000.00	-
		9,306,143.54	-
		1,503,744,550.22	-
		129,630.00	-
		5,128,857.66	-
		1,088,921.50	-
		1,008,110.48	-
		90,390.00	-
		8,948,044.56	-
		3,465,002.72	-
		48,355.00	-
		325,660.53	-
		19,950.00	-
		70,129.33	-
		122,224.00	-
		491,998.15	-
		38,570,147.49	-
		568,794.00	-
		225,500.00	-
		5,120,111.10	-
		2,808,702.49	-
		-	-
38,553,244.10		38,553,244.10	-
	2,033,788.07	-	-
	558,569.35	-	-
	99,818.27	-	-

Audited

Head Office TB	33220-HOO-000
Head Office TB	33230-HOO-000
Head Office TB	33240-HOO-000
Head Office TB	33250-HOO-000
Head Office TB	33260-HOO-000
Head Office TB	40110-HOO-000
Head Office TB	47040-HOO-000
Head Office TB	48000-HOO-000
Head Office TB	48010-HOO-000
Head Office TB	48020-HOO-000
Head Office TB	48030-HOO-000
Head Office TB	48040-HOO-000
Head Office TB	50007-HOO-000
Head Office TB	50008-HOO-000
Head Office TB	50035-HOO-000
Head Office TB	50036-HOO-000
Head Office TB	50038-HOO-000
Head Office TB	50039-HOO-000
Head Office TB	50040-HOO-000
Head Office TB	50041-HOO-000
Head Office TB	50042-HOO-000
Head Office TB	50043-HOO-000
Head Office TB	50044-HOO-000
Head Office TB	50045-HOO-000
Head Office TB	50046-HOO-000
Head Office TB	50047-HOO-000
Head Office TB	50048-HOO-000
Head Office TB	50049-HOO-000
Head Office TB	50050-HOO-000
Head Office TB	50051-HOO-000
Head Office TB	50052-HOO-000
	NEW
Head Office TB	52001-HOO-000
Head Office TB	52002-HOO-000
Head Office TB	52003-HOO-000

	17,079,589.14	-	-
	2,399.08	-	-
	539.34	-	-
	1,825,455.62	-	-
	4,516,911.96	-	-
	830,625.00	-	-
	901,988.00	-	-
	226,837.00	-	-
	2,281,315.75	-	-
	2,234,007.05	-	-
	383,309.34	-	-
	26,300.00	-	-
	1,993,991.01	-	-
	1,182,109.79	-	-
	2,069,576.33	-	-
	306,114.00	-	-
		1,434,908.43	-
		915,220.92	-
		676,624.04	-
		54,000.60	-
		48,486.83	-
		1,576,237.79	-
		399,571.66	-
		-	1,407,888.21
		199,967.75	-
		136,209.03	-
		50,000.00	-
		325,899.01	-
		23,695.26	-
		-	688,440.00
		262,111.00	-
		221,851.00	-
		475,803.00	-
		79,426.09	-
	3,280.00	9,589,406.62	-
		3,521,614.12	-

Audited

Head Office TB	52004-HOO-000
Head Office TB	52005-HOO-000
Head Office TB	52006-HOO-000
Head Office TB	52007-HOO-000
Head Office TB	52008-HOO-000
Head Office TB	52009-HOO-000
Head Office TB	52010-HOO-000
Head Office TB	52011-HOO-000
Head Office TB	52012-HOO-000
Head Office TB	52013-HOO-000
Head Office TB	52014-HOO-000
Head Office TB	52016-HOO-000
Head Office TB	52017-HOO-000
Head Office TB	52018-HOO-000
Head Office TB	52019-HOO-000
Head Office TB	52020-HOO-000
Head Office TB	53001-HOO-000
Head Office TB	54500-HOO-000
Head Office TB	54510-HOO-000
Head Office TB	54520-HOO-000
Head Office TB	54610-HOO-000
Head Office TB	61500-HOO-000
Head Office TB	61510-HOO-000
Head Office TB	61600-HOO-000
Head Office TB	61610-HOO-000
Head Office TB	61620-HOO-000
Head Office TB	61630-HOO-000
Head Office TB	61850-HOO-000
Head Office TB	61860-HOO-000
Head Office TB	61870-HOO-000
Head Office TB	61890-HOO-000
Head Office TB	61900-HOO-000
Head Office TB	61920-HOO-000
Head Office TB	61950-HOO-000
Head Office TB	62400-HOO-000
Head Office TB	62410-HOO-000

		119,346,346.94	-
		109,420.69	-
		160,399.81	-
		-	1,863,756.30
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
	138,663.06	530,536.94	-
		902,934.96	-
		40,503,226.02	-
1,380,484.76	8,065,741.78	8,469,369,706.69	-
97,301,937.50		-	-
34,263,614.47		-	-
41,362,863.99		-	-
3,439,353.41		20,317.00	-
35,093,468.45		-	-
181,468,537.71		-	-
	2,272,578.22	-	-
176,863,410.04		-	-
	5,724,713.97	-	-
65,010,466.88		-	-
60,320,152.08		-	-
	195,017,846.47	-	-
120,831,634.04		-	-
180,091,802.40		-	-
34,840,387.13		-	-
5,832,799.79		-	-
9,809,693.00		-	-
	23,898,323.25	-	-
	4,492,776.21	-	-
145,838,752.18		-	-
171,041,359.10		-	-
	4,415,960.07	-	-
3,280.00	68,440,996.43	6,119.50	-

Audited

Head Office TB	62500-HOO-000
Head Office TB	62520-HOO-000
Head Office TB	62530-HOO-000
Head Office TB	62540-HOO-000
Head Office TB	62550-HOO-000
Head Office TB	62900-HOO-000
Head Office TB	62910-HOO-000
Head Office TB	63500-HOO-000
Head Office TB	64000-HOO-000
Head Office TB	64010-HOO-000
Head Office TB	64020-HOO-000
Head Office TB	64030-HOO-000
Head Office TB	64040-HOO-000
Head Office TB	64060-HOO-000
Head Office TB	64070-HOO-000
Head Office TB	64080-HOO-000
Head Office TB	64090-HOO-000
Head Office TB	64100-HOO-000
Head Office TB	64110-HOO-000
Head Office TB	64120-HOO-000
Head Office TB	64130-HOO-000
Head Office TB	64140-HOO-000
Head Office TB	64150-HOO-000
Head Office TB	64160-HOO-000
Head Office TB	64170-HOO-000
Head Office TB	64180-HOO-000
Head Office TB	64190-HOO-000
Head Office TB	64200-HOO-000
Head Office TB	64210-HOO-000
Head Office TB	64230-HOO-000
Head Office TB	64500-HOO-000

68,437,716.43		54,608,828.68	-
6,119.50		4,417,565.74	-
		11,278,041.83	-
		3,073,798.16	-
		11,190,988.07	-
		-	8,392,867.00
		16,354.00	-
709,029.70		1,033,516.38	-
		2,171,448.15	-
127,911.25		164,514.24	-
145,452.00		-	47,506.03
		46,534.23	-
		-	109,548.00
172,387.89		-	113,347.29
		-	3,543.29
		447,970.80	-
		85,157.62	-
		95,431.87	-
		374,707.20	-
890.75		2,828.96	-
		293,375.30	-
		514,080.00	-
8,783.42		15,520.72	-
		891,072.00	-
791,775.00		1,193,124.60	-
		-	427,971.60
		0.20	-
		16,779,108.71	-
1,628.24		16,219.44	-
-		-	76,451.96
586,500.00		562,157.22	-
	296,013.59	777,281.41	-
111,352.26		-	78,377.39
89,771.45		206,486.01	-
		15,036.83	-
		34,214.60	-

Audited

Head Office TB	64600-HOO-000
Head Office TB	65000-HOO-000
Head Office TB	65050-HOO-000
Head Office TB	65100-HOO-000
Head Office TB	65950-HOO-000
Head Office TB	70000-HOO-000
Head Office TB	70003-HOO-000
Head Office TB	70004-HOO-000
Head Office TB	70005-HOO-000
Head Office TB	70006-HOO-000
Head Office TB	70009-HOO-000
Head Office TB	70011-HOO-000
Head Office TB	70013-HOO-000
Head Office TB	70014-HOO-000
Head Office TB	70015-HOO-000
Head Office TB	70016-HOO-000
Head Office TB	70017-HOO-000
Head Office TB	70018-HOO-000
Head Office TB	70019-HOO-000
Head Office TB	70020-HOO-000
Head Office TB	70021-HOO-000
Head Office TB	70022-HOO-000
Head Office TB	70023-HOO-000
Head Office TB	70024-HOO-000
Head Office TB	70025-HOO-000
Head Office TB	70026-HOO-000
Head Office TB	70027-HOO-000
Head Office TB	70028-HOO-000
Head Office TB	70029-HOO-000
Head Office TB	70030-HOO-000
Head Office TB	70031-HOO-000
Head Office TB	70032-HOO-000
Head Office TB	70033-HOO-000
Head Office TB	70034-HOO-000
Head Office TB	70035-HOO-000
Head Office TB	70037-HOO-000

		-	67,612.21
		37,476.83	-
-		-	62,262.18
		1,208,872.70	-
		-	1,205,773.65
		-	138,210.00
		-	611,652.55
687,229.03		-	10,617,973.44
		3,530,470.20	-
		154,834.20	-
39,588.75		26,736.75	-
		2,676.76	-
3,233.09		-	741,862.01
	39,162.69	-	2,247,711.83
		-	91,095.08
316,710.00		961,945.50	-
		971,098.22	-
		9,746.99	-
		-	2,094,400.00
72,952.15		-	284,179.30
201,169.66		71,578.06	-
		196,686.04	-
		-	262,331.85
		135,431.21	-
		11,364.34	-
		-	11,365.00
		81,110.40	-
		108,528.00	-
		1,127,105.26	-
		-	2,400,000.00
412,896.00		546,330.46	-
204,248.63		260,729.59	-
		19,608.28	-
		20,820.24	-
-		19,686.70	-
		829,405.05	-

Audited

Head Office TB	70038-HOO-000
Head Office TB	70039-HOO-000
Head Office TB	70040-HOO-000
Head Office TB	70041-HOO-000
Head Office TB	70042-HOO-000
Head Office TB	70044-HOO-000
Head Office TB	70045-HOO-000
Head Office TB	70046-HOO-000
Head Office TB	70047-HOO-000
Head Office TB	70048-HOO-000
Head Office TB	70049-HOO-000
Head Office TB	70050-HOO-000
Head Office TB	70051-HOO-000
Head Office TB	70052-HOO-000
Head Office TB	70053-HOO-000
Head Office TB	70054-HOO-000
Head Office TB	70055-HOO-000
Head Office TB	70056-HOO-000
Head Office TB	70057-HOO-000
Head Office TB	70058-HOO-000
Head Office TB	70059-HOO-000
Head Office TB	70060-HOO-000
Head Office TB	70061-HOO-000
Head Office TB	70062-HOO-000
Head Office TB	70064-HOO-000
Head Office TB	70065-HOO-000
Head Office TB	70066-HOO-000
Head Office TB	70067-HOO-000
Head Office TB	70068-HOO-000
Head Office TB	70069-HOO-000
Head Office TB	70070-HOO-000
Head Office TB	70071-HOO-000
Head Office TB	70072-HOO-000
Head Office TB	70073-HOO-000
Head Office TB	70074-HOO-000
Head Office TB	70075-HOO-000

		390,695.89	-
		172,728.35	-
121,992.00		-	553,176.06
323,748.00		-	484,257.65
		-	3,189.10
114,367.50		165,670.50	-
1,477,980.00		2,437,596.00	-
		1,199,520.00	-
485,622.00		-	294,114.80
-		575,769.60	-
-		2,735,640.00	-
		863,109.00	-
175,950.00		290,190.00	-
		10,860.37	-
		229,170.29	-
		4,585,798.00	-
		322,280.00	-
		203,133.00	-
		45,337.45	-
		-	985,320.00
		-	264,072.28
		-	182,136.44
		285,440.00	-
-		19,527,680.00	-
		-	550,000.00
		-	49,275,384.83
703,800.00		3,971,880.00	-
		2,891.71	-
		685,440.00	-
		130,614.38	-
		56,792.97	-
		-	57,868.70
1,759,500.00		2,125,740.00	-
		190,249.17	-
103,224.00		506,572.80	-
351,900.00		586,500.00	-

Audited

Head Office TB	70077-HOO-000
Head Office TB	70079-HOO-000
Head Office TB	70080-HOO-000
Head Office TB	70081-HOO-000
Head Office TB	70082-HOO-000
Head Office TB	70084-HOO-000
Head Office TB	70085-HOO-000
Head Office TB	70086-HOO-000
Head Office TB	70087-HOO-000
Head Office TB	70089-HOO-000
Head Office TB	70090-HOO-000
Head Office TB	70091-HOO-000
Head Office TB	70093-HOO-000
Head Office TB	70094-HOO-000
Head Office TB	70095-HOO-000
Head Office TB	70096-HOO-000
Head Office TB	70097-HOO-000
Head Office TB	70098-HOO-000
Head Office TB	70099-HOO-000
Head Office TB	70100-HOO-000
Head Office TB	70103-HOO-000
Head Office TB	70104-HOO-000
Head Office TB	70105-HOO-000
Head Office TB	70106-HOO-000
Head Office TB	70110-HOO-000
Head Office TB	70111-HOO-000
Head Office TB	70112-HOO-000
Head Office TB	70113-HOO-000
Head Office TB	70114-HOO-000
Head Office TB	70115-HOO-000
Head Office TB	70116-HOO-000
Head Office TB	70117-HOO-000
Head Office TB	70118-HOO-000
Head Office TB	70119-HOO-000
Head Office TB	70120-HOO-000
Head Office TB	70121-HOO-000

8,489.59		-	0.00
		2,005,435.25	-
	10,521,810.00	13,350,566.52	-
		592,134.00	-
		1,052,789.30	-
		3,516,525.91	-
		607,225.00	-
		645,835.40	-
		1,016,150.80	-
		4,558,254.09	-
		333,955.75	-
		43,593.30	-
		626,122.36	-
		-	225,962.31
2,247,374.16		719,677.97	-
4,011,660.00		-	1,248,130.01
		957,620.13	-
4,715,460.00		19,905,023.08	-
		748,335.74	-
175,950.00		1,009,257.59	-
		224,727.00	-
		-	684,698.87
		4,136,732.52	-
		776,370.50	-
4,821,030.00		-	2,085,667.74
		112,470.00	-
		3,537,860.00	-
		57,957.32	-
		1,075,358.58	-
		-	6,657,772.76
13,986.00		-	200,350.00
		8,723,921.62	-
		5,809,308.39	-
		654,756.15	-
		8,215,722.00	-
		3,084,407.71	-

Head Office TB	70122-HOO-000
Head Office TB	70123-HOO-000
Head Office TB	70124-HOO-000
Head Office TB	70125-HOO-000
Head Office TB	70126-HOO-000
Head Office TB	70127-HOO-000
Head Office TB	70128-HOO-000
Head Office TB	70129-HOO-000
Head Office TB	70130-HOO-000
Head Office TB	70131-HOO-000
Head Office TB	70132-HOO-000
Head Office TB	70133-HOO-000
Head Office TB	70134-HOO-000
Head Office TB	70135-HOO-000
Head Office TB	70136-HOO-000
Head Office TB	70137-HOO-000
Head Office TB	70138-HOO-000
Head Office TB	70139-HOO-000
Head Office TB	70140-HOO-000
Head Office TB	70141-HOO-000
Head Office TB	70142-HOO-000
Head Office TB	70143-HOO-000
Head Office TB	70144-HOO-000
Head Office TB	70145-HOO-000
Head Office TB	70147-HOO-000
Head Office TB	70148-HOO-000
Head Office TB	70149-HOO-000
Head Office TB	70150-HOO-000
Head Office TB	70151-HOO-000
Head Office TB	70152-HOO-000
Head Office TB	70153-HOO-000
Head Office TB	70154-HOO-000
Head Office TB	70155-HOO-000
Head Office TB	70156-HOO-000
Head Office TB	70157-HOO-000
Head Office TB	70158-HOO-000

		5,053,887.75	-
		1,568,676.92	-
		893,355.15	-
		139,770.51	-
		-	954.45
		-	32,536,282.63
		74,548.61	-
		3,916.95	-
		1,983,463.64	-
		200.00	-
		28.82	-
		-	5,075,477.95
		-	73,812.30
		-	63,627,397.26
		-	25,000,000.00
		-	119,887,858.94
		-	79,190.41
		-	5,000,000.00
		-	15,000,000.00
		-	136,159.69
1,702,400.00		585,032.00	-
	1,702,400.00	-	1,702,400.00
		-	11,264,738.21
		-	7,895,558.96
		-	403,247.05
		-	430,282.53
		-	1,156,103.47
		-	6,253.50
		2,938,093.37	-
		382,830.31	-
		-	11,911,213.69
		-	56,127,153.04
		-	1,859,878.00
		-	4,398,976.00
		-	1,779,697.15
		-	18,110.00

Head Office TB	75030-HOO-000
Head Office TB	75040-HOO-000
Head Office TB	75050-HOO-000
Head Office TB	75070-HOO-000
Head Office TB	75090-HOO-000
Head Office TB	75100-HOO-000
Head Office TB	75110-HOO-000
Head Office TB	75120-HOO-000
Head Office TB	75140-HOO-000
Head Office TB	75510-HOO-000
Head Office TB	75520-HOO-000
Head Office TB	78000-HOO-000
Head Office TB	78010-HOO-000
Head Office TB	78030-HOO-000
Head Office TB	78040-HOO-000
Head Office TB	78050-HOO-000
Head Office TB	78060-HOO-000
Head Office TB	78070-HOO-000
Head Office TB	78080-HOO-000
Head Office TB	78150-HOO-000
Head Office TB	78160-HOO-000
Head Office TB	78200-HOO-000
Head Office TB	78210-HOO-000
Head Office TB	78220-HOO-000
Head Office TB	78230-HOO-000
Head Office TB	78240-HOO-000
Head Office TB	78250-HOO-000
Head Office TB	78260-HOO-000
Head Office TB	78270-HOO-000
Head Office TB	78400-HOO-000
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Head Office TB	78460-HOO-000
Head Office TB	78760-HOO-000
Head Office TB	78850-HOO-000
Head Office TB	78870-HOO-000

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		-	1,951,139.97
		-	1,101,511.57
		-	975,926.05
		-	292,457.91
		-	1,998,462.82
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		-	601,413.45
		-	296,400.00
		-	4,701,137.66
		-	18,730.00
		-	18,457,479.53
		-	182,665.15
		-	43,711,289.05
		-	5,598.40
		-	314.95
		-	491,304.00
		-	72,000.00
		2,176,683.41	-
		8,868,231.39	-
241,006.62	859,722.06	-	6,648,636.88
		-	25,566.10
1,843,700.66	6,576,873.76	-	14,521,195.18
		-	6,357,268.57
		-	36,684,804.15
		-	228,779.68
		-	195,186.10
		-	36,310,517.84
		-	251,676.93
		-	115,738.46
		-	54,116.88
		-	93,876.80
		-	118,280.52
		-	91,151.33
		325,343.83	-
		-	7,046.74

Head Office TB	78900-HOO-000
Head Office TB	78910-HOO-000
Head Office TB	79000-HOO-000
Head Office TB	79020-HOO-000
Head Office TB	79030-HOO-000
Head Office TB	79040-HOO-000
Head Office TB	80000-HOO-000
Head Office TB	80010-HOO-000
Head Office TB	80020-HOO-000
Head Office TB	80100-HOO-000
Head Office TB	80110-HOO-000
Head Office TB	80130-HOO-000
Head Office TB	80140-HOO-000
Head Office TB	80150-HOO-000
Head Office TB	80160-HOO-000
Head Office TB	80170-HOO-000
Head Office TB	80180-HOO-000
Head Office TB	80190-HOO-000
Head Office TB	81250-HOO-000
Head Office TB	81450-HOO-000
Head Office TB	81500-HOO-000
Head Office TB	81550-HOO-000
Head Office TB	81600-HOO-000
Head Office TB	81650-HOO-000
Head Office TB	81700-HOO-000
Head Office TB	81750-HOO-000
Head Office TB	81800-HOO-000
Head Office TB	82450-HOO-000
Head Office TB	85020-HOO-000
Head Office TB	85030-HOO-000
Head Office TB	85040-HOO-000
Head Office TB	85060-HOO-000
Head Office TB	85070-HOO-000
Head Office TB	85080-HOO-000
Head Office TB	85090-HOO-000
Head Office TB	85100-HOO-000

		-	9,000.00
		332,559.62	-
		-	12,295.03
		-	2,912,076.59
		-	227,519.80
		-	22,970,326.64
		-	7,579,680.00
		-	385,000.00
		-	45,672,273.08
18,203,355.42		15,726,964.73	-
220,384,962.89		50,428,508.40	-
		-	6,384,289.50
		-	63,773,387.70
		-	19,565,333.00
		-	3,670,000,000.31
		-	656,308,762.46
		-	149,193,311.13
-	5,025,000.00	-	5,025,000.00
5,025,000.00		-	6,927,078.00
		-	5,667,580.50
		-	1,965,050,474.84
		-	7,459,577.73
		-	55,280,753.37
		-	43,934.00
		-	224,486,712.05
		-	2,053,989,820.00
		-	16,028,738.01
-		-	-
		-	-
		-	335,121,617.10
		-	3,465,801.00
	138,395.00	-	403,882.51
	104,962,676.76	143,485,914.54	-
		14,223.89	-
		820,976.20	-
		78,317.46	-

Head Office TB	85120-HOO-000
Head Office TB	85130-HOO-000
Head Office TB	85140-HOO-000
Head Office TB	85150-HOO-000
Head Office TB	85400-HOO-000
Head Office TB	92020-HOO-000
Head Office TB	92030-HOO-000
Head Office TB	92050-HOO-000
Head Office TB	92060-HOO-000
Head Office TB	92070-HOO-000
Head Office TB	92080-HOO-000
Head Office TB	92090-HOO-000
Head Office TB	92100-HOO-000
Head Office TB	92110-HOO-000
Head Office TB	96000-HOO-000
Head Office TB	96050-HOO-000
Head Office TB	96100-HOO-000
Head Office TB	
Head Office TB	96150-HOO-000
Head Office TB	96200-HOO-000
Head Office TB	96250-HOO-000
Head Office TB	96300-HOO-000
Head Office TB	96350-HOO-000
Head Office TB	96400-HOO-000
Head Office TB	96450-HOO-000
Head Office TB	96500-HOO-000
Head Office TB	96550-HOO-000
Jana Tea TB	10300-TEA-000
Jana Tea TB	10500-TEA-000
Jana Tea TB	10650-TEA-000
Jana Tea TB	20000-TEA-000
Jana Tea TB	30440-TEA-000
Jana Tea TB	32251-TEA-000
Jana Tea TB	32261-TEA-000

		16,067.48	-
		734,583.26	-
		427,765.62	-
		162,718.73	-
		201,750.00	-
		101,429.90	-
		19,500.00	-
		282,942.75	-
		25,000.00	-
	6,486.58	86,952.76	-
		4,195,481.27	-
		47,713.92	-
		305,571.18	-
		88,321.34	-
		457,132.16	-
		17,523.00	-
		216,355.50	-
		53,469.00	-
		111,441.12	-
		2,270,729.38	-
		67,879.00	-
		285,364.00	-
		25,238.50	-
		46,400.00	-
		351,076.78	-
		66,048.75	-
		11,708.60	-
		947,040.02	-
		379,800.00	-
		3,000.00	-
		158,574.50	-
		748,135.01	-
		3,145,913.73	-
		2,157,280.74	-
		1,833,254.38	-
2,673,737.52	1,340,868.76	3,146,040.14	-

Audited

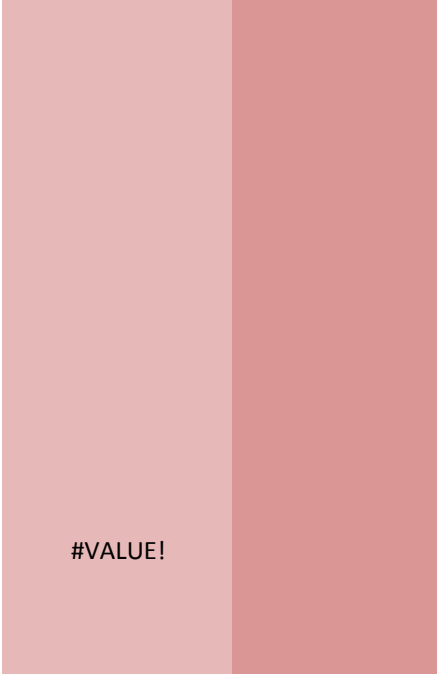


Jana Tea TB	32271-TEA-000
Jana Tea TB	32291-TEA-000
Jana Tea TB	32301-TEA-000
Jana Tea TB	32311-TEA-000
Jana Tea TB	32321-TEA-000
Jana Tea TB	32361-TEA-000
Jana Tea TB	32371-TEA-000
Jana Tea TB	32381-TEA-000
Jana Tea TB	32432-TEA-000
Jana Tea TB	32511-TEA-000
Jana Tea TB	33100-TEA-000
Jana Tea TB	33110-TEA-000
Jana Tea TB	33120-TEA-000
Jana Tea TB	33140-TEA-000
Jana Tea TB	33150-TEA-000
Jana Tea TB	33160-TEA-000
Jana Tea TB	33170-TEA-000
Jana Tea TB	33230-TEA-000
Jana Tea TB	33240-TEA-000
Jana Tea TB	40060-TEA-000
Jana Tea TB	40070-TEA-000
Jana Tea TB	40080-TEA-000
Jana Tea TB	40090-TEA-000
Jana Tea TB	40100-TEA-000
Jana Tea TB	40120-TEA-000
Jana Tea TB	40130-TEA-000
Jana Tea TB	40140-TEA-000
Jana Tea TB	48000-TEA-000
Jana Tea TB	48030-TEA-000
Jana Tea TB	48060-TEA-000
Jana Tea TB	50007-TEA-000
Jana Tea TB	50037-TEA-000
Jana Tea TB	54530-TEA-000
Jana Tea TB	54550-TEA-000
Jana Tea TB	54680-TEA-000
Jana Tea TB	54700-TEA-000

1,332,868.76

		600.00	-
		363,000.00	-
		5,831.24	-
		174.76	-
		1,110.00	-
		40.00	-
		341,254.00	-
		2,366.12	-
		560,525.50	-
		1,260.00	-
		95,139.00	-
		-	450,000.00
	117,900.75	-	117,900.75
	290,971.32	-	290,971.32
347,221.69	2,749,850.47	-	2,402,628.78
7,758.67	217,635,112.42	-	217,627,353.75
138,663.06		138,663.06	-
290,971.32		290,971.32	-
		-	-
2,284,243,331.56	2,215,799,495.63	#####	16,271,061,289.32
	68,443,835.93		68,443,835.93

4,672,168.63



-23534

		-	-
		-	-



		-	-
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	debit	credit
	3,597,239.42	-
	49,999.40	-
	-	152,773,021.52
	147,908.29	-
	-	9,202,722.36
	-	407,089.23
	-	233,097,525.81
	-	142,864,772.36
	-	218,357,720.36
	-	11,926,862.56
	-	255,832,386.40
	-	42,980,554.64
	-	2,180,311.15
	-	6,015,122.53
	330,730.89	
	28,573,486.32	
	2,250,905.43	
	44,034.13	
6,153.60	2,421,860.43	
	3,672,501.55	
	273,652.68	
	1,590,465.21	
	-	11,264,738.21
	-	7,895,558.96
	-	403,247.05
	-	430,282.53
	-	1,156,103.47
	-	6,253.50
	2,938,093.37	-
	382,830.31	-
	47,713.92	-
	305,571.18	-

Audited

88,321.34	-
-	23,210.00
-	160,774.46
-	25,697.54

Audited

Account	'TB 2017'!H180	'TB 2017'!H191		
Account Current	= 'TB 2017'!H180	= 'TB 2017'!H191		
Cash in Bank				12926687.08
Cash Lost A/C				12933749.8
Checkroll Debtors				-7062.72
Co-op Outlet				5271.67
Debtors- Green Leaf				
DEBTORS FOR PROCEEDS				
Debtors not on Estate				
Debtors on Estate				
DEPOSIT & PREPAYMENT				
Deposit Receivable				
EPF / ETF Legal - G1				
EPF Surcharge				
EPF/ETF Legal				
Estate Cash In Hand				
estate cash in Transit				
Estate Insurance Claim				
Estate Nursery				
Estate Tea Shortage				
Estate Work in Progress				
ETF				
Festival Advance				
Festival Advance - labour				
Festival Advance - staff				
General & SWT		283,112.78	-	-
General Stock		18,446,109.83	-	-
IET		62,269,730.75	-	-
IF Advance		1,503,744,550.22	Head Office TB	50007-HOO-000
Labour Recoveries		36,324,741.35	-	-
Mahavilla Authirity		129,630.00	Head Office TB	50008-HOO-000
Nursery - Estate		158,574.50	Jana Tea TB	50007-TEA-000
Other Debtors				50037-TEA-000
Postage				
Pre Payment				

Audited

Self Help Housi Proj Lone Reco
Staff Recoveries GR 2 DR
Stationery
Stock
SUNDRY DEBTORS Estate
Sundry Debtors Estate
Suspense
Wark in Progres
Workers Housing Co-op
103001 · Cocoa Stock
103002 · Coffee Stock
103003 · Rubber Stock
103005 · Tea Stock
103009 · Cardamon Stock
103011 · Nursery
104002 · Debtors for Green Leaf Proceeds
104003 · Debtors for Sales proceeds
104004 · EPF Surchages
104009 · Carolina Estate
104011 · Estate Account Current
104012 · ETF Surcharge
104013 · VAT For The Leasing
104014 · Group / Suspence
104017 · Inter Estate Transfer
104018 · Intrest For The Leasing
104025 · Mulhalkele Estate Control A/C
104027 · Rahatungoda Estate Con A/C
104028 · Regional Office Control
104029 · Short Delevery
104030 · Tea Shortage 1997
104031 · Sundry Debtors
104033 · Estate Control
104035 · Tea Shortage
Software Charges
101001 · Banana Cultivation
101002 · Cocoa Platation Kumarawatte

Audited

101003 · Coconut Cultivation
101004 · Gliricidia Plantation
101005 · immature plantaion - Cinnoman
101006 · immature plantaion - Coconut
101007 · immature plantaion Rubber
101008 · Immature Plantation - Arrecanut
101009 · Immature Plantation - Cocoa
101010 · Immature Plantation - Ginger
101011 · Immature Plantation - Nutmeg
101012 · Immature Plantation - Pears
101014 · Immature Plantation (Tea)
101015 · Immature Plantation Cloves
101016 · Immature Plantation Coffee
101017 · Immature Plantation Peper
101018 · Immature Plantation Timber
101019 · Mature Plantation (Tea)
101020 · Mature Plantation (Vested)
101021 · Mature Plantation Cardamon
101022 · Mature Plantation Cloves
101023 · Mature Plantation Coffee
101024 · Mature Plantation Peper
101025 · Mature Planta Carda.Coco. Coffe
101026 · New Planting -Suger Canes A/C
101027 · Other Plantation (cof/co/card)
101028 · Rubber Platation
101029 · Timber Plantation
102001 · Building
102002 · Computers Accessories & Printer
102003 · Equipments
102004 · Factory Security& Lights
102005 · Furniture & Fittings
102006 · Hantana Play Ground
102008 · Lines & Latrines
102009 · Machinery
102010 · Mino Hydro Scheme
102012 · Other Assets (Vested)

Audited

102013 · Peripheral Housing Scheme
102014 · Road and Bridges
102015 · Security Fencings
102020 · Special Project - Fish Fry
102021 · Un improved Land (Vested)
102022 · Vehicle
102023 · Water Bottle Project
102024 · Water Supply Scheme
102025 · Work in Progress
102026 · Onugaloya Fixed Assest
102027 · I R D P AC
105003 · Cash in Transit
Accrued Charges
Accrued Expenses
Attendance Bonus
Audit Fees
Bonus to Employees
Checkroll A/c
CPPS Payable
Creditors not on Estate
Creditors on Estate
Creditors on Estate G2
Deposits Payable
Depreciation Estate
EPF Leagal
EPF Payable
EPF/ETF
ESPS Payable
Estate Gratuity Provision
Estate Gratuity surcharge
estate Sundry Income
ETF Payable
Ex Staff Insurance
Filnes - Estate
Gratuity Legal

Audited

Gratuity Payable
Holiday Pay
Insurance Premium
Labour Welfare G2
Labour Welfare
Other Creditors
Others
Retiring Gratuity
Self Help Housing Project Lone
Self Medical Aid Scheme
Staff Medicle
Staff Recoveries
Staff Salary
Staff Welfare
Stamp duty
Stock Purchase Suspens
SUNDRY PROJECT
TRADE CREDITORS
Umclaim wages
Unclaimed Wages
UNION
Ware Housing Charges
200001 · Head Office control
204000 · Leasing Payble
206003 · Ceylon Fertilizer Company Ltd
206010 · Provision for Audit Fees
206011 · Provision for Depreciation
206012 · Provision for Retire-Gratuity
206013 · Sundry Craditor
206014 · Provision For Bad Debotrs
30000 · Opening Bal Equity
32000 · *Retained Earnings
500000 · Retained Earnings
301007 · Green Leaf Proceeds
301009 · Latex Sale Proceeds A/C

Audited

301013 · Rubber Sale Proceeds
301014 · Rubber Short Delivery
301020 · Sundry Income
301022 · Tea Sales Proceeds
301023 · Tea sold on Estate
Storage Rent
401001 · Brokerage Account
401003 · Chamber Charges
401004 · Cocoa plantation Expenditure
401005 · General Charges
401006 · Filed Works and Cultivation
401007 · Production
401009 · Insurance Charges
401011 · Public Sales Expenditure
401013 · Sales Tax
401015 · Suger Cane Expenditure
401016 · Sundry Expenditure
401017 · Factory Expenditure
LAND LEASE RENT
Gratuity Provision - Ex
Builging Rent
SECURITY SERVICE INCOME
SUNDRY INCOME
Bank Interest
Insurance
Welfare
COMPENSATION
LEGAL EXPENSES
DIRECTOR FEES
ELECTRICITY CHARGES
WATER CHARGES
TELEPHONE CHARGES
VEHICLE RENT

Audited

VEHICLE FUEL & GAS
VEHICLE REPAIRS & MAINTAIN
STATIONERY
BUILDING REPAIR A/C
CLEANING & SWEEPING A/C
POSTAGE & TELEGRAM
SUNDRY EXPENSES
AIR CONDITION REPAIR A/C
OFFICE EQUIPMENT REPAIRS
ADVERTISEMENTS CHARGES
AUDIT FEES
CONFERENCE & SEMINAR
DONATION / ASSISTANCE
NEWS PAPERS & PERIODICALS
SURCHARGES - ESPS
SURCHARGES - EPF
SURCHARGES - E T F
SURCHARGES - CPPS
SURCHARGES - GRATUITY
DEPRECIATION A/C
ASSISTANT TRAINEE ALLOWANCE
VALUATION FEES
ASSESSMENT TAX
TRANSPORT CHARGES
MEALS & OTHER EXPENSES
Staff Salaries & Allowance
E P F A/C
E S P S A/C
C P P S A/C
E T F A/C
OVER TIME
TRAVELLING & SUBSISTENCE
NON EX STAFF MEDICAL 10%
STAFF WELFARE
LABOUR ALLOWANCES
ATTENDANCE BONUS

Audited

LABOUR WAGES
OUT OF POCKET EXPENSES
STAFF TEA A/C
EXEC.STAFF MEDICAL
GRATUITY
PENALTY CHARGES
PROFIT & LOSS A/C - R/OFF
BANK CHARGES
BROKER ADVANCE INTEREST
BANK LOAN INTEREST
OTHER LOAN INTEREST
OVER DRAFT INTEREST
HEAD OFFICE LAND & BUILDING
DARLY ROAD STORES & OFFICE
PLANT & MACHINERY
AIR CONDITION PLANT
STORES EQUIPMENT'S
EQUIPMENT WEAPONS
OFFICE EQUIPMENT'S
TOOLS & EQUIPMENT'S
PLASTIC WATER TANK
OTHER EQUIPMENT'S
REFRIGERATORS
TELEPHONES
RESIDENCE TELEPHONES
CELLULAR PHONES
VEHICLES
TRACTOR & LORRIES
MOTOR CYCLE & SCOOTERS
Computers Accessories & Printe
FURNITURE & FITTINGS COST
Accu Dep -FURNITURE & FITTINGS COST
Lease Asset
Buildings (Monte Cristo)
Equipments (Monte Cristo)
Furniture & Fi (Monte Cristo)

Audited

Immature Pla Tea(Monte Cristo)
Im. Pla. Clove (Monte Cristo)
Im. Pla. Peper (Monte Cristo)
Im. Pla.Timber (Monte Cristo)
Mature. Pla.Tea (Monte Cristo)
Ma. Pla.Vestted (Monte Cristo)
Ma. Pla.clove (Monte Cristo)
Ma. Pla.Peper (Monte Cristo)
Macinery (Monte Cristo)
Lines & Lattrin (Monte Cristo)
Other Ast. Vest (Monte Cristo)
Unimproved Land (Monte Cristo)
Vehicle (Monte Cristo)
Water supply (Monte Cristo)
im.Pla. coco.(Monte Cristo)
Timber Pla.(Monte Cristo)
Software Charges
MAINTENANCE STOCKS
PRINT & STATIONERY STOCK
SUGAR & MILK POWDER STOCK
RO Stationary Stock
SALARY DEDUCTION
FESTIVAL ADVANCE A/C
SPECIAL ADVANCE NEW SALARY
SALARY ADVANCE A/C
SPECIAL ADVANCE BOOK LOAN
OTHER STAFF RECOVERY
CALL DEPOSIT R/O
NATIONAL SAVINGS BANK
PREPAYMENT
RECEIVABLE DEPOSITS A/C
BID BOND REFUNDABLE DEPOSIT
BANK GUARANTEE
FIXED DEPOSIT
WITH HOLDING TAX RECEIVABLE
VAT CONTROL A/C - 2005 A/C

Audited

REGIONAL OFFICE KANDY A/C	72,021,321.16
ADVANCE REGIONAL OFFICE A/C	748,135.01
ADVANCE CHEQUE A/C	491,998.15
ADVANCE PETTY CASH	19,950.00
ADJUSTMENT	
Account Recivabal	
MS S.JAYARAMAN (kumburumullai	
MS C.WARUSAWITHANA (Wathuruvi	
MS L.M.R.JAYAKODI (Ganekanda)	
ASIAN CUTTINGS(P)LTD(Johns-1)	
N.D. DRUGS CONTROL BOARD (Mahe	
MS G.D.SENAWEERA (Godawanahena	
MS KRISHAN PERERA (Kalumalai)	
MS W.M.MARSHAL (Kudadola)	
MADOLA MULTI PLANT(P)LTD (Mado	
MS D.A.FERNANDO (Meddegedara)	
MS S.M.MAPA (Mountperl)	
MS SARATH RANAWAKA (Paragoda)	
MS ESERT SONS (Rilagala)	
ULAPANE PANGANANDA THERO (Diko	
MS NIRODHA FOUNDATION (Gangamu	
MS SUNTAK POWER (PVT)LTD (Bowh	
HILL COUNTRY SHOOTING CLUB(Han	
MS HANTANA BIRD PARK (Hanthan	
MS MTV CHANEL (PVT)LTD (Hantha	
MS NOMAN HARLY (Malgolla)	
CHOLANKANDA YOUTH CNT(Monticri	
CENTRAL HILLS PLA(P)LTD(Mcrist	
SRI DHARMA VIJAYARAMAYA (Mcris	
MS ETISALAT LANKA (P)LTD (G.Va	
MS NARAYAN ANANDAKUMAR (Winsly	
HARSHANA RAJAKARUNA (Amithirig	
MS J.M.W.JAYASINGHA (Kirigala)	
MS SISIRA PARANAGAMA (Kopiwatt	
MS RANJANI MORAWAKA (Lindhurst	
MS WAJIRA WICKRAMARATHNA (Vila	

Audited

MS P.H.J.JAYAWICKRAMA (Carolin
MS SRI JINARATHANA EDUCATIONAL
MS U.SOMARATNE THERO (Walauwat
MS B.M.R.SENANAYAKE (Wiliyamul
MS M.K.E.PIYATHILAKA (Koladach
MS P.C.B.RAMBUKPOTHA (Rattotam
MS K.K.DHARMADASA (Loabugodaka
MS W.P.PERERA (Coolboan)
HARANGALA TEA FACTORY (Haranga
N.W.S & DRAINAGE BOARD (Kumara
STATE TIMBER CO-OP (Kumarawatt
MS ARUMUGAM (Brookside)
MS W.P. PERARA (Gurukoya)
MS M.H.M.MUSTAFFA (Frogmore)
MS ETISALAT LANKA (Rahatungoda
MS MOBITEL (PVT) LTD (Kolapath
N.R. ECO GREEN (P) LTD (Kolapa
MS N.R. HYDRO POWER (Kolapatha
MS MOUNTGREEN PLANTATION (PVT)
MS H.W.WEERASINGHA (Henpola)
MRS RENUKA HERATH (Mawatta)
T.A.J.S.RATHNAYAKA (Pandiyamad
P.L.D.J.SENEVIRATHNA (Samantha
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
MS G.P.DANIEL (Durekanda)
KALAWANA ESTATE (P)LTD (Emeral
MS C.D.PERERA (Gangarawa)
H.D.L. HAPUAARACHCHI (Iduragal
R.B.P.VIJESIRIWARDANA (Kubalgo
MR JOE ABEYWICKRAMA (Lellopiti
J.M.W. JAYASINGHE (Manelkanda)

Audited

MS G.P.DANIEL (Pinehill)
ASHOKA WICKRAMASINGHA (Paraket
MS A.B.WIJESUNDARA (St.gerald)
MS M.P.HIRIPITIYA (Somisanda)
M.D.T.GOONATHILAKA (Sidurupiti
DIALOG AXIATA (P) LTD (Kolapat
MS HITEC MODAL FARM (Galaha)
MS BOWHILL HYDRO POWER (Bowhil
MS BLUEBAY MINARAL (Nagastenna
MS RIZWANA AGRICULTURE (Galaha
MS HAGARANKANDA PLANTATION(Hag
MONARELLA MINIHYDRO POWER (NT
MS LALANS RUBBER (PVT) LTD (KW
MS CASHIEW CORPORATION (KW)
MS WELLASSA RUBBER (PVT)LTD (K
MS BROWNS (PVT)LTD (Hanthana)
MS A.K.D.MUNIDASA (Galaha)
MS PERAJ MINING (Ambalamana)
MS NASEVANA PROJECT (PVT) LTD
MS BIZCON ASIA (PVT) LTD (GV)
R.P.Wasanthi (Pakkupachcholiai
H.A.Premadasa (Pakkupachcholiai
Insite Factories (pvt) Ltd
Country Energg (pvt) ltd
K.S.S.SATHYADASAN (LEVELON)
Ecotels (pvt)Ltd
PRIHAN HOLDINGS (PVT) LTD
A.M.Ranmanika (Castlefield)
HAGARANKANDA (PVT)LTD
RENUKA HERATH (MAWATTE)
Mr.W.D.A.Gamini Appuhamy(Gurek
Mrs.S.T.L.M.Jenet Kostha Keeri
M.E.C.C.Plantations(pvt)Ltd Bo
Pradesheaya Sabawa Wennappuwa
WILDFLOWER HALL LANKA LTD
Bravo Holding Lanka (Pvt) Ltd

Audited

Hantane Raja Maha Viharaya
CEYLON CERAMIC CORPORATION
SL INSTI. OF ADVAN. TEC.
MINISTRY OF S.R & E.DEVELOPM
SRI LANKA ARMY RECEIVABLE
LEASE RENT RECEIVABLE A/C
NATIONAL LOTTERIES BOARD
N.S.K. RECEIVABLE
AREENA INTERNATIONAL (PVT) LTD
COCONUT CULTIVATION BOARD
HANTHANA BUNGALOW RECEIVABL
IML RECEIVABLE
KALUBOWITIYANA RECEIVABLE
ASHOKA GLASS & MIRROR CI
KANDY TYRE HOUSE RECEIVABLE
MAG CAR CARE (PVT)LTD REC
MINISTRY OF SCIENCE RECEIVABLE
NEW ZEALAND COLLEGE RECEIVABLE
RUBBER RESEARCH INSTITUTE
SRI LANKA TEA BOARD RECEIVABLE
TEA SHAKTHI FUND RECEIVABLE
MINISTRY OF PLANTATION CON
PLANTATION DEVELOPMENT PR
INTEREST SUSPEND A/C
MR Paint Lanka (pvt)ltd
Ministry of Economic Developme
State Resources Managment Corp
NILONA LANKA (PVT) LTD
KURUNAGALA PLANTATION
CHILAW PLANTATION RECEIVE
KANTHALE SUGAR RECEIVABLE
ELKADUWA PLANTATION LTD R
MINISTRY OF PLANTATION RECEIVA
GLOBAL LANKA TEA BAGS (P) LTD.
GROETH LANKA RECEIVABLE
THURUSAVIYA RECEIVABLE

Audited

MINISTRY OF PUBLIC ESTATE
RUBBER DEVELOPMENT BOARD
SOMERVILLE & COMPANY LTD
PLANTATION MANAGEMENT MON
NLDB (Pallai Estate)
W.P.Perera (Coolboan Hydro Pow
Green Watts (Pvt) Ltd
REV.BOTHALE RAHULA THERO
Tea Recovery R/O
MERCANTILE PRO.BROKERS LT
MALGOLLA ESTSTE
NILDALUKANDA TEAS (PVT) LTD
SAMMERVILLE & COMPANY
JD & SONS (PVT) LTD
WATAWALA PLANTATION
H.R. Sarath Gamini peris (Rattotamale)
Pelawatta suger company (Kumarawatta)
Bharathi Airtel Lanka (Pvt) ltd (kolapathana)
V.D.K.Kaluarachchi (Labugodakanda)
T.M Galappaththi (Siththampalam)
INSITE FACTORIES (PVT) LTD
PUSSELLAWA PLANTATION LTD
MEDAGODA TEA FACTORY
K.H.N.HAPUARACHCHI
JHON KEELLS LTD
Rathwatte Tea Factory
Nawalapitiya Plantation
Sri Lanka Telecom
R.A.Malaka Lakpriya (Pamburupy
2327555 BOC CUR.A/C
2327554 BOC CUR.A/C

Audited

8624530 BOC SAV.A/C
75646976 BOC CUR. A/C
2164625 BOC CUR. A/C
014100103155909 PEB C/A
NATION TRUST CUR A/C
PAN ASIA BANK
BOC 034021
PB 003200100022296
BOC 80669453
JANA TEA CASH PLOT
Petty Cash Reginoal Office
Gratuity Payable
Gratuity Surcharge
CHILAW PLANTATION TEMPO.LOAN
TEA BOARD TEMPORARY LOAN
SRMC LOAN
CREDITORS
CERAMIC CORPORATION TEMPO.LOAN
Lanka Minaral Sand Lid
CENTRAL FINANCE A/C
Leasing Payabal
EPF A/C
E S P S A/C
C P P S A/C
E.T.F A/C
REFUND OF ESPS A/C
REFUND OF CPPS A/C
EPF Legal
ETF Legal
Accrued expenditure
REFUNDABLE DEPOSIT A/C
REFUNDABLE DEPOSIT LAND A/C
STATE TRADING COPORATION
CIC Agri Business (Pvt) Ltd
A.CYRIL PERERA REFUNDABLE

Audited

GLOBAL TEA BAGS CONTROL A
SATHOSA MOTORES (PVT)LTD
SECURITY DEPOSIT (ANNUAL
VALUATION FEES A/C
SOCIAL WELFARE PROGRAM A
SECURITY BOND
PROVISION FOR AUDIT FEES
CANCELLED CHEQUE A/C
JANA TEA CREDITOR 2005
I C S L (NEW)
LOOLCLNDURA TRAILS ON SRC
PH & SWT A/C
PENALTY CONTROL A/C
RATES & TAX A/C
SUSPEND JANA TEA A/C
SUSPEND H/O A/C
TEA BOARD FUNDS A/C
TRADE CREDITORS EXPORT DI
QUENRICH AGRO PVT LTD
ESTATE CONTORL
NATION BUILDING TAX PAYABLE
S N C PAYABLE AC
VAT OUTPUT
ECONOMIC SERVICE CHARGES
VAT CONTROL A/C
STAMP DUTY - 2
PAYEE TAX A/C
MAHAWELI ESTATE HOUSING P
ATTENDANCE BONUS PAYABLE
NON.EX. STAFF MEDICAL PAYABLE
EX STAFF MEDICAL P'BLE
SALARY DEDUCTION
SALARY ARREARS ADVANCE
SPORT CLUB
Staff Welfare
Coins

Audited

Staff Salary Payble
Salary Controll
Bank Loan
Insurance
UNION CONTRIBUTION
PEOPLES BANK LOAN
DEPOSIT FOR LEASING ASSET
DEPOSIT FOR THE BUILDING
LEASE ADVANCE A/C
LAKE SIDE PROPERTY DEV-
PROVISION FOR DEPRECIATION H/O
PROV.FOR DEPRECIATION-LEA.ASSE
GRATUITY PROVISION A/C
Recelka Industries (pvt) Ltd
GOVERNMENT CONTRIBUTION A
CAPITAL RESERVES GRANTS A
LAND SALE INCOME (GR) A/C
Sale of Motor vehicle sale
VEHICLE SALES INCOME (GR)
SALE OF ASSETS TAKEN OVER
CAPITAL RESERVES A/C
NEW PLANTATION SUBSIDY RE
GENERAL RESERVE A/C
PLANTATION HUMAN DEVELOPM
GENERAL RESERVE A/C
TREASURY GRANT
PDP FUND A/C
WHT Writeoff Expense
CONSUMER SALES INCOME
SUNDRY INCOME
BANK INTEREST INCOME
Cost OF Sales
Insurance
ELECTRICITY CHARGES
WATER CHARGES

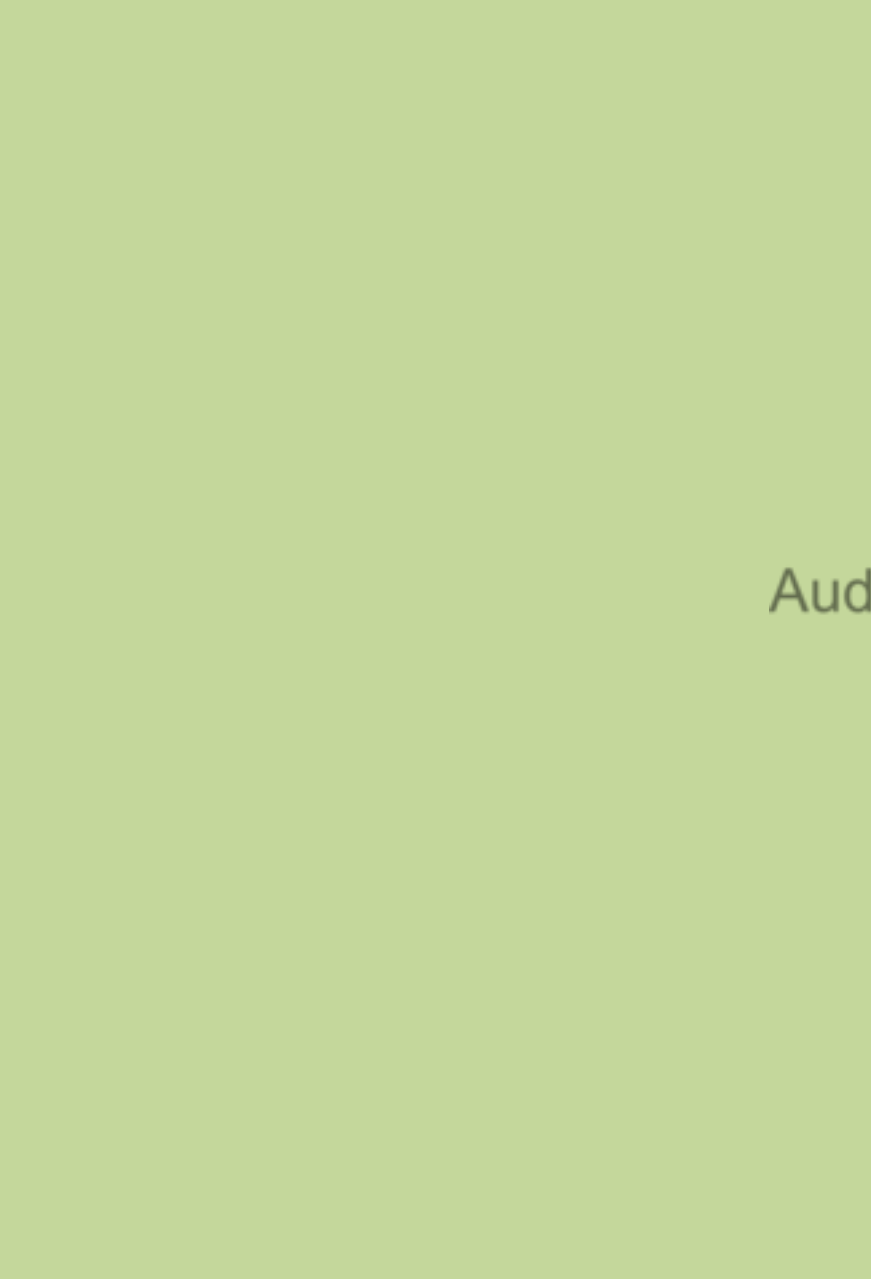
Audited

TELEPHONE CHARGES
VEHICLE FUEL & GAS
VEHICLE REPAIRS & MAINTAIN
Stationery
BUILDING REPAIR A/C
SUNDRY EXPENSES
AIR CONDITION REPAIR A/C
OFFICE EQUIPMENT REPAIRS
DONATION / ASSISTANCE
DEPRECIATION A/C
Staff Salaries & Allowances
E P F A/C
E S P S A/C
E T F A/C
OVER TIME
TRAVELLING & SUBSISTENCE
NON EX STAFF MEDICAL 10%
OUT OF POCKET EXPENSES
STAFF TEA A/C
TRANSPORT CHARGES
Loading Unloading Charges
TRAVELLING & SUBSISTANCE
SALES PROMOTION
REGISTRATION FEES
GRATISE
ADVERTISEMENTS CHARGES
Trade Licence Fees
BANK CHARGES
OTHER LOAN INTEREST
BANK STATEMENT CHARGES
Building
Equipments
Unbulck Tea
Packing Materials-TEA
Obsolte Stock
Packeded Tea Consumer

Audited

Working Progress
Cash Short Horana
Bid Bond
Refundable Deposit
Fixed Deposits
Head Office
ADVANCE A/C J/T
Advance Petty Cash
Accounts Receivable
2327553 BOC
PB 014100293155909 Jana Tea
PB 0142001831559
Petty Cash Control
CASH IN TRANSIST
SRMC LOAN PAYABLE
Accrued Expenditure
DEBTORS PROVISION
Sundry Creditors
NCM MARKETING
Suspence
Ministryof State Resource & En
PROVISION DEPRECIATION
Regional Office JEDB

Audited



Audited



Audited

Total





Audited

Audited

'TB 2017'!'TB 2017'!'TB 2017'!'TB 2017'!'TB 2017'!'TB 2017'!'TB 2017'!'TB 2017'!'TB 2017'!H316+'TB 2017'!I686
='TB 2017' ='TB 2017' ='TB 2017' ='TB 2017' ='TB 2017' ='TB 2017' ='TB 2017' ='TB 2017' ='TB 2017'!H316+'TB 2017'!I686

Audited

102006 · Hantana Play Ground
102014 · Road and Bridges
102008 · Lines & Latrines
HEAD OFFICE LAND & BUILDING
102001 · Building
DARLY ROAD STORES & OFFICE
Building

Audited



Audited

Audited

Audited

Audited

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Audited

'TB 2017'!H270

JANATHA ESTATES DEVELOPMENT BOARD
Proposed Journal Entries
For the Year Ended December 31, 2019

NO	Section	Cord	Account	DR	CR
1	Estate	New	Debtors- Green Leaf	5,938.92	
	Estate	New	Debtors on Estate	35,567.81	
	Estate	New	Other Debtors	873,018.23	
	Estate	New	Self Help Housi Proj Lone Reco	79,841.92	
	Estate	New	Festival Advance	873,517.84	
	Estate	New	Estate Work in Progress	1,112,323.38	
	Estate	New	Stock	449,428.78	
	Estate	New	Postage	7.00	
	Estate	New	Pre Payment	66,058.44	
	Estate	New	Cash in Bank	238,822.13	
	Estate	New	Estate Cash In Hand	1,871.13	
	Estate	New	Account Current	123,892,129.55	
	Estate	New	Creditors on Estate		1,959,475.68
	Estate	New	Creditors not on Estate		6,429,226.06
	Estate	New	Other Creditors		3,503,950.13
	Estate	New	EPF/ETF		13,253,698.57
	Estate	New	EPF Leagal		62,134,892.60
	Estate	New	Deposits Payable		25,000.00
	Estate	New	Accrued Charges		2,060.41
	Estate	New	Holiday Pay		1,365,157.59
	Estate	New	Self Medical Aid Scheme		415,168.28
	Estate	New	Unclaimed Wages		5,618.40
	Estate	New	Filnes - Estate		141,514.70
	Estate	New	Labour Welfare		325,267.70
	Estate	New	Stock Purchase Suspens		38,775.00
	Estate	New	Self Help Housing Project Lone		62,458.19
	Estate	New	Bonus to Employees		115,630.00
	Estate	New	Audit Fees		343,800.00
	Estate	New	Retiring Gratuity		37,506,831.82

Audited

Being recording the **Bopitiya** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 011)

2	Estate	New	Debtors- Green Leaf	2,738,573.56	
	Estate	New	Debtors not on Estate	15,490.46	
	Estate	New	Other Debtors	2,344.30	
	Estate	New	IET	2,094,492.79	
	Estate	New	Self Help Housi Proj Lone Reco	159,890.84	
	Estate	New	Festival Advance	566,155.48	
	Estate	New	EPF Surcharge	49,999.40	
	Estate	New	Nursery - Estate	92,186.84	
	Estate	New	Stock	505,684.79	
	Estate	New	Postage	459.53	
	Estate	New	Pre Payment	98,005.20	
	Estate	New	Cash in Bank	20,659.29	
	Estate	New	Estate Cash In Hand	896.64	
	Estate	New	Account Current	64,115,460.04	
	Estate	New	Creditors on Estate		1,201,930.00
	Estate	New	Creditors not on Estate		1,885,578.63
	Estate	New	IET		520,519.88
	Estate	New	Other Creditors		4,870,782.13
	Estate	New	EPF/ETF		8,501,154.53

Estate	New	EPF Leagal	21,700,121.51
Estate	New	Holiday Pay	789,000.91
Estate	New	Self Medical Aid Scheme	154,230.29
Estate	New	Unclaimed Wages	12,845.41
Estate	New	Filnes - Estate	13,301.85
Estate	New	Labour Welfare	73,845.00
Estate	New	Stock Purchase Suspens	295,997.41
Estate	New	Self Help Housing Project Lone	460,943.51
Estate	New	Insurance Premium	70,030.00
Estate	New	Bonus to Employees	75,916.66
Estate	New	Retiring Gratuity	29,834,101.44

Being recording the **Deltota** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 012**)

3	Estate	New	Debtors- Green Leaf	7,365,693.57	
	Estate	New	Debtors on Estate	72,696.10	
	Estate	New	Other Debtors	10,020,984.91	
	Estate	New	Self Help Housi Proj Lone Reco	5,799.99	
	Estate	New	Festival Advance	1,766,386.69	
	Estate	New	EPF / ETF Legal - G1	276,847.31	
	Estate	New	ETF	147,908.29	
	Estate	New	Estate Nursery	81,885.98	
	Estate	New	Wark in Progres	451,790.63	
	Estate	New	Stock	702,694.49	
	Estate	New	Stationery	27,689.90	
	Estate	New	Postage	392.60	
	Estate	New	Deposit Receivable	40,000.00	
	Estate	New	Cash in Bank	3,856.02	
	Estate	New	Estate Cash In Hand	86,009.75	
	Estate	New	Account Current	238,396,296.10	
	Estate	New	Creditors on Estate		3,127,114.10
	Estate	New	Creditors not on Estate		3,301,732.70
	Estate	New	Other Creditors		9,926,893.83
	Estate	New	EPF/ETF		95,889,932.05
	Estate	New	EPF Leagal		8,155,851.08
	Estate	New	Holiday Pay		2,886,951.30
	Estate	New	Self Medical Aid Scheme		1,193,220.75
	Estate	New	Unclaimed Wages		49,668.37
	Estate	New	Labour Welfare		2,128,142.71
	Estate	New	Stock Purchase Suspens		502,610.44
	Estate	New	Insurance Premium		61,747.50
	Estate	New	Bonus to Employees		227,374.96
	Estate	New	Retiring Gratuity		131,995,692.54

Being recording the **Hantana** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 013**)

4	Estate	New	Debtors not on Estate	758,039.26
	Estate	New	Other Debtors	157,096.05
	Estate	New	Estate Insurance Claim	132,819.87
	Estate	New	IET	1,974,528.14
	Estate	New	Festival Advance	3,200,506.58
	Estate	New	Estate Tea Shortage	39,261.42
	Estate	New	Estate Nursery	430,174.33
	Estate	New	Wark in Progres	9,646,028.37
	Estate	New	Stock	1,416,923.50

Estate	New	Postage	501.00	
Estate	New	Pre Payment	56,739.85	
Estate	New	Cash in Bank	444,417.54	
Estate	New	Estate Cash In Hand	219.64	
Estate	New	Account Current	231,564,854.72	
Estate	New	Creditors on Estate		6,883,604.97
Estate	New	Other Creditors		18,841,970.07
Estate	New	EPF/ETF		55,943,114.00
Estate	New	Accrued Charges		266,187.01
Estate	New	Holiday Pay		3,672,150.29
Estate	New	Self Medical Aid Scheme		641,670.35
Estate	New	Unclaimed Wages		31,108.40
Estate	New	Filnes - Estate		76,247.95
Estate	New	Stock Purchase Suspens		319,900.00
Estate	New	Bonus to Employees		370,250.00
Estate	New	Retiring Gratuity		162,775,907.23

Being recording the **Levellon** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 014**)

5	Estate	New	Debtors- Green Leaf	101,863.34	
	Estate	New	Debtors not on Estate	47,621.63	
	Estate	New	Festival Advance	230.00	
	Estate	New	EPF / ETF Legal - G1	1,418,002.19	
	Estate	New	Account Current	7,577,756.95	
	Estate	New	Creditors on Estate		294,306.00
	Estate	New	Creditors not on Estate		21,300.00
	Estate	New	Other Creditors		30,369.64
	Estate	New	EPF Leagal		4,171,272.85
	Estate	New	Holiday Pay		125,350.00
	Estate	New	Self Medical Aid Scheme		107,731.37
	Estate	New	Filnes - Estate		370.00
	Estate	New	Bonus to Employees		20,970.00
	Estate	New	Retiring Gratuity		4,373,804.25

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Being recording the **Mulhalkele** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 015**)

6	Estate	New	Debtors- Green Leaf	728,670.81	
	Estate	New	Other Debtors	102,167.13	
	Estate	New	Self Help Housi Proj Lone Reco	629.88	
	Estate	New	Festival Advance	1,111,873.60	
	Estate	New	Wark in Progres	16,410.00	
	Estate	New	Stock	121,201.32	
	Estate	New	Stationery	17,583.37	
	Estate	New	Postage	990.00	
	Estate	New	Pre Payment	22,933.44	
	Estate	New	Cash in Bank	155,136.69	
	Estate	New	Estate Cash In Hand	2,464.33	
	Estate	New	Account Current	149,211,992.25	

Estate	New	Creditors on Estate	1,925,735.84
Estate	New	Creditors not on Estate	223,080.61
Estate	New	Other Creditors	7,637,470.69
Estate	New	EPF/ETF	20,324,498.31
Estate	New	EPF Leagal	45,866,989.27
Estate	New	Accrued Charges	54,672.96
Estate	New	Holiday Pay	1,131,030.00
Estate	New	Self Medical Aid Scheme	1,003,306.79
Estate	New	Unclaimed Wages	59,376.04
Estate	New	Labour Welfare	3,506.25
Estate	New	Stock Purchase Suspens	1,554,872.37
Estate	New	Insurance Premium	50,088.01
Estate	New	Bonus to Employees	126,649.99
Estate	New	Retiring Gratuity	71,530,775.69

Being recording the **Rahatungoda** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 016**)

7	Estate	New	Debtors- Green Leaf	4,800,343.54	
	Estate	New	Debtors not on Estate	1,184,351.74	
	Estate	New	Debtors on Estate	357,666.30	
	Estate	New	Other Debtors	75,601.99	
	Estate	New	IET	12,846,816.98	
	Estate	New	Festival Advance	1,524,685.00	
	Estate	New	EPF / ETF Legal - G1	1,902,389.92	
	Estate	New	Wark in Progres	78,121.50	
	Estate	New	Stock	307,863.99	
	Estate	New	Stationery	18,973.86	
	Estate	New	Postage	1,030.00	
	Estate	New	Pre Payment	12,035.30	
	Estate	New	Cash in Bank	57,601.35	
	Estate	New	Estate Cash In Hand	7,150.59	
	Estate	New	Account Current	157,481,386.25	
	Estate	New	Creditors on Estate		2,628,284.62
	Estate	New	Creditors not on Estate		1,263,028.36
	Estate	New	Other Creditors		5,745,753.86
	Estate	New	EPF/ETF		9,427,564.30
	Estate	New	EPF Leagal		71,816,329.69
	Estate	New	Accrued Charges		310,192.15
	Estate	New	Holiday Pay		1,797,430.00
	Estate	New	Self Medical Aid Scheme		447,405.78
	Estate	New	Unclaimed Wages		34,774.29
	Estate	New	Stock Purchase Suspens		303,521.14
	Estate	New	Insurance Premium		31,680.00
	Estate	New	Bonus to Employees		129,750.00
	Estate	New	Audit Fees		368,388.00
	Estate	New	Retiring Gratuity		86,351,916.12

Being recording the **Rookwood** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 017**)

8	Estate	New	Debtors not on Estate	3,018.80
	Estate	New	Other Debtors	1,664,080.62
	Estate	New	Festival Advance	1,868,160.00
	Estate	New	Estate Nursery	309,840.72
	Estate	New	Wark in Progres	1,686,578.31
	Estate	New	Stock	1,027,899.41

Estate	New	Stationery	40,057.65	
Estate	New	Postage	103.00	
Estate	New	Deposit Receivable	51,000.00	
Estate	New	Pre Payment	134,601.87	
Estate	New	Cash in Bank	10,483,690.34	
Estate	New	Estate Cash In Hand	210.87	
Estate	New	Account Current	98,834,384.24	
Estate	New	Creditors on Estate		5,994,143.21
Estate	New	Creditors not on Estate		75,106.95
Estate	New	Other Creditors		9,604,275.34
Estate	New	EPF/ETF		11,451,886.01
Estate	New	EPF Leagal		19,252,068.81
Estate	New	Holiday Pay		3,144,157.51
Estate	New	Self Medical Aid Scheme		563,634.72
Estate	New	Unclaimed Wages		13,048.80
Estate	New	Labour Welfare		161,740.00
Estate	New	Bonus to Employees		298,738.99
Estate	New	Retiring Gratuity		65,544,825.49

Being recording the **Kumarawatte Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 018)**

9	Estate	New	Festival Advance	61,550.00	
	Estate	New	Wark in Progres	683,329.34	
	Estate	New	Stock	32,014.56	
	Estate	New	Stationery	1,050.00	
	Estate	New	Pre Payment	34,271.72	
	Estate	New	Cash in Bank	227,090.12	
	Estate	New	Estate Cash In Hand	21.17	
	Estate	New	Account Current	4,557,760.61	
	Estate	New	Creditors on Estate		634,189.14
	Estate	New	Creditors not on Estate		36,301.09
	Estate	New	Other Creditors		388,839.23
	Estate	New	EPF/ETF		3,565,872.59
	Estate	New	Holiday Pay		268,032.85
	Estate	New	Bonus to Employees		38,750.00
	Estate	New	Retiring Gratuity		665,102.62

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Being recording the **Diyaluma Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 019)**

10	Estate	New	Account Current	46,941,257.64	
	Estate	New	Stationery	10,705.91	
	Estate	New	General Stock	522,907.86	
	Estate	New	Postage	314.00	
	Estate	New	Checkroll Debtors	682.11	
	Estate	New	Festival Advance	828,785.00	
	Estate	New	Labour Recoveries	6,537.69	
	Estate	New	Sundry Debtors Estate	373,440.00	
	Estate	New	Cash in Bank	3,013.70	
	Estate	New	Estate Cash In Hand	28,523.66	
	Estate	New	DEBTORS FOR PROCEEDS	3,633,989.56	
	Estate	New	DEPOSIT & PREPAYMENT	153,882.02	
	Estate	New	Gratuity Payable		10,860,828.34
	Estate	New	Estate Gratuity Provision		22,454,001.39
	Estate	New	Estate Gratuity surcharge		2,490,304.61
	Estate	New	Estate Gratuity surcharge	-	
	Estate	New	EPF Payable		2,234,911.87

Estate	New	ETF Payable	346,327.54
Estate	New	ESPS Payable	705,154.30
Estate	New	CPPS Payable	146,385.80
Estate	New	EPF/ETF Legal	8,107,476.03
Estate	New	Accrued Expenses	117,018.75
Estate	New	Attendance Bonus	114,000.00
Estate	New	Holiday Pay	1,215,828.44
Estate	New	Audit Fees	35,000.00
Estate	New	Checkroll A/c	1,082,470.00
Estate	New	Staff Salary	5.97
Estate	New	Staff Recoveries	103,536.37
Estate	New	TRADE CREDITORS	798,047.14
Estate	New	UNION	418,308.00
Estate	New	Creitors on Estate G2	1,274,434.60

Being recording the **Bowhill** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 020**)

11	Estate	New	Account Current	50,073,014.05	
	Estate	New	Stationery	18,028.60	
	Estate	New	General Stock	554,081.62	
	Estate	New	Postage	77.00	
	Estate	New	Co-op Outlet	5,162.97	
	Estate	New	Suspense	299,039.64	
	Estate	New	Checkroll Debtors	44,023.12	
	Estate	New	Workers Housing Co-op	5,975.00	
	Estate	New	Festival Advance - staff	53,127.11	
	Estate	New	Festival Advance - labour	744,788.00	
	Estate	New	Sundy Debtors Estate	1,957,363.18	
	Estate	New	Cash in Bank	135,000.00	
	Estate	New	Estate Cash In Hand	300,549.57	
	Estate	New	estate cash in Transit	217.26	
	Estate	New	IET	601,150.41	
	Estate	New	DEBTORS FOR PROCEEDS	3,005,300.60	
	Estate	New	DEPOSIT & PREPAYMENT	31,786.72	
	Estate	New	Gratuity Payable		10,639,404.02
	Estate	New	Estate Gratuity Provision		20,992,139.75
	Estate	New	Gratuity Legal		10,498,108.22
	Estate	New	EPF Payable		15,680,403.91
	Estate	New	ETF Payable		937,620.61
	Estate	New	ESPS Payable		428,338.28
	Estate	New	CPPS Payable		293,926.55
	Estate	New	EPF/ETF Legal	7,469,668.34	
	Estate	New	Accrued Expenses		1,026,222.50
	Estate	New	Attendance Bonus		109,250.00
	Estate	New	Holiday Pay		861,911.98
	Estate	New	Checkroll A/c		1,387,830.00
	Estate	New	Staff Salary		45,862.85
	Estate	New	Staff Medicine		68,398.41
	Estate	New	Staff Recoveries		121,830.11
	Estate	New	TRADE CREDITORS		1,789,482.69
	Estate	New	UNION		417,623.31

Being recording the **Gallabodde** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 021**)

12	Estate	New	Account Current	242,321,984.06	
	Estate	New	General Stock	903,786.13	
	Estate	New	Postage	130.00	
	Estate	New	Co-op Outlet	910,796.11	

Estate	New	Festival Advance - staff	186,500.00	
Estate	New	Festival Advance - labour	2,303,310.00	
Estate	New	Ex Staff Insurance	100,330.16	
Estate	New	Sundry Debtors Estate	995,124.93	
Estate	New	Cash in Bank	125,817.94	
Estate	New	Estate Cash In Hand	1,119.59	
Estate	New	IET	45,008.97	
Estate	New	DEBTORS FOR PROCEEDS	284,552.50	
Estate	New	Estate Nursery	34,864.64	
Estate	New	SUNDRY PROJECT	172,433.57	
Estate	New	Estate Work in Progress	62,500.00	
Estate	New	Gratuity Payable		38,560,298.64
Estate	New	Estate Gratuity Provision		58,594,505.72
Estate	New	Estate Gratuity surcharge		10,837,557.53
Estate	New	EPF Payable		74,807,467.56
Estate	New	ETF Payable		2,095,506.86
Estate	New	ESPS Payable		2,493,340.07
Estate	New	CPPS Payable		539,257.04
Estate	New	EPF/ETF Legal		32,231,072.36
Estate	New	Attendance Bonus		269,750.00
Estate	New	Holiday Pay		3,182,566.11
Estate	New	Audit Fees		371,518.00
Estate	New	Checkroll A/c		3,355,811.96
Estate	New	Staff Salary		44,420.71
Estate	New	Staff Medicine		1,243,247.96
Estate	New	Staff Recoveries		3,679,775.25
Estate	New	Others		386,160.22
Estate	New	Labour Welfare G2		2,320.00
Estate	New	Staff Welfare		155,303.27
Estate	New	TRADE CREDITORS		14,324,199.06
Estate	New	UNION		1,274,180.28

Being recording the **Hope Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 022)**

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13	Estate	New	Account Current	55,813,143.71	
	Estate	New	Stationery	4,634.54	
	Estate	New	General Stock	347,722.44	
	Estate	New	Checkroll Debtors	37,019.96	
	Estate	New	Festival Advance - staff	64,250.00	
	Estate	New	Festival Advance - labour	595,578.45	
	Estate	New	Sundry Debtors Estate	3,040,891.72	
	Estate	New	Cash in Bank	2,545.51	
	Estate	New	Estate Cash In Hand	16,131.59	
	Estate	New	General & SWT	5,271.67	
	Estate	New	Estate Nursery	126,112.50	
	Estate	New	Cash Lost A/C	1,256,046.50	
	Estate	New	SUNDRY PROJECT	40,400.84	
	Estate	New	Gratuity Payable		7,108,028.48
	Estate	New	Estate Gratuity Provision		16,823,434.38
	Estate	New	Estate Gratuity surcharge		2,917,632.05
	Estate	New	EPF Payable		5,282,188.32
	Estate	New	ETF Payable		623,280.28
	Estate	New	ESPS Payable		501,025.51
	Estate	New	EPF/ETF Legal		21,806,338.23
	Estate	New	Accrued Expenses		334,295.00
	Estate	New	Attendance Bonus		70,250.00
	Estate	New	Holiday Pay		698,550.00
	Estate	New	Checkroll A/c		870,689.30
	Estate	New	Staff Medicine		304,914.24
	Estate	New	Staff Recoveries		25,956.87

Estate	New	Others	21,790.98
Estate	New	Labour Welfare G2	59,850.00
Estate	New	TRADE CREDITORS	3,232,126.79
Estate	New	UNION	669,399.00

Being recording the **Kandaloya Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 023)**

14	Estate	New	Account Current	54,812,387.81	
	Estate	New	General Stock	1,160,866.62	
	Estate	New	Postage	1,765.00	
	Estate	New	Checkroll Debtors	26,115.11	
	Estate	New	Festival Advance - staff	67,000.00	
	Estate	New	Festival Advance - labour	820,400.00	
	Estate	New	Cash in Bank	65,735.34	
	Estate	New	Estate Cash In Hand	4,768.17	
	Estate	New	DEBTORS FOR PROCEEDS	2,384,602.99	
	Estate	New	SUNDRY PROJECT	132,226.66	
	Estate	New	Gratuity Payable		7,366,531.73
	Estate	New	Estate Gratuity Provision		32,813,412.53
	Estate	New	EPF Payable		2,908,485.54
	Estate	New	ETF Payable		658,085.88
	Estate	New	ESPS Payable		849,038.32
	Estate	New	CPPS Payable		102,452.34
	Estate	New	EPF/ETF Legal		4,962,964.31
	Estate	New	Accrued Expenses		36,450.00
	Estate	New	Stamp duty		3,995.00
	Estate	New	Attendance Bonus		122,250.00
	Estate	New	Holiday Pay		989,550.29
	Estate	New	Umclaim wages		17,347.60
	Estate	New	Checkroll A/c		1,577,460.00
	Estate	New	Staff Salary		47,325.28
	Estate	New	Staff Medicle		158,866.29
	Estate	New	Staff Recoveries		13,650.60
	Estate	New	Others		22,047.00
	Estate	New	Staff Welfare		2,940.00
	Estate	New	TRADE CREDITORS		3,823,815.77
	Estate	New	UNION		1,086,908.00
	Estate	New	Creitors on Estate G2		142,605.22
	Estate	New	estate Sundry Income		1,769,686.00

Audited

Being recording the **Kolapathana Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 024)**

15	Estate	New	Account Current	283,204,754.58	
	Estate	New	Stationery	23,697.00	
	Estate	New	General Stock	989,492.22	
	Estate	New	Postage	10.00	
	Estate	New	Checkroll Debtors	2,084.22	
	Estate	New	Festival Advance - staff	122,000.00	
	Estate	New	Festival Advance - labour	2,030,841.00	
	Estate	New	Ex Staff Insurance	137,086.86	
	Estate	New	Staff Recoveries G2 DR	3,904.50	
	Estate	New	Labour Recoveries	74,888.07	
	Estate	New	SUNDRY DEBTORS Estate	593,169.35	
	Estate	New	Cash in Bank	154,528.72	
	Estate	New	Estate Cash In Hand	4,103.76	
	Estate	New	IET	4,714,664.36	
	Estate	New	Gratuity Payable		69,968,380.33

Estate	New	Estate Gratuity Provision	66,690,921.13
Estate	New	Estate Gratuity surcharge	18,526,097.29
Estate	New	EPF Payable	28,659,100.00
Estate	New	ETF Payable	50,616.11
Estate	New	ESPS Payable	3,359,093.57
Estate	New	CPPS Payable	391,500.09
Estate	New	EPF/ETF Legal	76,063,204.87
Estate	New	Accrued Expenses	100,077.57
Estate	New	Stamp duty	600.00
Estate	New	Attendance Bonus	237,126.00
Estate	New	Holiday Pay	2,958,805.80
Estate	New	Audit Fees	419,895.25
Estate	New	Umclaim wages	75,885.92
Estate	New	Checkroll A/c	4,360,095.72
Estate	New	Staff Salary	2,171.65
Estate	New	Staff Medicle	1,142,774.68
Estate	New	Staff Recoveries	465,073.87
Estate	New	TRADE CREDITORS	16,561,874.64
Estate	New	UNION	1,611,305.00
Estate	New	estate Sundry Income	410,625.15

Being recording the **Loolecandara** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 025**)

16	Estate	New	Account Current	32,735,515.53	
	Estate	New	General Stock	1,086,806.38	
	Estate	New	Postage	207.50	
	Estate	New	Festival Advance - staff	65,850.00	
	Estate	New	Festival Advance - labour	574,385.94	
	Estate	New	Cash in Bank	767,572.14	
	Estate	New	Estate Cash In Hand	180.80	
	Estate	New	DEBTORS FOR PROCEEDS	1,692,934.17	
	Estate	New	Estate Nursery	31,787.50	
	Estate	New	Gratuity Payable		9,750,964.84
	Estate	New	Estate Gratuity Provision		10,095,101.50
	Estate	New	Estate Gratuity surcharge		3,144,235.21
	Estate	New	EPF Payable		2,701,723.90
	Estate	New	ETF Payable		263,832.49
	Estate	New	ESPS Payable		1,292,792.18
	Estate	New	CPPS Payable		614,593.97
	Estate	New	EPF/ETF Legal		3,503,478.13
	Estate	New	Accrued Expenses		189,581.26
	Estate	New	Attendance Bonus		58,249.98
	Estate	New	Holiday Pay		727,871.38
	Estate	New	Umclaim wages		21,886.61
	Estate	New	Checkroll A/c		932,693.28
	Estate	New	Staff Salary		31,122.49
	Estate	New	Staff Medicle		49,406.14
	Estate	New	Staff Recoveries		124,856.01
	Estate	New	TRADE CREDITORS		2,880,431.59
	Estate	New	UNION		572,419.00

Being recording the **Mahavila** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 026**)

17	Estate	New	Account Current	22,359,120.63	
	Estate	New	Stationery	4,636.94	
	Estate	New	General Stock	446,999.68	
	Estate	New	Postage	72.00	
	Estate	New	Checkroll Debtors	1,821.13	

Estate	New	Festival Advance - staff	46,000.00	
Estate	New	Festival Advance - labour	599,600.00	
Estate	New	Sundry Debtors Estate	288,816.76	
Estate	New	Cash in Bank	3,407.36	
Estate	New	Estate Cash In Hand	142,776.12	
Estate	New	DEBTORS FOR PROCEEDS	1,853,952.60	
Estate	New	Estate Nursery	46,690.31	
Estate	New	Estate Work in Progress	64,471.11	
Estate	New	Gratuity Payable		5,034,890.00
Estate	New	Estate Gratuity Provision		2,782,835.00
Estate	New	Estate Gratuity surcharge		1,416,317.00
Estate	New	EPF Payable		2,142,825.21
Estate	New	ETF Payable		112,651.86
Estate	New	ESPS Payable		948,219.36
Estate	New	CPPS Payable		190,758.70
Estate	New	EPF/ETF Legal		8,692,913.85
Estate	New	Accrued Expenses		267,434.75
Estate	New	Attendance Bonus		99,500.00
Estate	New	Holiday Pay		760,130.00
Estate	New	Audit Fees		215,003.67
Estate	New	Checkroll A/c		1,330,396.42
Estate	New	Staff Medicine		54,100.88
Estate	New	Staff Recoveries		5,432.87
Estate	New	TRADE CREDITORS		705,265.90
Estate	New	UNION		137,610.00
Estate	New	Creitors on Estate G2		128,469.17
Estate	New	Depreciation Estate		833,610.00

Being recording the **Mount Jean Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No BP 028)**

18	Estate	New	Account Current	57,286,562.00	
	Estate	New	Stationery	21,860.15	
	Estate	New	General Stock	600,396.63	
	Estate	New	Postage	377.55	
	Estate	New	Checkroll Debtors	2,623.45	
	Estate	New	Festival Advance - staff	55,600.00	
	Estate	New	Festival Advance - labour	805,550.00	
	Estate	New	Sundry Debtors Estate	3,322,810.64	
	Estate	New	Cash in Bank	37,792.89	
	Estate	New	Estate Cash In Hand	8,642.88	
	Estate	New	IET	2,826,504.67	
	Estate	New	Estate Nursery	531,618.50	
	Estate	New	Cash Lost A/C	1,531,160.00	
	Estate	New	SUNDRY PROJECT	7,245.00	
	Estate	New	Estate Work in Progress	59,211.11	
	Estate	New	Gratuity Payable		13,385,912.66
	Estate	New	Estate Gratuity Provision		24,586,035.00
	Estate	New	Estate Gratuity surcharge		3,648,410.95
	Estate	New	EPF Payable		8,372,181.12
	Estate	New	ETF Payable		927,200.90
	Estate	New	ESPS Payable		1,349,860.97
	Estate	New	CPPS Payable		183,654.68
	Estate	New	EPF/ETF Legal		4,875,242.08
	Estate	New	Accrued Expenses		1,069,250.86
	Estate	New	Stamp duty		400.00
	Estate	New	Attendance Bonus		138,000.00
	Estate	New	Holiday Pay		1,104,057.38
	Estate	New	Audit Fees		186,813.00
	Estate	New	Umclaim wages		31,461.29
	Estate	New	Checkroll A/c		1,372,800.00

Estate	New	Staff Recoveries	2,114,285.19
Estate	New	Staff Welfare	69,909.89
Estate	New	TRADE CREDITORS	2,851,646.00
Estate	New	UNION	830,833.50

Being recording the **Nagastenne** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 029**)

19	Estate	New	Account Current	6,313.12	
	Estate	New	Postage	690.00	
	Estate	New	Festival Advance - staff	4,610.00	
	Estate	New	IF Advance	6,404.36	
	Estate	New	IET		10,670.00
	Estate	New	Mahavilla Authirity	138,007.90	
	Estate	New	EPF Payable		74,317.47
	Estate	New	Audit Fees		23,500.00
	Estate	New	Staff Medicle		46.35
	Estate	New	TRADE CREDITORS		47,491.56

Being recording the **Harangalla** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 030**)

20	Estate	New	Account Current		282,739.93
	Estate	New	Festival Advance - staff	1,000.00	
	Estate	New	Staff Recoveries G2 DR	2,860.00	
	Estate	New	IF Advance	666.29	
	Estate	New	SUNDRY DEBTORS Estate	604,999.74	
	Estate	New	IET		37,034.14
	Estate	New	Mahavilla Authirity	73,594.39	
	Estate	New	EPF Payable		1,167.46
	Estate	New	Attendance Bonus		5,700.00
	Estate	New	Audit Fees		23,000.00
	Estate	New	Umclaim wages		2,124.45
	Estate	New	Staff Recoveries		6,523.47
	Estate	New	Labour Welfaire G2		4,193.10
	Estate	New	TRADE CREDITORS		320,637.87

Being recording the **Tyspana** Estate Unrecorded Transaction to the Ledger with reference to the Management Analysis Provided by the Accountant (Our QB JE No **BP 031**)

21	Head Office	New	Lease Asset	38,553,244.10	
	Head Office	52001-HOO-000	Buildings (Monte Cristo)		2,033,788.07
	Head Office	52002-HOO-000	Equipments (Monte Cristo)		558,569.35
	Head Office	52003-HOO-000	Furniture & Fi (Monte Cristo)		99,818.27
	Head Office	52004-HOO-000	Immature Pla Tea(Monte Cristo)		17,079,589.14
	Head Office	52005-HOO-000	Im. Pla. Clove (Monte Cristo)		2,399.08
	Head Office	52006-HOO-000	Im. Pla. Peper (Monte Cristo)		539.34
	Head Office	52007-HOO-000	Im. Pla.Timber (Monte Cristo)		1,825,455.62
	Head Office	52008-HOO-000	Mature. Pla.Tea (Monte Cristo)		4,516,911.96
	Head Office	52009-HOO-000	Ma. Pla.Vestted (Monte Cristo)		830,625.00
	Head Office	52010-HOO-000	Ma. Pla.clove (Monte Cristo)		901,988.00
	Head Office	52011-HOO-000	Ma. Pla.Peper (Monte Cristo)		226,837.00
	Head Office	52012-HOO-000	Macinery (Monte Cristo)		2,281,315.75
	Head Office	52013-HOO-000	Lines & Lattrin (Monte Cristo)		2,234,007.05
	Head Office	52014-HOO-000	Other Ast. Vest (Monte Cristo)		383,309.34
	Head Office	52016-HOO-000	Unimproved Land (Monte Cristo)		26,300.00
	Head Office	52017-HOO-000	Vehicle (Monte Cristo)		1,993,991.01
	Head Office	52018-HOO-000	Water supply (Monte Cristo)		1,182,109.79
	Head Office	52019-HOO-000	im.Pla. coco.(Monte Cristo)		2,069,576.33
	Head Office	52020-HOO-000	Timber Pla.(Monte Cristo)		306,114.00

Being Trasfer Monto Cristo Assets to the Lease Asset Account

Journal Entries

80160-TEA-000	Suspence Regional Office JEDB (Being correcting opening balance correction of jana tea)	3,487,069.50	3,487,069.50	passed
54700-TEA-000 20000-TEA-000	Packeded Tea Consumer Cost of sales (being correct wrongly passed entry (Jana tea twice pass the op. bal correction to packeted tea ledger)	1,340,868.76	1,340,868.76	passed
54700-TEA-000 99999-HOO-000	Packeded Tea Consumer Retained Earnings (being correct the opening blance correction entry pass by JEDB)	1,332,868.76	1,332,868.76	passed
54700-TEA-000 65050-TEA-000 99999-HOO-000	Packeded Tea Consumer Advance A/C]/T Retained Earnings (being pass the correct je for opening blance correction)	8,000.00 1,332,868.76	1,340,868.76	passed
10650-TEA-000 64550-TEA-000 61950-TEA-000	Gross Interest WHT Net Interest(Fixed deposit) (Being Correct the FD interest for the year 2017)		138,395.00 3,280.00 141,675.00	
64500-HOO-000 62400-HOO-000	JANA TEA CONTROL A/C WITH HOLDING TAX RECEIVABLE (Being Correct the WHT potion of the jana tea control ac)	3,280.00	3,280.00	
20000-TEA	Amalgamation Journal Entries Estate Tea Sale Proceed Cost of Sales(Consumer) (Being eliminate the inter sales transfer)	103,621,808.00	103,621,808.00	
62400-HOO-000	WHT Writeoff Expense WHT Recoverable (Being transfer the unclaimable WHT Receivable to P&L)			
96150-HOO-000	VEHICLE SALES INCOME (GR) Sale of Motor vehicle sale (Being transfer the Vehicle sale income to P&L)	5,025,000.00	5,025,000.00	
48010-HOO-000 48000-HOO-000	BROKER ADVANCE INTEREST BANK CHARGES (Being correct the mercantile Produce Bokers Interest Charge as a Bank Charges)	156,829.05	156,829.05	
70153-HOO-000 10450-HOO-000	KANTHALE SUGAR RECEIVABLE Security chargers (being recognize the security income for the month of December)	13,986.00	13,986.00	

Audited

Control a/c Setoff Entry

64500-HOO-000 64550-TEA-000	JANA TEA CONTROL A/C Head Office (Being Set off the Jana Tea & head Office Control Ac)	68,437,716.43	68,437,716.43	passed passed
	BOPITIYA ESTATE CONTROL	97,301,937.50		
	BOWHILL ESTATE CONTROL	34,263,614.47		
	DELTOTTE ESTATE CONTROL	41,362,863.99		
	DIYALUMA ESTATE CONTROL	3,439,353.41		
	GALLEBODDE ESTATE CONTROL	35,093,468.45		
	HANTHANA ESTATE CONTROL	181,468,537.71		
	HARANGALLE ESTATE CONTROL		2,272,578.22	
	HOPE ESTATE CONTROL	176,863,410.04		
	JAFFNA AREA ESTATE CONTROL			
	KANDALOYA ESTATE CONTROL	65,010,466.88		
	KOLAPATHANA ESTATE CONTROL	60,320,152.08		
	KUMARAWATTE ESTATE CONTROL		195,017,846.47	
	LEVELLON ESTATE CONTROL	120,831,634.04		
	LOOLCONDURA ESTATE CONTROL	180,091,802.40		
	MAHAVILLE ESTATE CONTROL	34,840,387.13		
	MOUNT JEAN CONROL	5,832,799.79		
	MULHALKELLE ESTATE CONTROL	9,809,693.00		
	NAGASTENNE ESTATE CONTROL		23,898,323.25	
	ONUGALOYA ESTATE CONTROL			
	RAHATUNGODA ESTATE CONTROL	145,838,752.18		
	ROOK WOOD ESTATE CONTROL	171,041,359.10		
	TYSANE ESTATE CONROL		4,415,960.07	
	ONUGALOYA ESTATE CONTROL		4,492,776.21	
	Head Office control		<u>1,133,312,747.95</u>	
		<u>1,363,410,232.17</u>	<u>1,363,410,232.17</u>	
jaffna TB 64090-HOO-000	Jaffna Area Estate Control Head Office Control		5,724,713.97	

Lease Land Journal Entries

Journal entries from unrecorded lease rental

*** As per the Our Observation there are some Lease agreements become expired during the Financial year or early period but tenant still enjoying
 **** Additionally we observed that there some unrecorded Rent income, Even though there is valid rent Agreement

70006-HOO-000	Asian Cutting Lanka (pvt) Ltd (Jhonsland)	127,911.25	
10350-HOO-000	Land Lease Rent		109,046.25
81500-HOO-000	NATION BUILDING TAX PAYABLE		2,180.93
81600-HOO-000	VAT Out put		16,684.08
	(being record the unrecorded lese rental for the year 2017)		
70009-HOO-000	Snilka Sumithrayo (Mahena)	145,452.00	
10350-HOO-000	Land Lease Rent		124,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		2,480.00
81600-HOO-000	VAT Out put		18,972.00
	(being record the unrecorded lese rental for the year 2017)		
70170-HOO-000	Rev.Bothale rahula thero (Mahayaya)	8,907.47	
10350-HOO-000	Land Lease Rent		7,593.75
81500-HOO-000	NATION BUILDING TAX PAYABLE		151.88
81600-HOO-000	VAT Out put		1,161.84
	(being record the unrecorded lese rental for the year 2017)		
70014-HOO-000	Mr.W.M.Marshah fernando (Kudadola)	172,387.89	
10350-HOO-000	Land Lease Rent		146,963.25
81500-HOO-000	NATION BUILDING TAX PAYABLE		2,939.27
81600-HOO-000	VAT Out put		22,485.38
	(being record the unrecorded lese rental for the year 2017)		
70085-HOO-000	Mr.Gihan Somasiri (Galaha)	1,477,980.00	
10350-HOO-000	Land Lease Rent		1,260,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		25,200.00
81600-HOO-000	VAT Out put		192,780.00
	(being record the unrecorded lese rental for the year 2017)		
70034-HOO-000	Mrs. Sisira Jinendra paranagama (Kopiwatta)	89,771.45	
10350-HOO-000	Land Lease Rent		76,531.50
81500-HOO-000	NATION BUILDING TAX PAYABLE		1,530.63
81600-HOO-000	VAT Out put		11,709.32
	(being record the unrecorded lese rental for the year 2017)		
70120-HOO-000	Wild Flower Hall lanka (pvt) Ltd (Great vally)	103,224.00	
10350-HOO-000	Land Lease Rent		88,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		4,760.00
81600-HOO-000	VAT Out put		13,464.00
	(being record the unrecorded lese rental for the year 2017)		
70030-HOO-000	Etisalat Lanka (Pvt) Ltd (Great vally)		
10350-HOO-000	Land Lease Rent		
81500-HOO-000	NATION BUILDING TAX PAYABLE		
81600-HOO-000	VAT Out put		
	(being record the unrecorded lese rental for the year 2017)		
70025-HOO-000	MTV ebhannel (PVT)ltd (Hanthana)	791,775.00	
10350-HOO-000	Land Lease Rent		675,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		13,500.00
81600-HOO-000	VAT Out put		103,275.00
	(being record the unrecorded lese rental for the year 2017)		
70023-HOO-000	Hill country Shooting Club (Hanthana)	8,783.42	
10350-HOO-000	Land Lease Rent		7,488.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		149.76
81600-HOO-000	VAT Out put		1,145.66
	(being record the unrecorded lese rental for the year 2017)		
70122-HOO-000	Viharastha Karaya Sadaka Samithiya(Hanthana -Rajamahaviharaya)	8,489.59	
10350-HOO-000	Land Lease Rent		7,237.50
81500-HOO-000	NATION BUILDING TAX PAYABLE		144.75
81600-HOO-000	VAT Out put		1,107.34
	(being record the unrecorded lese rental for the year 2017)		
70112-HOO-000	Prihan holdings (Hanthana R/O)	703,800.00	
10350-HOO-000	Land Lease Rent		600,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		12,000.00
81600-HOO-000	VAT Out put		91,800.00
	(being record the unrecorded lese rental for the year 2017)		
70029-HOO-000	Sri Dharma Vijayaramaya (Montieristo)	1,628.24	
10350-HOO-000	Land Lease Rent		1,388.10
81500-HOO-000	NATION BUILDING TAX PAYABLE		27.76
81600-HOO-000	VAT Out put		212.38
	(being record the unrecorded lese rental for the year 2017)		
70031-HOO-000	Mr. Narayanan Anandakumar (Winsly)	586,500.00	
10350-HOO-000	Land Lease Rent		500,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		10,000.00
81600-HOO-000	VAT Out put		76,500.00
	(being record the unrecorded lese rental for the year 2017)		
70033-HOO-000	Mr. Tharindu Bandara Jayasinha (Kirigala)	111,352.26	
10350-HOO-000	Land Lease Rent		94,929.46
81500-HOO-000	NATION BUILDING TAX PAYABLE		1,898.59
81600-HOO-000	VAT Out put		14,524.21
	(being record the unrecorded lese rental for the year 2017)		

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70087-HOO-000	Bluebey Mineral international (PVT) LTD (Nagasthenna)	485,622.00	
10350-HOO-000	Land Lease Rent		414,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		8,280.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		63,342.00
	H.R. Sarath Gamini peris (Rattotamale)	19,550.00	
10350-HOO-000	Land Lease Rent		16,666.67
81500-HOO-000	NATION BUILDING TAX PAYABLE		333.33
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		2,550.00
	Pelawatta suger company (Kumarawatta)	378,644.40	
10350-HOO-000	Land Lease Rent		322,800.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		6,456.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		49,388.40
	State timber corporation (Kumarawatta)	39,588.75	
10350-HOO-000	Land Lease Rent		33,750.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		675.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		5,163.75
	Lalan Rubbers (pvt) ltd (Kumarawatta)	175,950.00	
10350-HOO-000	Land Lease Rent		150,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		3,000.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		22,950.00
	Mr. W.P. Perera (Cool bowen Estate)	687,229.03	
10350-HOO-000	Land Lease Rent		585,873.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		11,717.46
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		89,638.57
	Ulapane Pangnananda Thero (Dickoya)	890.75	
10350-HOO-000	Land Lease Rent		759.38
81500-HOO-000	NATION BUILDING TAX PAYABLE		15.19
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		116.18
	Mobitel (Pvt) ltd (kolapathana)	316,710.00	
10350-HOO-000	Land Lease Rent		270,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		5,400.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		41,310.00
	Dialog Axiata (Pvt) Ltd (kolapathana)	114,367.50	
10350-HOO-000	Land Lease Rent		97,500.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		1,950.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		14,917.50
	Bharathi Airtel Lanka (Pvt) ltd (kolapathana)	450,637.28	
10350-HOO-000	Land Lease Rent		384,175.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		7,683.50
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		58,778.78
	Mr. Haritha Wijith Henry Weerasinghe (Henpola)	72,952.15	
10350-HOO-000	Land Lease Rent		62,192.80
81500-HOO-000	NATION BUILDING TAX PAYABLE		1,243.86
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		9,515.50
	Mr. Renuka Menike Herath (Mawatte)	201,169.66	
10350-HOO-000	Land Lease Rent		171,500.14
81500-HOO-000	NATION BUILDING TAX PAYABLE		3,430.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		26,239.52
70071-HOO-000	Mr. Lalindra Dilruk Perera (Gangarawa)	204,248.63	
10350-HOO-000	Land Lease Rent		174,125.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		3,482.50
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		26,641.13
	MR.W.T.M.A.I.B. Wijesundara (St.Gerald)	121,992.00	
10350-HOO-000	Land Lease Rent		104,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		2,080.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		15,912.00
	Kalawana Estates Company (Pvt) Ltd (Emarald Hills)	412,896.00	
10350-HOO-000	Land Lease Rent		352,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		7,040.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		53,856.00
	V.D.K.Kaluarachchi (Labugodakanda)	645,150.00	
10350-HOO-000	Land Lease Rent		550,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		11,000.00
81600-HOO-000	VAT Out put (being record the unrecored lese rental for the year 2017)		84,150.00
70004-HOO-000	Mr. Culanga Warusavitharana (Wathuruwila)	709,029.70	

10350-HOO-000	Land Lease Rent		604,458.40
81500-HOO-000	NATION BUILDING TAX PAYABLE		12,089.17
81600-HOO-000	VAT Out put		92,482.14
	(being record the unrecored lese rental for the year 2017)		
70165-HOO-000	Mr. W.P. Perera (Cool bowen) (Mini hydropower Project)	4,271,198.53	
10350-HOO-000	Land Lease Rent		3,641,260.47
81500-HOO-000	NATION BUILDING TAX PAYABLE		72,825.21
81600-HOO-000	VAT Out put		557,112.85
	(being record the unrecored lese rental for the year 2017)		
	Mr.M.S.P. Ranasinhe (Emerald hill)	4,222.80	
10350-HOO-000	Land Lease Rent		3,600.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		72.00
81600-HOO-000	VAT Out put		550.80
	(being record the unrecored lese rental for the year 2017)		
	T.M Galappaththi (Siththampalam)	58,650.00	
10350-HOO-000	Land Lease Rent		50,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		1,000.00
81600-HOO-000	VAT Out put		7,650.00
	(being record the unrecored lese rental for the year 2017)		
70081-HOO-000	H.R.Hiripitiya (Somisanda)	323,748.00	
10350-HOO-000	Land Lease Rent		276,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		5,520.00
81600-HOO-000	VAT Out put		42,228.00
	(being record the unrecored lese rental for the year 2017)		
70141-HOO-000	Hanthana Tea board (Hanthana)	175,950.00	
10350-HOO-000	Land Lease Rent		150,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		3,000.00
81600-HOO-000	VAT Out put		22,950.00
	(being record the unrecored lese rental for the year 2017)		
	Priyani virhanage (Induragala)	100,826.30	
10350-HOO-000	Land Lease Rent		85,956.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		1,719.12
81600-HOO-000	VAT Out put		13,151.27
	(being record the unrecored lese rental for the year 2017)		

Audited

Over estimated lese rent revenue 2017 - Land

10350-HOO-000	Land Lease Rent	23,835.62	
81500-HOO-000	NATION BUILDING TAX PAYABLE	476.71	
81600-HOO-000	VAT Out put	3,646.85	
	Sri Jinarathana Adyapana Palaka Sabava (nasewana)		27,959.18
	(Being corrected the over estimated revenue)		
10350-HOO-000	Land Lease Rent	252,356.00	
81500-HOO-000	NATION BUILDING TAX PAYABLE	5,047.12	
81600-HOO-000	VAT Out put	38,610.47	
	MR. Harshana Rajakaruna (Amithingala)		296,013.59
	(Being corrected the over estimated revenue)		
10350-HOO-000	Land Lease Rent	105,632.52	
81500-HOO-000	NATION BUILDING TAX PAYABLE	2,112.65	
81600-HOO-000	VAT Out put	16,161.78	
	Sri Jinarathana Adyapana Ayathanaya Palaka Sabhava -(Shakerly)		123,906.95
	(Being corrected the over estimated revenue)		
10350-HOO-000	Land Lease Rent	45,375.00	
81500-HOO-000	NATION BUILDING TAX PAYABLE	907.50	
81600-HOO-000	VAT Out put	6,942.38	
	Bharathi Airtel lanka (Pvt) ltd (Rahathungoda)		53,224.88
	(Being corrected the over estimated revenue)		
10350-HOO-000	Land Lease Rent	998,400.00	
81500-HOO-000	NATION BUILDING TAX PAYABLE	19,968.00	
81600-HOO-000	VAT Out put	152,755.20	
70164-HOO-000	NLDB (Palle)		1,171,123.20
	(Being corrected the over estimated revenue)		
10350-HOO-000	Land Lease Rent	1,612,972.60	
81500-HOO-000	NATION BUILDING TAX PAYABLE	32,259.45	
81600-HOO-000	VAT Out put	246,784.81	
74850-HOO-000	Nawalapitiya plantation (Pvt) Ltd (Monte Cristo)		1,892,016.86
	(Being corrected the over estimated revenue)		
10350-HOO-000	Land Lease Rent	33,386.78	
81500-HOO-000	NATION BUILDING TAX PAYABLE	667.74	
81600-HOO-000	VAT Out put	5,108.18	
70052-HOO-000	Mr. M.H.M. Mustafa (Frogmore)		39,162.69
	(Being corrected the over estimated revenue)		

10350-HOO-000	Land Lease Rent	8,372.60	
81500-HOO-000	NATION BUILDING TAX PAYABLE	167.45	
81600-HOO-000	VAT Out put	1,281.01	
74950-HOO-000	Mr. Malaka lakpriya (Pamaburukaduwa) (Being corrected the over estimated revenue)		9,821.06

Under estimated lease rent revenue 2017 - Land

70051-HOO-000	Mr. Withanage Piyasiri Perera (goorukoya tea factory)	3,233.09	
10350-HOO-000	Land Lease Rent		2,756.25
81500-HOO-000	NATION BUILDING TAX PAYABLE		55.13
81600-HOO-000	VAT Out put		421.71
	(Being corrected the under estimated revenue)		

Over estimated lease revenue 2017 - Building

10400-HOO-000	Building Rent	8,970,000.00	
81500-HOO-000	NATION BUILDING TAX PAYABLE	179,400.00	
81600-HOO-000	VAT Out put	1,372,410.00	
70124-HOO-000	Srilanka Institute of Ad.Tech. (Being corrected the over estimated revenue 2017)		10,521,810.00

Under estimated lease revenue 2017 -Building

70121-HOO-000	BROVO HOLDINGS LANKA(PVT) LTD	351,900.00	
10400-HOO-000	Building Rent		300,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		6,000.00
81600-HOO-000	VAT Out put		45,900.00
	(Being corrected the under estimated revenue 2017)		

Unreported Lease revenue 2017 - Building

70147-HOO-000	Mr. Paint Lanka (pvt) Ltd	2,709,630.00	
10400-HOO-000	Building Rent		2,310,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		46,200.00
81600-HOO-000	VAT Out put		353,430.00
	(being record the unrecored lese rental for the year 2017)		

70147-HOO-000	Mr. Paint Lanka (pvt) Ltd	2,111,400.00	
10400-HOO-000	Building Rent		1,800,000.00

Audited

81500-HOO-000	NATION BUILDING TAX PAYABLE		36,000.00
81600-HOO-000	VAT Out put		275,400.00
	(being record the unrecored lese rental for the year 2017)		

70136-HOO-000	Kandy Tyre House (PVT) LTD	2,247,374.16	
10400-HOO-000	Building Rent		1,915,020.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		38,318.40
81600-HOO-000	VAT Out put		293,135.76
	(being record the unrecored lese rental for the year 2017)		

70137-HOO-000	Mag Car care Center (PVT) LTD	4,011,660.00	
10400-HOO-000	Building Rent		3,420,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		68,400.00
81600-HOO-000	VAT Out put		523,260.00
	(being record the unrecored lese rental for the year 2017)		

70139-HOO-000	Newzealand Collage of Technological Studies (PVT) LTD	4,715,460.00	
10400-HOO-000	Building Rent		4,020,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		80,400.00
81600-HOO-000	VAT Out put		615,060.00
	(being record the unrecored lese rental for the year 2017)		

92070-HOO-000	Lake side Property development	18,203,355.42	
10400-HOO-000	Building Rent		15,518,632.08
81500-HOO-000	NATION BUILDING TAX PAYABLE		310,372.64
81600-HOO-000	VAT Out put		2,374,350.71
	(being record the unrecored lese rental for the year 2017)		

70118-HOO-000	MECC Plantations (pvt)ltd - BOPITHYA TEA FACTRY	1,759,500.00	
10400-HOO-000	Building Rent		1,500,000.00
81500-HOO-000	NATION BUILDING TAX PAYABLE		30,000.00
81600-HOO-000	VAT Out put		229,500.00
	(being record the unrecored lese rental for the year 2017)		

1	33210-HOO-000	attendance bonus	22,000	
	Cost of sale estate	Biological assets LV	166,698	
	Cost of sale estate	Under provision depreciation last years LC , KP & BH estates	3,969,566	
	Cost of sale estate	Under provision depreciation	240,000	
	Cost of sale estate	2015 fiexd assets no.3 correction entry	42,000	
	Cost of sale estate	2015 fiexd assets no.3 correction entry		33,600
	Cost of sale estate	Audit query 2015 fiexd assets 1 ,ii		587,703
	32250-HOO-000	director fee	24,650	
	33110-HOO-000	cpf expense	6,154	
	33260-HOO-000	gratuity		2,418,447
	10350-HOO-000	lease income		3,693,393
	30590-HOO-000	Kumarawatte Estate Control	939,802	
	30590-HOO-000	Legal expenses	170,000	
	30590-HOO-000	regional office kandy	44,593	
	33100-HOO-000	salari expense	98,677	
	33180-HOO-000	Staff Welfare	2,033,924	
	32521-HOO-000	france allowance	14,000	
	32561-HOO-000	transport charge	9,000	
	32261-HOO-000	water		18,169
	48000-HOO-000	WHT		381
	48000-HOO-000	2327554 BOC. CUR.A/C		500
	48000-HOO-000	bank interest	1	
	10350-HOO-000	Cholankanda Youth Cnt(Monticri		7,600
	Cost of sale estate	Hantana Mr. R R M K Kudabandu	21,870	
	Cost of sale estate	Leaf adjustment past years KP	34,744	
	Cost of sale estate	Nidlalukanda proceeds 2013 KP	4,287,780	
	Cost of sale estate	Carolina estate proceeds 2009 KP	1,213,581	
	Cost of sale estate	G/L adjustment Mountcarmel fac 2010	153,628	
	63500-HOO-000	Retained Earnings	47,616	
	63500-HOO-000	Retained Earnings		6,732,873
	Cost of sales	Being reverse of error provision of depreciation loolcondra estate since 2008 - Estate M		47,616
		Being accounting reversal entry recorded in retained earnings.	13,540,283	13,540,283

Passed
Passed

78160-HOO-000	Leasing Payabal	1,702,400	
	E-W Information Systems LTD		1,702,400
	(being separate the lease creditors balance)		

	Non Refundable Deposits	46,375	
61940-TEA-000	Non Refundable Deposits		46,375
	(being amortize the non refundable balance)		

	Computers & Printers		
	Computers and Printers Equipments Accumulated Dep	347,222	
	Computers and Printers Equipments Depreciation		347,222
	(Being correcting during the year over depreciations)		
	Office Equipments		
	Office Equipments Accumulated Dep.	1,272	
	Office Equipments Depreciation		1,272
	(Being correcting during the year over depreciations)		
	Depreciations Jana Tea H/O		
	Machinery		
	Machinery Accumulated Dep.	6,487	
	Machinery Depreciation		6,487
	(Being correcting during the year over depreciations)		
	Lesase Interest		
	Interest in suspence- Computers	138,663	
	Interest in suspence- Computers		138,663
	(Being recording during the year int exp		

Intangible Assets

Depreciation for Intangible Assets	290,971	passed
Accumulated Dep. for Intangible Assets	290,971	passed
(Being correcting during the year under depreciations)		

206011 - Provision for Depreciation	124,991,985	
Provision for Depreciation - Biological Assets		124,991,985

401005 - General Charges		196,298,421
401016 - Sundry Expenditure		1,405,958
Cost of Sales Rubber	196,236,401	
Minor Crops Estate	1,467,979	
	<u>197,704,380</u>	<u>197,704,380</u>

Jaffna acc. Depreciation	Machinery, Office Equipment, Vehides	114,938.25	
Jaffna Provision for Depreciation	Fences Security Lights, Gliricidia Plantation	1,200.00	
Jaffna Provision for Depreciation	Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Sch	1,762.50	
401005 - General Charges	Water Bowser		60,000.00
401005 - General Charges	Factory / Security Light		1,200.00
401005 - General Charges	Water Supply Scheme		1,762.50
401005 - General Charges	Equipment		1,654.25
401005 - General Charges	Equipment		600.00
401005 - General Charges	Machinery		1,684.00
401005 - General Charges	Machinery - Green teel rotorrater		51,000.00
(Being correct the mistakenly over charged of 2015 depreciation of pallei estate in year 2016)			

Audited

Receives

	Opening	During the year	Closing
96000-HOO-000 GOVERNMENT CONTRIBUTION A	3,670,000,000	-	3,670,000,000
Sale of Motor vehicle sale			
96150-HOO-000 VEHICLE SALES INCOME (GR)	6,927,078	-	6,927,078
		(381,022,523)	(381,022,523)
63500-HOO-000 PROFIT & LOSS A/C	(8,469,369,707)	0	(8,469,369,707)
capital reserves			
96050-HOO-000 CAPITAL RESERVES GRANTS A	656,308,762.46	-	656,308,762
96100-HOO-000 LAND SALE INCOME (GR) A/C	148,914,807	278,505	149,193,311
96200-HOO-000 SALE OF ASSETS TAKEN OVER	5,667,581	-	5,667,581
96250-HOO-000 CAPITAL RESERVES A/C	1,965,050,475	-	1,965,050,475
General Reserves / Govern. Grants			
96300-HOO-000 NEW PLANTATION SUBSIDY RE	5,830,681	1,628,896	7,459,578
96350-HOO-000 GENERAL RESERVE A/C	55,280,753	-	55,280,753
96400-HOO-000 PLANTATION HUMAN DEVELOPM	43,934	-	43,934
96450-HOO-000 GENERAL RESERVE A/C	224,486,712	-	224,486,712
96500-HOO-000 TREASURY GRANT	1,374,689,820.00	679,300,000	2,053,989,820
96550-HOO-000 PDP FUND A/C	16,028,738	-	16,028,738
	<u>1,676,360,639</u>		<u>2,357,289,535</u>
			<u>2,357,289,535</u>

Audited

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2,783,147,206.93

(8,843,465,151.72) 0 (8,469,369,706.69)
(8,843,465,152.02)
0.30

2,776,220,128.93
2,776,220,128.93
-

Kumarawatte Subsidy 2017

Audited

2,357,289,535.16
2,357,289,535.16
-

70144-HOO-000	PLANTATION DEVELOPMENT PR	4,136,732.52
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	As Per Our	As per JEDB
Estate Staff Debtors- (Recoverable)	246,162.63	246,162.63
	39,261.42	39,261.42
	114,369.10	114,369.10
	5,975.00	5,975.00
	6,764.50	6,764.50
	81,425.76	81,425.76
	7,070.65	7,070.65
		10,670.00
		13.00
	501,029.06	511,712.06
Difference		(10,683.00)

Festival Advance	11,801,850.19	10,973,065.19
	8,474,453.39	786,927.11
	665,937.11	9,182,248.39
		2,300.00
	20,942,240.69	20,944,540.69
Difference		(2,300.00)

Sundry Receivable	132,819.87	132,819.87
	237,417.02	237,417.02
	2,787,206.50	2,787,206.50
	1,284,182.16	1,284,182.16
	465,930.21	465,930.21
		3,000.00
		287,509.11
	4,907,555.76	5,198,064.87
Difference		(290,509.11)

Sundry Debtors

Others	2,008,521.89	2,008,521.89
	211,602.29	211,602.29
	12,895,293.23	12,895,293.23
	299,039.64	299,039.64
	4,342,561.05	4,342,561.05
	12,840.11	12,840.11
	3,483,672.27	3,483,672.27
	2,143.20	2,143.20
	11,176,616.32	11,176,616.32
		684,875.12
	34,432,290.00	35,117,165.12
Difference		(684,875.12)

Estates Bank Balance	12,926,687.08	12,926,687.08
	5,271.67	5,271.67
		1,791.05
	12,931,958.75	12,933,749.80

Difference (1,791.05)

Cash in Hand	605,640.26	506,796.14
		98,844.12
		62,421.52
	605,640.26	668,061.78

Difference (62,421.52)

Gratuity Provision A/C	590,578,957.20	517,104,364.67
	590,578,957.20	517,104,364.67
		73,474,592.53

Gratuity Payable- Ex - Employees	255,832,386.40	555,460,880.83
	42,980,554.64	
	10,498,108.22	
	172,675,239.04	
	481,986,288.30	555,460,880.83
		(73,474,592.53)

Accrued Expenditure	633,112.53	633,112.53
	3,140,330.69	3,140,330.69
		25,231.20
	3,773,443.22	3,798,674.42
		(25,231.20)

Inter Estates Transection	(24,534,942.30)	(24,534,942.30)
	27,867,337.54	27,867,337.54
		(29,004.85)
	255,184.05	255,184.05
	(436,345.10)	(436,345.10)
	3,151,234.19	3,122,229.34

Difference 29,004.85

2,180,311.15
13,235,354.40
60,550,304.92
25,000.00

231,434.50
1,545,508.99
47,335,019.01
26,822.35
5,000.00
2,183,954.55

Audited

		dr	cr
estate	Mulhalkele Estate Control A/C	436,345.10	
estate	Rahatungoda Estate Con A/C		255,184.05
estate	Inter Estate Transfer		27,867,337.54
estate	IET	24,534,942.30	
h/o	JANA TEA EXPORT DIVISION	109,420.69	
h/o	EPF OVER PAYMENT 1996 A/C	160,399.81	
h/o	MATALE AREA ESTATE A/C	902,934.96	
h/o	MONTE CRISTO ESTATE	40,503,226.02	
h/o	DIYALUMA ESTATE CONTROL	20,317.00	
h/o	JAFFNA AREA ESTATE CONTROL	5,724,713.97	
h/o	ONUGALOYA ESTATE CONTROL		
h/o	JANA TEA CONTROL A/C	6,119.50	
h/o	ESTATE CONTORL	8,868,231.39	
		81,266,650.74	28,122,521.59
			53,144,129.15

Audited

24,971,287.40	28,122,521.59
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Estate Contorl	8,868,231.39
Jana Tea Export Division	109,421
Monte Cristo Estate	40,503,226
Jaffna Area Estate Control	5,724,714
Diyaluma Estate Control	20,317
Matale Area Estate A/C	902,935
Mulhalkele Estate Control A/C	436,345

Audited



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

පිළිල්පි/පි/පේට්ඩබ්/01/2017/19
உமது இல.
Your No.

දිනය
திகதி
Date

2022 පෙබරවාරි 02 දි

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ජනතා වතු සංවර්ධන මණ්ඩලය

ජනතා වතු සංවර්ධන මණ්ඩලයේ 2017 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 1971 අංක 38 දරන මුදල් පනතේ 14(2)(සී) වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

ජනතා වතු සංවර්ධන මණ්ඩලයේ 2017 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය හා එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, ස්කන්ධය වෙනස්වීමේ ප්‍රකාශනය සහ මුදල් ප්‍රවාහ ප්‍රකාශනය හා වැදගත් ගිණුම්කරණ ප්‍රතිපත්ති සහ අනෙකුත් පැහැදිලි කිරීමේ තොරතුරුවල සාරාංශයකින් සමන්විත 2017 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 1971 අංක 38 දරන මුදල් පනතේ 13(1) වගන්තිය සහ 1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික සංස්ථා පනතේ 23 වගන්තිය සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවෙහි ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. මුදල් පනතේ 14(2)(සී) වගන්තිය ප්‍රකාර මණ්ඩලයේ වාර්ෂික වාර්තාව සමඟ ප්‍රකාශයට පත්කළ යුතු යැයි මා අදහස් කරන මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සහ 2018 ඔක්තෝබර් 17 දින මණ්ඩලයේ සභාපති වෙත නිකුත් කරන ලද ගනුදෙනු පිළිබඳ වාර්තාවේ දැක්වේ.

1.2 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් කළමනාකරණයේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර වූ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.





1.3 විගණකගේ වගකීම

උත්තරීතර විගණන ආයතනයන්ගේ ජාත්‍යන්තර විගණන ප්‍රමිතීන්ට (ISSAI 1000 -1810) අනුරූප ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට අනුකූලව පවත්වනු ලබන විගණනය මත පදනම්ව මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මතයක් ප්‍රකාශ කිරීම මාගේ වගකීම වේ.

1.4 මතය ව්‍යාචනය සඳහා පදනම

මෙම වාර්තාවේ 2.2 ඡේදය දක්වා ඇති කරුණුවල ප්‍රතිඵලයක් ලෙස මූල්‍ය තත්ත්ව ප්‍රකාශනය, විස්තීරණ ආදායම් ප්‍රකාශනය, ස්කන්ධය වෙනස් වීමේ ප්‍රකාශනය සහ මුදල් ප්‍රවාහ ප්‍රකාශනයේ වාර්තා ගත වූ හෝ වාර්තා නොවූ හෝ විෂයයන් සහ මූලිකාංගවලට අදාළව කවර හෝ ගැලපීම් කිරීමේ අවශ්‍යතාවක් තිබුණේදැයි තීරණය කිරීමට මට නොහැකි විය.

2. මූල්‍ය ප්‍රකාශන

2.1 මතය ව්‍යාචනය

Audited

මාගේ වාර්තාවේ 2.2 ඡේදයේ දක්වා ඇති කරුණු හේතුවෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් සහ උචිත විගණන සාක්ෂි ලබාගැනීමට නොහැකි විය. ඒ හේතුවකට ගෙන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මෙම මතයක් ප්‍රකාශ නොකරමි.

2.2 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

2.2.1 ආයතනයේ අඛණ්ඩ පැවැත්ම

මණ්ඩලය දිගින් දිගටම අලාභ ලැබීම මත 2017 දෙසැම්බර් 31 දිනට මණ්ඩලයේ ශුද්ධ වත්කම් හා කාරක ප්‍රාග්ධනය පිළිවෙලින් රු.39,955,487 හා රු.1,549,043,313 ක සෘණ අගයක් ගෙන තිබුණි. මෙවැනි තත්වයක් මත තව දුරටත් භාණ්ඩාගාරයේ හෝ රජයේ වෙනත් මූල්‍ය සහයක් නොමැතිව මණ්ඩලය පවත්වා ගෙන යෑමේ අවිනිශ්චිත තත්ත්වයක් පවතින බව නිරීක්ෂණය විය.

2.2.2 ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති

පහත නිරීක්ෂණයන් කරනු ලැබේ.

(අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 01

මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීම පිළිබඳ ඉහත ප්‍රමිතියේ ඡේද අංක 66(ඇ) අනුව “වත්කම වාර්තාකරන කාලපරිච්ඡේදයෙන් පසුව අවම වශයෙන් මාස දොළහක් පසුවනතුරු වගකීමක් නිරවුල් කිරීම හෝ හුවමාරු කිරීම, සීමාකර නැත්නම් මුදල් හෝ මුදල් සමාන දෑ LKAS 7 හි අර්ථ නිරූපණය කර ඇති ආකාරය වනවිට අස්තීත්වයක් අනෙකුත් සියලුම වත්කම් ජංගම නොවන ලෙස වර්ගීකරණය කළ යුතුය. ඒ අනුව ජනතා වතු සංවර්ධන මණ්ඩලය විසින් 2012 සැප්තැම්බර් 21 දිනැතිව රු.2,500,000 ක ස්ථාවර තැන්පතු වල කරන ලද ආයෝජනය, 2017 දෙසැම්බර් 31 දින වන විට රු. 3,803,642 ක් දක්වා වර්ධනය වී තිබුණද, ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 01 හා අංක 07 අනුව එම තැන්පතුවේ වටිනාකම ජංගම නොවන වත්කම් යටතේ ගිණුම්ගත විය යුතු වුවත්, එය මණ්ඩලය විසින් ජංගම වත්කම් යටතේ ගිණුම් ගත කර තිබුණි.

Audited

(ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 02

ප්‍රමිතියේ ඡේද අංක 31 ප්‍රකාරව වලනය නොවන හා වසර දෙකකට වඩා පැරණි රු.4,752,220 ක් වටිනා නිම් තේ තොගයක් තොග ශේෂයෙහි ඇතුළත්ව තිබුණද, මූල්‍ය ප්‍රකාශන තුළ ඒ සඳහා කිසිදු වෙන්කිරීමක් කර නොතිබුණු බැවින් මූල්‍ය ප්‍රකාශන තුළ තොග අගය වැඩියෙන් පෙන්වා තිබුණි.

(ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 16

ප්‍රමිතියේ ඡේද අංක 03 ප්‍රකාරව කෘෂිකාර්මික කටයුතුවලට අදාළ රු.592,472,216 ක් වූ ධාරක ජීව විද්‍යාත්මක වත්කම් මූල්‍ය තත්ත්ව ප්‍රකාශනයෙහි දේපළ, පිරිසහ හා උපකරණ යටතේ වෙනම අයිතමයක් ලෙස ඉදිරිපත් කළයුතු වුවද, ජීව වත්කම් යටතේ ඉදිරිපත් කර තිබුණි.

(ඈ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 17

මණ්ඩලයේ 2017 දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශන අනුව රු.32,168,955 ක වටිනාකමකින් යුත් කල්බදු වත්කම් ප්‍රමාණයක් මූල්‍ය තත්ත්ව ප්‍රකාශනය තුළ නිරූපණය කර ඇතත්, ප්‍රමිතියේ 47 ඡේදය ප්‍රකාරව වත්කම පිළිබඳ අවශ්‍ය හෙළිදරව් කිරීම් මූල්‍ය ප්‍රකාශන තුළ සිදු කර නොතිබුණි.

(ඉ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 19

ප්‍රමිතියේ ඡේද අංක 57 ප්‍රකාරව අස්ථිත්වයේ සේවා ප්‍රතිලාභ බැඳීම ගණනයේදී ආයුගණන ක්‍රමය යොදාගැනීම සිදුකළ යුතු අතර, ඒ සඳහා වර්තමාන සේවා පිරිවැය සේවකයින්ගේ වයස් ප්‍රමාණය, සේවකයින්ගේ ආයු අපේක්ෂණය, සේවා පිරිවැටුමට වූ බලපෑම, විශ්‍රාම වයස, වට්ටම් අනුපාතය, වැටුප් හා වර්ධන ප්‍රතිශතය වැනි උපකල්පන යොදා ගත යුතුවේ. එහෙත් ජනතා වතු සංවර්ධන මණ්ඩලය විසින් සිය ප්‍රතිලාභ ගණනයේදී ඉහත ආයුගණන ක්‍රමය යොදා ගෙන නොතිබුණි.

(ඊ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 41

- (i) ඉහුරු, කොකෝවා හා කොප්පු වගාවන් ධාරක ජීව විද්‍යාත්මක වත්කම් යටතේ ගිණුම් ගත කළ යුතු වුවත්, මණ්ඩලය විසින් රු.283,321 ක් වටිනා එවැනි වත්කම් පාරිභෝජ්‍ය ජීව විද්‍යාත්මක වත්කම් යටතේ දක්වා තිබුණි.
- (ii) 12 වැනි ඡේදය ප්‍රකාරව සාධාරණ වටිනාකම විශ්වාසදායී ලෙස මැණිය නොහැකි නම් හැර ජීව විද්‍යාත්මක වත්කමක් මූලික හඳුනා ගැනීමේ සහ සෑම වාර්තාකරණ කාලපරිච්ඡේදයක් අවසානයේදීම විකුණුම් පිරිවැය සඳහා අඩුකළ පසු සාධාරණ වටිනාකමට මැණීම් කර ගිණුම් ගත කළ යුතු වුවත්, මණ්ඩලය විසින් දැව වටිනාකම් සහිත ගස් 60,000 කට අධික ප්‍රමාණයක් මේ වන විටත් තක්සේරු කර ගිණුම්ගත කර නොතිබුණි.

2.2.3 ගිණුම්කරණ ප්‍රතිපත්ති

මණ්ඩලයේ ගිණුම් ප්‍රතිපත්ති අනුව පරිනත නොවූ, හෝ හා රබර් වගාවන් වෙනුවෙන් දරන ලද පිරිවැය පරිනත වූ වගාව වෙත මාරු කරනු ලබන කාලය නිශ්චිතව දක්වා තිබුණද, කොකෝවා, කෝපි, කුරුඳු, කරදමුංගු, සාදික්කා, පුවක්, පොල් හා ගම්මිරිස් යන වගාවන්වල පරිනත කාලය ගිණුම්කරණ ප්‍රතිපත්ති මගින් හෙළිදරව් කර නොතිබීම හේතුවෙන් එම වගාවන් පරිනත වීමට පෙර දරන ලද රු. 8,639,177 ක වියදම් ප්‍රාග්ධනික කළ යුතු වර්ෂය හඳුනාගත නොහැකි වී තිබුණි.

2.2.4 ගිණුම්කරණ අඩුපාඩු

පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) කොළපතන වත්තට අදාළව 2017 දෙසැම්බර් 31 දිනට ගෙවිය යුතු රු. 2,209,960 ක් වූ පාරිතෝෂික අධිභාර මුදල ගිණුම්ගත කර නොතිබුණි.
- (ආ) 2017 අගෝස්තු 17 දිනැති අංක 483516 දරන වෙක්පත මගින් නඩු තීන්දුවකට අනුව ගෙවන ලද කුමාරවත්ත වතුයායට අයත් රු.346,767 ක පාරිතෝෂික මුදල්, වියදමක් ලෙස වතු ගිණුම් වල වාර්තා කර නොතිබුණි.
- (ඇ) 2017 දෙසැම්බර් 31 දිනට ප්‍රධාන කාර්යාලයේ ජන හේ අංශයේ රු. 1,833,254 ක කාලය ඉකුත් වූ හේ තොගයක් පවතින අතර මෙම තොග ගිණුම් තුළින් ඉවත් කිරීමට හෝ වෙනත් සුදුසු ක්‍රියාමාර්ගයක් ගෙන අපහරණය කිරීමට කටයුතු කර නොතිබුණි.
- (ඈ) එකතුව රු. 2,411,964 ක කල් ඉකුත් වී ඇති ජන හේ අංශයේ හේ සහ පැරණි හේ පැළ තවාන් තොග මූල්‍ය ප්‍රකාශනවල ජංගම වත්කම් යටතේ අනාවරණය කිරීම නිසා එම ප්‍රමාණයෙන් මණ්ඩලයේ අලාභය උන ගණනය වී තිබුණු අතර වත්කම් එම ප්‍රමාණයෙන් අධිගණනය වී තිබුණි.

Audited

- (ඉ) සමාලෝචිත වර්ෂයේ ගොඩනැගිලි ආදායම රු.42,863,392 ක් වූ නමුත් ජාතිය ගොඩනැගීමේ බදු වාර්තා අනුව එය රු.17,984,651 ක් වී තිබුණි. ඒ අනුව 2009 අංක 09 දරන ජාතිය ගොඩනැගීමේ බදු පනතේ 3 (2) (iii) අනුව උපරිත පදනම වෙනුවට මුදල් පදනම සැලකිල්ලට ගැනීම නිසා ජාතිය ගොඩනැගීමේ බදු රු.497,574 කින් අවතක්සේරු වී තිබුණි.
- (ඊ) වතුයායන් විසින් වර්ෂ කිහිපයකට පෙර සිට සංවර්ධන වැඩ සහ වගා කටයුතු සඳහා දරා ඇති රු.1,619,020 ක වියදම්වල නිමවීමේ ප්‍රගතිය වාර්තාකර නොතිබුණු අතර මේ නිසා මෙම වත්කම්වල පිරිවැය ප්‍රාග්ධනික කිරීම හෝ කපා හැරීම සිදු නොකර සමාලෝචිත වර්ෂයේ එම අගයම මූල්‍ය තත්ත්ව ප්‍රකාශනයේ දේපළ, පිරිසහ සහ උපකරණ යටතේ කෙටිගෙන යන වැඩ ලෙස දක්වා තිබුණි.
- (උ) සමාලෝචිත වර්ෂයේ කෙටිගෙන යන ප්‍රාග්ධන වැඩ පිරිවැය ගිණුමෙන් ප්‍රාග්ධනික කළ යුතු වටිනාකම රු.219,426 ක් වුවද, සමාලෝචිත වර්ෂයේදී කෙටිගෙන යන ප්‍රාග්ධන වැඩ වල පිරිවැයෙන් රු.1,043,863 ක් සඳොස් ලෙස ප්‍රාග්ධනික කර තිබුණි.
- (ඌ) 2017 දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශන තුළ කල්බදු පහසුකම යටතේ මිලට ගත් ලොරි රථ 04 ක කල්බදු වගකීම් ලෙස රු.6,840,071 ක වටිනාකමක් දක්වා තිබුණද,

කල්බදු ගිවිසුම් වලට අනුව විගණනය විසින් කරන ලද ස්වාධීන ගණනය කිරීම් අනුව කල්බදු වගකීම රු.5,984,770 ක් ලෙස නිරීක්ෂණය වූයෙන් කල්බදු වගකීම රු.855,301 කින් අධිකක්සේරු වී තිබුණි.

- (ඵ) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ ඊ.ඩබ්ලිව්.ඉන්ෆෝමේෂන් සිස්ටම්ස් ලිමිටඩ් ලෙස රු.1,171,863 ක කල්බදු වගකීමක් දක්වා තිබුණද, කල්බදු ගිවිසුම අනුව කරන ලද ස්වාධීන ගණනය කිරීම් අනුව 2017 දෙසැම්බර් 31 දිනට කල්බදු වගකීම රු.1,702,400 ක් වූයෙන් කල්බදු වගකීම ගිණුම රු.530,537 කින් ඌන තක්සේරු වී තිබුණි.
- (ආ) 2017 පෙබරවාරි 18 වන දින ලැබී තිබූ තක්සේරුවකට අනුව, 2016 ජනවාරි 01 දින සිට 2016 මාර්තු 31 දින දක්වා කාලපරිච්ඡේදයට අදාළව එකතු කළ අගය මත බදු මුදල හා දඩ මුදලේ එකතුව වූ රු.342,365 ක් ගිණුම් ගත නොකිරීම නිසා ගෙවිය යුතු එකතු කළ අගය මත බදු එම ප්‍රමාණයෙන් ඌන තක්සේරු වී තිබුණි.
- (ඇ) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂයේ දේපළ, පිරියත හා උපකරණ අත්පත් කරගැනීම සඳහා දරන ලද වියදම රු. 6,919,465 ක් වුවද, මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් යටතේ ගැලපීම් කිරීමේදී දේපළ, පිරියත හා උපකරණ අත්පත් කරගැනීම සඳහා දරන ලද වියදම රු.5,875,600 ක් ලෙස දක්වා තිබීම හේතුවෙන් රු.1,043,865 ක් වූ දේපළ, පිරියත හා උපකරණ මිලදී ගැනීමේ වියදම මුදල් ප්‍රවාහ ප්‍රකාශයේ ගැලපීම් කර නොතිබුණි.
- (ඈ) සමාලෝචිත වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය පිළියෙල කිරීමේදී පාරිතෝෂික ගෙවීම් ලෙස කිසිදු අගයක් ගැලපීම් කර නොමැති නමුත් මූල්‍ය තත්ත්ව ප්‍රකාශය තුළ ජංගම වගකීම් වල දක්වා ඇති ගෙවිය යුතු පාරිතෝෂික දීමනාව රු.25,532,828 කින් අඩු වී තිබුණි.
- (ඉ) 2017 දෙසැම්බර් 31 දිනෙන් අවසන් මූල්‍ය වර්ෂයේ වාහන විකුණුම් ආදායම් ගිණුමේ රු.6,927,078 ක ආරම්භක ශේෂයක් පැවති අතර, එය 2017 දෙසැම්බර් 31 දින ජ'නල් සටහනක් මගින් විශ්ලේෂණයකින් තොරව රඳවා ගත් ඉපයුම් වලට මාරුකර තිබුණි.
- (ඊ) සමාලෝචිත වර්ෂය තුළදී මණ්ඩලය සතු වාහන 18 ක් රු. 5,025,000 කට විකුණා ඇතත් එම වාහන වල පිරිවැය හා ගිණුම්කරණ ක්ෂය වාහන විකුණුම් ආදායම් ගිණුමට මාරුකර නොතිබුණු අතර, මේ නිසා වාහන වල පිරිවැය හා ක්ෂය වෙන් කිරීම අධි ගණනය වී තිබුණි.



- (ව) ණය පදනම මත හේ දළ අලෙවි කිරීම හේතුවෙන් ජනනය වූ 2003 වර්ෂයේ සිට 2016 වර්ෂය දක්වා කාල පරාසයකට අයත් වන රු.24,945,072 ක පැරණි ශේෂ අයකර ගැනීමට මණ්ඩලය විසින් ඵලදායී ක්‍රියාමාර්ග ගෙන නොතිබුණි.
- (ජ) ආර්ථික සේවා ගාස්තු පනතේ 2 වන වගන්තිය අනුව කාර්තුවකට ආදායම රු.මිලියන 10 ඉක්මවන සෑම ආයතනයක්ම බද්දට යටත් විය යුතු වුවත්, මණ්ඩලය ඊට අනුරූපව කටයුතු කර නොමැති අතර, සලකා බලන මූල්‍ය වර්ෂයේදී සමස්ත පිරිවැටුම රු.මිලියන 1099.3 ක් වුවද, ඒ මත ගෙවිය යුතු රු.2,748,258 ක් වූ ආර්ථික සේවා ගාස්තුව ගණනය කර ගිණුම් වලට ගෙන නොතිබුණි.
- (ච) ගිණුම් අනුව ධාරක ජීව විද්‍යාත්මක වත්කම් තුළ ඇතුළත් පරිනත නොවූ රබර් වගාවේ පිරිවැය රු.163,669,283 ක් වූ අතර, ඉන් රු.25,357,794 ක වගාවන් මණ්ඩලයේ 3.2.7 ගිණුම් ප්‍රතිපත්තිය අනුව පරිනත වූ වගාවන් ලෙස ගිණුම්ගත කළයුතු එහෙත් විනාශ වී ගිය වගාවකි. එම වටිනාකම ගිණුම් වලින් ඉවත් නොකිරීම නිසා වත්කම් අධි ගණනය වී තිබුණි.
- (ඨ) මණ්ඩලයේ වතුයායන් තුනක ක්‍රමක්ෂය රු.388,345 ක් වැඩියෙන් ගණනය කර ගිණුම්ගත කර තිබීම හේතුවෙන් අලාභය එම ප්‍රමාණයෙන් අධිගණනය වී තිබුණි.

Audited

2.2.5 නොසැසඳූ පාලන ගිණුම්

පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය අවසාන දිනට ප්‍රධාන කාර්යාලය යටතේ වෙළඳ ගෙවිය යුතු ශේෂය රු.275,108,425 ක් වුවද, ණයහිමි කාල විශ්ලේෂණ අනුව එම ශේෂය රු.118,866,992 ක් වීම හේතුවෙන් එම ශේෂයන් අතර රු. 156,241,433 ක වෙනසක් නිරීක්ෂණය විය.
- (ආ) මණ්ඩලයෙහි මූල්‍ය ප්‍රකාශන අනුව වතුයායන්හි වෙළඳ ගෙවිය යුතු ශේෂය රු.241,038,504 ක් වුවද, ණයහිමි වයස් විශ්ලේෂණය අනුව එම ශේෂය රු. 50,765,175 ක් වූයෙන් රු.190,273,329 ක වෙනසක් නිරීක්ෂණය විය.
- (ඇ) වතුයායන් සහ ප්‍රධාන කාර්යාලය අතර, සිදුවන භාණ්ඩ හුවමාරු කිරීමට අදාළව පවත්වාගෙන යනු ලබන වතු පාලන ගිණුම්වල හර සහ බැර ශේෂයන් අතර, නොසැසඳුණු රු. 2,183,955 ක බැර ශේෂයක් නිරීක්ෂණය විය.
- (ඈ) මූල්‍ය ප්‍රකාශන සමග ඉදිරිපත් කරන ලද වතු ගිණුම් අනුව ගෙවිය යුතු පාරිතෝෂික හා අධිභාර ශේෂ, විගණනය සඳහා ප්‍රධාන කාර්යාලයෙන් ඉදිරිපත් කරන ලද උපලේඛනයේ ඇතුළත් ශේෂ සමග සැසඳීමේදී පිළිවෙලින් රු.36,697,576 ක් හා රු.242,693 ක් වශයෙන් එකතුව රු. 36,940,269 ක් වූ වෙනසක් නිරීක්ෂණය විය.
- (ඉ) මූල්‍ය ප්‍රකාශන අනුව ගෙවිය යුතු සේවා නියුක්තිකයන්ගේ භාර අරමුදලේ හා ගෙවිය යුතු සේවක අර්ථසාධක අරමුදලේ ශේෂ වල එකතුව රු.774,599,467 ක් වූ අතර, විගණනයේදී ලබා ගත් උපලේඛන අනුව එම ශේෂවල එකතුව රු.791,665,849 ක් විය. ඒ අනුව මූල්‍ය ප්‍රකාශන අනුව වටිනාකම හා ප්‍රධාන කාර්යාලයේ සහ වතුයායන්ගේ අගයන් අතර රු.17,066,382 ක වෙනසක් පවත්නා බව නිරීක්ෂණය විය.
- (ඊ) සමාලෝචිත වර්ෂයේදී ප්‍රාග්ධනික කරන ලද රු.25,410,852 ක පරිනත රබර් වගාව එම වතුයායේ මාසික ගිණුම් අනුව රු.26,089,144 ක් ලෙස දක්වා තිබීම හේතුවෙන් වටිනාකම් අතර රු.678,292 ක වෙනසක් නිරීක්ෂණය විය.
- (උ) මූල්‍ය ප්‍රකාශන අනුව සේවා නියුක්තිකයන්ගේ අරමුදල වෙනුවෙන් ගෙවිය යුතු අධිභාර වටිනාකම රු.2,250,905 ක් වූ අතර, විගණනයේදී ලබාගත් උපලේඛන අනුව 1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදලේ පනතේ 27



වගන්තිය අනුව විගණනය විසින් කරන ලද අධිභාර වටිනාකම රු. 18,519,235 ක් විය. ඒ අනුව සමාලෝචිත වසරේ අවසාන ගිණුම් අනුව පෙන්වන අධිභාර වටිනාකම හා විගණනයේ ගණනය කිරීම් අතර රු.16,268,330 ක වෙනසක් නිරීක්ෂණය විය.

(ඌ) මූල්‍ය ප්‍රකාශන අනුව සේවක අර්ථසාධක අරමුදල් වෙනුවෙන් ගෙවිය යුතු අධිභාර වටිනාකම රු.28,573,486 ක් වූ අතර විගණනයේදී ලද තොරතුරු පදනම් කරගෙන 1958 අංක 15 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදල් පනතේ 27 වගන්තිය ප්‍රකාරව විගණනය විසින් ගණනය කරන ලද අධිභාර වටිනාකම රු.358,362,261 ක් විය. ඒ අනුව රු. 329,788,775 ක වෙනසක් නිරීක්ෂණය විය.

(එ) මණ්ඩලය විසින් ශේෂ සනාථන ලිපි කැඳවා තිබුණු ණයගැතියන් දස දෙනෙකුගෙන් පස් දෙනෙකු පමණක් අදාළ ලිපිවලට ප්‍රතිචාර දක්වා ශේෂයන් සනාථ කර තිබුණු අතර, ශේෂ සනාථන ලිපි අනුව එකතුව රු.8,890,102 ක ණයගැති ශේෂ 3 ක් සඳහා අදාළ ආයතන එකඟ නොවන බවත්, තවත් ආයතන දෙකක රු. 29,175,256 ක් අඩුවෙන් ශේෂ සනාථ කර එවීම නිසා රු.38,065,358 ක ණයගැති ශේෂ වල පැවැත්ම මතභේදාත්මක බව නිරීක්ෂණය කෙරේ.

Audited

(ඒ) එකතු කළ අගය මත බදු වාර්තා අනුව පිරිවැටුම රු.17,242,695 ක් හා මූල්‍ය ප්‍රකාශන අනුව පිරිවැටුම රු.1,174,785,678 ක් වශයෙන් නිරීක්ෂණය වූයෙන් එකතු කළ අගය මත බදු වාර්තා අනුව පිරිවැටුම හා මූල්‍ය ප්‍රකාශන අනුව පිරිවැටුම අතර, රු.1,157,542,983 ක වෙනසක් පැවතුණි.

(ඔ) මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ධාරක ජීව විද්‍යාත්මක වත්කම් යටතේ දක්වා ඇති, පරිනත තේ වගාවන්ට අදාළ ක්‍රමක්ෂය වටිනාකම ලෙස රු.10,000,000 ක් ගැලපීම් කර තිබුණද, ස්ථාවර වත්කම් ලේඛනය අනුව ගණනය කරන ලද ක්‍රමක්ෂය වටිනාකම රු. 12,192,800 ක් වූයෙන් ක්‍රමක්ෂයවල රු.2,192,800 ක වෙනසක් නිරීක්ෂණය කෙරේ.

(ඔ) රබර් වගාවට අදාළව ගිණුම්ගත කළ ක්‍රමක්ෂය වටිනාකම රු.14,340,262 ක් වුවද, ස්ථාවර වත්කම් උපලේඛනය අනුව ක්‍රමක්ෂය වටිනාකම රු.6,358,559 ක් වූයෙන් රු.7,981,703 ක වෙනසක් නිරීක්ෂණය කෙරේ.

2.2.6 පැහැදිලි නොකළ වෙනස්කම්

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) නුවර - ප්‍රාදේශීය වතු කාර්යාලය සහ ප්‍රධාන කාර්යාලය අතර සිදු කරනු ලබන ගනුදෙනු වාර්තා කරනු ලබන ගිණුම් තුළ සමාලෝචිත වර්ෂය අවසාන දිනට රු. 13,828,888 ක බැර ශේෂයක් පැවති අතර, එය වෙළඳ ගෙවිය යුතු දෑ තුළ ඇතුළත් කර තිබුණි.
- (ආ) සමාලෝචිත වර්ෂයේ ප්‍රධාන කාර්යාලයේ ජන හේ අංශයේ වෙළඳ ගෙවිය යුතු දෑ ශේෂයේ වටිනාකම වූ රු.5,393,358 කින් සියයට 97 ක්, එනම් රු. 5,278,648 ක අයවිය යුතු ශේෂ වසර 5 ට වඩා වැඩි කාලයක සිට පැවත එන අතර, එම ශේෂ අයකර ගැනීමේ හැකියාවක් නොමැති බව නිරීක්ෂණය කෙරේ.
- (ඇ) මණ්ඩලයේ දින 90 ත් දින 781 ත් අතර කාල පරාසයක පැරණි අයනොවි පවතින සහ සෙමින් අයවන එකතුව රු.64,232,303 ක ණයගැති ශේෂ 287 ක් අයකර ගැනීමේ හැකියාවක් නොමැති බව නිරීක්ෂණය කෙරේ.
- (ඈ) 1999 වර්ෂයට පෙර පිටුපසට පවතින රු.3,197,506 ක වතු ගිණුම් ශේෂයන් සමාලෝචිත වර්ෂයේදී මූල්‍ය තත්ත්ව ප්‍රකාශනයේ දේපළ, පිරිසිදු සහ උපකරණ යටතේ දක්වා ඇතත් එයට අදාළ වත්කම නිශ්චිතව හඳුනාගෙන නොතිබුණි.
- (ඉ) 2008 වර්ෂයේ සිට 2014 වර්ෂය දක්වා වතුයායන් විසින් ආරම්භ කරන ලද ඇට හේ සහ රිකිලි හේ පැළ තවාන් සඳහා දරන ලද රු.590,530 ක වියදම් ඉන් වර්ෂ ගණනාවකට පසුවද ප්‍රාග්ධනික කර හෝ කපා නොහැර කෙරීගෙන යන ප්‍රාග්ධන වැඩ වශයෙන් දක්වා තිබීමට හේතුව පැහැදිලි කර නොතිබුණි.
- (ඊ) සමාලෝචිත වර්ෂය අවසාන දිනට මූල්‍ය ප්‍රකාශන අනුව වැවිලි මානව සංවර්ධන භාරය වෙත ගෙවිය යුතු ශේෂය රු.18,457,480 ක් වුවද, වැවිලි මානව සංවර්ධන භාරය මඟින් සිදුකළ ශේෂ සනාථනය අනුව එම ශේෂය රු.24,775,454 ක් වූයෙන් එම ශේෂ අතර රු.6,317,974 ක නොසැසඳූ වෙනසක් පැවතුණි.
- (උ) වතුයායන් පහක පිරිවැය රු.47,110,733 ක පරිනත නොවූ හේ වගාවක් මූල්‍ය ප්‍රකාශන වල දැක්වුනද, වියස් විශ්ලේෂණයන් අනුව එම වතුයායන්හි පරිනත නොවූ හේ වගාවන් නොමැති බව නිරීක්ෂණය වූයෙන්, ගිණුම් අනුව පරිනත නොවූ හේ වගාවන් ලෙස දැක්වෙන ශේෂය පිළිගැනීමට හෝ ඒ පිළිබඳව සැඟිමකට පත්විය නොහැකිව ඇත.



2.2.7 ලැබිය යුතු හා ගෙවිය යුතු ගිණුම්

පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) සමාලෝචිත වර්ෂයේ මණ්ඩලය ඉදිරිපත් කළ ණයගිම් වයස් විශ්ලේෂණයට අනුව වසර පහ ඉක්ම වූ ණයගිම් ශේෂය රු. 103,753,900 ක් විය. මෙම ශේෂ සමාලෝචිත වර්ෂයේදීද නිරවුල් කිරීමට මණ්ඩලය කටයුතු කර නොතිබුණි. එම ශේෂය මණ්ඩලය විසින් ණයගිම් කාල විශ්ලේෂණය ඉදිරිපත් කළ ණයගිම්‍යන්ගෙන් සියයට 87 ක් විය.
- (ආ) සමාලෝචිත වර්ෂයේ අවසාන දිනට වර්ෂ 01 ක් වර්ෂ 04 අතර පවතින හිඟ වරිපනම් ශේෂය රු.11,289,205 වූ අතර, වර්ෂ 05 ඉක්මවූ හිඟ වරිපනම් ශේෂය රු.32,422,084 විය. ඒ අනුව වර්ෂ 05 ඉක්ම වූ හිඟ වරිපනම් ශේෂය මුළු හිඟ වරිපනම් ශේෂයෙන් සියයට 74 විය. ඒ අනුව සමාලෝචිත වර්ෂයේදී ද මණ්ඩලය විසින් මෙම හිඟ වරිපනම් පියවීමට ප්‍රමාණවත් පියවර ගෙන නොතිබුණි.
- (ඇ) මණ්ඩලයේ වතුයායන්ට අදාළව රු. 1,116,571 ක් වූ උත්සව අත්තිකාරම් ශේෂයන් 2000 වර්ෂයේ සිට 2016 වර්ෂය දක්වා වූ පැරණි ඒවා වුවද, එම ණය ශේෂ අයකර ගැනීමට මණ්ඩලය විසින් සමාලෝචිත වර්ෂයේදීද ප්‍රමාණවත් පියවර ගෙන නොතිබුණි.
- (ඈ) තේ දළ ණය පදනම මත අලෙවි කිරීම හේතුවෙන් සමාලෝචිත වර්ෂය අවසාන වන විට රු. 32,138,382 ක ණයගැති ශේෂයක් පවතින අතර, ඉන් රු.28,183,139 ක් වූ තේ දළ ණයගැතියන් 2003 වර්ෂයේ සිට 2016 වර්ෂය දක්වා කාල පරාසයකට අයත් වන නමුත් මෙම පැරණි ශේෂ අයකර ගැනීමට සමාලෝචිත වර්ෂයේදීද මණ්ඩලය විසින් ප්‍රමාණවත් ක්‍රියාමාර්ග ගෙන නොතිබුණි.
- (ඉ) 1999 වර්ෂයේ සිට 2016 වර්ෂය දක්වා කාලපරාසයක සිට පැවත එන රු.4,008,885 ක් වූ වතුයායන් හතකට අදාළ පැරණි ණයගැති ශේෂයන් 33ක් මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ජංගම වත්කම් යටතේ අනාවරණය කර ඇති අතර, එම ශේෂ අය කර ගැනීම අවිනිශ්චිත බව නිරීක්ෂණය කෙරේ.

Audited

2.2.8 විගණනය සඳහා සාක්ෂි නොවීම

පහත නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) රාජ්‍ය ව්‍යවසාය සමිපත් කළමනාකරණ සංස්ථාව, හලාවත වැවිලි සමාගම, ශ්‍රී ලංකා තේ මණ්ඩලය, ලංකා ඛනිජ වැලි සමාගම හා ලංකා සෙරමික් සංස්ථාව යන ආයතන 4 කින් ලබාගන්නා ලද රු.176,571,131 ක ණය මුදල් පිළිබඳව ශේෂ සනාථන ලිපි හෝ ණය ගිවිසුම් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ආ) ජනතා වතු සංවර්ධන මණ්ඩලයේ වතු 17 ක් සඳහා පාරිතෝෂික වෙන් කිරීම් හා පාරිතෝෂික ගෙවීම් පිළිබඳ විස්තර ඇතුළත් විස්තරාත්මක සේවක උපලේඛන විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ඇ) විගණනය සඳහා ඉදිරිපත් කළ මූල්‍ය ප්‍රකාශනවල දැක්වෙන එකතුව රු.13,011,262 ක් වූ බැංකු ජංගම ගිණුම් ශේෂයන් 6 ක් සඳහා ශේෂ සනාථ කිරීම් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ඈ) වටිනාකම රු.7,687,170 ක් වූ කල්බදු පදනම මත ලබාගත් ලොරි 04 ක් හා තවත් වත්කම් සඳහා කල්බදු වගකීම් අදාළ මූල්‍ය ආයතන විසින් සනාථ කර නොතිබුණි.
- (ඉ) 2017 දෙසැම්බර් 31 දිනට වෙළඳ හා අනෙකුත් ගෙවිය යුතු ශේෂය තුළ පෙන්වන එකතු කළ අගය මත බදු රු.51,205,999 කට අදාළ බදු වාර්තා විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ඊ) එකතු කළ අගය මත බදු රු.9,788,022 ක ආරම්භක ගෙවිය යුතු ලෙපර ශේෂය හා 2017 දෙසැම්බර් 31 දිනට ලැබිය එකතු කළ අගය මත බදු මුදල වන රු.3,521,614 ක ශේෂය සනාථ කිරීම සඳහා කිසිදු ලිඛිත සාක්ෂියක් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (උ) 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනතේ (සංශෝධිත) 26 වගන්තිය ප්‍රකාරව සෑම මාසයක් සඳහාම ගෙවිය යුතු එකතු කළ අගය මත බදු ඊළඟ මාසයේ 20 වන දිනට හෝ ඊට පෙර ගෙවිය යුතු වුවත්, එකතු කළ අගය මත බදු සටහන් අනුව ගෙවිය යුතු රු.2,264,172 ක බදු මුදල් පවතින උග්‍ර මූල්‍ය අර්බුදය නිසා යැයි කරුණු දක්වමින් දේශීය ආදායම් දෙපාර්තමේන්තුවට ප්‍රේෂණය කර නොතිබුණි.



- (ඌ) 2005 වර්ෂයේ සිට 2016 වර්ෂය දක්වා පැවත එන රු. 640,504 ක් වටිනා පැරණි රබර් කොහොඳ භෞතික පැවැත්ම තහවුරු කෙරෙන කිසිදු ලිඛිත සාක්ෂියක් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (එ) 2017 දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශනවල බැංකු ණය ලෙස දක්වා ඇති රු.55,506,609 තුළ අන්තර්ගත වන මහජන බැංකුවෙන් ලබාගෙන ඇති රු. 22,970,327 ක ණය ශේෂය 2017 ජනවාරි 01 දින පැවති ආරම්භක ශේෂයම වන අතර, මෙම ණය මුදල සනාථ කිරීමට ශේෂ සනාථන ලිපියක්, ණය ගිවිසුමක් හෝ ඒ පිළිබඳ වෙනත් කිසිදු ලිඛිත සාක්ෂියක් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ඒ) වර්ෂය තුළදී විකුණන ලද වාහන 18 කට අදාළව පිරිවැය හා ක්ෂය හඳුනාගෙන අවශ්‍ය ගැලපීම් කර නොතිබුණි.
- (ඔ) මණ්ඩලයේ වතු ගිණුම්වල වසර 1 ක් වසර 16 ක් දක්වා පැරණි රු. 1,116,571 ක් වටිනා උත්සව අත්තිකාරම් ශේෂයන් පැවතියද එම ශේෂ හිමි නිලධාරීන් හඳුනාගත නොහැකිව තිබුණි.
- (ඕ) ජංගම වත්කම් යටතේ ඉදිරිපත් කර ඇති තොග ශේෂයේ ඇතුළත් රු.43,690,535 ක් වටිනා නිමි තේ තොගය හා රු. 11,520,815ක් වටිනා රබර් කොහොඳ සම්බන්ධයෙන් භෞතික තොග සත්‍යාපනයක් සිදු කර නොතිබුණි.
- (ක) සමාලෝචිත වර්ෂයේ මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ජංගම වගකීම් ලෙස රු.57,987,031 ක ආපසු ගෙවිය යුතු මෙන්ඩර් තැන්පතු ගිණුම්ගත කර තිබුණමුත් එයට අදාළ තැන්පත්කරුවන්ගේ නාම ලේඛනයක් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ග) වර්ෂ ගණනාවකට පෙර සිට පැවත එන එකතුව රු. 5,444,530 ක් වූ වෙළඳ ගෙවිය යුතු ශේෂයන් 05 කට අදාළ ණයහිමි ලේඛනය විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ච) සමාලෝචිත වර්ෂයේ මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ජංගම වගකීම් යටතේ දක්වා ඇති වතුයායන්හි වෙළඳ හා අනෙකුත් ගෙවිය යුතු වූ රු.63,882,700 ක ශේෂය සනාථ කර ගැනීම සඳහා අවශ්‍ය කිසිදු ලිඛිත සාක්ෂියක් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ජ) මණ්ඩලයේ අවසන් ගිණුම් තුළ ඇතුළත් ප්‍රධාන කාර්යාලයේ ජන තේ අංශයේ වෙළඳ හා අනෙකුත් ගෙවිය යුතු ශේෂය වූ රු. 3,487,070 ක වටිනාකම සහ රු. 291,579 ක් වූ ප්‍රාදේශීය කාර්යාලය ශේෂ (අවිනිශ්චිත ශේෂ) සහ විවිධ ණය හිමි ශේෂය 2015



වර්ෂයට පෙර සිට පැවත එමින් තිබුණු අතර, එම වටිනාකම් නිර්මාණය වූ ආකාරය සහ ශේෂ තහවුරු කර ගැනීමට අවශ්‍ය කිසිදු ලේඛනයක් විගණනයට ඉදිරිපත් කර නොතිබුණි.

- (ට) මණ්ඩලයේ වතුයායන්වල ප්‍රධාන කාර්යාලයේ සහ ජන තේ අංශයේ පවතින රු. 53,173,699 ක වෙළඳ ගෙවිය යුතු ශේෂය සනාථ කර ගැනීම සඳහා විගණිත දිනය වන 2021 පෙබරවාරි 23 දින වන විටත් කැඳවා තිබුණු ශේෂ සනාථනයන් ලැබී නොතිබූ අතර රු.46,019,100 ක් සඳහා පසුකාලීන නිරවුල් කිරීම් ඉදිරිපත් නොකිරීම හේතුවෙන් එම ශේෂයන්ගේ පැවැත්ම පිළිබඳ සැඟිමකට පත්විය නොහැකි වී තිබුණි.
- (ඩ) මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ජංගම වත්කම් යටතේ ප්‍රධාන කාර්යාලීය ජන තේ අංශය තුළ පවතින රු.669,161 ක තැන්පතු ශේෂය නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.
- (ණ) තොග ශේෂය තුළ ඇති රු.1,613,875 ක් වූ තේ හා රු. 109,143 ක් වටිනා පැරණි රබර් තොග සෘණ ශේෂ බවට පත් වූ ආකාරය පිළිබඳ පැහැදිලි කිරීමක් සිදුකර නොතිබුණි.
- (ත) වර්ෂ දහයකටත් පෙර සිට පැවත එන එකතුව රු. 192,483,366 ක ශේෂ හතරක් හඳුනා ගැනීමට සමාලෝචිත වර්ෂයේදීද මණ්ඩලය විසින් පියවර ගෙන නොතිබුණි.
- (ද) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අනුමිත සමාලෝචිත වර්ෂය තුළ වෙන් කරන ලද පාරිතෝෂිත ප්‍රතිපාදනය සහ වර්ෂය තුළ ගෙවන ලද පාරිතෝෂිත දීමනා පිළිබඳ ව මූල්‍ය ප්‍රකාශන තුළ ප්‍රමාණවත් හෙළිදරව් කිරීම් සිදුකර නොතිබුණි. එබැවින් මුදල් ප්‍රවාහ ප්‍රකාශය තුළ බදු පෙර ලාභයට ගැලපීම් කර ඇති රු.29,610,941 ක පාරිතෝෂිත සඳහා ප්‍රතිපාදන වෙන්කිරීමේ නිවැරදිකාවය තහවුරු කරගැනීමට අවශ්‍ය උපලේඛන විගණනයට ඉදිරිපත් කර නොතිබුණි.

Audited

2.3 නීති රීති, රෙගුලාසි හා කළමනාකරන තීරණ වලට අනුකූල නොවීම

පහත නිරීක්ෂණයන් කරනු ලැබේ.

නීති රීති, රෙගුලාසිවලට යොමුව

අනුකූල නොවීම

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|-----|--|--|
| (අ) | 2003 ජුනි 02 දිනැති අංක 12 දරන රාජ්‍ය ව්‍යාපාර චක්‍රලේඛයේ 6.5.1 ඡේදය | මූල්‍ය වර්ෂයක් අවසාන වී දින 60 ක් ඇතුළත අස්ථිත්වයට අදාළ වාර්ෂික ගිණුම් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවද, සමාලෝචිත වර්ෂයේ මණ්ඩලයේ ගිණුම් විගණකාධිපති වෙත ඉදිරිපත් කර තිබුණේ 2020 සැප්තැම්බර් 10 දින වන අතර, මේ වන විට ගිණුම් ඉදිරිපත් කළ යුතු කාලය වර්ෂ 2 ½ කින් ඉක්ම ගොස් තිබුණි. |
| (ආ) | මු. රෙ. 395 (ආ) | මණ්ඩලය විසින් බැංකු සැසඳුම් ප්‍රකාශ පිළියෙල කළ යුතු අතර, එය ගෙවන නිලධාරියා විසින් සහතික කොට විගණකාධිපති වෙත පරීක්ෂා කිරීම සඳහා ඉදිරිපත් කළ යුතු වුවත්, බැංකු ගිණුම් 07 ක් සඳහා සැසඳුම් ප්‍රකාශ සහතික නොකර විගණනය වෙත ඉදිරිපත් කර තිබුණි. |
| (ඇ) | මු.රෙ. 395 (ඇ) | වත් වූ මාසයක් අවසානයේදී ඇති ගනුදෙනු සම්බන්ධයෙන් මාසයේ 15 දිනට ප්‍රථම බැංකු සැසඳුම් පිළියෙල කළ යුතු වුවද, බැංකු ගිණුම් 05 ක් සඳහා සමාලෝචිත වර්ෂය සඳහා බැංකු සැසඳුම් පිළියෙල කර නොතිබුණි. |
| (ඈ) | 1983 අංක 12 දරන පාරිතෝෂික ගෙවීම් පනතේ II වන කොටසේ (4) (1) වන උප වගන්තිය | මණ්ඩලය විසින් පාරිතෝෂික මුදල් නියමිත දිනට නොගෙවීම හේතුවෙන් 2017 වර්ෂය අවසාන වන විට රු. 124,734,142 ක මුදලක් අධිභාර ලෙස ගෙවිය යුතුව තිබෙන බව නිරීක්ෂණය විය. |
| (ඉ) | 1958 අංක 15 දරන සේවා නියුක්තිකයන්ගේ අර්ථසාධක අරමුදල් පනත | සේවක අර්ථසාධක අරමුදල් සමාලෝචිත වර්ෂයේ නිසි පරිදි අරමුදල වෙත ප්‍රේෂණය කර නොතිබීම හේතුවෙන් 2001 වර්ෂයේ සිට වර්ෂ 16ක කාලයක සිට නොගෙවූ රු.749,582,376 ක හිඟ ශේෂයක් පවත්නා බව විගණනයේදී අනාවරණය විය. |
| (ඊ) | 1958 අංක 15 දරන සේවා නියුක්තිකයන්ගේ අරමුදල් පනත, එම පනතේ ප්‍රතිපාදන අනුව | ප්‍රධාන කාර්යාලයේ 2006 වර්ෂයේ සිට 2017 අගෝස්තු මාසය දක්වා අර්ථසාධක අරමුදල් සේවා නියුක්තිකයින්ගේ භාර අරමුදලේ ගණනය කිරීම් සඳහා |

Audited

පිහිටුවා ඇති වතුකාර්ය මණ්ඩල අර්ථසාධක අරමුදල හා 1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදල් පනත

ජීවන වියදම් දීමනාවද ඇතුළත් “මුළු ඉපයීම” අදාළ කර ගෙන නොතිබීම හේතුවෙන් එම කාලපරිච්ඡේදය සඳහා රු. 21,621,966 ක මුදලක් සේවක සේව්‍යා දායකත්වය සඳහා කම්කරු කොමසාරිස් වෙත ප්‍රේෂණය කර නොතිබුණු බව විගණනයට සපයන ලද උපලේඛන අනුව තහවුරු විය.

(උ) 1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදල් පනතේ 16(1) උපවගන්තිය

සේවනියුක්තිකයා උපයන මුළු ඉපයීම වලින් සියයට 3ක වන දායක මුදලක් ඊළඟට එළඹෙන මාසයේ අවසාන දින හෝ එදිනට පෙර ඒ සේවනියුක්තිකයා සම්බන්ධයෙන් අරමුදලට ගෙවීමට සේවා යෝජකයා යටත් විය යුතු නමුත් සේවක භාරකාර අරමුදලේ දායකත්වය සමාලෝචිත වර්ෂයේ නිසි පරිදි ප්‍රේෂණය කර නොතිබීම හේතුවෙන් 2011 වර්ෂයේ සිට වර්ෂ 7ක කාලයක සිට නොගෙවූ රු.42,082,874.32 ක හිඟ ශේෂයක් පැවතුණි.

(ඌ) 2006 අංක 10 දරන දේශීය ආදායම් බදු (සංශෝධිත) පනතේ 113 වගන්තිය

පුද්ගලයෙකු හෝ හවුල් ව්‍යාපාරයක් ස්වයං තක්සේරු පදනම මත ව්‍යාපාරය අලාභ ලැබුවද, බදු කටයුතු අනුව බදු ලාභයක් හෝ අලාභයක් ලැබිය හැකි නිසා බදු කටයුතු අනුව ලාභය හෝ අලාභය ගණනය කර කාර්තුවක් අවසානයේ දේශීය ආදායම් දෙපාර්තමේන්තුවට වාර්තා කළ යුතු වුවත් මණ්ඩලය විසින් 2017 තක්සේරු වර්ෂයට අදාළව එසේ වාර්තා කර නොතිබුණි.

(එ) 2006 අංක 10 දරන දේශීය ආදායම් බදු (සංශෝධිත) පනතේ 106 වගන්තිය

ආදායම් බදු වාර්තාව ඊළඟ වර්ෂයේ නොවැම්බර් 30 හෝ ඊට පෙර දේශීය ආදායම් දෙපාර්තමේන්තුවට භාර දිය යුතු වුවත් මණ්ඩලය විසින් 2017 තක්සේරු වර්ෂයකට අදාළ 2017/2018 ආදායම් බදු වාර්තාව 2021/03/03 දින වන විටත් දේශීය ආදායම් බදු දෙපාර්තමේන්තුවට භාර දී නොතිබුණි.

(ඒ) 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනතේ (සංශෝධිත) 21 (1) වගන්තිය

එකතු කළ අගය මත බදු වාර්තා අදාළ උපලේඛන සමග කාර්තුවේ ඊළඟ මස අවසන් දින හෝ ඊට පෙර දේශීය ආදායම් කොමසාරිස් ජනරාල්වරයා වෙත ඉදිරිපත් කළ යුතු වුවද එකතු කළ අගය මත බදු වාර්තා මණ්ඩලය විසින් ප්‍රමාද කර ඉදිරිපත් කර තිබුණි.



(ඔ) 2002 අංක 14 දරන එකතු අගය කොළ හේ, එකතු කළ අගය මත බද්දදෙන් නිදහස් මත බදු (සංශෝධන) පනතේ වුවද, මණ්ඩලය විසින් හේ නොග හා පරිභෝජන හේ වගන්ති අංක 08 පළමු බද්දෙන් නිදහස් විකුණුම් (Exempt Supplies) යටතේ සටහනෙන් II වන කොටසෙහි පෙන්වා නොතිබුණි.

(PART II) XLVII

(ඔ) ජාතිය ගොඩනැගීමේ බදු පනතේ 2017 වර්ෂයේ බදු වාර්තා දේශීය ආදායම් උපවගන්ති අංක 04 දෙපාර්තමේන්තුවට භාර දීමේදී පනතේ සඳහන් නිශ්චිත දිනයට හෝ ඊට පෙර භාරදීම සිදු කළ යුතු වුවත් ඒ අනුව කටයුතු කර නොතිබුණි.

(ක) 2006 අංක 13 දරන ආර්ථික බද්දට යටත් පිරිවැටුම ඉක්මවන සෑම ආයතනයක්ම සේවා ගාස්තු පනතේ 06 වන කාර්තුව අවසන් වී එළඹෙන මාසයේ 20 වන දින හෝ ඊට පෙර ආර්ථික සේවා ගාස්තු ගෙවිය යුතු වුවත් මණ්ඩලය 2012 වර්ෂයේ සිට 2019 මූල්‍ය වර්ෂය දක්වා වාර්තා භාර දීම හෝ ගාස්තු ගෙවීමක් සිදු කොට නොතිබුණි.

Audited

3. මූල්‍ය සමාලෝචනය

3.1 මූල්‍ය ප්‍රතිඵල

ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශන අනුව, 2017 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා මණ්ඩලයේ මූල්‍ය ප්‍රතිඵලය රු.381,022,523 ක අලාභයක් වූ අතර, ඊට අනුරූපීව ඉකුත් වර්ෂයේ අලාභය රු.563,961,014 ක් වූයෙන් ඉකුත් වර්ෂයට සාපේක්ෂව සමාලෝචිත වර්ෂයේ අලාභය රු.182,938,491 කින් අඩු වී තිබුණි. ඉකුත් වර්ෂයට සාපේක්ෂව සමාලෝචිත වර්ෂයේදී මණ්ඩලයේ නිමි හේ සහ රබර් ආදායම් පිළිවෙලින් රු.318,416,415 ක් හා රු.127,883,389 කින් වැඩි වීම ඉහත අලාභය අඩු වීමට ප්‍රධාන වශයෙන් හේතු වී තිබුණි.



3.2 විග්‍රහාත්මක මූල්‍ය සමාලෝචනය

අනුපාත විශ්ලේෂණය

ඉදිරිපත් කරන ලද තොරතුරු අනුව සමාලෝචිත වර්ෂය සඳහා සමාගමේ වැදගත් අනුපාත කිහිපයක් පහත දැක්වේ.

	<u>2017</u>	<u>2016</u>
දළ ලාභ (අලාභ) අනුපාතය (සියයට)	(21)	(81)
ශුද්ධ ලාභ (අලාභ) අනුපාතය (සියයට)	(35)	(114)
ජංගම අනුපාතය	0.33: 1	0.27:1
ක්ෂණික අනුපාතය	0.29:1	0.23:1


පහත නිරීක්ෂණ ඉදිරිපත්කෙරේ.

සමාලෝචිත වර්ෂයේදී පාරිභෝජ්‍ය තේ ආදායම හා රබර් ආදායම පිළිවෙලින් රු. 116,522,744 කින් හා 127,883,388 කින් පෙර වර්ෂයට වඩා වැඩි වී තිබුණි. මෙම ආදායම දෙකෙහි වැඩිවීම පෙර වර්ෂයට සාපේක්ෂව සියයට 51ක් වී තිබුණි.

4 මෙහෙයුම් සමාලෝචනය **Audited**

4.1 අන්තර්ජාතික ගනුදෙනු

සේවා නියුක්තිකයන්ගේ භාර අරමුදල හා සේවා අර්ථසාධක අරමුදල වෙත නිසි පරිදි දායක මුදල් නොගෙවීම හේතුවෙන් සමාලෝචිත වර්ෂයේ පිළිවෙලින් රු.2,250,905 ක් හා රු.28,573,486 ක් අධිභාර ලෙස ගෙවා තිබුණි.


 ඩබ්ලිව්.පී.සී වික්‍රමරත්න
 විගණකාධිපති