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வருடாந்த அறிக்கை 2020
Annual Report 2020

තල් සංවර්ධන මණ්ඩලය
பனை அபிவிருத்திச் சபை
Palmyrah Development Board

වැවිලි අමාත්‍යාංශය

பெருந்தோட்ட அமைச்சு

Ministry of Plantation

පොල්, කිතුල් හා තල් වගා ප්‍රවර්ධනය හා ආශ්‍රිත කාර්මික භාණ්ඩ නිෂ්පාදන හා අපනයන විවිධාංගිකරණ රාජ්‍ය අමාත්‍යාංශය

தென்னை, கித்துல் மற்றும் பனை செய்கை மேம்பாடு மற்றும் அது சார்ந்த கைத்தொழில் பண்டங்கள் உற்பத்தி மற்றும் ஏற்றுமதி பல்வகைப்படுத்தல் இராஜாங்க அமைச்சு.

State Ministry of Coconut, Kithul and Palmyrah Cultivation Promotion and Related Industrial Product Manufacturing & Export Diversification.

අපගේ දැක්ම / எமது தூரநோக்கு/ Our Vision

ජීවනෝපාය සංවර්ධනය කිරීම සඳහා ජවයෙන් යුතු ක්ෂේත්‍රයක් වශයෙන් තල් අංශය සංවර්ධනය කිරීම.

வளங்களையும் சூழலையும் அழியாமல் பாதுகாக்கும் அதே வேளையில் நாட்டின் மொத்த உள்நாட்டு உற்பத்திக்கு அர்த்தம் மிகுந்த பங்களிப்பைக் கொடுக்கும் பனை வளங்களை அபிவிருத்தி செய்வது.

To Develop the Palmyrah sector into significant contributor to the gross domestic product of the country while sustaining the resources and its environment.

අපගේ මෙහෙවර/ எமது குறிக்கோள்/ OurMission

දේශයේ දළ දේශීය නිෂ්පාදිතය වෙත සුවිශේෂී දායකයකු වනු පිණිස තිරසාර තල් කර්මාන්තය සංවර්ධනය කිරීම, ප්‍රවර්ධනය කිරීම, ජනප්‍රිය කරවීම හා නියාමනය කිරීම.

பனைக் கைத்தொழிலையும் பனை வளங்களையும் ஒழுங்குபடுத்தி அபிவிருத்தி செய்தலும் முன்னேற்றுதலும்.

To regularize develop and promote Palmyrah industry and Palmyrah resources.

ANNUAL REPORT

2020

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1. PALMYRAH DEVELOPMENT BOARD – INTRODUCTION

The Palmyrah Development Board (PDB) which originally came under the Ministry of Plantations was constituted by Gazette notification of 18 August 1978 published in terms of Amendment no 24 of 1975 to the Sri Lanka Coconut Development Act no 46 of 1971 to carry out all functions in relation to Palmyrah plantations. As per the Gazette Notification 2194/74 dated 25th September, 2020, it is currently functioning under the Ministry of Plantation industries.

1.1 Our Goals & Objectives

- To provide a sound organizational base for Palmyrah based Development and Community upliftment.
- To provide a sound scientific basis for sustainable development of the Palmyrah based Industry in Sri Lanka at Micro enterprises, Intermediate industry & Hi-tech industry levels.
- To develop appropriate crop conservation, processing and product development technologies for Palmyrah resources through basic strategic and applied research leading to Hi-tech development.
- To develop improved Palmyrah based Crop & Livestock production systems to usher an integrated development effort.
- To effectively transfer technologies developed by the Palmyrah Development Board appropriate to dependents and industrialists.
- To serve as a national repository for the genetic resources of Palmyrah and produce improved planting materials.
- To collate and disseminate technical information on Palmyrah along with popularized versions with practical applications.
- To optimize Palmyrah based institutional development and support so that different options on managing production systems can be made available.

1.2 Chairman's Review

I am pleasure to give massage to the Annual Report 2020 of palmyrah Development Board (PDB). This year is a most important year in our victorious journey. Since the activities of PDB is highly concentrated in Northern and eastern provinces. It is further extended to puttalam, hampanthoda, Anuradhapura, Pollonnaruwa, kurunagalle, kandy and Colombo districts too. It is an institution support to increase the income of the families who depend on palmyrah for their livelihood in these areas.

It is a special feature that the palmyrah development board has introduced a new strategic marketing plan this year and has taken steps to expand marketing through establishment of new katpaham outlets, mobile outlets, electronic marketing (e-marketing) and export market linkages Considering the export market, the palmyrah development board has made efforts to increase production in collaboration with palm development cooperatives, rural production groups.

Based on the basic principle that, "one country will develop when it's natural & human resources are completely utilized", employees of PDB are working well under the guidance of the management with the aim of achieving maximum utilization of the economically important resources of our country and thereby improving the economy of the country.

It is my expectation that, PDB which is working with many challenges will grow into an institution that contributes to the economic development of the country in near future.

Mr.P.A.Krishantha Pathiraja

Chairman

Palmyrah Development Board

1.3 General Manager's Review

Palmyrah tree which is naturally spread Northern, eastern, southern and north western & North central provinces of Srilanka. The palmyrah tree which has become an essential part of life especially in North and eastern provinces. It is one of the major economic crop next to Agriculture & fisheries sector in these region nearly 7000 tapping families and more than 25,000 tuber, pulp & Handicraft producing families are directly depending on palmyrah for their livelihood. In addition to that nearly .So small industries, distilleries are also in operation.

As a major stakeholder of the Palmyrah industry, palmyrah Development Board (PDB) play a major role to enhance the industrial development. As usual, Annual plantation program was conducted to restore the palmyrah 461,958 seeds were planted by PDB in Northern & eastern provinces tree felling was controlled effectively. 25,037 trees were felled last year where as it was reduced to 12,166 this year. While there was several corona outbreak, handicraft trainings were provided to 536 new trainees in addition to that 70 trainees were trained in pulp production 44 trainees were trained in sap production & 30 were trained in food production. Mannar selvari, fiber production center was re-opened in order to increase the local fiber production though the production is reduced this year due to corona outbreak, 12.72 Mn worth of palmyrah products were produced by PDB, production centers. Sales also was affected by corona this year. Any how we manage to earn Rs 30,285,259.02 Sales turnover through our katpaham sales centers, District & regional level exhibitions.

Palmyrah wine production, pulp toothpaste researches were conducted by analytical Lab of PRI (PRI) 275 food analytical reports were provided by PRI Laboratories and earn 1.2Mn income this year (2020). Further pulp based soap production, sanitizer production. Palmyrah pulp milk mixed drink production Research were conducted by microbiological Lab. Dry pulp power production , removal of bitterness from tuber flour researches also were carried out by food technology Lab. Vaddilappam , snack foods , pappadam , panaddu mixed chocolate making and measuring saponin in tuber by heating are some of the research activities of biochemistry laboratory in addition to that , research dissemination activities and pulp processing , sweet sap bottling) trainings also were conducted by PRI .

In order to strengthening the activities of PDB and place the Head office of PDB in permanent building , administrative block, construction works continuously was under taken in Kaithady by building department. Admin building, security office & water tank works of thikkam distillary are also going on progressively with the support of building department & line ministry.

I am of the view that, we are capable to take relevant measures to make a boost in the palmyrah industry of Sri Lanka by way of enhancing production & market opportunities for our products.

Mr.M.B.Loganathan
General Manager
Palmyrah Development Board

2. CORPORATE GOVERNANCE

We are adapting to the code of perfect practices introduced by the Institute of charted Accountants of Sri Lanka and the Department of Public Enterprises, Ministry of finance and follow the guide lines provided by the line ministry.

2.1 Board of Directors

Board of directors comprises of nine members appointed by the Minister and one of the members being a representative of the Ministry of the Minister in charge of the subject of finance and out of the appointed eight members, minister appoints the chairman.

Board Directors of Palmyrah Development Board – 2020

1. Mr.P.A.Krishantha Pathiraja - Chairman,PDB
2. Mr.Pathmanathan Thayaparan - Director
3. Mr.U.L.R.Senerath Perea - Director
4. Mr.P.V.P.Athula priyantha Belane - Director
5. Mr.K.P.Abayarathne - Director
6. Mr.S.Selvakumar - Director
7. Prof. Mr. Supramaniyam Mohanathas - Director

2.2 Meeting of the Board Directors

Board meets every month, to deliberate and decide on important policy, administrative and management matters 03 numbers of meeting were held in 2020.

Board of Directors Meetings	Date
➢ First Board of Directors Meeting	17.02.2020
➢ Second Board of Directors Meeting	16.07.2020
➢ Third Board of Directors Meeting	10.09.2020

2.3 Audit and Management Committee (AMC)

The Audit and Management Committee is headed by Director Representative of the Board and three Non- Executive Board members including a Treasury Representative. A representative from the Auditor General Department also will be invited to serve as an observer. Chief Executive Officer (CEO) and other Senior Managers should also be made to attend Audit Committee Meeting by invitation.

Audit and Management Committee members - 2020

1. Mr.M.J.Puviraj (Dept of State Accounts) - Director
2. Mr.K.P.Abeyrathne - Director
3. Mr.S.K.G.Sisira Wickramasinge - Director

The objectives of the Audit and Management Committee

1. The Audit Committee should assist the board in the task of overseeing to ensure that financial reporting (Interim and Annual) is done in compliance with relevant Sri Lankan Accounting Standards and other applicable legal requirements.
2. The Audit Committee should assist the Board to introduce and implement adequate internal control system.
3. The Audit Committee should be review the internal/ External Audit reports , Management letters and the recommendations of COPE, and help the board to take remedial actions
4. The Audit Committee should assist the Board to ensure the all relevant rules and regulations and circulars issued by the Government are complied with continuously reviewing and monitoring, making recommendations to the Board on non- compliance.
5. Management of Business Risk.
6. Assist to the External Auditor (Auditor General Department)
7. Review the continuing impartiality of the Internal Auditor.

2.4 Internal Control

The Board has taken steps to appoint Tender Boards, Pricing Committee and Purchasing Committee to ensure that the required procedure is followed in the procurement of supplies

2.5 Management

Seven divisional heads function under the General Manager. The divisional heads collaborate with the Districts Coordinators. Each divisional head report to the General Manager who is the chief executive officer.

2.6 Executive Management

Designation	Name	Hand Phone	E-Mail
General Manager	Mr.M.B.Loganathan	0777176322	Mblogan-cro@yahoo.com
Deputy General Manager (Acting)	Mr.S.Srivijenthiran	0773787380	srthyln@yahoo.com
Manager (Finance) (Acting)	Mr.A.Kausitharan	0774400641	financepdb@gmail.com
Manager(Extension)	Mr.K.Kobalakrishnan	0773620584	extensionpdb@yahoo.com
Manager(Applied Research)	Mr.S.Srivijenthiran	0773787380	srthyln@yahoo.com
Manager (Admin & HR)	Mr.G.K.Wahalathanthri	0712185399	Geethkw2009@yahoo.com
Manager (Marketing)	Mr.B.Suthaharan	0766688337	sbsuthaharan@yahoo.com
Manager (Production)	Mrs.Sumithira Janarthanan	0778800660	productionpdb@gmail.com
Manager (Development)	Mr.B.Rajiparan	0773787380	Sumithira79@yahoo.com
Internal Auditor	Mr.N.Sivarajah	0773779614	Sivarajah21@gmail.com

3. CORPORATE INFORMATION

Name : Palmyrah Development Board

Legal form : Coconut Development Act No. 46 of 1971Amended by the Coconut Development law No. 24 of 1975 and Amendment Act No. 40 of 2003

Year of Incorporation: 1978

Registered Office		**Address**	**Telephone & Fax**
Head Office	:	National Housing Secretariat Kandy Road, Jaffna	021 2222034 021 2224154
City Office	:	498, Galle Road, Wellawatte, Colombo – 06.	011 2364406 011 2364405

Regional Offices

Batticaloa	:	Bar Road, Batticaloa.	065 2223179
Trincomalee	:	Inner Harbor Road, Trincomalee.	026 2224039
Ampara	:	No.20, N.H.D.A. Kalmunai.	067 2220405
Puttalam	:	Near Bus Stand, Kalpittiya.	032 2260749
Mannar	:	Pansala Road, Shanthi Puram, Mannar.	023 2222373
Vavuniya	:	NO.67/68, Bazaar Street, Vavuniya.	024 2222483
Mullaithivu	:	A9 Road, Mankulam, Mullaithivu	021 2060042
Kilinochchi	:	Kandy Road, Kilinochchi.	021 2285638
Hambantota	:	Wallawaya Road, Weerawila.	047 3221201

E-mail : slpalmyrah@gmail.com & slpdbho@yahoo.com

Web : www.pdb.gov.lk

Auditors : Auditor General
Auditor-General's Department.

Consultant Lawyers: Attorney General Department

Bankers : Bank of Ceylon

The Palmyrah Development Board with its head office in Jaffna, carries out its activities on an island-wide basis through a network of 9 regional offices, 15 sales centres named "Katpaham", 11 production centres, 01 Research Centre, 01 Palmyrah Arrack Distillery and 11 Palmyrah model farm. The Colombo City Office serves as the liaison office for the Regional Offices, the Ministry, the Treasury and other important institutions. This is the only Government Organization to improve the livelihood of the palmyrah community.

4. PALMYRAH RESOURCE AND USES

The palm tree, which has the botanical name of *Borassus flabellifer* is a perennial plant that can tolerate drought in the tropics. The palm tree is found in South Africa, Southeast Asia, northern Indonesia, India and Sri Lanka. It has traditionally been integrated with the livelihood of the people in Sri Lanka especially in the North Eastern Provinces.

Table 01: The distribution of Palmyrah palms in Sri Lanka

No	District	Palmyrah Palms
01	Jaffna	3,500.000
02	Kilinochchi	3,500,000
03	Mannar	3,000,000
04	Mullaithivu	500,000
05	Trincomalee	210,000
06	Batticaloa	200,000
07	Puttalam	120,000
08	Ampara	40,000
09	Anuradhapura	40,000
10	Vavuniya	8,000
11	Hambantota	2,000
Total		**11,120,000**

4.1 Palmyrah Products

Sap based products:

- ✓ Sweeteners: Jaggery, Treacle, Sweet toddy, Sugar candy
- ✓ Alcoholic: Arrack, Bottled toddy
- ✓ Fermented product: Vinegar

Pulp based products:

- ✓ Bottled pulp, Pannaddu, PaniPannadu, Jam, Cordial, Ready to serve drink, Medicinal based products

Tuber based products:

- ✓ Tuber (Fresh), Dried tuber, Dried tuber flour, Boiled tuber flour, Palm Posha, biscuits, cakes

Palmyrah leaf-based products

- ✓ Traditional handicrafts: rattan like weaving baskets, weaving chairs, boxes for packing cashew, tea and spices, hats, mats, eekil products, brooms, tooth picks, skew sticks etc, flower pots, ornamentals, wall hangers, fiber dust as growing media for horticultural plants, soil salinity control

Fiber based products

- ✓ Hard fiber- Heavy duty brushes, medium fiber - Cleaning and household brushes , Soft fiber + Coconut fiber- Yarn Fiber handicrafts

5. SKILL REPORTING OF OCCUPATIONAL DIVISIONS

5.1 Development Division

5.1.1 Palmyrah Plantation activities

Establishment and maintenance of Palmyrah Plantation is one the mandatory activity of PDB. Restoration of Palmyra while resulting in raw material availability for agro – based food and other consumer items would also be a boom to the environment. Palmyrah Development Board (PDB) being the only state organization engaged in palmyrah industry focuses its fullest attention in increasing the palmyrah vegetation and in protecting the existing palmyrah trees. In this regard annual planting program was implemented during the period of October to December.

Planting Campaigns are organized through Divisional Secretariats. Community based organizations are encouraged to involve in plantation activities with the monitoring of PDB. Quality Palmyra seeds collected from farmers in each division are used as planting material .Planting sites are mainly Crown land, bare land, House hold lands and Government building premises. Though development division of palmyrah development board is comparatively working with few staff, it closely works with divisional secretaries and district secretariats to effectively implement the programs.

Table 02: Seeds Planted during last Three years

Districts	2018	2019	2020/2021
Jaffna	101,450	109,000	121,685
Mannar	-----	89,221	81,600
Vavuniya	----	91,000	25,030
Killinochchi	-----	12,500	41,900
Mulaithivu	-----	27,750	74,700
Trincomalee	------	2500	48,870
Batticaloa	40,000	39,000	58,173
Ampara	-----	10000	10,000
Total	**141,450**	**380,971**	**461,958**

Fig 1: Palm seeds planting programs in different locations

5.1.2 Control of Indiscriminate Tree Felling:

Indiscriminate Palmyrah tree felling is a serious issue which is threatening the Palmyra industry. Palmyrah timber is a valuable products traditionally used for roofing in north and eastern provinces though unproductive mature trees are permitted to cut for timber purpose, emerging development needs such as road expansion, electricity supply, land cleaning housing schemes increase the demand for cutting trees.

By understanding the seriousness of this issue, Palmyra board is working closely with the divisional secretariats and applications for tree cutting are checked by the field staff of PDB prior to granting approval. In addition to that, Palmyra board filling cases against illegal tree felling with the support of GN and DS. This control activity significantly reduces tree felling.

Table 03: Last three years Detail of Tree felling

Districts	2018	2019	2020
Jaffna	9,240	15,099	8398
Mannar	2,611	4729	1187
Vavuniya	32	238	124
Killinochchi	644	2490	658
Mulaithivu	82	1003	351
Trincomalee	478	613	459
Batticaloa	593	496	555
Ampara	119	111	175
Puttalam	111	258	258
Total	**13,910**	**25,037**	**12,165**

5.1.3 Palmyrah Model Farms

Majority of the farm lands are government lands given by the divisional secretariats for the palmyrah plantation. These lands are planted with palmyrah seeds time to time and developed as model palmyrah plantations of PDB. Hence most of the lands are not suitable for agricultural crops few farms are intercropped with suitable crops.

As the palmyrah palms are planted in a certain area in a systematic Mannar. It acts as a model for palmyrah industrialization. Further it acts as a demonstration unit for the public and it create awareness among the people to utilize their unproductive own land efficiently in such kind of farming. Model farms are a long term investment for the palmyrah industry. Therefore we can't expect an income until maturity (15-20 Years). As most of the model farms given below are with young palmyrah trees it should be maintain properly to get   better output in future. Anyhow reducing number of tappers or unavailability of tappers to working in this kind of plantations are the major short falls for the effective industrialization and maintenance of this farms.

Table 04: Details of the model farms

District	Location & Area	Main Crops
Jaffna	Mamunai – 200 Ac	Palmyrah and Cashew
	Delft – 05 Ac	Young Palmyrah
	Kudaththanai – 10 Ac	Young Palmyrah
Vavuniya	Puliyankulam – 10Ac	Young Palmyrah, lime
Killinochchi	Ootrupulam – 50Ac	Young Palmyrah, (5-10 years old)
	kowthari munai -10Ac	Young Palmyrah(2-3 years old)
	Mulankavil – 2 Ac	Young Palmyrah
Hambanthatta	Weerawila – 22Ac	Palmyrah and annual crops as banana, gingili

5.1.4 Contribution to the Sectoral Development:

- The palmyrah restoration is a long term investment leads to sustainable palmyrah industry
- It supports the entire community via maintaining the ecological balance and environmental protection.(The roots of palmyrah helps to store underground water ,Reason for rainfall, wind barrier, natural habitat for organism)
- Marginal lands became productive by intensive palmyrah Plantation programs
- Mature Palmyra trunk is a valuable timber for roofing of house. More than 80% of the timber needs of northern and eastern provinces are fulfilled by palmyrah.

5.2 Extension Division

Extension division of Palmyrah Development Board is conducting technology dissemination programmes. Handicraft training, pulp training, tappers training are conducted with the view to create self employement. The trainees and traditional producers are engaged in production groups. Skill development programmes, guidance and advices for these groups also were arranged by this division.

Technology Dissemination Trainings:

Palm leaf Handicrafts trainings are conducted by specially trained handicraft instructors of PDB. Nearly 46 number of instructors are involving in this effort. They were sent to various villages in ten districts to impart training to unemployed poor village folks, school dropouts and to destitute adult women to engage in self-employment. Handicraft training program is for a period of 6 months to new trainees and another 3months training program was designed to the producers to train in new designs. This training created hundreds of new producers every year.Palmyrah food production trainings, pulp preservation trainings, are conducted annually based on the season and request. These trainings are conducted with the support of PRI, Production staff and high skilled resource persons.

At the end of these trainings, trainees are grouped to form production groups/societies and they are registered under palmyrah development board.The products of these producers are purchased at reasonable price by PDB and marketed through katpaham sales outlets. They are supported to establish other market linkages too. The quality control assistance also provided by PDB time to time to ensure good price for their products. 25 Numbers of New Training Centers Were Opened this year Around 536 Trainees were trained in handicraft making. The detail of the Training program is given below

Table 05: The numbers of the trainees trained in handicraft making for last three years

Districts	No.of Trainees		
	2018	2019	2020
Jaffna	51	132	78
Kilinochchi	20	21	-
Mullaithivu	35	25	25
Vavuniya	46	42	20
Mannar	20	20	20
Puttalam	23	28	-
Trincomalee	20	25	49
Batticaloa	234	340	218
Amparai	70	110	71
Hambanthota	-	-	-
Kurunegala	20	10	28
Anuradhapura	20	10	27
Total	**559**	**763**	**536**

NEW HANDICRAFT DESIGNS DEVELOPED IN 2020

Fig 2: Sewing Box (S)

Fig 3: Bag

Pic 4: Baby basket

Pic 5: Flower vase

Pic 6: Gift box

5.3 Administration Division

5.3.1. Human Resource Management Cadre, Management

i. Officers Recruitments

1. Ms.W.V.L.M. Wanigasinghe - Management Assistant
2. Ms.S.Thanusha - Management Assistant
3. Mr.W.L.N.M.Wanigasinghe - Driver
4. Mr.M.Mathanraj - Office Aid
5. Mr.N.Sathismohan - Management Assistant

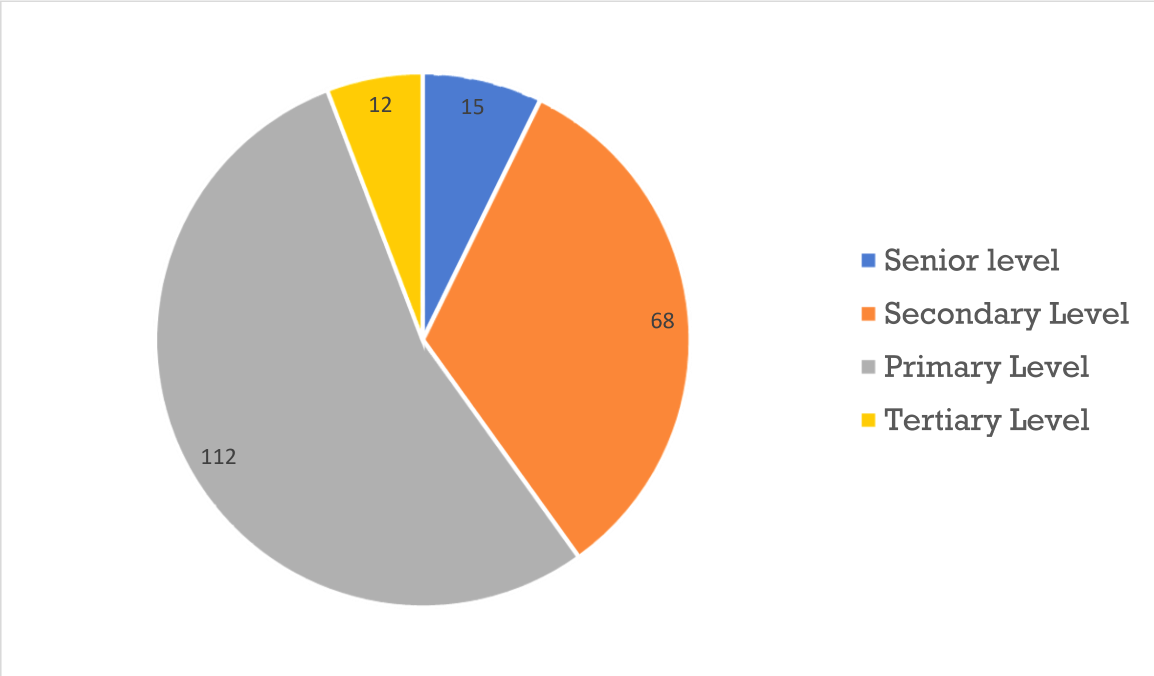
ii. Officers Retired:

Fifth Employees retired during the year.

1. Mrs.A.Naguleswary - Labourer
2. Mrs.A.Anushiya - Management Assistant
3. Miss.S.Poovilingam - Management Assistant
4. Mr.V.Ganeshamoorthy - Office Aid
5. Ms.a.Pavilachchi - Instructor

Table 06: Cadre Position as at 31.12.2020

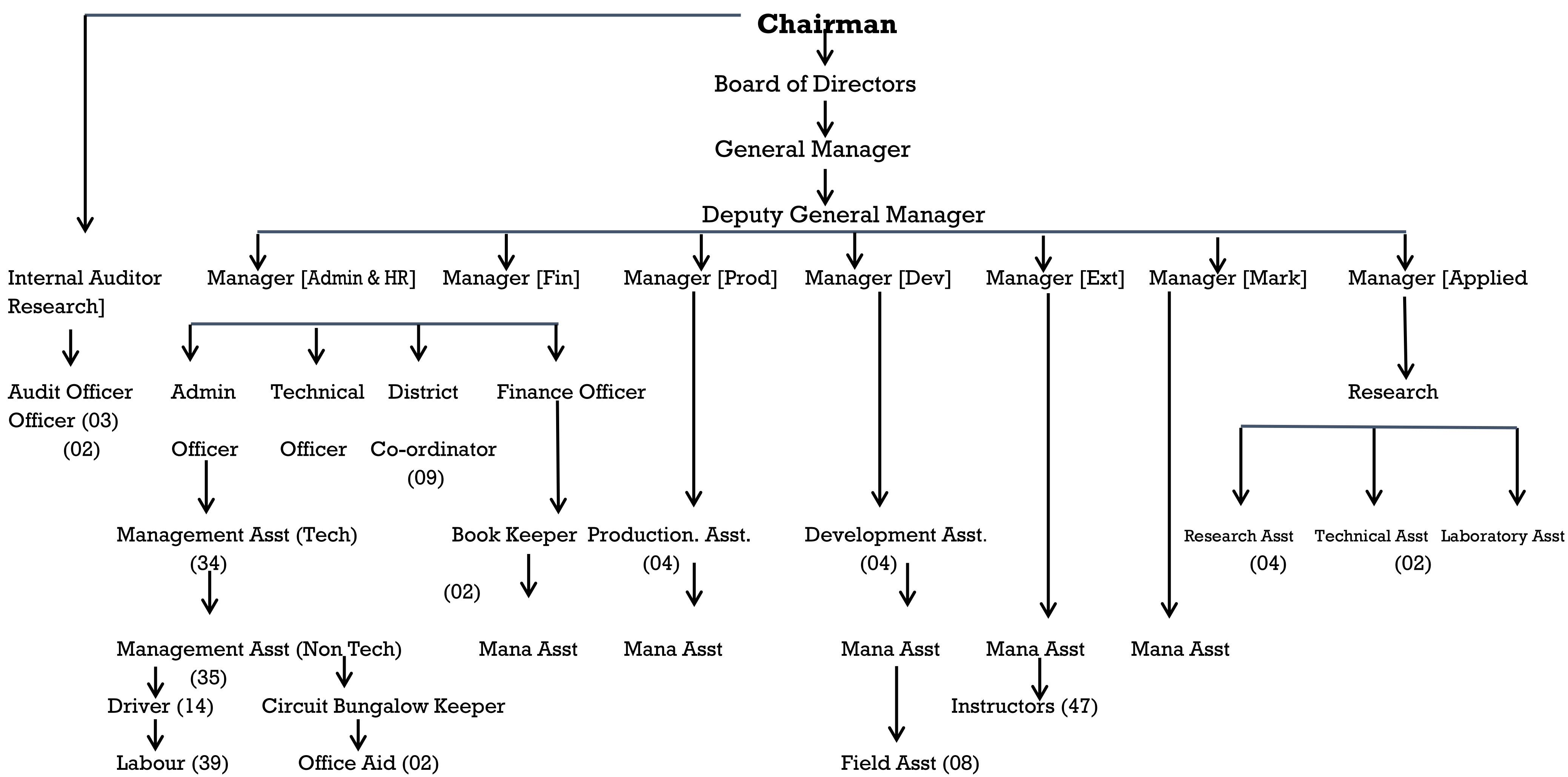
Se.No.	Number of Employees (As at 31.12.2020)	Approved Cadre	Actual Cadre
1	Executive	14	12
2	Supervisors/Technical Officer/Salesman	20	15
3	Clerical and Allied	82	68
4	Skilled and Semi Skilled Workers	61	62
5	Minor Employees and Unskilled	50	50
6	Casual and Trainees	-	-
7	Total No of Employees	**227**	**207**



Graph 01: Classification of existing cadre of Palmyrah Development Board

Structure of the Organization Chart.

Organization Chart
Palmyrah Development Board.



5.3.2. Physical Resource Management

a) The Following Registers are maintained by vehicle management unit

I. Assets Register for vehicle,

II. Log books for vehicles repairs and services.

b) Infrastructure facilities of the office building.

I. Construction of Administrative block at Kaithady continues.

II. Construction work at the Thickam Distillery. Security hut, Water Tank & Gate fixing.

5.4 Production Division

The Palmyrah Development Board produces palmyrah based edible and non-edible sample products using raw materials derived from Palmyra Tree. Main edible products derived from Palmyra Fruit, Tuber, Palmyrah Pulp and Sap and main non-edible products derived from palm straw, palm bark and palm tree (stem). The sample products manufactured in our Production centers are sold through our Katpaham Sales outlets. The main objective of the production division is to introduce value added food products to the Palmyrah Industry with the guidance of the Palmyrah Research Institute. Palmyrah edible raw materials for the sample production of tuber, boiled dry tuber, toddy, panaddu, and palmyrah pulp are purchased from the local manufacturers with the guidance and quality assurance of the Palmyrah Research Institute (PRI). Massive projects are implemented every year through this division inorder to increase the sectoral production.Due to the Covid 19 Pandamic situation in the year 2020, it was able to carry out only few Palmyrah Production activities.

1. Producers of Palm Development Corporative Societies were provided Palmyrah Pulp extraction training with the collaboration of Palmyrah Research Institute (PRI)
2. Fibre Production Centre is renovated and reopened.
3. Explanations were given on the subject "Using Lime in the production of Sweet Toddy" to Mannar District Sweet toddy producers of Palm Development Corporative Societies, after the discussion with Palmyrah Research Institute (PRI) and Extension Division.

Fig 07: Pulp training for women enterpruners

Table 07: Production Detail of the Year 2020

Productions	Unit	2020
Sap Based Products		
Jaggery Production	Total Production in Kilograms	3625.8
Treacle Production	Total Production in Liters	31.54
Sugar candy Production	Total Production in Kilograms	49.95
Fruit / Pulp Based Products		
Pulp Production	Total Production in Liters	7423.5
Soft Drink Production	No. of bottles (190ml)	10821.00
Palm Crush Production	No. of bottles (750ml)	2555.00
Palm Crush Production	No. of bottles (375ml)	540.00
Jam Production	No. of bottles (400g)	1498.00
Panattu Production	Total Production in Kilogram	582.5
Panattu	Total Production in Kilogram	1098.45
Spiced Panattu Production	Total Production in Kilogram	304.25
Oil Cake Production	No. of Items produced (pcs)	4040.00
Palm Palakaram Production	No. of Packets produced	4307.00
Other Sweet & Savory Items) Production	No. of Items produced	16661.00
Tetra pack fruit drink	No. of pack produced (200 ml)	-
Tuber Based Products		
Boiled Dried Tuber Flour	Total purchases in Kilogram	2248.00
Dried Tuber Flour		2477.00
Boiled & Dried Tuber Production	Total purchases in Kilogram	922.500
Boiled Dried Tuber Production (Seeval Odiyal)	Total purchases in Kilogram	575.00
Dried Tuber Round Chips		589.00
Dried Tuber Flour Production	Total Production in Kilogram	2134.800
Odiyal kool Production	No. of Packets (150g)	342.00
Palm Posha Production	Total Production in Kilogram	944.75
Tuber Based Products		
Non Palmyrah Product (Curd chilli, masmalow, gulukorasa, thattu vadai)	No. of Items produced	3439.00

Value of Product transfer to Sales(Rs.Mn) **- 12.72**

Table 08: Palmyrah base production centres details

Districts	Centres	Products
Jaffna	Karainagar Production Complex	Tuber Based Products, Sap Based Products, Pulp Based Products
	Kaithady Production Centre	Pulp Based Products
	Sinkainagar	Sap Based Production, Raw Pulp Production
Mannar	Tharavankoddai Production Centre	Sap Based Production, Raw Pulp Production
	Padappadi Production Centre	Sap Based Production, Raw Pulp Production
	Kaddukkaran Kudiyiruppu	Sap Based Productions
Vavuniya	Puliyankulam Production Centre	Tuber Base Productions
Trincomallee	Varothayanagar Production Centre	Sap Based Production, Raw Pulp Production
Puttalam	Kalpity Production Centre	Fiber, Raw Pulp Productions
Colombo	Colombo Production Centre	Palm Chocolate, Palm Buiscit, Palm Cake, Panam Palakaram, Thaddu Vadai
Batticaloa	Batticaloa Production Centre	Raw Pulp, Palm Drink

5.5 Marketing

PDB not only markets its own products but also purchases items from producers and sell through its fifteen nos of sales outlets named as " Katpaham" functioning in Jaffna, Colombo, Trincomalee, Batticaloa, vavuniya, puttalam, Tissamaharama and mannar.

Marketing centres

1. Jaffna district : point pedro road nallur, Jaffna
2. Jaffna district : showroom, kandy road , Jaffna
3. Jaffna district : No -129D, K.K.S road ,jaffna
4. Jaffna district : Jaffna bus stand road , Jaffna
5. Jaffna district : kandy road, kaithady, Jaffna
6. Colombo district : No -498, mega city, galle road, Colombo-6
7. Gampaha district : No -182/C,lewis place Negobo
8. Mannar district : Madu road, Mannar
9. Mannar district : Mannar town, ,Mannar
10. Batticaloa district : 15 , UDA Building , Batticaloa
11. Batticaloa district : Show room light house, Batticaloa
12. Trincomalee district : Poer house road, Trincomalee
13. Vavuniya district : 67/68,Bazzar street, vavuniya
14. Puttalam : New bas stand , kalpity
15. Hambanthota district : Fronf of pansala, Tissamaragama

Table 09: Turnover of the sales (Katpaham) outlets in year 2020

District	Katpaham	2020(Rs.)
Jaffna	Nallur	5,005,330.80
	Showroom	1,626,190.00
	K.K.S.Road	1,652,204.00
	Bus stand	979,716.55
	Manthigai	24,545.00
	Kaithady	197,276.00
	Cargills Food City / TCT	290,184.12
	Export	3,082,200.00
	Exhibition – All district	88,840.00
Colombo	Megacity	9,682,380.95
	Mobile sales – All district	380,506.00
Vavuniya	Katpaham	2,760,491.20
Batticaloa	Katpaham	1,372,596.50
	Showroom	540,693.00

Amparai	Katpaham	298,694.70
Mannar	Town katpaham	478,209.10
	Madu Katpaham	224,821.60
Trincomalee	Katpaham	853,513.50
Puttalam	Katpaham	301,755.00
Hambantota	Weerawila	84,512.00
	Tisamaharama	200,925.00
	Kathiragama	59,497.00
Kilinochchi	Katpaham / Exhbition	100,175.00
	Total	**30,285,257.02**

Highlighted events during the year 2020

Fig 08: Negombo new Katpagam Opening Ceremony (14th Dec. 2020)

Fig 09: New Katpakam at Kaithadi (03rd Oct, 2020)

Fig 10: E- Katpakam launching at Palmyrah Development Board Jaffna (9th, Nov, 2020

5.6 Research Division

5.6.1. Analytical Laboratory

Analytical laboratory is accredited as internationally recognized in accordance with the international standard ISO 17025:2005 by Sri Lanka Accreditation Board (SLAB) and International Laboratory Accreditation Cooperation (ILAC) in 2017.Now it is working towards the extension of new scope of testing. It provides testing services for the edible and non-edible products. Apart from that training and research activities were carried out for Diplomates, undergraduate and postgraduate students from universities and University College.

Researches conducted

- Preparation of pleasant Palmyrah Palm wine with fruity flavor
  - Enhancement of customer preference through value addition
  - Improve the livelihood of palm dependants
- Formulization and standardization of novel toothpaste based on Palmyrah pulp for oral hygiene
  - Organic production using natural resource
  - Optimum utilization of palmyrah resources

Quality Control

- Number of Testing reports issued for the year of 2020 is 275
- Amount of income earned by the laboratory is 1.2 million

5.6.2. Microbiological Laboratory

Microbiological laboratories provide testing services for the food samples. It is working towards the accreditation of International standard ISO 17025:2017 by Sri Lanka Accreditation Board (SLAB). Apart from that training and research activities were carried out for Diplomates, undergraduate and postgraduate students from universities and University College

Researches Conducted

- Formulation and standardization of Palmyrah pulp sauce
  - To optimize main ingredients to develop the formulation for Palmyrah fruit pulp-based sauce
  - To analyze the microbial, physio chemical and sensory properties of the sauce
  - To analyze the nutritional properties of sauce
- Formulization and standardization of Instant hand sanitizer using Plamyrah resources
  - Investigating the anti-bacterial property of palmyrah leaf secretion
  - Formulation of hand sanitizer using the extract of Palmyrah leaf secretion and alcohol produced from Palmyrah toddy
- Formulization and standardization of milk added drink incorporated with Palmyrah treacle and mollasses
  - Optimum utilization of palmyrah resources
  - Value addition
  - Improve the living standard of palmyrah dependants

Quality Control

- Number of Testing reports issued for the year of 2020 is 79

5.6.3. Food Technology Laboratory

The consumer demand for healthier food products has increased in recent years. Therefore, Palmyrah based food products could have a big market demand as they are purely organic and packed with nutrients including antioxidants. Hence necessity arises to improve the quality of existing palmyrah products, produce novel Palmyrah products and to diversify the products which can compete with the many and various food products in the market to grab the attention of the consumers.

Researches Conducted

- Formulation of Palmyrah fruit pulp powder using spray dryer and its nutritional analysis
    - ➢ Solution for underutilization of palmyrah resource
    - ➢ To produce palmyrah pulp powder using spray dryer
    - ➢ To optimize the conditions to obtain better organoleptic characteristics
- Determination of effective de-bittering method for un-boiled Palmyrah tuber flour
    - ➢ To determine effective de-bittering method for un-boiled tuber flour
    - ➢ To identify the best formulation of palmyrah tuber flour incorporated muffin

5.6.4. Bio chemistry Laboratory

Biochemistry Laboratory is conducting undergraduate and postgraduate researches with the collaboration of local universities. Researches are conducted in exploring the medicinal properties of palmyrah products and utilizing these medicinal properties in developing new products

Researches Conducted

- Formulation of Palmyrah Wattalappam from Palmyrah Fruit Pulp and Palmyrah Jaggery
- Development of Spicy-Snack Incorporated with Palmyrah (Borassus Flabellifer) Tuber Flour
- Formulation of Papad Incorporated with Dried Palmyrah Tuber Flour
- effect of thermal processing on Palmyrah tuber saponin content
- Enhancement of palmyrh fruit leather (panattu) palatability through producing panattu choco bar

5.6.5. Hi -Tech Laboratory

Hi-Tech Laboratory is conducting undergraduate and postgraduate researches with the collaboration of local universities. Researches are conducted in the field of quantifying vitamins in Palmyrah products using HPLC techniques.

Researches Conducted

- Comparative study on vitamin, mineral profile, Antioxidant properties and total phenolic content of Palmyrah (Borassus flabellifer) sap and sap-based Products
    - ➢ To determine the best product in terms of nutritional and health benefits from sap, treacle, sugar and jaggery through the analysis of vitamin, mineral, antioxidant and total phenolic content

5.6.6. Research Publications

- Publications - 07
- Research article publications - 05
- Article publication in books – 02
    - ➢ Palmyrah mapping
    - ➢ Importance & preservation of palmyrah fruit

5.6.7. Research Disseminations

- Pulp based training
    - ➢ Kilinochchi PDCS
    - ➢ Delft DS office
    - ➢ Mannar woman society
    - ➢ Varani PDCS
- Sweet sap-based training
    - ➢ Manipay PDCS
    - ➢ PDB production centre - Mannar
    - ➢ NGO – Jaffna Social Action Centre
    - ➢ Puthukkudiyiruppu – PDCS

5.6.8. Research Collaborations

- **International collaborations**
    - ➢ India - Agricultural College and Research Institute, Tamil Nadu Agricultural University, India
    - ➢ Bangladesh - Asian university for women, Chittagong, Bangladesh
    - ➢ PTB – Up gradation of laboratory and infrastructure development
    - ➢ Fapas – Proficiency testing for quality assurance

- **National collaborations**
    - Universities – Wayamba, Uva Wellasa, Sri Jayewardenepura, Jaffna
    - Local agencies – VSS distributors, Palm Development Cooperative Societies

Fig 11: Commercialization of Research Findings

Fig 12: Establishment of International Fig Association for Palmyrah Industry in Sri Lanka

5.7 Financial Review

FINANCIAL REVIEW		
FOR THE YEAR ENDED 31 ST DEC 2020		
	2020	**2019**
	SL Rs.,	**SL Rs.,**
Opening Balance of the year	**2,328,065.06**	**1,353,440.50**
Non Cash movement		
Provision Adjustment Income		(4,001,818.91)
Depreciation	40,712,876.13	43,557,310.65
Increase in Debtors	(2,723,987.35)	(191,005.29)
Decrease in Stock	2,100,741.30	5,132,556.17
Increase in Current Liabilities	6,901,905.20	13,162,368.28
Decrease / Increase Festival Advance	13,750.00	(13,750.00)
Profit on Disposal of Fixed Assets	(61,676.52)	(365,202.99)
Fixed Assets Donesan	656,682.57	
year2019 Fixed Assect Correction	(9,270.13)	
Decrease Biliding Advance Capitilize	5,398,830.83	
2019 Accounts Adjustment	(1,082,328.18)	
Disposal Proceeds	113,940.00	645,200.83
Decrease Staff Loan	59,713.12	121,919.93
	52,081,176.97	**58,047,578.67**
	54,409,242.03	59,401,019.17
Inflow		
Turnover	32,863,108.04	43,383,448.80
Other Income	2,729,941.64	10,008,924.30
Line Ministry		9,000,000.00
Other Capital	650,053.00	
	36,243,102.68	**62,392,373.10**
Treasury Grant		
Recurrent	123,000,000.00	121,000,000.00
Capital	14,000,000.00	25,330,000.00
	137,000,000.00	**146,330,000.00**
	227,652,344.71	**268,123,392.27**
Outflow		
Recurrent expenses	25,558,420.21	34,469,318.94
Capital expenses	526,953.55	12,281,906.20
Administration Expences	60,790,007.63	71,054,758.23
Depreciation	40,712,876.33	43,557,310.65
Selling & Distribution ,Production Expences	50,482,494.35	49,247,633.04
Development Expenditures	41,302,986.53	40,352,245.75
Finance Expences	35,650.00	43,204.76
Fund Project Expences	7,498,013.66	14,788,949.64
	226,907,402.26	**265,795,327.21**
Closing balance of the year	**744,942.45**	**2,328,065.06**

	744,942.05	2,328,065.06
	744,942.05	2,328,065.06
	0.40	0.00
	0.40	
Review of Operating Results		
Detalis	**2020**	**2019**
Board Turnover	32,863,108.04	43,383,448.80
Board Trading Profit	7,304,687.83	8,914,129.86
Other Income	2,729,941.64	5,318,367.38
Profit / (Loss)	(67,787,399.03)	(79,121,047.91)
Profit / (Loss) Other than Depreciation	(27,074,522.90)	(35,563,737.26)
Government Contribution		
Recurrent	123,000,000.00	121,000,000.00
Capital	14,000,000.00	25,330,000.00
Number of Employees	212	207

5.8 Risk Management

- ✓ Hence, this is the sole state organization involved in Palmyrah industry with limited manpower, action has been initiated to strengthen the institute and expand it's activities national wise
- ✓ Since palmyrah products are seasonal products, effective management of resources is essential for the survival of the Board.
- ✓ As this is dry zone vegetation thus limiting its population, methodology has to be adopted in increasing the population and sustaining existing plants for the enhancement of the Palmyrah Industry.
- ✓ Most of the Palmyrah dependent families are pro-poor families. As a remedial measure to uplift the socio-economic standards of these Palmyrah dependent people, the board has to market their finished products at competitive prices.
- ✓ Increased demand for fermented toddy affects the Jaggery production. There for the price for sweet toddy has to be increased
- ✓ Also, special food preservation methodology has to be adopted to attrack Jung generations to consume the palmyrah foods.
- ✓ There are limited palmyrah products in the market, reseserch activities should be further expanded to find new products and new production technologies should be adopted to increase the production.

- ✓ Plenty of palmyrah trees are cut down especially in north and east for various purposes such as housing, road expansion, and land cleaning for other cultivations. Though the existing law is weak, action has been taken to control indiscriminate tree felling with the support of divisional and district secretariat.
- ✓ Internal controls are being implemented by designing systems and by drawing up a realistic budget.

5.9 Strategies

- ➢ The Palmyrah Development Board is striving to be a premier organization in providing Palmyrah based development & related community upliftment.
- ➢ Continue research activities on effective maintenance of existing palmyrah plantations, new product development, quality control and introduced new technologies.
- ➢ Implementing Annual Palmyrah Seed /seedling Planting Programme to restore the palmyrah vegetation and maintenance of existing palmyrah plantations, with the view to sustain the industry.
- ➢ Purchasing and storing of seasonal palmyrah products during season to ensure continuous market supply
- ➢ Contacting handicraft trainings in resourcefull villages with a financial assistance of line ministry and other funding agencies.
- ➢ Catalyzing the trainees and producers by conducting palm leaf handicraft trainings and providing part of the working capital required by them thus ensuring that they complement the Board with quality finished products.
- ➢ Working close with donor agencies (eg: NGO, INGO,Line Ministry) for the Palmyrah Development Board to play the role of implementing partners for Palmyrah based programmes such as seed planting, food and fiber production and handicrafts training.
- ➢ Participating in regional, national and international trade fairs to popularize the palmyrah products and establishing new market linkages.
- ➢ Improving income generation activities other than katpaham sales (Providing consultancy services, Technology transfer programs, Analytical Report, Farm sales) with the view to increase the income of the board.
- ➢ Submitting proposals to the ministry and other government and non-government organizations to attack funds for palmyrah sectoral development

5.10 Human Capital

Inorder to enhance the productivity of the employees, an attempt has been made to restructure the board.The employees are the assets of this organization, well-structured training programmes, scholarships and workshops are being carried out in order to enhance the contribution of these employees to the upliftment of this organization.

5.11 Environmental Reporting

- Hence palmyrah products are ecofriendly in nature, increasing the production will enhance gross domestic product.
- As Palmyrah is one of the items of food, component that determines the economy of a country and having medicinal important features, search for special technology is underway to revive this industry.
- As the Palmyrah food items are organic, and the demand is out weighing the supply with regard to edible and non-edible products of Palmyrah, we have ambitiously embarked on a plan to increase the Palmyrah trees to sustain the industry.
- As our Handicraft items are eco-friendly and our food items are organic, Non-Governmental Organizations support us for our program. This not only helps in self-employment but also helps in Infrastructure Development of the particular villages.
- The palmyrah does not require fertilizer, pesticide, weedicide like agrochemical to grow, therefore cultivation of palmyrah is not harmful to the environment.Palmyrah act as natural habitat for several micro organisms, flora and fauna. Therefre it is boost to the environment

5.12 Challenges

- Drastic decline in skilled work force particularly tappers due to Influence of cast system, high life risk & tedious process during tapping has limited the supply of Palmyrah resources.
- The indiscriminate felling of Palmyrah trees for security, timber and development purpose has a repercussion on the Palmyrah population.
- Though several trainnings and awareness programs were conducted,private sector involvement in palmyrah sector is rare and lack of interest to enguage palmyrah industrial sector

- Inability to produce diversified quality products due to poor technological advances, innovation research & development programmes as these require additional funds.
- Excessive production of primary products during seasons and subsequent loss of products in perishable nature. Lack of availability of all products of Palmyrah throughout the year on account of undeveloped storage facility to overcome the seasonality of the Palmyrah products.
- Poor marketing network & facilities locally as well as internationally, due to inadequate attention, effort and strategies to develop the same.
- Absence of separate law to control and govern the Palmyrah sector effectively.
- Inorder to compete with the local sellers we have to fix a competitive to the palmyrah products based on the quality.
- As handicrafts are hand make products it is very difficult to maintain the standard quality all the time
- Several Trained and skilled producers in palmyrah sector dropouts their jobs lntermediately for several resons.
- Optimum utilization of manpower is not possible due to the interfearence of external forces.
- Surplus manpower in certain category (management staff) staff and deficit in technical and functional categary at PDB.
- The major producer of sap products such as Co-operative societies, show their special interst in toddy and alcoholic products than other edible food products

6. SIGNIFICANT ACCOUNTING POLICIES

6.1 General Accounting Policies

6.1.1 Accounting Conventions:

The published results and the financial positions of the Board are prepared in accordance with generally accepted accounting principles and the applicable Sri Lanka public sector Accounting Standards. The Financial Statements have been prepared based on the historical cost convention except for certain items of Property, Plant and Equipment. No adjustment has been made for inflationary factors affecting the accounts.

The accounting policies have been consistently applied by the Board and, are consistent with those used in the previous year. Where appropriate, significant accounting policies are explained in the succeeding notes.

6.1.2 Consolidation Policies

The Consolidated Financial Statements of the Board are prepared to a Common Financial year, 1st January to 31st of December.

6.2 Assets and basis of valuation

6.2.1 Property, Plant and Equipment

A) Assets

Items of property, plant and equipment are stated at cost or valuation, less accumulated depreciation. The cost of self-constructed assets includes the cost of materials, direct labour and an appropriate proportion of production expenses.

The total cost for the training programme, expenditure occurred in research activities sectorial development expenses for Seed plantations have been capitalized and amortized over the period. This presentation is since changed so as to treat it as development expenditure.

The Management of the board has decided to implement the policy as follows;
Since 2015 The Expenditures related to Palmyrah Research activities, plantation and all kind of training programmes are treated as development expenditures and they are all written off for the respective years in the financial statements.

B) Subsequent Expenditures

Expenditures incurred to replace a component of an item of property, plant and equipment that is accounted for separately is capitalized with the carrying amount of the component being written off. Other subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditures are recognized in the income statement as an expense as and when incurred.

C) Depreciation

Depreciation is charged to the income statement on a straight-line basis over the estimated useful lives of items of property, plant and equipment. Generally, assets are written off over the following periods.

Land & Building	-	10 Years
Vehicle	-	05 Years
Production Accessories	-	05 Years
Equipment	-	05 Years
Furniture and Fittings	-	10 Years
Lab Accessories	-	05 Years

D) Amortization

Amortization written off over the following period.

Development activities (plantation),Handicraft training , research expenditures – 05 years

6.2.2 Inventories

Inventories are stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of the business, less the estimated cost of completion and selling expenses. The cost of inventories is based on the first-in-first-out (FIFO) principle. In the case of manufactured inventories and work-in-progress, cost includes an appropriate share of overhead, based on normal operating capacity.

6.2.3 Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and short-term deposits.

6.3 Liabilities and Provisions

6.3.1 Retirement Benefit Obligations

A) Defined contribution plans

Liabilities to defined contribution plans, including Employees Provident Fund and Employees Trust Fund, are recognized as expenses in the income statement as and when incurred. The Board contributes 12% and 3% of gross emoluments of employees to Employees Provident Fund and Employees Trust Fund respectively.

B) Defined retirement benefit plans

Gratuity is a defined retirement benefit plan. The Board is liable to pay gratuity in terms of relevant statute. In order to meet this liability, a provision is carried forward in the balance sheet, based on a half month's salary of the last month of the financial year of all employees for each completed year of service, commencing from the first year of service.

However, as per the Gratuities Act No. 12 of 1983, the payment arises only upon completion of 5 years of continue service with the Board. The gratuity liability is neither funded nor actually valued. This item is grouped under provision and other liabilities in the balance sheet.

C) Trade and other payables

Trade and other payables are stated at their cost. Provision for Bad Debts is 5 %.

6.4 Income Statement

6.4.1 Income

Income is recognized to the extent that it is probable that the economic benefits will flow to the Board and the revenue and associated costs incurred or to be incurred can be reliably measured. The following specific criteria are used for the purpose of recognition of revenue.

A) Local Sales

Income from sale of goods is recognized when the significant risks and records of ownership of the goods have passed to buyer. Revenue from services rendered is recognized after completion of services.

B) Farm income

Income earned by sales of intercrops and Palmyrah related items of the farms.

C) Palmyrah Research Institute (PRI) Testing income

Income from Palmyrah Research Institute (PRI) obtained by providing testing services to the public and private companies.

6.4.2 Other Income

A) Interest Receive

Income from Saving Account Interest.

B) Profit on Fixed Asset Disposal

Net gains and losses of a revenue nature on the disposal of property, plant & equipment and other noncurrent assets have been accounted for the income statement, having deducted from proceeds on disposal, the carrying amount of the assets and related selling expenses.

Other income is recognized on an accrual basis.

C) Tender Deposit Non-Refundable.

Income from Tender Deposit Non-Refundable by supplier.

D) Other Received.

Gains and losses arising from incidental activities to main revenue generating activities and those arising from a group of similar transactions which are not material are aggregated, reported and presented on a net basis.

E) Trade Promotions.

Income from Exhibition, Mobile Sales and Other Trade Promotions Income.

F) Palmyrah Tree Cutting Income.

Income from Public for Palmyrah Tree Planting.

6.4.3 Expenditure

Expenses are recognized in the income statement on the basis of a direct association between the cost incurred and the earning of specific items of income. All expenditure incurred in the running of the business and in maintaining the property, plant & equipment in a state of efficiency has been charged to income when arriving at the profit/ loss for the period.

6.5 Cash flow

The cash flow of the Board has been presented using the indirect method in accordance with the Sri Lanka.Accounting Standard No. 7 – Cash flow statement.

6.6 Government Grants

Government grants, which are recognized in the financial statements only upon receipt and treated as income for the year

7. FINANCIAL STATEMENTS – DISCLOSURES

7.1 Financial Position

PALMYRAH DEVELOPMENT BOARD
FINANCIAL POSITION AS AT 31St DECEMBER 2020

	NOTE	2020 SL Rs.,	2019 SL Rs.,
ASSETS			
Current Assets			
Staff Advance	1	199,838.44	(721,433.67)
Trade Debtors	2	667,016.70	762,589.80
Sundry Debtors	3	9,847,265.04	4,448,434.21
Tender Deposit		-	9,156.04
Rent Advances	4	8,553,633.67	12,045,020.12
Distress Loan	5	256,879.03	316,592.15
Festival Advance		13,750.00	27,500.00
Stock In Hand	6	39,044,919.15	41,145,660.45
Cash in Hand		110,435.00	26,665.25
Bank	7	634,507.05	2,301,399.81
		59,328,244.00	60,361,584.16
Non - Current Assets			
Land & Building	8	96,715,873.31	108,284,230.08
Vehicles	9	6,241,582.97	8,058,451.99
Production Accessories	10	12,337,559.31	30,333,601.83
Equipment	11	5,439,650.12	8,319,555.78
Furniture &Fittings	12	5,544,068.22	7,336,873.97
Lab Accessories	13	5,728,801.24	10,507,765.92
Capitalize Building **(NOTE -02)**			
Building Advance Capitalize	14	19,601,169.17	25,000,000.00
Funded Projects	15	58,633,355.79	73,291,694.75
		210,242,060.00	271,132,174.32
Total Assets		269,570,299.00	331,493,764.48
LIABILITIES			
Current Liabilities			
Trade Creditors	16	4,167,413.39	4,811,031.45
Expense Creditors	17	8,728,461.44	11,360,146.20
Utility Creditors	18	919,684.62	325,802.49
Statutory Creditors	19	15,364,378.68	4,418,959.07
Staff Security Deposit	20	604,619.46	630,062.49
Retirement Benefit of Obligations		4,051,322.98	6,923,436.47
Provisions - Bad Debtors		525,714.00	260,551.20
Provisions - Audit Fees		4,465,160.00	3,200,160.00
Other Accounts Payable		5,300.00	
Total Liabilities		38,832,055.00	31,930,149.37
Net Assents		230,738,244.00	299,563,614.65
EQUITY			
Capital		825,314,936.37	800,390,234.31
Government Grant & Foreign Fund		14,650,053.00	34,330,000.00
Funded Projects (Research, Development, Training)		(14,658,338.95)	(18,322,924.94)
Revaluation Reserve		52,643.00	8,917,627.00
Retained Earnings		(594,621,048.93)	(525,751,321.72)
		230,738,244.00	299,563,614.65

I Certify that the Financial Statement have been prepared in compliance with the requirement of the Srilanka Public Sector Accounting Standards.

M.B.Loganathan
General Manager
Palmyrah Development Board

M.B.Loganathan
General Manager
Palmyrah Development Board.

The board of directors is responsible for the preparation and presentation of these financial statements approved and signed for and on behalf of the board by

P.A.Krishantha Pathiraja		
Chairman	**Board Director**	**Board Director**
Palmyrah Development Board	**Palmyrah Development Board**	**Palmyrah Development Board**

P. A. Krishantha Pathiraja
Chairman
Palmyrah Development Board
498, Galle Road,
Colombo - 06

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7.2 Financial Performance

FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DEC 2020			
	NOTE	**2020**	**2019**
		SL Rs.,	**SL Rs.,**
REVENUE			
Revenue	**21**	7,304,687.83	8,914,129.86
Other Income	**22**	125,729,941.64	131,008,924.30
		133,034,629.47	**139,923,054.16**
EXPENSES			
Administration Expenses	**23**	60,790,007.63	71,054,758.23
Selling & Distribution, Production Expenses	**24**	50,482,494.35	49,247,633.04
Development Expenditures	**25**	41,302,986.53	40,352,245.75
Finance Expenses	**26**	35,650.00	43,204.76
Fund Project Expenses	**27**	7,498,013.66	14,788,949.64
Depreciation Expenses	**23**	40,712,876.33	43,557,310.65
Total Expenses		**200,822,028.50**	**219,044,102.07**
Net Income During the Period		**(67,787,399.03)**	**(79,121,047.91)**

7.3 Cash Flow Statement

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST DEC 2020		
Cash flow operation Activities	**2020**	**2019**
	SL Rs.,	**SL Rs.,**
Surplus/(deficit) from ordinary Activities	(67,787,399.03)	(79,121,047.91)
Non cash movement		
Provision Adjustment		(4,001,818.91)
Depreciation	40,712,876.13	43,557,310.65
Increase in Debtors	(2,723,987.35)	(191,005.29)
Decrease in Stock	2,100,741.30	5,132,556.17
Increase in Current Liabilities	6,901,905.20	13,162,368.28
Profit on Disposal of Fixed Assets	(61,676.52)	(365,202.99)
	46,929,858.76	**57,294,207.91**
Net Cash from Operating Activities	**(20,857,540.27)**	**(21,826,840.00)**
Investment Activities		
Fixed Assets Purchases	(526,953.55)	(12,281,906.20)
Fixed Assets Donation	656,682.57	
Year 2019 Fixed Asset Correction	(9,270.13)	
Decrease Biliding Advance Capitilize	5,398,830.83	
Disposal Proceeds	113,940.00	645,200.83
	5,633,229.72	**(11,636,705.37)**
Net Cash Flow Investment Activities	**(15,224,310.55)**	**(33,463,545.37)**
Financing Activities		
Decrease Distress Loan	59,713.12	121,919.93
Decrease Festival Advance	13,750.00	(13,750.00)
2019 Accounts Adjustment	(1,082,328.18)	
Government Grant Recived	14,650,053.00	34,330,000.00
Net Cash Flow financing Activities	**13,641,187.54**	**34,438,169.93**
Net Increase/Decrease in cash and cash equivalents	(1,583,123.01)	974,624.56
Cash and cash equivalents at beginning of period	2,328,065.06	1,353,440.50
Cash and cash equivalent at End of period	**744,942.05**	**2,328,065.06**

7.4 Equity Changes

STATEMENT OF CHANGES IN EQUITY							
	Capital	Other Capital	Government Grant	Funded Projects (Research,Development,Training)	Revaluvation Reserve	Retained Earning (P&L)	Total
	SL Rs.,	SL Rs.,	SL Rs.,	SL Rs.,	SL Rs.,	SL Rs.,	SL Rs.,
Opening - 2019	270,693,165.00	529,697,069.31				(446,630,273.35)	353,759,960.96
Government Grant Treasury & Ministry			34,330,000.00				34,330,000.00
After Policy change Expenses transfer the recurrent Expences (Pass Years)				(18,322,924.94)			(18,322,924.94)
Gain on property revaluvation					8,917,627.00		8,917,627.00
Surplus /Defict for the period						(79,121,047.91)	(79,121,047.91)
Total Recongised Revenue and Expenses for the Period			**34,330,000.00**	**(18,322,924.94)**	**8,917,627.00**	**(79,121,047.91)**	**(54,196,345.85)**
Closing - 2019	**270,693,165.00**	**529,697,069.31**	**34,330,000.00**	**(18,322,924.94)**	**8,917,627.00**	**(525,751,321.72)**	**299,563,614.65**
Opening - 2020	**270,693,165.00**	**529,697,069.31**	**34,330,000.00**	**(18,322,924.94)**	**8,917,627.00**	**(525,751,321.72)**	**299,563,614.65**
		24,924,702.06	(34,330,000.00)	18,322,924.94	(8,917,627.00)		
Government Grant Treasury			14,000,000.00				14,000,000.00
Forign Grant for PRI Capital Works			650,053.00				650,053.00

After Policy change Expences transfer the recurrent Expenses (Pass Years)				(14,658,338.95)			(14,658,338.95)
Gain on property revaluvation					52,643.00		52,643.00
2019 Accounts Adjustment						(1,082,328.18)	(1,082,328.18)
Surplus /Defict for the period						(67,787,399.03)	(67,787,399.03)
Total Recongised Revenue and Expenses for the Period	-	24,924,702.06	(19,679,947.00)	3,664,585.99	(8,864,984.00)	(68,869,727.21)	(68,825,370.16)
Closing - 2020	**270,693,165.00**	**554,621,771.37**	**14,650,053.00**	**(14,658,338.95)**	**52,643.00**	**(594,621,048.93)**	**230,738,244.49**

7.5 Budget Comparison Statement

BUDGET COMPARISON STATEMENT
FOR THE YEAR ENDED 31St Dec 2020

Details	BUDGET	AS PER INCOME STATEMENT	TOTAL	DIFFERENCE	%
			-		
	SL Rs.,	SL Rs.,	SL Rs.,	SL Rs.,	
Personal Emoluments					
Salaries & Wages	120,770,000.00	108,920,906.57		11,849,093.43	90.19
E.P.F.	14,116,000.00	12,682,972.03		1,433,027.97	89.85
E.T.F.	3,529,000.00	3,170,743.03		358,256.97	89.85
Overtime	1,560,000.00	681,635.68		878,364.32	43.69
Gratuity	3,226,000.00	2,556,795.17		669,204.83	79.26
Board Members Fees	1,280,000.00	259,953.75		1,020,046.25	20.31
			128,273,006.23	-	
Travelling Expenses				-	
Domestic	*2,052,000.00*	*713,892.55*		1,338,107.45	34.79
Foreign	*1,000,000.00*			1,000,000.00	-
			713,892.55	-	
Supplies					
Stationery & office requisites	*2,239,000.00*	*1,218,838.34*		1,020,161.66	54.44
Fuel & Lubricants	*2,689,000.00*	*1,143,639.85*		1,545,360.15	42.53
Marketing Purchase	*57,360,000.00*	*17,666,609.56*		39,693,390.44	30.80
Exhibition	*500,000.00*	*65,052.00*		434,948.00	13.01
			20,094,139.75	-	
Maintenance Expenditure				-	
Vehicle	*3,580,000.00*	*1,466,242.41*		2,113,757.59	40.96
Plant,Machinary & Equipment	*538,000.00*	*76,860.00*		461,140.00	14.29
Building & Structures	*1,020,000.00*	*384,682.27*		635,317.73	37.71
Others	*762,000.00*	*1,112,921.34*		(350,921.34)	146.05
Miscellaeous Expeses	*600,000.00*	*2,772,814.26*		(2,172,814.26)	462.14
			5,813,520.28	-	
Contractual Services					

Transport	*600,000.00*	*99,789.22*		500,210.78	16.63
Telecommunication & Postal	*845,000.00*	*1,622,097.90*		(777,097.90)	191.96
Electricity & Water Charges	*3,910,000.00*	*2,511,042.88*		1,398,957.12	64.22
Rents & Tax charges	*10,040,000.00*	*8,089,747.14*		1,950,252.86	80.58
Others	*300,000.00*	*292,888.57*		7,111.43	97.63
			12,615,565.71	(353,975.00)	132.78
Other Operating Exp				-	
Research	*1,080,000.00*	*1,433,975.00*			
Entertainment & Welfare	*150,000.00*	*18,820.00*		131,180.00	12.55
Bank Charges	*50,000.00*	*35,650.00*		14,350.00	71.30
Total Operating Exp			*1,488,445.00*	-	
	233,796,000.00		*168,998,569.52*		
Rehabilitation & Improve-				-	
ment of Capital Assets				-	
Building & Structures	*500,000.00*	*413,850.00*		86,150.00	82.77
Plant,Machinary&equipment	*1,000,000.00*	*70,469.00*		929,531.00	7.0469
Others	*3,000,000.00*	*2,417,120.96*		582,879.04	80.57069867
Plantation	*2,000,000.00*	*1,764,228.00*		235,772.00	88.2114
Palmyrah Training	*5,000,000.00*	*1,071,622.54*		3,928,377.46	21.4324508
Other Palmyarh Oriented	*1,500,000.00*	*1,145,891.36*		354,108.64	76.39275733
Research & Development	*1,500,000.00*	*614,831.80*		885,168.20	40.98878667
Marketing Development	*500,000.00*			500,000.00	0
			7,498,013.66	-	
	15,000,000.00		*7,552,483.66*		
Other Income				-	
Turnover from Katpham	*80,000,000.00*	*32,863,108.04*		47,136,891.96	41.08
Miscellaneous Income	*7,000,000.00*	*2,729,941.64*		4,270,058.36	39.00
Treasury Grant Recurrent	*123,000,000.00*	*123,000,000.00*		-	100.00
Treasury Grant Capital	*15,000,000.00*	*14,000,000.00*		1,000,000.00	93.33
Foring fund		*650,053.00*		(650,053.00)	
	225,000,000.00		*173,243,102.68*		

7.6 Notes to the Financial Statements

NOTE TO THE ACCOUNTS			
	Staff Advance		**Note - 01**
	Name	***2020 SL Rs.,***	***2019 SL Rs.,***
1	*A.Kaushitharan*	*-*	*9,000.00*
2	*A.Pushparani*		*4,059.00*
3	*B.Anuluxshy*	*30,232.00*	
4	*Batticaloa Reginal Office*		*(22,953.36)*
5	*J.B. Peries*		*41,596.95*
6	*K.Gopalakrishnan*	*11,000.00*	
7	*K.Suthakaran*		*(700.00)*
8	*K.Uruthirathasan*		*445.60*
9	*Kalmunai Reginal Office*		*(5,122.14)*
10	*Kalpitiya Reginal Office*		*(168,897.11)*
11	*Kilinochchi Reginal Office*		*(44,446.54)*
12	*M.J.Sujeentharan*	*6.00*	
13	*M.Nirusan*		*(38,131.84)*
14	*M.Senthuran*		*7,000.00*
15	*Mannar Reginal Office*	*85,338.70*	
16	*Mullaithuvu Reginal Office*		*(104,881.26)*
17	*N.Sivarajah*	*2,750.00*	*-*
18	*P.Kajan*		*5,785.00*
19	*P.Thavamanoharan*		*(3,495.00)*
20	*R.Ajantha*		*(129.00)*
21	*R.Ilangan*		*7,000.00*
22	*R.Mathanathas*		*(1,200.00)*
23	*R.Selvakumar*		*3,000.00*
24	*S. Sivapacciyawathy*		*2,000.00*
25	*S. Sivapalakrishnanan*	*4,500.00*	*4,500.00*
26	*S.Anustika*		*(11,235.00)*
27	*S.J.Sathiyarajan*		*(17,947.00)*
28	*S.Vinujan*		*450.00*
29	*Sundry*		*16,700.00*
30	*T.Jeyarani*		*(39,329.00)*
31	*T.Maheswaran*		*(8,410.00)*
32	*T.Tharujan*		*(1,200.00)*
33	*T.Uthayakumar*		*9,840.00*
34	*Trincomalee Reginal Office*		*(319,795.58)*
35	*U.Makendran*		*(50.00)*
36	*V.Parthipan*	*66,011.74*	*83,861.74*
37	*Vavuniya Reginal Office*		*(123,389.43)*
38	*Weerawal ReginaL Office*		*(5,359.70)*
	Total of Staff Advance	***199,838.44***	***(721,433.67)***
	Trade Debtors		**Note - 02**
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	*Cargills Food City*	*100,374.00*	*94,333.00*

2	*Department of National Museum*	*67,443.00*	
3	*Sivanarul Products*	*238,200.00*	*351,876.80*
4	*Sunsine (Pvt) Ltd*	*110,880.00*	*110,880.00*
5	*TCT Multi Trade Center*	*90,530.00*	
6	*Thsitha Walalembax -Kururala*	*59,589.70*	
7	*Vatheri Women Society*		*205,500.00*
	Total of Trade Debtors	***667,016.70***	***762,589.80***
	Sundry Debtors		**Note - 03**
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	*A.Rajamanikam*	*720,000.00*	*720,000.00*
2	*A.Srikanthan*	*119,320.00*	*119,320.00*
3	*Department of Buildings Jaffna*	*5,398,830.83*	
4	*Export Development Board*	*10,000.00*	*10,000.00*
5	*G.Sriskandarajah*	*604,114.25*	*604,114.25*
6	*Jaffna Co op*	*100,000.00*	*100,000.00*
7	*Lalith Wijeratna*	*53,730.00*	*53,730.00*
8	*M.Jegathesan(W.W.D.F Colombo)*	*518,987.00*	*518,987.00*
9	*S.Ramesh*	*680,000.00*	*680,000.00*
10	*S.Safarulla*	*32,829.00*	*32,829.00*
11	*Vadamarchchi Cluster*	*1,609,453.96*	*1,609,453.96*
	Total of Sundry Debtors	***9,847,265.04***	***4,448,434.21***
	Rent Advances		**Note - 04**
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	*Department of Industries, Northern Development.*	*25,000.00*	*25,000.00*
2	*H.R.K.Vipulasiri (Kathirkamam Katpakam)*	*25,000.00*	*25,000.00*
3	*Ministry of Hindu Religious, Rehabilitation, Resettlement and Northern Development*	*1,465,773.55*	*5,089,500.00*
4	*Moor One(Pvivate) Limited*	*4,375,000.00*	
5	*Mr.Dandeniyage Don Prabath Kamale De Alwis*	*599,740.00*	*660,000.00*
6	*Mr.Faiz Rizawani Mohideen*	*-*	*4,500,000.00*
7	*MR.K.Suranji Asela*	*105,000.00*	*90,000.00*
8	*Mr.S.Mayooragirinathan K.K.S.Road Katpaham*	*500,000.00*	*500,000.00*
9	*Mrs.Thayanee Arivalzahan*	*1,000,000.00*	*1,000,000.00*
10	*Munucipal Council Trincomalee*	*30,520.12*	*30,520.12*
11	*Tourism Bureau Northern Province*	*12,600.00*	
12	*V.Rajenthiran (Vavuniya Production Center)*	*50,000.00*	*50,000.00*
13	*W.P.Weeramanderi (Ratmalana }*	*75,000.00*	*75,000.00*
14	*Warnakulasuriya Rita Fernando*	*290,000.00*	
	Rent Deposits Paid Advance	***8,553,633.67***	***12,045,020.12***
	Distress Loan		**Note - 05**
	Name	***2020 SL Rs.,***	***2019 SL Rs.,***
1	I.Mahinthan	102,135.00	124,845.00
2	M.Senthuran	33,392.18	50,964.60
3	Mr.T.Rajaverothayan	28,087.85	28,087.85
4	N.Ramesh	93,264.00	112,694.70
		256,879.03	**316,592.15**

NOTE TO THE ACCOUNTS - 06

	STOCK IN HAND		
	Katphakams	***2020 SL Rs.,***	***2019 SL Rs.,***
1	Batticaloa Katpakam	171,993.50	267,869.00
2	Batticaloa Show Room	101,513.50	74,172.45
3	Colombo Maga City	1,840,160.20	1,079,777.25
4	Jaffna Busstand Katphakam	133,605.00	145,816.82
5	Katpakam K.K.S Road	256,449.00	190,430.00
6	Katphakam Kathirkamam	-	193,595.00
7	Katphakam Trincomalee	181,304.44	126,410.46
8	Katphakam Vavuniya	452,105.50	319,370.00
9	Katphakam, Nallur.	950,144.40	443,420.00
10	Katpham Kaithady	125,186.00	
11	Katpham Mannar	150,949.00	89,722.00
12	Katpham Mannar Madu	156,434.00	47,165.00
13	Katpham Manthikai	-	66,931.66
14	Katpham Negambo	340,500.00	
15	Show Room ,Jaffna.	134,267.50	114,674.00
16	Thisa Sales Certre	594,672.00	576,766.00
		5,589,284.04	**3,736,119.64**
	Stores		
1	Colombo Main Stores	-	184,040.00
2	Mannar Stores	22,500.00	900.00
3	Stores Marketing Unit	74,530.00	1,458,839.57
4	Stores Batticaloa	4,370.00	11,638.25
5	Stores Kalmunai	70,584.48	28,860.00
6	Stores Kalpitiya	83,025.00	70,119.20
7	Stores Karainagar	517,478.21	662,500.00
8	Stores Trinco	220,755.00	293,004.00
9	Stores Vavuniya	86,500.00	261,712.50
		1,079,742.69	**2,971,613.52**
	PRI Kaithaddy		
	Chemical		
1	Analytical Lab	855,801.99	906,446.75
2	Bio Hemistry Lab	1,311,032.60	1,351,559.21
3	Food	1,136,303.16	805,096.83
4	Glass Ware Stores	13,128,713.78	13,891,569.66
5	High Technology Lab	890,201.44	835,593.85
6	Microbiology Lab	631,967.79	194,792.37
		17,954,020.76	**17,985,058.67**
	Glass Ware		
1	Analytical Lab	1,066,717.00	1,345,797.79
2	Bio Hemistry Lab	1,101,078.18	1,364,879.08
3	Food	838,030.14	835,035.76
4	Glass Ware Stores	7,083,379.98	7,477,777.40
5	High Technology Lab	301,524.92	174,794.31

6	Microbiology Lab	619,310.38	519,310.38
		11,010,040.60	**11,717,594.72**
		28,964,061.36	**29,702,653.39**
	Production Centres		
	Raw Materials		
1	Batticaloa Fibre Centre	96,443.66	72,487.00
2	Food Production Centre, Co-6	66,241.65	117,236.74
3	Kaddukaran koddai Jaggery centre.	63,985.00	63,985.00
4	Kaithadi Production Centre	998,867.43	1,262,957.30
5	Kalpittiya Fiber centre	307,254.90	163,328.88
6	Karainagar	249,397.93	491,060.73
7	Padapaddi Pro centre	192,274.71	22,878.92
8	Production Centre Trincomalee	648,510.00	1,027,874.12
9	Singanagar Jaggery centre.	461,000.00	388,138.80
10	Tharavan koddai Jaggery centre.	118,282.48	50,015.84
11	Vavuniya Production Centre	93,624.30	103,285.20
		3,295,882.06	**3,763,248.53**
	Finished Goods		
1	Singanagar Jaggery centre.		14,208.00
2	Jaffna P.C	115,949.00	187,080.00
3	Padapaddi Pro centre		386,450.00
4	Kaddukaran koddai Jaggery centre.		384,287.37
5	Selvari Fibre Centre		
		115,949.00	**972,025.37**
		39,044,919.15	**41,145,660.45**

	Bank		***Note - 07***
		2020	***2019***
	Branch	***SL Rs.,***	***SL Rs.,***
1	*Bank of Ceylon , Jaffna 1093005*	*8,899.50*	*16,692.22*
2	*Bank of Ceylon , Jaffna 1093004*	*18,637.07*	*10,829.24*
3	*Bank of Ceylon , Jaffna 1092999*	*26,707.42*	*5,477.33*
4	*Bank of Ceylon , Jaffna 10074904925*	*28,043.30*	*28,043.30*
5	*Bank of Ceylon , Milagiriya 1991642*	*116,703.21*	*56,527.72*
6	*Bank of Ceylon , Milagiriya 1991647*	*81,144.68*	*20,406.75*
7	*Bank of Ceylon.(saving)-Colombo*	*52,408.46*	*50,608.51*
8	*Bank of Ceylon.(saving)-Jaffna*	*45,365.46*	*1,050,114.81*
9	*Bank of Ceylon.(saving)-Batticaloa*	*1,659.71*	*43,948.40*
10	*Bank of Ceylon.(saving)-Kalmunai*	*1,696.26*	*12,427.39*
11	*Bank of Ceylon.(saving)-Kilinochchi*	*2,115.08*	*5,836.41*
12	*Bank of Ceylon.(saving)-Trincomalee*	*27,311.83*	*111,682.37*
13	*Bank of Ceylon.(saving)-Vavuniya*	*28,388.79*	*1,609.02*
14	*Bank of Ceylon.(saving)-Mannar*	*6,419.55*	*129,790.98*
15	*Bank of Ceylon.(saving)-Mullaithivu*	*1,953.39*	*93,349.23*
16	*Bank of Ceylon.(saving)-Kalpittiya*	*77,457.04*	*30,949.01*
17	*Bank of Ceylon.(saving)-Weerawala*	*4,788.90*	*3,044.63*
18	*National Saving Banks 1-0006-02-7511-5*	*104,807.40*	*630,062.49*
		634,507.05	***2,301,399.81***

NOTE TO THE ACCOUNTS			
FIXED ASSETS		**2020**	**2019**
		SL Rs.,	**SL Rs.,**
Land & Building	**NOTE - 08**	96,715,873.31	108,284,230.08
Vehicles	**NOTE - 09**	6,241,577.42	8,058,457.54
Production Assessories	**NOTE - 10**	12,337,559.31	30,333,601.83
Equipment	**NOTE - 11**	5,439,650.12	8,319,555.78
Furniture &Fittings	**NOTE - 12**	5,544,068.22	7,336,873.97
Lab Assessories	**NOTE - 13**	5,728,801.24	10,507,765.92
		132,007,529.62	**172,840,485.12**
Capitilise Building	**NOTE - 14**		
Biliding Advance Capitilize		19,601,169.17	25,000,000.00
		19,601,169.17	**25,000,000.00**
FUND PROJECTS	**NOTE - 15**		
SEED PLANTATION		**2020**	**2019**
		SL Rs.,	**SL Rs.,**
Brought Forward		7,871,235.04	9,839,043.80
Plantation in 2016/2015		-	-
		7,871,235.04	9,839,043.80
Fund Projects Expence		1,574,247.01	1,967,808.76
		6,296,988.03	**7,871,235.04**
<u>Training(Handicraft) Programme</u>		**2020**	**2019**
		SL Rs.,	**SL Rs.,**
Brought Forward		38,659,249.07	48,324,061.34
Training in 2016/2015		-	-
		38,659,249.07	48,324,061.34
Fund Projects Expence		7,731,849.81	9,664,812.27
		30,927,399.26	**38,659,249.07**
<u>Research Programme</u>		**2020**	**2019**
		SL Rs.,	**SL Rs.,**
Brought Forward		26,761,210.64	33,451,514.55
Research in 2015/2014		-	-
		26,761,210.64	33,451,514.55
Fund Projects Expence		5,352,242.13	6,690,303.91
		21,408,968.51	**26,761,210.64**
Total Other Assets		**58,633,355.79**	**73,291,694.75**
Total Fund Projects Expense		**14,658,338.95**	**18,322,924.94**

NOTE TO THE ACCOUNTS

	Trade Creditors		**Notes -16**
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	Alerics Dairy Products Ltd	22,293.60	-
2	Analytical Instruments (pvt) ltd	835,775.95	835,775.95
3	Anna International (Pvt)Ltd		26,100.00
4	Annai Nagaa Food City	195,000.00	-
5	Ark Enterprises		745,500.00
6	Aseervaniga Nilayam,		5,000.00
7	C.Atshaya	1,320.00	
8	Chvakachcheri Plam Development Society	119,650.00	
9	D.P.Jeevarajh	10,440.00	
10	Day Day Groups	11,700.00	9,040.00
11	Deepthi Kalapahana	27,110.00	
12	Diya Baradi	14,850.00	
13	Dumbara Mat		81,510.00
14	Evergreen Printers		7,000.00
15	GM, Killinochchi Palm Development Co-operative Society Ltd	77,346.00	29,846.00
16	HC Training Center ,Batticaloa Reginal Office		80,540.00
17	HC Training Center ,Jaffna Reginal Office		114,045.00
18	Honda World		255,950.00
19	I7 Computers	6,020.00	19,260.00
20	Indra Krishnarajah	18,600.00	57,230.00
21	J.Uthayakumar	11,370.00	
22	J.Vijayarani		31,000.00
23	K.G.Nimal De Silva		10,630.00
24	K.Ranjani	26,005.00	
25	Karaveddy Palm Development Co-operative Society Ltd	179,350.00	-
26	L.Denka	62,750.00	
27	M.Nirushan	31,643.00	
28	M.Venu Priya	21,720.00	
29	Mannar Reginal Office	116,940.00	
30	Metro politan office pvt Ltd		563,256.00
31	Mullai Milk Industries	102,093.45	
32	Mullai west Palm Dev.Co-operative Society Ltd		83,000.00
33	Mullai west Palm Dev.Co-operative Society Ltd	100,000.00	
34	N.M.R.S.Pushparani	5,000.00	
35	P.Thavejini	117,970.00	
36	Parimala Stores	588,900.00	
37	R.Kokila	1,200.00	
38	R.Musandeen	110,040.00	
39	S.Janagarani	62,250.00	58,000.00
40	S.Jeya	30,375.00	
41	S.Kemasiya	16,440.00	
42	S.Sajanthey	16,110.00	
43	S.Sivapakiyawathey	6,680.00	
44	S.Subajini	78,125.00	

45	Saleemas		170,000.00
46	Sathu Star(pvt)Ltd	287,050.00	276,460.00
47	Sempulam Dry Food Products		
48	Sivanarul Products	241,632.00	299,068.50
49	Sugathpathmasiri		71,655.00
50	Sun Furniy City		147,400.00
51	T.K.M.Pathimnippra	16,040.00	
52	TCT multi Trade Center	32,645.00	723,165.00
53	Trinco Reginal Office	271,190.74	
54	U.L.Sifani	19,570.00	
55	V.Kiruja	8,640.00	
56	V.S.S.Distributors pvt Ltd	108,884.00	
57	V.Ssikala	20,050.00	
58	V.Thavamanithevy	14,200.00	
59	V.Vathanijanaki	11,250.00	
60	Vatheri Women Society		105,600.00
61	Vavuniya Reginal Office	111,194.65	
62	VSS Distributers Pvt Ltd		5,000.00
	Total Trade Creditors	**4,167,413.39**	**4,811,031.45**
	Expense Creditors		**Notes -17**
	Details	**2020 SL Rs.,**	**2019 SL Rs.,**
1	A.Bavananthan	13,500.00	
2	A.L.Ramisiya	2,619.00	
3	A.Pusparani	1,372.30	
4	A.Vasanthathavi	3,000.00	
5	Aarani Engineering Construction	19,181.61	383,632.20
6	Alpha Furniture Mannar		19,600.00
7	Amali Ranashinga	5,875.00	
8	Analytical Instruments (pvt) ltd	1,998,138.72	779,847.12
9	Apex of Computer Technology	1,600.00	
10	Ark Enterprices (pvt) ltd	82,500.00	97,540.00
11	Ark Enterprises	414,000.00	442,760.00
12	Arulampalam Lalitha	2,100.00	
13	Arunampalam Kanakeswary	3,000.00	
14	Asian Media Publications (Pvt) Ltd		2,691.00
15	B.Thevarasa	5,000.00	
16	Batticaloa Reginal Office	57,598.74	
17	D.G.K.Wahalathantri	1,500.00	
18	Debug Computer Peripherals PVT LTD		6,704.50
19	Department of Industries, Northern Development.	7,500.00	22,500.00
20	Director,Tourism Bureau Northeran Province	3,500.00	
21	Divisional Secretariat Eruvurpattu,Chenkalady	390.00	
22	Divisional Secretariat Koralaipattu,Valaichenai	156.00	
23	Divisional Secretariat Morawela	42,000.00	
24	Divisional Secretariat Thunukkai	17,932.00	
25	Divisional Secretariat, Island North ,Kayts	1,644.00	

26	Divisional Secretariat, Jaffna	102.00	
27	Divisional Secretariat, KoralipattuSouth,Kiran	300.00	
28	Divisional Secretariat, Kuchchaceli	852.00	
29	Divisional Secretariat, Thenmaradchi - Chavakachcheri	47,498.00	33,500.00
30	Divisional Secretariat,Mamunaipattu,Arayampathy	528.00	
31	Divisional Secretary - Chandlipai	6,870.00	
32	Divisional Secretary - Kaluvanchikudy	216.00	
33	Divisional Secretary - Karachchi	738.00	
34	Divisional Secretary - Karavaddai	10,416.00	
35	Divisional Secretary - Karinager	8,250.00	
36	Divisional Secretary - Katpattya	1,440.00	
37	Divisional Secretary - Kopay	2,922.00	
38	Divisional Secretary - Madhu	300.00	
39	Divisional Secretary - Manmunai East Vavunathivu	288.00	
40	Divisional Secretary Manmunai North	942.00	
41	Divisional Secretary - Manmunai West Paddaipallai	42.00	
42	Divisional Secretary - Mannar Town	23,688.00	
43	Divisional Secretary - Manthai West	1,614.00	
44	Divisional Secretary - Maruthankany	1,896.00	
45	Divisional Secretary - Mussalai	318.00	
46	Divisional Secretary - Muthoor	270.00	
47	Divisional Secretary - Nallur	978.00	
48	Divisional Secretary - Pachchilaipalli	11,292.00	
49	Divisional Secretary - Pointpedro	6,552.00	
50	Divisional Secretary - Poonakary	3,672.00	
51	Divisional Secretary - Porathivupattu Vellavelai	114.00	
52	Divisional Secretary - Puthukudirrpu	528.00	
53	Divisional Secretary -Thellaipallai	10,470.00	
54	Divisional Secretary - Udduvil	2,796.00	
55	Divisional Secretary - Valikam West Chankanai	17,562.00	
56	Divisional Secretary - Velanai	7,296.00	
57	Divisional Secretary - Verukal	432.00	
58	Divisional Secretary Kinniya	48.00	
59	Divisional Secretary Manthi East	1,308.00	
60	Divisional Secretary Maritimenattu	4,056.00	
61	Divisional Secretary Oddusuddan	864.00	
62	Divisional Secretary Thampalakamam	408.00	
63	Divisional Secretary -Trincomalle Town & Gravets	1,488.00	
64	Edward Joy Jayanthan	4,063.75	
65	Excess Building Construction	31,582.41	659,248.35
66	G.Sutharsini	3,000.00	
67	Global Office Supplier	950.00	
68	Gowri Yogarasa	3,000.00	
69	H.A.Multi Spot		27,500.00
70	Hemsons International Pte Ltd	16,652.00	617,432.00
71	I.Mokana	3,000.00	
72	I.Uthayathevi	10,000.00	
73	I7 Computers		5,280.00
74	Ideal Fist Choice(Private)Limited	77,906.10	

75	Ideal Motors(private)Limited	320,666.31	
76	J.Kalaiselvy	3,000.00	
77	J/Valanthurai North A.M.T.M Vidyalayam ,Karinager	800.00	
78	Jaffna M.P.C.S Ltd	138,730.00	97,216.00
79	K.Kengatharan		45,500.00
80	K.Kunaratnam	21,000.00	
81	K.M.P Associates.	9,576.50	9,576.50
82	K.Murugan	4,000.00	
83	K.Naavajeevan	1,850.00	
84	K.Nepusanan	13,500.00	
85	K.Nisrin	3,000.00	
86	K.Sivakumar	1,200.00	
87	K.Thavamani	3,000.00	
88	Kajamugan Hardware		11,190.00
89	Kalmunai Reginal Office	34,172.38	
90	Kalpitiya Reginal Office	63,835.10	
91	Kanapathy Vasanthi	1,950.00	
92	Kannamuthu Vanithawathi	3,000.00	
93	Karachchi Pradesiya Sabha	10,200.30	10,200.30
94	Kilinochchi Reginal Office	35,709.99	
95	Kirushanapillai Selvaraasi	1,575.00	
96	M.B.Loganathan	57,308.00	
97	M.Nirushan	11,166.84	
98	M.S.Farthima Sajana	3,000.00	
99	M.T.Rishana	27,000.00	
100	Macsar Network & Engineering Services	10,500.00	
101	Mercantails Security Servises pvt Ltd	1,134,529.80	682,295.20
102	Mercs Cleaning Service	106,644.14	263,368.00
103	Metro politan office pvt Ltd	96,300.00	133,350.00
104	Ministry of Hindu Religious, Rehabilitation, Resettlement and Northern Development		2,116,913.18
105	MIT Solution	95,500.00	
106	Mr.Faiz Rizawani Mohideen		325,000.00
107	Mr.S.Jeyaruban -Hospatial Road Katpakam	465,000.00	300,000.00
108	Mr.S.Mayooragirinathan K.K.S.Road Katpaham	180,000.00	270,000.00
109	Mrs.Thayanee Arivalzahan		100,000.00
110	Mullaithivu Reginal Office	146.26	
111	Multi Hardware & Timber		35,879.00
112	N.Navananthan	675.00	
113	N.Sasikumar	13,500.00	
114	N.Thelepan	13,500.00	
115	Nagarajeswari Motors		14,600.00
116	Nantha Tyre House	52,000.00	99,200.00
117	National Housing Development Authority	486,500.00	519,550.00
118	Navarednarajah Niranjala	2,325.00	
119	Neilly Davis Consulting Engineers Lanka (pvt)Ltd	2,609.65	
120	New Evergreen Printers (Private)Ltd	152,000.00	
121	New Uthayan Publication Pvt Ltd	20,700.00	11,040.00
122	Norhern Computers	16,200.00	

123	North Link Engineering	13,823.00	18,520.00
124	P.A.Krishanntha Pathiraja	109,114.52	
125	P.Easanar	5,500.00	
126	P.Kajan	959.40	
127	P.Priya	3,000.00	
128	P.Sivapalaruby	3,000.00	
129	P.Suganthi	4,541.00	
130	P.Thivendram	15,419.00	
131	Pranapathy Thevarajah	3,000.00	
132	Prem Electricals	24,096.60	24,096.60
133	R.Arththy	3,000.00	
134	R.K.Fathima Nitha	9,000.00	
135	R.Selvakumar	2,000.00	
136	R.Srikantharani	3,000.00	
137	Reka Velmurku	1,950.00	
138	Royal Lubrication Service	255,682.88	241,957.88
139	S.Anton		123,250.00
140	S.Anustika	54,480.00	
141	S.Arunthavavinayagamoorthy		4,000.00
142	S.J.Sathiyarajan	45,944.00	
143	S.Logesh	5,000.00	
144	S.M.Jifriya	9,000.00	
145	S.Meera	3,000.00	
146	S.Nakeswary	3,000.00	
147	S.Nixsan	13,500.00	
148	S.P.N.Motors	20,900.00	
149	S.Saroja	3,000.00	
150	S.Sivasankar	4,217.50	
151	S.Sivatharshini	3,000.00	
152	S.Srikanthan	7,000.00	
153	S.Srimathy	3,000.00	
154	S.Sujitha	3,000.00	
155	S.Sumara	3,000.00	
156	S.Susi	3,000.00	
157	S.Thavapalan	6,350.00	
158	Sagayamohan Service Station	15,220.00	
159	SAJ Construction	101,477.00	808,359.63
160	Sakthivel Hardware		29,030.00
161	Sasikala Sellathurai	1,950.00	
162	Selva Electricals		24,505.00
163	Sevalanka Foundation		60,000.00
164	Singer Srilanka PLC	11,414.00	
165	Sinthini Punniyamoorthy	3,000.00	
166	Sivarajini Sivarasa	3,000.00	
167	Sooriyan Printers		49,500.00
168	SriLanka Accreditation Board	81,000.00	95,051.02
169	Srilanka Standards Institution	53,350.00	
170	Srilanka State Trading(General) Coopration Limited	18,348.00	
171	Srilanka Telecom Plc	2,279.80	

172	St. Antony's Computer	20,880.00	34,680.00
173	Staff Travelling ,Ot,Holiday & Other payments	8,820.80	1,176,089.67
174	Star Advertising	23,500.00	
175	Star Contractors	156,333.55	
176	Sun Furniy City		7,480.00
177	Sundry Expences		28,668.55
178	T.Jeyarani	56,014.00	
179	T.Maheswaran	100.00	
180	T.Nirojini	3,000.00	
181	T.Santhaini	3,000.00	
182	T.Srithevy	4,400.00	
183	T.Srivasan	2,275.00	
184	T.Thiyakulan	13,500.00	
185	T.Vathanijanaki	215.00	
186	TCT multi Trade Center	382,786.24	439,354.50
187	Thankeswary Navarathnarasa	3,000.00	
188	Thaventhini Chanrakumar	3,000.00	
189	The Associated Newspapers of Ceylon Limited		30,590.00
190	Theveeswary Gnanarednam	3,000.00	
191	Thilagavathy Thankarasa	3,000.00	
192	Trinco Reginal Office	317,887.17	
193	Valampurii		21,900.00
194	Vasantha Rasarednam	3,000.00	
195	Vavuniya Reginal Office	41,552.91	
196	Weerawala Reginal Office	36,194.17	
197	Y.Baskaran	3,000.00	
198	Y.Nagaratnam	7,000.00	
199	Yohalingam Thavashini	3,000.00	
200	D.F.D.Sujith Prasad	20,000.00	
201	Jayasri Gunawardhana	20,000.00	
202	P.T.M.Rohithitha Franando	20,000.00	
		8,728,461.44	**11,360,146.20**

	Utility Creditors		Notes- 18
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	Ceylon Electricity Board	848,750.87	243,023.22
2	Lanka Electricity Co(Private)Ltd	1,913.21	
3	Mannar Reginal Office	400.00	
4	Director,Tourism Bureau Northeran Province	3,500.00	
5	K.G.S.Chamara		4,500.00
6	Ministry of Hindu Religious, Rehabilitation, Resettlement and Northern Development		3,372.89
7	Mobitel (Private)Limited		1,390.17
8	National Water Supply & Drainage Board	20,755.69	28,417.12
9	Srilanka Telecom Plc	44,364.85	45,099.09
	Total of Utility Creditors	**919,684.62**	**325,802.49**

	Statutory Creditors		Notes-19
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	A.Amirthalingam	876,480.00	
2	A.Gnasharmila	568.60	
3	A.Kauhsitharan	22,769.00	
4	A.M.Anusha		20,000.00
5	A.M.G.C.Cross	3,110.00	
6	Amirthanathapillai Pavilachchi	669,375.00	
7	Anthonipillai Naguleswary	622,500.00	
8	B.Rajiparan	10,463.33	
9	B.Suthakaran	16,591.75	
10	Camilas Yogarani		473,584.00
11	Edward Joy Jayanthan	3,206.00	
12	Employees Provident Fund	8,858,473.09	1,644,866.90
13	Employees Trust Fund Board	1,063,663.72	246,730.04
14	G.Kanishdan	2,160.00	
15	J.B.Peries	5,893.12	
16	Jesmine Ganeshan	558,964.00	558,964.00
17	K.Gopalakrishanan	9,018.21	
18	K.Rasamohan	3,605.00	
19	K.Ravindran	6,182.96	
20	K.Sivakumar	5,128.61	
21	K.Thuminthan	1,162.90	
22	K.Vinayagamoorthy	7,736.00	
23	M.B.Loganathan	68,066.85	
24	M.Hubert Antony	1,135.09	
25	M.J.Sugeentharan	300.00	
26	M.Mathanarajah	4,274.50	
27	M.Nirushan	7,868.39	
28	M.Satheskumar	1,859.29	
29	M.Senturan	1,932.17	
30	N.Baskaran	3,839.85	
31	N.Naatharooban	7,556.86	
32	P.Jude Consious	5,500.00	
33	P.Suganthi	1,191.36	

34	R.Elangan	2,106.00	
35	R.Sacikumar	5,595.00	
36	S.Arulseelan	12,629.00	
37	S.Gopalaratnasingam	1,000.00	
38	S.Janarthanan	8,562.80	
39	S.Pirathapan	8,910.80	
40	S.Pirisanth	572.00	
41	S.poovilingam	672,454.90	
42	S.Ramesh	47,230.59	
43	S.Sriruban	4,000.00	
44	S.Srivijendran	15,185.41	
45	S.Vathanan	10,500.33	
46	Sajitha Southry Mahendran	107,055.00	
47	Sellan Thevathas		545,089.50
48	Staff Travelling, Ot, Holiday & Other payments		126,983.63
49	T.Karuniya	1,495.00	
50	T.Srithevy	3,738.06	
51	T.Srivashan	14,518.00	
52	T.Thanujan	10,334.00	
53	T.Uthayakumar	1,125.00	
54	Uthayachandrika Selvarajah	611,175.00	
55	V.Ganesamoorthy	945,250.00	
56	V.Jeevananthan	7,316.00	
57	V.Vathanijanaki	978.86	
58	W.J.P.Nimal	5,781.59	
59	W.L.N.Madushanka Wanigasinghe	16,289.69	
60	Y.Soundranathan		802,741.00
	Total of Statutory Creditors	**15,364,378.68**	**4,418,959.07**
	Staff Security Deposit Received		**Notes -20**
	Name	**2020 SL Rs.,**	**2019 SL Rs.,**
1	A.A.Jeevaratnakumar	36,814.34	35,490.33
2	A.Amirthalingam	-	6,532.90
3	A.Balasingham	6,999.41	6,747.68
4	A.C.Paskarathas	1,397.02	1,346.78
5	A.Jeyamanoharan	13,575.81	13,087.56
6	A.K.Sivarajah	4,967.14	4,788.50
7	A.Kandasamy	19,759.29	19,048.65
8	A.Suguna	6,776.61	6,532.89
9	B.Chandralatha	11,570.76	11,154.62
10	B.Thangathurai	6,776.60	6,532.88
11	C.Thirmarajah	26,309.29	25,363.09
12	D.Rajoo	13,749.72	13,255.22
13	G.Rajathurai	12,318.50	11,875.47
14	G.Thirmapalan	765.51	737.98
15	I.Nadarajah	5,216.51	5,028.90
16	J.Kathirkamathamby	28,201.98	27,187.71
17	J.Saverimuthu	13,617.86	13,128.10
18	K.Amirthalingam	25,343.21	24,431.75

19	K.Arulambikai	3,293.88	3,175.42
20	K.Balakrishnan	2,792.39	2,691.96
21	K.Kalichilvee	6,776.60	6,532.88
22	K.Ravichendra	27,842.05	26,840.72
23	K.Rogini	771.91	744.15
24	K.Sivasundram	2,693.66	2,596.78
25	K.Subas	4,547.46	4,383.91
26	K.Subraminum	5,773.61	5,565.96
27	K.Thavamalar	7,171.25	6,913.34
28	K.Vigeneswaran	4,816.35	4,643.13
29	K.Vyramuthu	4,680.48	4,512.15
30	K.Yogarasa	19,300.92	18,606.77
31	Louis Gabriel	10,526.86	10,148.27
32	M.Disanayaka	5,108.64	4,924.91
33	M.Fransiska	11,192.89	10,790.34
34	M.Sinnathurai	9,988.20	9,628.98
35	N.B.Jeganathan	4,077.61	3,930.96
36	N.Gunasekaram	8,370.93	8,069.87
37	N.Kamalakarai	14,091.89	13,585.08
38	N.Raveendrarajah	16,047.78	15,470.63
39	N.Sivapathasundram	6,853.14	6,606.67
40	N.Srimurugan	17,912.05	17,267.85
41	P.Ampigapathy	6,776.58	6,532.86
42	P.Arumugam	20,910.05	20,158.03
43	P.Selvanayakam	7,336.40	7,072.55
44	P.Thevarajah	1,616.26	1,558.13
45	P.Thivendram	6,776.60	6,532.88
46	R.Antanithas	5,058.21	4,876.29
47	S.Gopalaratnasingam	5,216.52	5,028.91
48	S.Manoharan	6,243.13	6,018.60
49	S.Nanthakumar	9,644.55	9,297.69
50	S.Poovilingam	-	6,532.64
51	S.Seevaratnam	4,247.52	4,094.76
52	S.Sivakuru	26,539.29	25,584.81
53	S.Thamotharampillai	7,171.25	6,913.34
54	T.Srithevy	6,607.70	6,370.06
55	T.Tharujan	30,390.59	29,297.60
56	T.Thavamanidevi	1,108.14	1,068.29
57	V.E.Shanmugam	5,157.94	4,972.44
58	V.Ganesamoorthy	-	19,048.65
59	V.Sevarajah	6,776.60	6,532.88
60	V.Sooriyakanthan	765.44	737.91
61	V.Vamadevan	1,714.86	1,653.19
62	W.J.P.Nimal	15,771.72	15,204.50
63	Y.Soundranathan		15,073.74
	Total of Staff Security Deposit	**604,619.46**	**630,062.49**
	Other Accounts Payable	**2020 SL Rs.,**	**2019 SL Rs.,**
1	Stamp Duty	100.00	
2	Staff Contribution	5,200.00	
	Total of Other accouts payable	**5,300.00**	

NOTE TO THE ACCOUNTS
Turnover

	NOTE - 21	TOTAL 2020 SL Rs.,	TOTAL 2019 SL Rs.,	Production Centres Accounts SL Rs.,	Katphakam Accounts SL Rs.,	Stores Accounts SL Rs.,	Farms SL Rs.,	Development & Plantation SL Rs.,	Production Development SL Rs.,	Marketing Development SL Rs.,	Research SL Rs.,	Extension SL Rs.,	Administration A/C SL Rs.,
		32,863,108.04	43,383,448.80	-	29,842,042.50	905,491.14	110,472.00	-	-	-	1,497,820.00		507,282.40
Cost Of Sales													
		25,558,420.21	34,469,318.94	(1,357,152.25)	24,607,196.97	71,800.30	(33,775.00)	-	-		1,697,965.19		572,385.00
		25,558,420.21	34,469,318.94	(1,357,152.25)	24,607,196.97	71,800.30	(33,775.00)	-	-	-	1,697,965.19	-	572,385.00
Total Revinue		**7,304,687.83**	**8,914,129.86**	**1,357,152.25**	**5,234,845.53**	**833,690.84**	**144,247.00**	**-**	**-**	**-**	**(200,145.19)**	-	**(65,102.60)**
Other Income													
	NOTE - 22	**TOTAL 2020 SL Rs.,**	**TOTAL 2019 SL Rs.,**	**Production Centres Accounts SL Rs.,**	**Katphakam Accounts SL Rs.,**	**Stores Accounts SL Rs.,**	**Farms SL Rs.,**	**Development & Plantation SL Rs.,**	**Production Development SL Rs.,**	**Marketing Development SL Rs.,**	**Research SL Rs.,**	**Extension SL Rs.,**	**Administration A/C SL Rs.,**
Department A/C (Development , Extesion)													
Palmyrah Tree Felling Income		2,346,500.00	4,693,200.00					219,600.00					2,126,900.00

Bank Interest Recived		26,399.50	37,785.46										26,399.50
Fixed Assets Desposal Profit		61,676.52	365,202.99	12,632.25	21,321.09	727.92	6,183.24	151.67	203.33		108.33		20,348.69
Rent Income		15,750.00									15,750.00		
Vehicle Usage Recived		10,200.00											10,200.00
Other Income		269,415.62	222,178.93										269,415.62
		2,729,941.64	**5,318,367.38**	**12,632.25**	**21,321.09**	**727.92**	**6,183.24**	**219,751.67**	**203.33**	**-**	**15,858.33**	**-**	**2,453,263.81**
Government Grant (Recurrent Expences)		123,000,000.00	121,000,000.00										123,000,000.00
Provision Income		-	4,690,556.92										
Other Income		**125,729,941.64**	**131,008,924.30**	**12,632.25**	**21,321.09**	**727.92**	**6,183.24**	**219,751.67**	**203.33**	**-**	**15,858.33**	**-**	**125,453,263.81**

OTHER INCOME DETAILS

NOTE -22

1	**Palmyrah Tree Felling Income**		**2020 SL Rs.,**	**2019 SL Rs.,**
	Development & Plantation Section	Head Office	219,600.00	36,000.00
	Head Office General	Jaffna	8,600.00	
	Regional Office	Batticaloa	111,000.00	97,400.00
	Regional Office	Kalmunai	34,400.00	21,000.00
	Regional Office	Trincomalee	82,600.00	110,400.00
	Regional Office	Vavuniya	20,400.00	32,400.00
	Regional Office	Kilinochchi	119,000.00	509,600.00
	Regional Office	Mullaithivu	72,700.00	195,600.00
	Regional Office	Mannar	225,800.00	945,800.00
	Regional Office	Kalpitiya	31,000.00	46,200.00
	Regional Office	Jaffna	1,421,400.00	2,675,000.00
	Development & Plantation Section			23,800.00
			2,346,500.00	**4,693,200.00**
2	**Bank Interest Received**		**2020 SL Rs.,**	**2019 SL Rs.,**
	Head Office	Jaffna	17,699.66	22,554.13
	Regional Office	Batticaloa	1,120.54	924.37
	Regional Office	Kalmunai	216.25	379.97
	Regional Office	Trincomalee	1,395.82	3,373.22
	Regional Office	Vavuniya	289.90	1,396.97
	Regional Office	Kilinochchi	135.33	816.88
	Regional Office	Mullaithivu	139.16	283.13
	Regional Office	Mannar	2,187.84	4,824.00
	Regional Office	Colombo	2,067.65	1,698.55
	Regional Office	Kalpitiya	923.74	928.44
	Regional Office	Weerawala	223.61	605.80
			26,399.50	**37,785.46**
	Other Income			
			2020 SL Rs.,	**2019 SL Rs.,**
	Head Office	Jaffna	34,097.62	101,953.93
	Regional Office Bond Received K.M.P Association	Jaffna		88,875.00
	Mannar Reginal Office	Mannar	235,318.00	
	Katpakam	Colombo `		31,350.00
			269,415.62	**222,178.93**
5	**Fixed Assets Disposal Profit**			
			2020 SL Rs.,	**2019 SL Rs.,**
	Administration Division	Jaffna	3,582.08	272,916.67
	Finance Division	Head Office	5,472.51	
	Production Division	Head Office	203.33	
	Development Division	Head Office	151.67	
	Colombo Production center	Colombo	609.33	
	Mega City Colombo	Colombo	7,416.25	
	City Office	Colombo	9,147.53	
	PRI	Jaffna	108.33	
	Kaithadai Production cneter	Jaffna	5,651.66	

	Singanagar Production center	Jaffna	55.42	
	Sarasalai Production center	Jaffna	6,315.84	
	K.K.S.Road Showroom	Jaffna	5,954.17	
	Hospital Road Katpakam	Jaffna	539.58	
	Bus Stand Katpakam	Jaffna	6,202.50	
	Marketing Stores	Jaffna	727.92	
	Mamunai Farm	Jaffna	3,360.37	
	Kudathanai Farm	Jaffna	967.87	
	Vadamarachchi Katpakam	Jaffna	1,208.59	
	Jaffna Reginal Office	Jaffna	925.83	
	Kilinochchi Reginal Office	Kilinochchi	200.83	
	Puliyankulam Farm	Vavuniya	1,855.00	
	Mannar Reginal Office	Mannar	108.33	
	Kalpitiya Reginal Office	Kalpitiya	9.08	
	Head office	Jaffna	902.50	
	Mannar	General		15,380.68
	Mannar	Fiber Centre		2,584.00
	Mannar	Ollaithoddvai PC		11,433.32
	Tharavan kotti	Jaggery Centre		17,957.32
	Mannar	Padapaddi Centre		4,051.00
	Kaddukaran	Jaggery Centre		40,547.00
	Katpakam	Mannar (Madu)		333.00
	Total		**61,676.52**	**365,202.99**
6	**Rent Income**			
	PRI	Jaffna	**15,750.00**	
			15,750.00	
7	**Vehicle Usage Recived**			
	Administration Division	Jaffna	10,200.00	
			10,200.00	
	Department A/C (Development , Extension)		**2,729,941.64**	**5,318,367.38**
6	Government Grant Recurrent		123,000,000.00	121,000,000.00
7	Provision Adjustment Income			4,001,818.91
8	Prior period Adjustment		1,082,328.18	688,738.01
	Other income Total		**1,082,328.18**	**4,690,556.92**
2	**Government Grant Capital**			
			2020 SL Rs.,	**2019 SL Rs.,**
	Treasury Grant Capital		14,000,000.00	25,330,000.00
	Forign Fund/Ministry Line		650,053.00	9,000,000.00
	Total Grant -Capital		**14,650,053.00**	**34,330,000.00**
3	**Non Cash Moment income**			
1	**Revaluation Details**		**2020 SL Rs.,**	**2019 SL Rs.,**
	Details			
	Revaluation of Land and Building		-	230,000.00
	Revaluation of Vehicles			8,665,500.00
	Equipment Revaluation		2,670.00	1,673.00
	Furnature		45,563.00	3,308.00
	Production Assessorieses		4,410.00	17,146.00
			52,643.00	**8,917,627.00**

			2020 SL Rs.,	2019 SL Rs.,
2	**Provision Adjustment Income**			4,001,818.91
3	Prior period Adjustment			688,738.01
			-	**4,690,556.92**

NOTE TO THE ACCOUNTS
Depreciation Expences **NOTE - 23**

	2020 District Administration A/C SL Rs.,	**2019 District Administration A/C SL Rs.,**
Depreciation Buildings	11,726,607.00	11,474,268.04
Deprecation Furniture & Fitting	2,140,050.15	2,673,794.58
Deprecation Lab Equipment	4,778,964.68	4,824,889.53
Deprecation Equipments	2,910,948.91	2,864,791.19
Deprecation Vehicle	1,816,880.12	1,181,727.78
Production Accessories Depreciation	17,339,425.27	20,537,839.53
	40,712,876.13	**43,557,310.65**

NOTE TO THE ACCOUNTS
Administration Expences
NOTE -24

Details	**2020 District Administration A/C SL Rs.,**	**2019 District Administration A/C SL Rs.,**
Salaries	40,781,530.03	41,667,425.75
E.P.F	4,733,150.77	4,644,871.43
E.T.F	1,183,187.71	1,191,825.82
Overtime Wages	506,483.33	325,842.15
Fuel Allowance	1,073,673.44	
Travelling	433,027.80	622,036.00
Gratuaty	2,556,795.17	8,021,635.50
	51,267,848.25	**56,473,636.65**
ESTBILISHMENT EXPENCES		
Rent	1,066,502.97	2,974,556.26
Rates & Taxes	37,780.65	26,175.30
Electricity	608,085.76	618,101.63
Water Bill	81,954.75	114,240.63
Stationery	114,391.50	581,089.45
Security fees	563,443.10	645,562.66
Fuel	991,139.85	1,598,708.20
Maintenance General	475,658.44	428,777.14
Maintance Furnitue and Fitting	8,715.00	
Building Maintenance	52,457.00	242,713.61

Upkeep of Building	209,336.64	150,298.00
Office Expences	194,169.57	276,253.40
staff wefare	18,820.00	118,561.00
Bad Debtore Provision	265,162.80	
Board Members Expences	259,953.75	506,262.00
	4,947,571.78	**8,281,299.28**
COMMUNICATION		
Communication Allowance	856,983.20	330,322.39
Telephone	409,163.77	
Cloud	245,000.00	
Communication Accessories	3,230.00	
Equipment Manitance	53,460.00	
	1,567,836.97	**330,322.39**
UNSKILLED STAFF		
Causal		7,448.00
	-	**7,448.00**
Corporate		
Legal expenses	153,000.00	6,600.00
Audit fees	1,265,000.00	1,291,088.10
	1,418,000.00	**1,297,688.10**
INFORMATION TECHNOLOGY		
Computer accessories	-	2,500.00
Computer stationary		660,084.50
Computer software		47,800.00
Equipment Maintenance	11,880.00	168,375.00
	11,880.00	**878,759.50**
OFFICE EQUIPMENT		
Office Equipment Stationary	2,000.00	6,500.00
Equipment Maintenance	55,494.00	96,538.55
	57,494.00	**103,038.55**
TRANSPORT		
Hair Chgs	77,439.22	146,991.00
Vehicle Maintenance	1,405,156.85	3,076,531.76
Vehicle Insurance	16,565.56	
	1,499,161.63	**3,223,522.76**
DIRECT WORKS		
Travelling		71,665.00
	-	71,665.00
	9,501,944.38	**14,193,743.58**
MARKETTING EXPENCES		
Web Site		142,833.50
Non Refundable Expences		2,100.00
Exhibition	20,215.00	182,738.50
Press Ads		59,706.00
	20,215.00	387,378.00
Total	**60,790,007.63**	**71,054,758.23**

NOTE TO THE ACCOUNTS
SELLING&DIATRIBUTION EXPENCES WITH PRODUCT

NOTE -25

Administration Expenses	Production Development SL Rs.,	Production Centres Accounts SL Rs.,	Marketing Development SL Rs.,	Katphakam Accounts SL Rs.,	Stores Accounts SL Rs.,	2020 Total Selling &Distribution expences with product SL Rs.,	2019 Total Selling &Distribution expences with product SL Rs.,
Salaries	2,157,064.06	11,619,017.81	3,873,186.79	11,105,672.45	4,488,738.43	**33,243,679.54**	**31,848,083.79**
E.P.F	258,847.69	1,394,282.15	466,974.82	1,332,680.70	538,648.25	**3,991,433.61**	**3,704,045.09**
E.T.F	64,711.92	348,570.52	116,743.74	333,170.18	134,662.06	**997,858.42**	**952,715.01**
Overtime Wages	4,110.00	34,813.96	12,330.30	71,994.00	20,271.75	**143,520.01**	**409,358.80**
Fuel Allowance			14,400.00			**14,400.00**	
Travelling	12,940.00	6,950.00	8,256.00	5,306.00	32,246.45	**65,698.45**	**285,959.00**
	2,497,673.67	**13,403,634.44**	**4,491,891.65**	**12,848,823.33**	**5,214,566.94**	**38,456,590.03**	**37,200,161.69**
ESTBILISHMENT EXPENCES							
Rent		660,000.00		5,857,046.52	450,000.00	**6,967,046.52**	**6,579,170.55**
Rates & Taxes		1,124.22		10,092.78		**11,217.00**	**30,319.00**
Electricity	7,218.60	128,960.27		342,706.71	26,060.40	**504,945.98**	**597,023.02**
Water Bill		21,989.70		21,848.67		**43,838.37**	**63,437.93**

Stationery		19,100.00			1,031,996.84	**1,051,096.84**	**644,495.60**
Security fees		1,015,868.50				**1,015,868.50**	**809,515.97**
Fuel	5,000.00	3,120.00	85,330.00		14,000.00	**107,450.00**	**267,730.00**
Running/Upkeep expenses of Machinery						**-**	**7,930.00**
Office Expences		5,550.00		25,260.00	24,150.00	**54,960.00**	**53,568.00**
Maintenance General		25,979.00	94,032.00	188,480.00		**308,491.00**	**300,850.94**
Maintance Furnitue and Fitting					2,000.00	**2,000.00**	
Building Maintenance	12,300.00	6,873.00		76,065.63		**95,238.63**	**124,489.00**
Upkeep of Building						**-**	**10,000.00**
staff wefare			21,187.00			**21,187.00**	**-**
	24,518.60	**1,888,564.69**	**200,549.00**	**6,521,500.31**	**1,548,207.24**	**10,183,339.84**	**9,488,530.01**
COMMUNICATION							
Communication Allowance	55,069.27		63,478.05			**118,547.32**	
Telephone	-		-	30,049.45		**30,049.45**	**42,299.71**
Equipment Manitance	18,900.00		4,500.00			**23,400.00**	
	73,969.27	**-**	**67,978.05**	**30,049.45**	**-**	**171,996.77**	**42,299.71**
UNSKILLED STAFF							
Causal						**-**	**1,277,175.70**

Contract		647,661.46				**647,661.46**	**81,800.00**
	-	**647,661.46**	**-**	**-**	**-**	**647,661.46**	**1,358,975.70**
CORPORATE							
Legal expenses		4,975.00		11,000.00		**15,975.00**	
	-	**4,975.00**	**-**	**11,000.00**	**-**	**15,975.00**	**-**
INFORMATION TECHNOLOGY							
Computer accessories			4,500.00			**4,500.00**	**2,000.00**
Computer stationary					13,800.00	**13,800.00**	**277,930.00**
Computer software						**-**	**36,500.00**
Equipment Maintenance	7,250.00			1,600.00		**8,850.00**	**5,820.00**
	7,250.00	**-**	**4,500.00**	**1,600.00**	**13,800.00**	**27,150.00**	**322,250.00**
OFFICE EQUIPMENT						**-**	
Running/Upkeep expenses of Machinery						**-**	**19,500.00**
Office Equipment Stationary						**-**	**6,500.00**
Equipment Maintenance		2,950.00		3,118.50	11,350.00	**17,418.50**	**31,676.18**
	-	**2,950.00**	**-**	**3,118.50**	**11,350.00**	**17,418.50**	**57,676.18**
TRANSPORT							
Hair Chgs		12,350.00	1,500.00	500.00		**14,350.00**	**211,994.00**
Loading & uploading			8,000.00			**8,000.00**	**1,200.00**

Vehicle Maintenance					20,020.00	**20,020.00**	**101,835.00**
	-	12,350.00	9,500.00	500.00	20,020.00	**42,370.00**	**315,029.00**
DIRECT WORKS							
Travelling						-	**27,673.00**
	-	-	-	-	-	-	**27,673.00**
Trading Expences							
Tax				2,200.00		**2,200.00**	
	-	-	-	**2,200.00**	-	**2,200.00**	-
MARKETTING EXPENCES							
Seminars			41,550.00			**41,550.00**	**35,224.50**
Gifts				197,718.00		**197,718.00**	
Special Discount				563,762.75	**7,535.00**	**571,297.75**	
Exhibition				44,837.00		**44,837.00**	**196,982.00**
Press Ads			25,000.00	37,390.00		**62,390.00**	**202,831.25**
	-	-	**66,550.00**	**843,707.75**	**7,535.00**	**917,792.75**	**435,037.75**
	2,603,411.54	**15,960,135.59**	**4,840,968.70**	**20,262,499.34**	**6,815,479.18**	**50,482,494.35**	**49,247,633.04**

NOTE TO THE ACCOUNTS
DEVELOPMENT EXPENCES

NOTE - 26

		Farms SL Rs.,	Development & Plantation SL Rs.,	Research SL Rs.,	Extension SL Rs.,	2020 Total Development Expences SL Rs.,	2019 Total Development Expences SL Rs.,
Salaries		3,944,449.71	1,707,868.22	10,721,124.55	16,737,199.62	33,110,642.10	31,549,847.44
E.P.F		476,444.57	204,944.19	1,268,534.95	2,008,463.94	3,958,387.65	3,819,625.73
E.T.F		119,111.11	51,236.05	317,233.74	502,116.00	989,696.90	929,641.58
Overtime Wages		-	-	31,632.34		31,632.34	123,008.65
Fuel Allowance				49,320.00		49,320.00	
Travelling		3,757.50	148,187.80	63,221.00	-	215,166.30	733,118.80
		4,543,762.89	**2,112,236.26**	**12,451,066.58**	**19,247,779.56**	**38,354,845.29**	**37,155,242.20**
ESTBILISHMENT EXPENCES						-	-
Rent				5,000.00		5,000.00	-
Electricity		28,636.20		1,085,815.78	3,465.60	1,117,917.58	1,077,785.17
Water Bill				154,300.44		154,300.44	222,345.14
Stationery				53,350.00		53,350.00	5,060.00
Security fees		305,550.00		768,487.66		1,074,037.66	922,335.24
Fuel		550.00		44,500.00		45,050.00	177,100.00

Upkeep of Building			27,650.00		27,650.00	20,000.00
Office Expences					-	22,440.00
Maintenance General	18,350.00	6,450.00	156,714.40		181,514.40	109,920.50
Maintance Furnitue and Fitting	4,100.00				4,100.00	
Building Maintenance					-	196,960.80
staff wefare			22,572.00		22,572.00	-
	357,186.20	**6,450.00**	**2,318,390.28**	**3,465.60**	**2,685,492.08**	**2,753,946.85**
COMMUNICATION					-	**-**
Communication Allowance		55,851.13	59,913.96		115,765.09	80,931.70
Telephone		17,885.33	70,473.74		88,359.07	
	-	**73,736.46**	**130,387.70**	**-**	**204,124.16**	**80,931.70**
UNSKILLED STAFF					-	
Causal					-	**16,560.00**
	-	**-**	**-**	**-**	**-**	**16,560.00**
INFORMATION TECHNOLOGY						
Computer accessories					-	30,510.00
Computer stationary					-	37,500.00
Equipment Maintenance		15,000.00			15,000.00	16,450.00
	-	**15,000.00**	**-**	**-**	**15,000.00**	**84,460.00**
OFFICE EQUIPMENT						
Equipment Maintenance			3,500.00		3,500.00	29,000.00
	-	**-**	**3,500.00**	**-**	**3,500.00**	**29,000.00**
TRANSPORT						

Vehicle Maintenance				24,500.00		24,500.00	60,500.00
		-	**-**	**24,500.00**	**-**	**24,500.00**	**60,500.00**
DIRECT WORKS							
Travelling						-	**25,622.00**
		-	**-**	**-**	**-**	**-**	**25,622.00**
		357,186.20	**95,186.46**	**2,476,777.98**	**3,465.60**	**2,932,616.24**	**3,051,020.55**
MARKETTING EXPENCES							
Web Site						-	**-**
Non Refundable Expences						-	**-**
Newspaper & Periodicals						-	**145,983.00**
Exhibition						-	**-**
Press Ads			**8,625.00**	**6,900.00**		15,525.00	**-**
		-	**8,625.00**	**6,900.00**	**-**	**15,525.00**	**145,983.00**
		4,900,949.09	**2,216,047.72**	**14,934,744.56**	**19,251,245.16**	**41,302,986.53**	**40,352,245.75**
FINANCEIAL EXPENCES		**NOTE -13**					
		TOTAL 2020 SL Rs.,	**TOTAL 2019 SL Rs.,**	**District Administration A/C SL Rs.,**			
Bank chgs		35,650.00	43,204.76	**35,650.00**			
		35,650.00	**43,204.76**	**35,650.00**			

NOTE TO THE ACCOUNTS
DEVELOPMENT EXPENCES (CAPITAL FUND)

NOTE -27

	Production Centres Accounts SL Rs.,	Katphakam Accounts SL Rs.,	Stores Accounts SL Rs.,	Farms SL Rs.,	Development & Plantation SL Rs.,	Production Development SL Rs.,	Marketing Development SL Rs.,	Research SL Rs.,	Extension SL Rs.,	District & Administration A/C SL Rs.,	TOTAL 2020 SL Rs.,	TOTAL 2019 SL Rs.,
CAPITAL ORIENTED EXPENDITURE											-	-
HR Expences										236,220.00	236,220.00	1,245,136.41
Livelyhood Programs											-	3,439,376.35
Modal Farm development				42,969.00						27,500.00	70,469.00	113,982.50
Seed Plantation				5,000.00	1,740,340.00					18,888.00	1,764,228.00	1,147,867.00
Production Mofemization	129,395.79					44,640.00				315,173.00	489,208.79	
Pulb Training										18,541.00	18,541.00	2,695.00
Handigraft Training	621.60							61,433.64	983,538.30	7,488.00	1,053,081.54	4,190,395.00
Asset Development	2,609.65		5,940.00							2,048,096.31	2,056,645.96	
Research Programs								612,026.80			612,026.80	1,359,053.55
Building Upgrading Building	98,000.00	210,500.00								105,350.00	413,850.00	
Donation								2,805.00			2,805.00	2,990,843.83
Donated Fixed Assets			656,682.57								656,682.57	
	230,627.04	**210,500.00**	**662,622.57**	**47,969.00**	**1,740,340.00**	**44,640.00**	-	**676,265.44**	**983,538.30**	**2,777,256.31**	**7,373,758.66**	**14,489,349.64**
CAPITAL - STAFF DEVELOPMENT												
Training Courses										112,755.00	112,755.00	299,600.00
Medical Expences	8,050.00	2,300.00								1,150.00	11,500.00	-
	8,050.00	**2,300.00**	-	-	-	-	-	-	-	**113,905.00**	**124,255.00**	**299,600.00**
	238,677.04	**212,800.00**	**662,622.57**	**47,969.00**	**1,740,340.00**	**44,640.00**	-	**676,265.44**	**983,538.30**	**2,891,161.31**	**7,498,013.66**	**14,788,949.64**

FIXED ASSETS SCHEDULE 2020 (DEPRECIATION ON STRAIGHT LINE METHOD)

Sheet - 01 (Notes - 01 & 15 to 20)

NOS	NARRATIVE	DEP. %	COST AS AT 01.01.2020	ADDITIONS PURCHASE		Valuation	TOTAL	DEP. ON 01.01.2020 SL Rs.,	DEP. AFTER VALUATION 01.01.2020 SL Rs.,	DEP. DURING THE PERIOD 2020 SL Rs.,	SOLD ITEM DEP SL Rs.,	ACC DEP. 2020 SL Rs.,	2020 W.D.V SL Rs.,	2019 W .D.V SL Rs.,	2018 W .D.V SL Rs.,
	A) LAND (Note - 08)														
1	Farm- Kayts	-	5,570.00	-	-	-	5,570.00	-	-	-		-	5,570.00	5,570.00	5,570.00
2	Farm - Mamunai	-	18,290.95	-	-	-	18,290.95	-	-	-		-	18,290.95	18,290.95	18,290.95
3	Farm- Weerawala	-	1,013,622.59	-	-	-	1,013,622.59	-	-	-		-	1,013,622.59	1,013,622.59	1,013,622.59
4	Kaithady	-	33,500,000.00	-	-	-	33,500,000.00	-	-	-		-	33,500,000.00	33,500,000.00	33,500,000.00
5	Kilinochchi	-	11,750,000.00	-	-	-	11,750,000.00	-	-	-		-	11,750,000.00	11,750,000.00	11,750,000.00
6	Vavuniya	-	48,913.86	-	-	-	48,913.86	-	-	-		-	48,913.86	48,913.86	48,913.86
7	Batticaloa Regional Office	-	8,650,000.00	-	-	-	8,650,000.00	-	-	-		-	8,650,000.00	8,650,000.00	8,650,000.00
8	Padapaddi	-	341,000.00	-	-	-	341,000.00	-	-	-		-	341,000.00	341,000.00	341,000.00
9	Kalpittiya	-	5,000,000.00	-	-	-	5,000,000.00	-	-	-		-	5,000,000.00	5,000,000.00	5,000,000.00
10	Thiccam	-	1,000,000.00	-	-	-	1,000,000.00	-	-	-		-	1,000,000.00	1,000,000.00	1,000,000.00
11	Tharavan Koddai Mannar	-	125,000.00	-	-	-	125,000.00	-	-	-		-	125,000.00	125,000.00	125,000.00
12	Mullaithivy	-	1,010,000.00	-	-	-	1,010,000.00	-	-	-		-	1,010,000.00	1,010,000.00	1,010,000.00
13	Trincomalee	-	57,500.00	-	-	-	57,500.00	-	-	-		-	57,500.00	57,500.00	57,500.00
14	Manar Kaddukaran	-	6,000.00	-	-	-	6,000.00	-	-	-		-	6,000.00	6,000.00	6,000.00
			62,525,897.40	-	-	-	**62,525,897.40**	-	-	-		-	**62,525,897.40**	**62,525,897.40**	**62,525,897.40**
	B) BUILDING AT OWN LAND						-						-		

	Jaffna						-						-		
2	Training Centre Delft	10%	971,686.52	-		-	971,686.52	608,011.94	608,011.94	97,168.68		705,180.62	266,505.90	363,674.58	460,843.60
3	Farm ,Mamunai.	10%	3,411,987.55	-		-	3,411,987.55	3,411,987.55	3,411,987.55	-		3,411,987.55	-	-	-
4	Industrial Complex, Karainagar	10%	13,114,154.50			-	13,114,154.50	7,336,825.20	7,336,825.20	1,311,415.44		8,648,240.64	4,465,913.86	5,777,329.30	4,873,162.73
5	Industrial Complex, Thiccam	10%	13,000,000.00	-		-	13,000,000.00	13,000,000.00	13,000,000.00	-		13,000,000.00	-	-	-
6	PRI Kaithady	10%	34,740,460.54	156,333.55		-	34,896,794.09	28,140,780.26	28,140,780.26	3,474,045.96		31,614,826.22	3,281,967.87	6,599,680.28	9,720,505.34
7	Cerciet Bangalow	10%	6,946,200.00	-		-	6,946,200.00	2,699,980.00	2,699,980.00	694,620.00		3,394,600.00	3,551,600.00	4,246,220.00	4,940,840.00
8	Kaithady Production Center	10%	5,728,564.71			-	5,728,564.71	1,349,764.49	1,349,764.49	572,856.48		1,922,620.97	3,805,943.74	4,378,800.22	4,262,107.21
9	Farm- Kudathani	10%	1,321,817.00	-		-	1,321,817.00	1,024,643.18	1,024,643.18	132,181.68		1,156,824.86	164,992.14	297,173.82	429,355.50
10	Delft	10%	21,686.52	-		-	21,686.52	13,012.00	13,012.00	2,168.64		15,180.64	6,505.88	8,674.31	10,843.25
11	Admin and lab building	10%													
			79,256,557.34	**156,333.55**		-	**79,412,890.89**	**57,585,004.62**	**57,585,004.62**	**6,284,456.88**		**63,869,461.50**	**15,543,429.39**	**21,671,552.51**	**24,697,657.63**
	Mannar						-					-	-		
1	Farm Naravelikulam	10%	118,176.00	-			118,176.00	118,176.00	118,176.00	-		118,176.00	-	-	-
2	Fiber centre ,K.karan Kudirupu	10%	1,942,384.25	-			1,942,384.25	1,501,691.53	1,501,691.53	194,238.48		1,695,930.01	246,454.24	440,692.72	634,931.20
3	Fiber Centre Oolithuduvai	10%	588,254.40	-		-	588,254.40	588,254.40	588,254.40	-		588,254.40	-	-	-
4	Fiber Centre Salvari	10%	684,382.45	-		-	684,382.45	684,382.45	684,382.45	-		684,382.45	-	-	19,684.72
5	Tharavan Koddai Mannar	10%	3,316,984.75	-			3,316,984.75	2,738,405.84	2,738,405.84	331,698.48		3,070,104.32	246,880.43	578,578.91	910,277.39
6	Padapaddi	10%	1,047,000.00			-	1,047,000.00	334,000.00	334,000.00	104,700.00		438,700.00	608,300.00	713,000.00	817,700.00

7	Madu Katphakam	10%	2,581,435.16	-		-	2,581,435.16	1,290,717.58	1,290,717.58	258,143.52		1,548,861.10	1,032,574.06	1,290,717.58	1,548,861.10
8	Mannar Office	10%	4,519,912.14	-		-	4,519,912.14	1,964,876.07	1,964,876.07	451,991.16		2,416,867.23	2,103,044.91	2,555,036.07	3,007,027.23
			14,798,529.15	**-**		**-**	**14,798,529.15**	**9,220,503.87**	**9,220,503.87**	**1,340,771.64**	**-**	**10,561,275.51**	**4,237,253.64**	**5,578,025.28**	**6,938,481.64**
	Vavuniya						-					-	-	-	
1	Model Farm, Puliyamkulam.	10%	4,227,188.31			-	4,227,188.31	2,728,384.25	2,728,384.25	422,718.84		3,151,103.09	1,076,085.22	1,498,804.06	1,825,900.14
2	Katphakam Vavuniya	10%	1,445,000.00	-		-	1,445,000.00	578,000.04	578,000.04	144,500.04		722,500.08	722,499.92	866,999.96	1,011,500.00
			5,672,188.31	**-**		**-**	**5,672,188.31**	**3,306,384.29**	**3,306,384.29**	**567,218.88**	**-**	**3,873,603.17**	**1,798,585.14**	**2,365,804.02**	**2,837,400.14**
	Batticaloa						-					-	-	-	
1	R. Office ,& Brush Unit,Batticaloa.	10%	7,250,000.00	-		-	7,250,000.00	3,625,000.04	3,625,000.04	725,000.04		4,350,000.08	2,899,999.92	3,624,999.96	4,350,000.00
			7,250,000.00	**-**		**-**	**7,250,000.00**	**3,625,000.04**	**3,625,000.04**	**725,000.04**	**-**	**4,350,000.08**	**2,899,999.92**	**3,624,999.96**	**4,350,000.00**
	Trincomalee						-					-	-	-	
1	Fencing, Trincomalee.	10%	2,695,978.00	-		-	2,695,978.00	773,725.76	773,725.76	269,597.76		1,043,323.52	1,652,654.48	1,922,252.24	2,191,850.00
2	Industial Compelex Trincomalee	10%	4,953,820.29			-	4,953,820.29	2,098,859.61	2,098,859.61	495,382.08		2,594,241.69	2,359,578.60	2,854,960.68	3,350,342.76
	Industial Compelex Trincomalee (Temprory Shed		199,150.00				199,150.00	182,374.96	182,374.96	16,775.04		199,150.00	-	16,775.04	36,690.00
			7,848,948.29	**-**		**-**	**7,848,948.29**	**3,054,960.33**	**3,054,960.33**	**781,754.88**		**3,836,715.21**	**4,012,233.08**	**4,793,987.96**	**5,578,882.76**
	Puttlam						-					-	-	-	
1	R.O, Kalpittiya.	10%	7,340,000.00	-		-	7,340,000.00	4,104,000.04	4,104,000.04	734,000.04		4,838,000.08	2,501,999.92	3,235,999.96	**3,970,000.00**
	Fiber centre Kalpittiya.	10%	1,660,000.00				1,660,000.00	**995,999.96**	995,999.96	165,999.96		1,161,999.92	498,000.08	664,000.04	**830,000.00**
			9,000,000.00	-	-	**-**	**9,000,000.00**	**5,100,000.00**	**5,100,000.00**	**900,000.00**	-	**6,000,000.00**	**3,000,000.00**	**3,900,000.00**	**4,800,000.00**
	Kilinochchi						-					-	-	-	

1	Kilinochchi Building	10%	3,724,290.15	-		-	3,724,290.15	2,272,157.16	2,272,157.16	372,429.00		2,644,586.16	1,079,703.99	1,452,132.99	1,824,561.99
2	Urtupulam	10%	982,038.32	-		-	982,038.32	785,628.96	785,628.96	98,203.80		883,832.76	98,205.56	196,409.36	294,613.16
3	Industial Compelex Kowtharimunai	10%	2,915,802.62	-		-	2,915,802.62	2,228,487.63	2,228,487.63	291,580.32		2,520,067.95	395,734.67	687,314.99	978,895.31
			7,622,131.09	-		-	**7,622,131.09**	**5,286,273.75**	**5,286,273.75**	**762,213.12**		**6,048,486.87**	**1,573,644.22**	**2,335,857.34**	**3,098,070.46**
							-					-	-	-	
	Mullaithivu						-					-	-	-	
1	Land Fencing	10%	**380,545.09**	-		-	380,545.09	296,755.07	296,755.07	38,054.52		334,809.59	45,735.50	83,790.02	121,844.54
							-					-	-	-	
	Humbanthotta						-					-	-	-	
1	Weerawala. Buildings	10%	283,000.00	-		-	283,000.00	171,299.86	171,299.86	28,299.96		199,599.82	83,400.18	111,700.04	140,000.00
							-					-	-	-	
	E) Fittings at Others Buildings / Land						-					-	-		
	Jaffna						-					-	-		
1	Jaggery Centre, Singanagar.	10%	1,712,000.00	-		-	1,712,000.00	984,800.04	984,800.04	171,200.04		1,156,000.08	555,999.92	727,199.96	898,400.00
2	Fiber Centre Sarasalai	10%	1,103,430.00	-		-	1,103,430.00	570,686.00	570,686.00	110,343.00		681,029.00	422,401.00	532,744.00	643,087.00
3	Busstand Katphakam	10%	172,940.00	-		-	172,940.00	138,352.04	138,352.04	17,294.04		155,646.08	17,293.92	34,587.96	51,882.00
			2,988,370.00	-		-	**2,988,370.00**	**1,693,838.08**	**1,693,838.08**	**298,837.08**		**1,992,675.16**	**995,694.84**	**1,294,531.92**	**1,593,369.00**
	Colombo						-					-	-	-	
3	Furit Base Production Centres	10%	1,343,323.00	-		-	1,343,323.00	1,343,323.00	1,343,323.00	-		1,343,323.00	-	-	-
			1,343,323.00	-		-	**1,343,323.00**	**1,343,323.00**	**1,343,323.00**			**1,343,323.00**	-	-	-
							-					-	-	-	
			136,443,592.27	**156,333.55**	-	-	**136,599,925.82**	**90,683,342.91**	**90,683,342.91**	**11,726,607.00**	-	**102,409,949.91**	**34,189,975.91**	**45,760,249.05**	**54,155,706.17**

	C) VEHICLE (Note -09)						-					-	-	-	
1	Office Vehicle	20%	43,977,605.93				43,977,605.93	38,376,231.72	38,376,231.72	1,270,880.12		39,647,111.84	4,330,494.09	5,601,374.21	351,902.00
2	Distribution Vehicle	20%	7,512,600.00	-			7,512,600.00	5,060,100.02	5,060,100.02	545,000.04		5,605,100.06	1,907,499.94	2,452,499.98	-
3	Farm Vehicle	20%	14,901,290.00	-			14,901,290.00	14,896,706.65	14,896,706.65	999.96		14,897,706.61	3,583.39	4,583.35	-
			66,391,495.93	-	-	-	**66,391,495.93**	**58,333,038.39**	**58,333,038.39**	**1,816,880.12**	-	**60,149,918.51**	**6,241,577.42**	**8,058,457.54**	**351,902.00**
	D)Equipment (Notes - 10,11,12,13)						-			-			-		
1	Farm Equipnment	20%	1,104,058.33		(9,235.00)	1,065.00	1,095,888.33	990,309.66	990,309.66	53,081.51	(8,186.51)	1,035,204.66	60,683.67	113,748.67	128,030.00
2	Technology Eeqipnment	20%	24,236,097.69	31,000.00	(41,625.00)	1,475.00	24,226,947.69	16,099,749.39	16,099,749.39	2,831,750.04	(40,174.57)	18,891,324.86	5,335,622.83	8,136,348.30	9,445,981.34
3	Other Equipment	20%	1,130,983.13		(7,250.00)	130.00	1,123,863.13	1,061,524.32	1,061,524.32	26,117.36	(7,122.17)	1,080,519.51	43,343.62	69,458.81	66,072.43
4	Electeical Fittings	20%	11,923,489.93	16,200.00	(25,458.00)	463.00	11,914,694.93	7,880,329.13	7,880,329.13	1,047,098.28	(32,264.35)	8,895,163.06	3,019,531.87	4,043,160.80	1,948,082.29
5	Fittings	20%	10,821,483.92	323,420.00	(26,225.00)	2,925.00	11,121,603.92	8,246,444.92	8,246,444.92	802,155.61	(23,348.76)	9,025,251.77	2,096,352.15	2,575,039.00	2,989,748.85
6	Furniture	20%	13,318,026.76	-	(282,210.00)	42,175.00	13,077,991.76	12,599,352.60	12,599,352.60	290,796.26	(240,341.30)	12,649,807.56	428,184.20	718,674.17	651,703.20
7	LAB Equipnment	20%	6,709,406.85	-	-	-	6,709,406.85	3,780,427.79	3,780,427.79	861,627.72	-	4,642,055.51	2,067,351.34	2,928,979.06	2,361,964.00
8	LAB Machinerry	20%	72,935,814.49	-	-	-	72,935,814.49	65,357,027.63	65,357,027.63	3,917,336.96	-	69,274,364.59	3,661,449.90	7,578,786.86	11,615,008.70
9	LAB OTHERS	20%	9,550.00	-	-	-	9,550.00	9,550.00	9,550.00	-	-	9,550.00	-	-	-
10	Production Equipnment	20%	14,310,952.63	-	(875,405.31)	3,410.00	13,438,957.32	10,414,615.12	10,414,615.12	1,013,021.91	(215,369.56)	11,212,267.47	2,226,689.85	3,896,337.51	3,242,387.28
11	Production Machinery	20%	103,463,737.30	-	(123,950.00)	950.00	103,340,737.30	77,069,594.06	77,069,594.06	16,310,329.62	(123,015.84)	93,256,907.84	10,083,829.46	26,394,143.24	45,933,297.08
12	Production Others	20%	272,546.00	-	(550.00)	50.00	272,046.00	229,424.92	229,424.92	16,081.91	(500.83)	245,006.00	27,040.00	43,121.08	62,480.00
			260,236,147.03	**370,620.00**	**(1,391,908.31)**	**52,643.00**	**259,267,501.72**	**203,738,349.54**	**203,738,349.54**	**27,169,397.18**	**(690,323.89)**	**230,217,422.83**	**29,050,078.89**	**56,497,797.50**	**78,444,755.17**
	Total		**525,597,132.63**	**526,953.55**	**(1,391,908.31)**	**52,643.00**	**524,784,820.87**	**352,754,730.84**	**352,754,730.84**	**40,712,884.30**	**(690,323.89)**	**392,777,291.25**	**132,007,529.62**	**172,842,401.49**	**195,478,260.74**

PRODUCTION, TRADING, PROFIT & LOSS ACCOUNTS
FOR THE PERIOD OF JANUARY TO DECEMBER 2020

Sheet - 02

NARRATIVE	TOTAL	TOTAL	Kaithady	Singanagar	Sarasalai	Karainagar	Batticaloa	Kalpitiya	Vavuniya	Colombo	Mannar	Mannar	Tharavan kotti	Mannar	Kaddukaran	Trincomalee
	2020 SL Rs.,	2019 SL Rs.,	Pro.Centers SL Rs.,	Jaggery Centre SL Rs.,	Fiber Center SL Rs.,	Prodution Centre SL Rs.,	Production center SL Rs.,	Production Center SL Rs.,	Production Center SL Rs.,	Food Pro.centre SL Rs.,	Fiber Centre SL Rs.,	Ollaithoddvai PC SL Rs.,	Jaggery Centre SL Rs.,	Padapaddi Centre SL Rs.,	Jaggery Centre SL Rs.,	Prodution Centre SL Rs.,
Turn over	-	-	-													
Cost of Production																
Opening stock Raw material	3,763,248.53	2,665,696.19	1,262,957.30	388,138.80		491,060.73	72,487.00	163,328.88	103,285.20	117,236.74			50,015.84	22,878.92	63,985.00	1,027,874.12
Purchases	1,064,230.00	4,961,361.50	91,200.00			922,295.00		36,145.00					13,320.00	1,270.00		
Damages and Write Offs	52,225.21		27,535.00						2,190.21					22,500.00		
Internal Transfer - In	10,073,842.75	17,320,815.74	1,330,975.00	69,720.00	28,845.25	3,659,620.83	482,067.62	100,183.00	287,340.00	1,556,053.18			728,890.00	599,736.50	62,150.00	1,168,261.37
	14,953,546.49	**24,947,873.43**	**2,712,667.30**	**457,858.80**	**28,845.25**	**5,072,976.56**	**554,554.62**	**299,656.88**	**392,815.41**	**1,673,289.92**	-	-	**792,225.84**	**646,385.42**	**126,135.00**	**2,196,135.49**
Less: Closing Stock	3,295,882.06	3,763,251.53	998,867.43	461,000.00		249,397.93	96,443.66	307,254.90	93,624.30	66,241.65			118,282.48	192,274.71	63,985.00	648,510.00
	11,657,664.43	21,184,621.90	1,713,799.87	(3,141.20)	28,845.25	4,823,578.63	458,110.96	(7,598.02)	299,191.11	1,607,048.27	-	-	673,943.36	454,110.71	62,150.00	1,547,625.49
Less :Transfer Out	161,039.21		158,849.00						2,190.21							
Prime Cost	11,496,625.22	-	1,554,950.87	(3,141.20)	28,845.25	4,823,578.63	458,110.96	(7,598.02)	297,000.90	1,607,048.27	-	-	673,943.36	454,110.71	62,150.00	1,547,625.49
Cost of Work in Progress	11,496,625.22	21,184,621.90	1,554,950.87	(3,141.20)	28,845.25	4,823,578.63	458,110.96	(7,598.02)	297,000.90	1,607,048.27	-	-	673,943.36	454,110.71	62,150.00	1,547,625.49
Add :Opening Stock	-	2,902,426.00														
	11,496,625.22	24,087,047.90	1,554,950.87	(3,141.20)	28,845.25	4,823,578.63	458,110.96	(7,598.02)	297,000.90	1,607,048.27	-	-	673,943.36	454,110.71	62,150.00	1,547,625.49
Less: Closing Stock	-	-				-		-	-				-	-	-	-
Cost Of Production	11,496,625.22	24,087,047.90	1,554,950.87	(3,141.20)	28,845.25	4,823,578.63	458,110.96	(7,598.02)	297,000.90	1,607,048.27	-	-	673,943.36	454,110.71	62,150.00	1,547,625.49
Add :Opening Stock	972,025.37	1,088,067.50	187,080.00	14,208.00										386,450.00	384,287.37	
Internal Transfer - In	609,221.76		105,412.26			63,050.00	78,535.00	-		262,016.00			7,000.00	62,150.00		31,058.50
	13,077,872.35	25,175,115.40	1,847,443.13	11,066.80	28,845.25	4,886,628.63	536,645.96	(7,598.02)	297,000.90	1,869,064.27	-	-	680,943.36	902,710.71	446,437.37	1,578,683.99
Less: Closing Stock	115,949.00	587,738.00	115,949.00													
Cost Of Production	12,961,923.35	24,587,377.40	1,731,494.13	11,066.80	28,845.25	4,886,628.63	536,645.96	(7,598.02)	297,000.90	1,869,064.27	-	-	680,943.36	902,710.71	446,437.37	1,578,683.99
Internal Transfer - Out	14,319,075.60	27,058,533.98	2,771,039.00	47,555.00		4,322,786.50	596,890.27	76,540.00	343,333.45	2,220,118.12			1,093,334.76	1,044,070.00	62,150.00	1,741,258.50
Cost of Sales	(1,357,152.25)	(2,471,156.58)	(1,039,544.87)	(36,488.20)	28,845.25	563,842.13	(60,244.31)	(84,138.02)	(46,332.55)	(351,053.85)	-	-	(412,391.40)	(141,359.29)	384,287.37	(162,574.51)
Gross Profit	1,357,152.25	2,471,156.58	1,039,544.87	36,488.20	(28,845.25)	(563,842.13)	60,244.31	84,138.02	46,332.55	351,053.85	-	-	412,391.40	141,359.29	(384,287.37)	162,574.51
Add: Other Income																
F.Asst Desposal Profit	12,632.25	126,330.64	5,651.66	55.42	6,315.84					609.33						

Operation Income	**1,369,784.50**	**2,597,487.22**	**1,045,196.53**	**36,543.62**	**(22,529.41)**	**(563,842.13)**	**60,244.31**	**84,138.02**	**46,332.55**	**351,663.18**	**-**	**-**	**412,391.40**	**141,359.29**	**(384,287.37)**	**162,574.51**
LESS: EXPENDITURE																
ADMINISTRATION & ESTABLISHMENT	-															
Salaries & Wages	11,619,017.81	11,752,985.14	1,502,612.39			1,826,014.03	911,346.80	612,624.00	720,079.99	2,983,253.00	405,912.80		427,794.00	960,330.00	405,912.80	863,138.00
E.P.F	1,394,282.15	1,386,581.29	180,313.49			219,121.68	109,361.62	73,514.88	86,409.60	357,990.36	48,709.54		51,335.28	115,239.60	48,709.54	103,576.56
E.T.F	348,570.52	353,651.14	45,078.37			54,780.42	27,340.40	18,378.72	21,602.40	89,497.59	12,177.38		12,833.82	28,809.90	12,177.38	25,894.14
Over time	34,813.96	113,589.00									7,230.00		9,007.00	15,218.96	3,358.00	
Traveling	6,950.00	80,879.00									500.00			2,020.00	4,430.00	
	13,403,634.44	**13,687,685.57**	**1,728,004.25**	**-**	**-**	**2,099,916.13**	**1,048,048.82**	**704,517.60**	**828,091.99**	**3,430,740.95**	**474,529.72**	**-**	**500,970.10**	**1,121,618.46**	**474,587.72**	**992,608.70**
UnSkilled Staff																
Casual Wages	647,661.46	1,260,375.70	202,000.00			212,250.00			200,911.46				11,700.00	20,800.00		
	647,661.46	**1,260,375.70**	**202,000.00**	**-**	**-**	**212,250.00**	**-**	**-**	**200,911.46**	**-**	**-**	**-**	**11,700.00**	**20,800.00**	**-**	**-**
Establishment																
Rent	660,000.00	277,000.00								660,000.00						
Rates & Taxes	1,124.22	1,460.00											1,124.22			
Electricity	128,960.27	98,768.00		6,181.00	8,436.60	42,515.15				34,618.40			3,448.10	11,008.62	6,024.00	16,728.40
Water Bill	21,989.70	33,308.78								7,038.29			5,921.93	2,165.70		6,863.78
Stationery & Printing	19,100.00		15,600.00			3,500.00										
Security fees	1,015,868.50	809,515.97		48,000.00	60,000.00	661,868.50									84,000.00	162,000.00
Running/Upkeep expenses of Machinery	-	7,930.00														
Fuel	3,120.00	8,080.00												3,120.00		
Buildings Maintenance	6,873.00	100,025.00				6,873.00										
Maintenance General	25,979.00	58,460.74		2,435.00					3,600.00		580.00		3,134.00	16,230.00		
Building Depreciation	3,308,609.04		572,856.48	171,200.04	110,343.00	1,311,415.44							331,698.48	104,700.00	194,238.48	512,157.12
Furniture and Fitting Depreciation	533,337.97		333,029.64			35,578.08				3.34	139,662.51					25,064.40
Equipment Depreciaton	2,414.58			0.42		2,253.96							0.24		159.96	
Production Accessories Depreciaton	5,908,826.05		394,231.26	0.08	943,972.56	1,490,099.60	31,175.76			17,985.23	245,010.24		9,742.08	1,318,308.96	34.92	1,458,265.36
Office Expenses	5,550.00	21,788.00			2,175.00									750.00		2,625.00
Vehicle Depreciation	999.96											999.96				
	11,642,752.29	**1,416,336.49**	**1,315,717.38**	**227,816.54**	**1,124,927.16**	**3,554,103.73**	**31,175.76**	**-**	**3,600.00**	**719,645.26**	**385,252.75**	**999.96**	**355,069.05**	**1,456,283.28**	**284,457.36**	**2,183,704.06**

Marketting Expences																
Press Ads	-	21,562.50														
	-	**21,562.50**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	-															
Equipment Maintenance	2,950.00	19,500.00				2,950.00										
	2,950.00	**19,500.00**	-	-	-	**2,950.00**	-	-	-	-	-	-	-	-	-	-
Transport	-															
Hair Chgs	12,350.00	118,044.00				3,500.00			6,000.00				250.00	2,600.00		
Vehicle Maintenance	-	2,635.00														
	12,350.00	**120,679.00**	-	-	-	**3,500.00**	-	-	**6,000.00**	-	-	-	**250.00**	**2,600.00**	-	-
Direct Workers	-															
Travelling Allowance	-	5,876.00														
	-	**5,876.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Oriented Expenditure	-															
Production Mofemization	129,395.79		42,440.22			44,615.57										**42,340.00**
Handigraft Training	621.60				621.60											
Asset Dev elopment	2,609.65			2,609.65												
Building Upgrading	98,000.00									**98,000.00**						
Livelyhood Programs	-	101,776.35														
	230,627.04	101,776.35	42,440.22	2,609.65	621.60	44,615.57	-	-	-	98,000.00	-	-	-	-	-	42,340.00
Capital Staff Development																
Medical Expences	8,050.00												3,450.00	3,450.00	1,150.00	
	8,050.00															
Corporate	-															
Legal Fees	4,975.00	-								4,975.00						
	4,975.00	-	-	-	-	-	-	-	-	**4,975.00**	-	-	-	-	-	-
TOTAL EXPENDITURE	**25,953,000.23**	**16,633,791.61**	**3,288,161.85**	**230,426.19**	**1,125,548.76**	**5,917,335.43**	**1,079,224.58**	**704,517.60**	**1,038,603.45**	**4,253,361.21**	**859,782.47**	**999.96**	**867,989.15**	**2,601,301.74**	**759,045.08**	**3,218,652.76**
NET PROFIT	**(24,583,215.73)**	**(14,036,304.39)**	**(2,242,965.32)**	**(193,882.57)**	**(1,148,078.17)**	**(6,481,177.56)**	**(1,018,980.27)**	**(620,379.58)**	**(992,270.90)**	**(3,901,698.03)**	**(859,782.47)**	**(999.96)**	**(455,597.75)**	**(2,459,942.45)**	**(1,143,332.45)**	**(3,056,078.25)**

KATPAHAM TRADING, PROFIT & LOSS ACCOUNTS
FOR THE PERIOD OF JANUARY TO DECEMBER 2020

Note 03

NARRATIVE	TOTAL	TOTAL	KATPAHAM	KATPAHAM	EXHIBITION	KATPAHAM	SHOW ROOM	KATPAHAM	KATPAHAM	KATPAHAM	KATPHAM	KATPHAM	KATPAHAM	KATPAHAM	KATPAHAM	KATPAHAM	Busstand	KATPAHAM	KATPAHAM	KATPAHAM
	2020 SL Rs.,	2019 SL Rs.,	Negambo SL Rs.,	Maga City SL Rs.,	STALL SL Rs.,	B.CALOA SL Rs.,	B.CALOA SL Rs.,	TRINCO SL Rs.,	VAVUNIYA SL Rs.,	PULIYANKULAM VAVUNIYA	MANNAR (Madu) SL Rs.,	MANNAR 2 SL Rs.,	Kaithady SL Rs.,	NALLUR SL Rs.,	SHOW ROOM JAF SL Rs.,	K.K.S ROAD SL Rs.,	Jaffna SL Rs.,	Manthikai SL Rs.,	Kathirgamam SL Rs.,	THISAMAHARAMA SL Rs.,
Turn over	29,842,042.50	41,276,890.56	11,040.00	10,017,004.45	480,801.30	1,305,241.50	540,242.00	887,877.50	2,831,536.20	47,665.00	216,314.60	487,733.50	141,521.00	5,204,272.32	4,643,446.13	1,658,615.00	982,627.00	24,545.00	27,042.00	334,518.00
	29,842,042.50	**41,276,890.56**	**11,040.00**	**10,017,004.45**	**480,801.30**	**1,305,241.50**	**540,242.00**	**887,877.50**	**2,831,536.20**	**47,665.00**	**216,314.60**	**487,733.50**	**141,521.00**	**5,204,272.32**	**4,643,446.13**	**1,658,615.00**	**982,627.00**	**24,545.00**	**27,042.00**	**334,518.00**
Cost of Sales																				
Opening stock	3,736,119.64	4,761,435.90		1,079,777.25		267,869.00	74,172.45	126,410.46	319,370.00		47,165.00	89,722.00		443,420.00	114,674.00	190,430.00	145,816.82	66,931.66	193,595.00	576,766.00
Purchases	1,995,851.40	2,711,205.00		1,901,241.40				39,610.00	55,000.00											
Damages and Write Offs	86,843.01													19,100.00	34,816.45	9,187.56	12,521.62	11,217.38		
Internal Transfer - In	29,222,324.65	37,237,972.73	351,720.00	9,386,547.37	1,400,957.77	1,055,682.50	567,562.75	778,383.00	2,619,577.00	88,710.00	229,324.00	518,423.50	282,620.00	6,361,987.52	2,717,728.69	1,743,277.05	845,533.50	1,115.00		273,175.00
	35,041,138.70	**44,710,613.63**	**351,720.00**	**12,367,566.02**	**1,400,957.77**	**1,323,551.50**	**641,735.20**	**944,403.46**	**2,993,947.00**	**88,710.00**	**276,489.00**	**608,145.50**	**282,620.00**	**6,824,507.52**	**2,867,219.14**	**1,942,894.61**	**1,003,871.94**	**79,264.04**	**193,595.00**	**849,941.00**
Less: Internal Transfer - Out	4,844,657.69	6,040,606.06		2,500,372.73	493,223.50	142,081.00	127,738.50	41,572.50	354,056.80	23,440.00	9,353.50	89,221.00	3,840.00	514,398.15	163,185.45	82,095.06	88,088.12	49,926.38	162,065.00	
	30,196,481.01	**38,670,007.57**	**351,720.00**	**9,867,193.29**	**907,734.27**	**1,181,470.50**	**513,996.70**	**902,830.96**	**2,639,890.20**	**65,270.00**	**267,135.50**	**518,924.50**	**278,780.00**	**6,310,109.37**	**2,704,033.69**	**1,860,799.55**	**915,783.82**	**29,337.66**	**31,530.00**	**849,941.00**
Less: Closing Stock	5,589,284.04	3,736,420.86	340,500.00	1,840,160.20		171,993.50	101,513.50	181,304.44	452,105.50		156,434.00	150,949.00	125,186.00	950,144.40	134,267.50	256,449.00	133,605.00			594,672.00
	24,607,196.97	**34,933,586.71**	**11,220.00**	**8,027,033.09**	**907,734.27**	**1,009,477.00**	**412,483.20**	**721,526.52**	**2,187,784.70**	**65,270.00**	**110,701.50**	**367,975.50**	**153,594.00**	**5,359,964.97**	**2,569,766.19**	**1,604,350.55**	**782,178.82**	**29,337.66**	**31,530.00**	**255,269.00**
Gross profit	**5,234,845.53**	**6,343,303.85**	**(180.00)**	**1,989,971.36**	**(426,932.97)**	**295,764.50**	**127,758.80**	**166,350.98**	**643,751.50**	**(17,605.00)**	**105,613.10**	**119,758.00**	**(12,073.00)**	**(155,692.65)**	**2,073,679.94**	**54,264.45**	**200,448.18**	**(4,792.66)**	**(4,488.00)**	**79,249.00**
Add : Other Income	21,321.09	31,350.00		7,416.25											539.58	5,954.17	6,202.50	1,208.59		
Operation Income	**5,256,166.62**	**6,374,653.85**	**(180.00)**	**1,997,387.61**	**(426,932.97)**	**295,764.50**	**127,758.80**	**166,350.98**	**643,751.50**	**(17,605.00)**	**105,613.10**	**119,758.00**	**(12,073.00)**	**(155,692.65)**	**2,074,219.52**	**60,218.62**	**206,650.68**	**(3,584.07)**	**(4,488.00)**	**79,249.00**
LESS: EXPENDITURE																				
ADMINISTRATION & ESTABLISHMENT																				
Salaries & Wages	11,105,672.45	10,998,123.47		2,610,244.06		453,720.00	446,896.23	493,040.00	524,720.00		425,617.73	409,187.33	51,765.00	1,265,300.54	553,919.99	893,241.57	495,908.00	500,972.00	729,420.00	1,251,720.00
E.P.F	1,332,680.70	1,280,505.87		313,229.29		54,446.40	53,627.55	59,164.80	62,966.40		51,074.13	49,102.48	6,211.80	151,836.06	66,470.40	107,188.99	59,508.96	60,116.64	87,530.40	150,206.40
E.T.F	333,170.18	326,349.75		78,307.32		13,611.60	13,406.89	14,791.20	15,741.60		12,768.53	12,275.62	1,552.95	37,959.02	16,617.60	26,797.25	14,877.24	15,029.16	21,882.60	37,551.60

Over Time wages	71,994.00	250,660.82							8,021.00					39,712.00	6,613.00	12,879.00	4,769.00			
Traveling	5,306.00	16,251.00		5,306.00																
	12,848,823.33	**12,871,890.91**	-	**3,007,086.67**	-	**521,778.00**	**513,930.67**	**566,996.00**	**611,449.00**	-	**489,460.39**	**470,565.43**	**59,529.75**	**1,494,807.62**	**643,620.99**	**1,040,106.81**	**575,063.20**	**576,117.80**	**838,833.00**	**1,439,478.00**
Direct Works	-	-																		
Traveling	$ -	$ 10,668.00																		
	-	**10,668.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unskil Staff	-	-																		
Casual	-	2,400.00																		
	-	**2,400.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Establishment																				
Rent	5,857,046.52	6,039,670.55		4,625,000.00	10,000.00	15,000.00		84,906.52	127,920.00			62,500.00	14,000.00	600,000.00	215,000.00					102,720.00
Rate & Taxes	10,092.78	28,859.00				5,500.00								4,592.78						
Electricity	342,706.71	468,797.77	1,913.21	188,782.45		9,812.70	16,937.25	4,937.40			1,490.70	8,548.60	10,378.20	51,669.95	14,368.20	18,568.05	10,197.90			5,102.10
Water Charges	21,848.67	30,129.15		21,848.67																
Stationery	-	32,275.00																		
Maintenance General	188,480.00	166,025.20		82,475.00	8,000.00			1,000.00	8,825.00		900.00			52,820.00	3,975.00	18,720.00	11,765.00			
Building Maintenance	76,065.63	24,464.00					76,065.63													
Building Depreciation	585,937.56								144,500.04		258,143.52		165,999.96				17,294.04			
Furniture and Fitting Depreciation	520,978.40		19,316.65	0.42		47,720.04	46,680.12	43,720.08	149,690.00		43,750.08		339.50	43,720.08	43,724.68	43,824.25	36,347.82	2.92		2,141.76
Equipment Depreciaton	902,921.46			846,718.43												9,738.36	46,464.00	0.67		
Office Expenses	25,260.00	17,320.00		15,875.00					9,385.00											
	8,531,337.73	**6,807,540.67**	**21,229.86**	**5,780,699.97**	**18,000.00**	**78,032.74**	**139,683.00**	**134,564.00**	**440,320.04**	-	**304,284.30**	**71,048.60**	**190,717.66**	**752,802.81**	**277,067.88**	**90,850.66**	**122,068.76**	**3.59**	-	**109,963.86**
Computer stationary	-	4,500.00																		
Equipment Maintance	1,600.00	-												1,600.00						
	1,600.00	**4,500.00**	-	-	-	-	-	-	-	-	-	-	-	**1,600.00**	-	-	-	-	-	-
Communication																				
Communication Allowance	-	42,299.71																		
Telephone	30,049.45			30,049.45																
	30,049.45	**42,299.71**	-	**30,049.45**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketting Expences	-	-																		

Exhibition	44,837.00	196,982.00			34,997.00										9,840.00					
Press Ads	37,390.00	202,831.25	29,430.00			3,600.00							4,360.00							
Gifts	197,718.00			178,808.00	12,670.00								3,840.00		2,400.00					
Special Discount	563,762.75			284,099.70	26,459.25	92,520.00	750.00	11,614.00	16,798.80	4,000.00		14,900.00		49,145.00	61,646.00		1,830.00			
	843,707.75	**399,813.25**	**29,430.00**	**462,907.70**	**74,126.25**	**96,120.00**	**750.00**	**11,614.00**	**16,798.80**	**4,000.00**	-	**14,900.00**	**8,200.00**	**49,145.00**	**73,886.00**	-	**1,830.00**	-	-	-
Trading Expences																				
Tax	2,200.00								2,200.00											
	2,200.00	-	-	-	-	-	-	-	**2,200.00**	-	-	-	-	-	-	-	-	-	-	-
Transport	-	-																		
Hair chgs	500.00	27,300.00							500.00											
Uploading chgs	-	1,200.00																		
	500.00	**28,500.00**	-	-	-	-	-	-	**500.00**	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	-																			
Equipment Maintance	**3,118.50**			**3,118.50**																
	3,118.50	-	-	**3,118.50**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate																				
Legal Fees	11,000.00														5,500.00	5,500.00				
	11,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	**5,500.00**	**5,500.00**	-	-	-	-
Capital Oriented Expences	-																			
Building upgrading Expences	-																			
Building Upgrading Expences	**210,500.00**		**10,500.00**	**200,000.00**																
	210,500.00	-	**10,500.00**	**200,000.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Staff Development																				
Medical Expences	**2,300.00**										**1,150.00**	**1,150.00**								
	2,300.00	-	-	-	-	-	-	-	-	-	**1,150.00**	**1,150.00**	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	**22,485,136.76**	**20,154,544.54**	**61,159.86**	**9,483,862.29**	**92,126.25**	**695,930.74**	**654,363.67**	**713,174.00**	**1,071,267.84**	**4,000.00**	**794,894.69**	**557,664.03**	**258,447.41**	**2,298,355.43**	**1,000,074.87**	**1,136,457.47**	**698,961.96**	**576,121.39**	**838,833.00**	**1,549,441.86**
NET PROFIT	**(17,228,970.14)**	**(13,779,890.69)**	**(61,339.86)**	**(7,486,474.68)**	**(519,059.22)**	**(400,166.24)**	**(526,604.87)**	**(546,823.02)**	**(427,516.34)**	**(21,605.00)**	**(689,281.59)**	**(437,906.03)**	**(270,520.41)**	**(2,454,048.08)**	**1,074,144.65**	**(1,076,238.85)**	**(492,311.28)**	**(579,705.46)**	**(843,321.00)**	**(1,470,192.86)**

STORES TRADING, PROFIT & LOSS ACCOUNTS
FOR THE PERIOD OF JANUARY TO DECEMBER 2020

Sheet -04

NARRATIVE	TOTAL	TOTAL	MAIN	STORES	STORES	STORES	STORES	STORES	JAFFNA	STORES	STORES	STORES	STORES	STORES	STORES
	2020 SL Rs.,	2019 SL Rs.,	JAFFNA M.UNIT SL Rs.,	COLOMBO SL Rs.,	BATTICALOA SL Rs.,	MANNAR SL Rs.,	VAVUNIYA SL Rs.,	TRINCO SL Rs.,	MAIN STORES SL Rs.,	KALMUNAI SL Rs.,	PRODUCTION SL Rs.,	KATPITIYA SL Rs.,	KILINOCHCHI SL Rs.,	WEERAWALA SL Rs.,	MULLAITHIVU SL Rs.,
Turn over	905,491.14	1,034,131.45	357,469.75			3,235.00				279,105.45		265,680.94			
	905,491.14	**1,034,131.45**	**357,469.75**	-	-	**3,235.00**	-	-	-	**279,105.45**	-	**265,680.94**	-	-	-
Cost of Sales															
Opening stock	2,971,613.52	1,693,255.64	1,458,839.57	184,040.00	11,638.25	900.00	261,712.50	293,004.00		28,860.00	662,500.00	70,119.20			
Purchases	11,847,398.00	9,409,537.35	6,037,887.50	467,920.00	2,162,525.00	370,882.50	813,480.00	561,493.00		808,960.00	427,475.00	36,600.00	155,425.00		4,750.00
Damages and Write Offs	832,762.12		707,092.62				108,112.50					17,557.00			
Internal Transfer - in	12,496,779.16	27,060,885.15	7,413,275.90	896,257.50	5,760.00	2,639,169.76	371,985.00	64,050.00		98,621.00	806,710.00	200,950.00			
Packing Material	-	3,785,305.00													
	28,148,552.80	**41,948,983.14**	**15,617,095.59**	**1,548,217.50**	**2,179,923.25**	**3,010,952.26**	**1,555,290.00**	**918,547.00**	-	**936,441.00**	**1,896,685.00**	**325,226.20**	**155,425.00**	-	**4,750.00**
Less: Internal Transfer - Out	26,997,209.41	45,316,940.11	14,420,486.80	1,219,116.00	2,629,675.00	2,485,904.76	2,028,257.50	747,872.00		863,485.62	2,253,429.73	181,307.00	155,425.00	7,500.00	4,750.00
	1,151,343.39	(3,367,956.97)	1,196,608.79	329,101.50	(449,751.75)	525,047.50	(472,967.50)	170,675.00	-	72,955.38	(356,744.73)	143,919.20	-	(7,500.00)	-
Less: Closing Stock	1,079,742.69	2,971,613.52	74,530.00		4,370.00	22,500.00	86,500.00	220,755.00		70,584.48	517,478.21	83,025.00			
	71,600.70	**(6,339,570.49)**	**1,122,078.79**	**329,101.50**	**(454,121.75)**	**502,547.50**	**(559,467.50)**	**(50,080.00)**	-	**2,370.90**	**(874,222.94)**	**60,894.20**	-	**(7,500.00)**	-
Gross profit	**833,890.44**	**7,373,701.94**	**(764,609.04)**	**(329,101.50)**	**454,121.75**	**(499,312.50)**	**559,467.50**	**50,080.00**	-	**276,734.55**	**874,222.94**	**204,786.74**	-	**7,500.00**	-
Add : Other Income	727.92	-	727.92	-											
Operation Income	**834,618.36**	**7,373,701.94**	**(763,881.12)**	**(329,101.50)**	**454,121.75**	**(499,312.50)**	**559,467.50**	**50,080.00**	-	**276,734.55**	**874,222.94**	**204,786.74**	-	**7,500.00**	-
LESS: EXPENDITURE															
ADMINISTRATION & ESTABLISHMENT															

Salaries & Wages	4,488,738.43	4,794,071.56	1,249,162.00	525,600.00	583,464.00		491,520.00		466,300.43	629,153.00		543,539.00			
E.P.F	538,648.25	559,966.15	149,899.44	63,072.00	70,015.68		58,982.40		55,956.05	75,498.24		65,224.44			
E.T.F	134,662.06	146,779.97	37,474.86	15,768.00	17,503.92		14,745.60		13,989.01	18,874.56		16,306.11			
Over Time wages	20,271.75	1,028.88	6,127.00						14,144.75						
Traveling	32,246.45	8,788.00							32,246.45						
	5,214,566.94	**5,510,634.56**	**1,442,663.30**	**604,440.00**	**670,983.60**	-	**565,248.00**	-	**582,636.69**	**723,525.80**	-	**625,069.55**	-	-	-
Establishment	-	-													
Rent	450,000.00	262,500.00							450,000.00						
Electricity	26,060.40	22,002.85	10,045.20						16,015.20						
Stationery	1,031,996.84	612,220.60							1,031,996.84						
Fuel for Vehicle	14,000.00	-	5,000.00						9,000.00						
Maintenance general	-	3,770.00													
Maintance Furnitue and Fitting	2,000.00								2,000.00						
Furniture and Fitting Depreciation	158,047.42		2.50						158,044.92						
Equipment Depreciaton	257,526.80		64.40						257,462.40						
Production Accessories Depreciaton	192,237.64								192,237.64						
Office Expenses	24,150.00	14,460.00							24,150.00						
Upkeep of Building	-	10,000.00													
	2,156,019.10	**924,953.45**	**15,112.10**	-	-	-	-	-	**2,140,907.00**	-	-	-	-	-	-
Information Technology	-	-													
Computer Accessories	-	2,000.00													
Computer Software	-	16,500.00													
Euqupment Maintenance	-	5,820.00													
Computer Stationery	13,800.00	273,430.00							13,800.00						
	13,800.00	**297,750.00**	-	-	-	-	-	-	**13,800.00**	-	-	-	-	-	-
Transport	-	-													
Transport	-	10,400.00													

Vehicle Depreciation	51,189.96								51,189.96						
Vehicle Maintenance	20,020.00	99,200.00							20,020.00						
	71,209.96	**109,600.00**	-	-	-	-	-	-	**71,209.96**	-	-	-	-	-	-
Marketting Expences															
Special Discount	**7,535.00**											**7,535.00**			
	7,535.00	-	-	-	-	-	-	-	-	-	-	**7,535.00**	-	-	-
Depreciation on:															
Office Equipment	-	-													
Office Equipment Stationary	-	6,500.00													
Equipment Maintenance	11,350.00	31,676.18							11,350.00						
	11,350.00	**38,176.18**	-	-	-	-	-	-	**11,350.00**	-	-	-	-	-	-
Capital Oriented Expenditure															
Asset Develoment	5,940.00								**5,940.00**						
Doneter Fixed Assets	656,682.57								**656,682.57**						
	662,622.57	-	-	-	-	-	-	-	**662,622.57**	-	-	-	-	-	-
TOTAL EXPENDITURE	8,137,103.57	6,881,114.19	1,457,775.40	604,440.00	670,983.60	-	565,248.00	-	3,482,526.22	723,525.80	-	632,604.55	-	-	-
NET PROFIT	**(7,302,485.21)**	**492,587.75**	**(2,221,656.52)**	**(933,541.50)**	**(216,861.85)**	**(499,312.50)**	**(5,780.50)**	**50,080.00**	**(3,482,526.22)**	**(446,791.25)**	**874,222.94**	**(427,817.81)**	-	**7,500.00**	-

FARM TRADING, PROFIT & LOSS ACCOUNTS
FOR THE PERIOD OF JANUARY TO DECEMBER 2020

Sheet - 05 - FARMS ACCOUNTS | **Sheet - 05**

Narration	2020 SL Rs.,	2019 SL Rs.,	Kuddathanai SL Rs.,	Mamunai SL Rs.,	Delft SL Rs.,	Puliyankulam SL Rs.,	Urtupulam SL Rs.,	Weerawala SL Rs.,
Sales	110,472.00	132,131.00		6,500.00				103,972.00
	110,472.00	132,131.00	-	6,500.00	-	-	-	103,972.00
Less:								
Less: Internal Transfer out	33,775.00	-	-	-	-	33,775.00	-	-
Prime Cost	(33,775.00)	-	-	-	-	(33,775.00)	-	-
Gross Profit	144,247.00	132,131.00	-	6,500.00	-	33,775.00	-	103,972.00
Add Other Income	6,183.24		967.87	3,360.37		1,855.00		-
	150,430.24	132,131.00	967.87	9,860.37	-	35,630.00	-	103,972.00
Administration & Establishment Exp.								
Salary	3,944,449.71	4,201,333.39	411,600.00	385,678.28		1,084,971.43		2,062,200.00
E.P.F	476,444.57	521,287.93	49,392.00	49,392.00		130,196.57		247,464.00
E.T.F	119,111.11	123,334.30	12,348.00	12,348.00		32,549.11		61,866.00
Overtime	-	4,000.00						
Traveling	3,757.50	15,261.00				3,757.50		
	4,543,762.89	**4,865,216.62**	**473,340.00**	**447,418.28**	**-**	**1,251,474.61**	**-**	**2,371,530.00**
Establishment								
Eelctricity	28,636.20	22,385.00	6,000.00			22,636.20		
Security fees	305,550.00	294,864.84		148,500.00		157,050.00		
Maintenance General	18,350.00	18,851.00		1,540.00		14,500.00		2,310.00
Maintance Furnitue and Fitting	4,100.00					4,100.00		
Building maintenance	-	95,495.00						
Furniture and Fitting Depreciation	331,652.72			13.56		331,639.16		
Building Depreciation	750,273.00		132,181.68		97,168.68	422,718.84	98,203.80	
Equipment Depreciaton	18,346.72		8.87	6,562.81		11,775.04		
Production Accessories Depreciaton	1,804.80					1,804.80		
Fuel	550.00	-						550.00
	1,459,263.44	**431,595.84**	**138,190.55**	**156,616.37**	**97,168.68**	**966,224.04**	**98,203.80**	**2,860.00**

CAPITAL ORIENTED EXPENDITURE								
Modal Farm development	42,969.00	13,000.00		15,000.00		27,969.00		
Seed plantation	5,000.00		5,000.00					
	47,969.00	**13,000.00**	**5,000.00**	**15,000.00**	**-**	**27,969.00**	**-**	**-**
Transport	-	-						
Vehicle Maintenance	-	60,500.00						
	-	**60,500.00**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure	**6,050,995.33**	**5,370,312.46**	**616,530.55**	**619,034.65**	**97,168.68**	**2,245,667.65**	**98,203.80**	**2,374,390.00**
Expenditure Over Income	(5,900,565.09)	(5,238,181.46)	(615,562.68)	(609,174.28)	(97,168.68)	(2,210,037.65)	(98,203.80)	(2,270,418.00)

HEAD OFFICE SECTION ACCOUNTS

Sheet - 06

Details	Total	Total	Marketting Development		Production Development		Development & Plantation		Research & Development	
	2020 SL Rs.,	2019 SL Rs.,	2020 SL Rs.,	2019 SL Rs.,	2020 SL Rs.,	2019 SL Rs.,	2020 SL Rs.,	2019 SL Rs.,	2020 SL Rs.,	2019 SL Rs.,
Turn over	1,497,820.00	819,487.00							1,497,820.00	819,487.00
	1,497,820.00	**819,487.00**	-	-	-	-	-	-	**1,497,820.00**	**819,487.00**
Cost of Sales										
Opening stock	29,702,653.39	9,111,461.32							29,702,653.39	9,111,461.32
Purchases	962,178.16	619,638.75				619,638.75			962,178.16	
Internal Transfer - in	2,118,392.78	2,021,723.40							2,118,392.78	2,021,723.40
	32,783,224.33	**11,752,823.47**	-	-	-	**619,638.75**	-	-	**32,783,224.33**	**11,133,184.72**
Less: Internal Transfer - Out	2,121,197.78	803,633.45							2,121,197.78	803,633.45
	30,662,026.55	**10,949,190.02**	-	-	-	**619,638.75**	-	-	**30,662,026.55**	**10,329,551.27**
Less: Closing Stock	28,964,061.36	8,333,306.33							28,964,061.36	8,333,306.33
	1,697,965.19	**2,615,883.69**	-	-	-	**619,638.75**	-	-	**1,697,965.19**	**1,996,244.94**
Gross profit	**(200,145.19)**	**(1,796,396.69)**	-	-	-	**(619,638.75)**	-	-	**(200,145.19)**	**(1,176,757.94)**
Add : Other Income		-	-		-	-	-		-	-
Palmyrah Tree Felling Income	219,600.00	23,800.00					219,600.00	23,800.00		
Profit on Fixed Asset Disposal	463.33	-			203.33		151.67		108.33	
Rent Income	15,750.00	-							15,750.00	
	235,813.33	**23,800.00**	-	-	**203.33**	-	**219,751.67**	**23,800.00**	**15,858.33**	-
Operation Income	**35,668.14**	**(1,772,596.69)**	-	-	**203.33**	**(619,638.75)**	**219,751.67**	**23,800.00**	**(184,286.86)**	**(1,176,757.94)**
Salary & wages	18,459,243.62	14,788,936.73	3,873,186.79	2,028,116.50	2,157,064.06	2,274,787.12	1,707,868.22	2,047,509.00	10,721,124.55	8,438,524.11
E.P.F	2,199,301.65	1,731,224.96	466,974.82	236,173.97	258,847.69	240,817.81	204,944.19	246,317.28	1,268,534.95	1,007,915.90
E.T.F	549,925.45	432,581.28	116,743.74	59,043.53	64,711.92	66,890.62	51,236.05	54,668.16	317,233.74	251,978.97
Overtime wages	48,072.64	163,088.75	12,330.30	36,745.00	4,110.00	7,335.10		23,541.10	31,632.34	95,467.55
Traveling	232,604.80	825,019.80	8,256.00	94,046.00	12,940.00	85,995.00	148,187.80	388,759.30	63,221.00	256,219.50
Fuel for Allowance	63,720.00		14,400.00						49,320.00	
	21,552,868.16	**17,940,851.52**	**4,491,891.65**	**2,454,125.00**	**2,497,673.67**	**2,675,825.65**	**2,112,236.26**	**2,760,794.84**	**12,451,066.58**	**10,050,106.03**

Unskil Staff		-								
Casual	-	18,400.00				14,400.00		4,000.00		
Contract	-	94,360.00				81,800.00				12,560.00
	-	**112,760.00**		-		**96,200.00**		**4,000.00**		**12,560.00**
Direct Work	-	-								
Traveling	-	20,129.00		7,129.00		4,000.00		4,000.00		5,000.00
	-	**20,129.00**		**7,129.00**		**4,000.00**		**4,000.00**		**5,000.00**
Comminication	-	-								
Communication Allowance	234,312.41	80,931.70	63,478.05		55,069.27		55,851.13		59,913.96	80,931.70
Telephone	88,359.07						17,885.33		70,473.74	
Equipment Manitance	23,400.00		4,500.00		18,900.00					
	346,071.48	**80,931.70**	**67,978.05**	**-**	**73,969.27**	**-**	**73,736.46**	**-**	**130,387.70**	**80,931.70**
ESTABLISHMENT	-	-								
Rent	5,000.00	-							5,000.00	
Electricity	1,093,034.38	1,062,854.57			7,218.60	7,454.40			1,085,815.78	1,055,400.17
Water charges	154,300.44	222,345.14							154,300.44	222,345.14
Stationery & Printing	53,350.00	5,060.00							53,350.00	5,060.00
Fuel for Vehicle	134,830.00	436,750.00	85,330.00	236,850.00	5,000.00	22,800.00		1,000.00	44,500.00	176,100.00
Security fees	768,487.66	568,670.40							768,487.66	568,670.40
Upkeep of Building	27,650.00	20,000.00							27,650.00	20,000.00
Maintenance General	257,196.40	163,664.50	94,032.00	53,145.00		19,450.00	6,450.00	8,260.00	156,714.40	82,809.50
Building maintenance	12,300.00	101,465.80			12,300.00					101,465.80
Building Depreciation	4,168,665.96								4,168,665.96	
Furniture and Fitting Depreciation	356,753.12						96,002.87		260,750.25	
Equipment Depreciaton	881,782.74				26,753.37		750,262.96		104,766.41	
Production Accessories Depreciaton	11,213,098.42				11,213,098.42					
Lab Accessories Depricatin	4,778,964.68								4,778,964.68	4,824,889.53
Office Expenses	43,759.00	22,440.00	21,187.00						22,572.00	22,440.00
	23,949,172.80	**2,603,250.41**	**200,549.00**	**289,995.00**	**11,264,370.39**	**49,704.40**	**852,715.83**	**9,260.00**	**11,631,537.58**	**7,079,180.54**
Office Equipment		-								
Equipment Maintenance	3,500.00	-							3,500.00	-

	3,500.00	**-**		**-**	**-**	**-**	**-**	**-**	**3,500.00**	**-**
MARKETTING EXPENCES	-	-								
Seminars	41,550.00	-	41,550.00							
Press Ads	40,525.00	145,983.00	25,000.00				8,625.00		6,900.00	145,983.00
	82,075.00	**145,983.00**	**66,550.00**	**-**	**-**	**-**	**8,625.00**	**-**	**6,900.00**	**145,983.00**
INFORMATION TECHNOLOGY	-	-								
Computer accessories	4,500.00	30,510.00	4,500.00							30,510.00
Computer stationary	-	37,500.00						37,500.00		
Computer software	-	20,000.00		20,000.00						
Equipment Maintenance	22,250.00	16,450.00			7,250.00		15,000.00			16,450.00
	26,750.00	**104,460.00**	**4,500.00**	**20,000.00**	**7,250.00**	**-**	**15,000.00**	**37,500.00**	**-**	**46,960.00**
CAPITAL ORIENTED EXPENDITURE	-	-								
HR Expences	-	30,000.00								30,000.00
Livelyhood Programs	-	278,600.00						278,600.00		
Modal Farm development	-	50,500.00						50,500.00		
Production Mofemization	44,640.00				44,640.00					
Seed Plantation	1,740,340.00	1,127,777.00					1,740,340.00	1,127,777.00		
Handigraft Training	61,433.64	-							61,433.64	
Research Programs	612,026.80	1,348,853.25							612,026.80	1,348,853.25
Denation	2,805.00	-							2,805.00	
	2,461,245.44	**2,835,730.25**	**-**	**-**	**44,640.00**	**-**	**1,740,340.00**	**1,456,877.00**	**676,265.44**	**1,378,853.25**
CAPITAL - STAFF DEVELOPMENT	-	-								
Training Courses	-	29,600.00								29,600.00
	-	**29,600.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29,600.00**
Transport										
Hair Chgs	1,500.00	56,250.00	1,500.00	49,750.00		6,500.00				
Loading & Unloading Charges	8,000.00		8,000.00							
Vehicle Maintance	24,500.00								24,500.00	
	34,000.00	**56,250.00**	**9,500.00**	**49,750.00**	**-**	**6,500.00**	**-**	**-**	**24,500.00**	**-**
Total Expenditure	**48,455,682.88**	**23,929,945.88**	**4,840,968.70**	**2,820,999.00**	**13,887,903.33**	**2,832,230.05**	**4,802,653.55**	**4,272,431.84**	**24,924,157.30**	**18,829,174.52**
Expenditure Over Income	**(48,420,014.74)**	**(25,702,542.57)**	**(4,840,968.70)**	**(2,820,999.00)**	**(13,887,700.00)**	**(3,451,868.80)**	**(4,582,901.88)**	**(4,248,631.84)**	**(25,108,444.16)**	**(20,005,932.46)**

Sheet – 07

REGINAL EXTENSION TRADING, PROFIT & LOSS ACCOUNTS
NOTE-5 FOR THE PERIOD OF JANUARY TO DECEMBER 2020

NARRATIVE	TOTAL	TOTAL	Jaffna	Kilinochchi	Kilinochchi	Mullaithuvu	Vavuniya	Mannar	Weerawila	Kalpitiya	Trincomalee	Batticaloa	Kalmunai
	2020 SL Rs.,	2019 SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Kowtharaimunai TC SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Extension SL Rs.,	Extension SL Rs.,
Turn over	-	-	-										
Cost of Production													
Opening stock Raw material	-												
Purchases	-	4,012,960.00											
Internal Transfer - In	-	-											
Packing Materials	-						-						
Fuel & Fire Wood	-						-			-			
	-	4,012,960.00	-	-	-	-	-	-		-	-	-	-
Less: Closing Stock													
	-	4,012,960.00	-	-	-	-	-	-		-	-	-	-
Add Production Wages	-												
Wages	-												
Over Time	-												
Prime Cost	-	**4,012,960.00**	-	-	-	-	-	-		-	-	-	-
Add: Over Heads	-		-										
Transport	-		-										
Repair to Machinery	-		-										
Cost of Work in Progress	-	4,012,960.00	-	-	-	-	-	-	-	-	-	-	-
Add :Opening Stock	-						-						
	-	4,012,960.00	-	-	-	-	-	-	-	-	-	-	-
Less: Closing Stock	-		-	-						-	-		
Cost Of Production	-	**4,012,960.00**	-	-	-	-	-	-	-	-	-	-	-
Add :Opening Stock	-		-							-		-	
	-	4,012,960.00	-	-	-	-	-	-	-	-	-	-	-

Less: Closing Stock	-						-	-	-	-	-		
Cost Of Production	-	4,012,960.00	-	-	-	-	-	-	-	-	-	-	-
Internal Transfer - Out	-												
Cost of Sales	-	**4,012,960.00**	-	-	-	-	-	-	-	-	-	-	-
Gross Profit	-	**(4,012,960.00)**	-	-	-	-	-	-		-	-	-	-
Operation Income	-	**(4,012,960.00)**	-	-	-	-	-	-	-	-	-	-	-
LESS: EXPENDITURE	-												
ADMINISTRATION & ESTABLISHMENT	-												
Salaries & Wages	16,737,199.62	16,862,480.94	2,702,624.12	924,907.76		513,307.20	965,550.00	829,501.87	1,321,200.00	493,920.00	1,808,819.00	4,698,784.00	2,478,585.67
E.P.F	2,008,463.94	2,044,104.62	324,314.89	110,988.93		61,596.86	115,866.00	99,540.22	158,544.00	59,270.40	217,058.28	563,854.08	297,430.28
E.T.F	502,116.00	499,660.15	81,078.73	27,747.23		15,399.22	28,966.50	24,885.06	39,636.00	14,817.60	54,264.57	140,963.52	74,357.57
Traveling	-	72,879.00											
	19,247,779.56	**19,479,124.71**	**3,108,017.74**	**1,063,643.92**	-	**590,303.28**	**1,110,382.50**	**953,927.15**	**1,519,380.00**	**568,008.00**	**2,080,141.85**	**5,403,601.60**	**2,850,373.52**
Establishment													
Electricity	3,465.60				825.60								2,640.00
Building Depreciation	291,580.32	-			291,580.32								
Security fees	-	58,800.00											
	295,045.92	**58,800.00**	-	-	**292,405.92**	-	-	-	-	-	-	-	**2,640.00**
Capital Oriented Expenditure	-												
Handigraft Training	983,538.30	3,925,740.00	311,850.00								300,000.00	224,688.30	147,000.00
	983,538.30	**3,925,740.00**	**311,850.00**	-	-	-	-	-	-	-	**300,000.00**	**224,688.30**	**147,000.00**
Direct Work	-	-											
Traveling	-	16,622.00											
	-	**16,622.00**											
TOTAL EXPENDITURE	**20,526,363.78**	**23,480,286.71**	**3,419,867.74**	**1,063,643.92**	**292,405.92**	**590,303.28**	**1,110,382.50**	**953,927.15**	**1,519,380.00**	**568,008.00**	**2,380,141.85**	**5,628,289.90**	**3,000,013.52**
NET PROFIT	**(20,526,363.78)**	**(27,493,246.71)**	**(3,419,867.74)**	**(1,063,643.92)**	**(292,405.92)**	**(590,303.28)**	**(1,110,382.50)**	**(953,927.15)**	**(1,519,380.00)**	**(568,008.00)**	**(2,380,141.85)**	**(5,628,289.90)**	**(3,000,013.52)**

ADMINISTRATION & ESTABLISHMENT ACCOUNTS HEAD OFFICE & REGINAL OFFICES)

Sheet - 08

	Total	Total	Head Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office	Regional Office
	2020 SL Rs.,	2019 SL Rs.,	Jaffna SL Rs.,	Batticaloa SL Rs.,	Kalmunai SL Rs.,	Trincomale SL Rs.,	Vavuniya SL Rs.,	Kilinochchi SL Rs.,	Mullaithivu SL Rs.,	Mannar SL Rs.,	Colombo SL Rs.,	Kalpitiya SL Rs.,	Weerawala SL Rs.,	Jaffna SL Rs.,
Turn over	507,282.40	120,808.79	315,426.40											191,856.00
	507,282.40	**120,808.79**	**315,426.40**	-	-	-	-	-	-	-	-	-	-	**191,856.00**
Cost of Sales														
Opening stock	-	-												
Purchases	1,796,952.00	1,588,715.79												1,796,952.00
Internal Transfer - in	3,893,624.00	-				15,990.00				265,310.00		50,535.00		3,561,789.00
Damages and Write offs	-	275,899.82												
	5,690,576.00	1,864,615.61	-	-	-	15,990.00	-	-	-	265,310.00	-	50,535.00	-	5,358,741.00
Less: Internal Transfer - Out	5,118,191.00	147,000.00	200.00											5,117,991.00
	572,385.00	1,717,615.61	(200.00)	-	-	15,990.00	-	-	-	265,310.00	-	50,535.00	-	240,750.00
Less: Closing Stock	-	-												
	572,385.00	1,717,615.61	(200.00)	-	-	15,990.00	-	-	-	265,310.00	-	50,535.00	-	240,750.00
Gross profit	**(65,102.60)**	**(1,596,806.82)**	**315,626.40**	-	-	**(15,990.00)**	-	-	-	**(265,310.00)**	-	**(50,535.00)**	-	**(48,894.00)**
Add : Other Income	-	-	-	-										
Palmyrah Tree Felling Income	2,126,900.00	4,669,400.00	8,600.00	111,000.00	34,400.00	82,600.00	20,400.00	119,000.00	72,700.00	225,800.00		31,000.00		1,421,400.00
Bank Interest Received	26,399.50	37,785.46	17,699.66	1,120.54	216.25	1,395.82	289.90	135.33	139.16	2,187.84	2,067.65	923.74	223.61	
Profit on Fixed Asset Disposal	20,348.69	288,297.35	9,957.09					200.83		108.33	9,147.53	9.08		925.83
Other Received	269,415.62	190,828.93	34,097.62							235,318.00				
Vehicle Usage Recived	10,200.00		10,200.00											
Prior period Adjustment	-	688,738.01												
Provision Adjustment Income	-	4,001,818.91												
Treasury Grant Recurrent	123,000,000.00	121,000,000.00	123,000,000.00											
Treasury Grant Capital	-	25,330,000.00												

Ministry Line Capital	-	9,000,000.00												
REVALUVATION INCOME	-	-												
Revaluation of Distribution Vechicles	-	1,350,000.00												
Revaluvation of Land and Building	-	230,000.00												
Revaluation of Vechiles	-	7,285,000.00												
Equipment Revaluvation	-	2,217.00												
	125,453,263.81	174,074,085.66	123,080,554.37	112,120.54	34,616.25	83,995.82	20,689.90	119,336.16	72,839.16	463,414.17	11,215.18	31,932.82	223.61	1,422,325.83
Operation Income	125,388,161.21	172,477,278.84	123,396,180.77	112,120.54	34,616.25	68,005.82	20,689.90	119,336.16	72,839.16	198,104.17	11,215.18	(18,602.18)	223.61	1,373,431.83
Salary & wages	40,721,530.03	41,667,427.11	20,950,922.10	2,516,305.73	1,535,827.90	1,913,861.66	1,687,184.35	1,857,012.00	1,078,288.76	1,972,539.38	3,263,622.15	130,200.00	1,365,960.00	2,449,806.00
E.P.F	4,733,150.77	4,644,871.43	2,367,002.13	301,956.69	184,299.35	229,595.40	202,462.12	222,841.44	129,394.66	236,704.73	388,372.93	12,629.40	163,915.20	293,976.72
E.T.F	1,183,187.71	1,191,825.82	591,651.34	75,489.17	46,074.84	57,398.85	50,615.53	55,710.36	32,348.67	59,176.18	97,093.24	3,157.35	40,978.00	73,494.18
Overtime wages	506,483.33	325,842.15	368,950.13					8,275.72		6,043.02	118,370.46	2,677.00		2,167.00
Fuel Allowance	1,073,673.44		1,073,673.44											
Gratuity	2,556,795.17	8,021,635.50	2,556,795.17											
Traveling	433,027.80	622,036.00	327,364.30	2,509.00	1,640.00			2,210.00	30,727.50	39,644.00		18,339.00	3,679.00	6,915.00
Board Members Expences	-	506,262.00												
	51,207,848.25	**56,979,900.01**	**28,236,358.61**	**2,896,260.59**	**1,767,842.09**	**2,200,855.91**	**1,940,262.00**	**2,146,049.52**	**1,270,759.59**	**2,314,107.31**	**3,867,458.78**	**167,002.75**	**1,574,532.20**	**2,826,358.90**
Communication														
Communication Allowance	856,983.20	330,322.39	501,331.14		36,000.00	44,000.00	39,839.85	36,000.00	32,000.00	82,249.12	40,000.00			45,563.09
Telephone	409,163.77		234,715.07	14,731.13	5,934.11	15,263.47	9,067.61	10,639.77	18,828.56	12,072.53	54,898.89	7,813.07	5,840.69	19,358.87
Cloud	245,000.00		245,000.00											
Communication Accessories	3,230.00			3,230.00										
Equipment Manitance	53,460.00		47,520.00			5,940.00								
Vehicle Depreciation	-													
	1,567,836.97	**330,322.39**	**1,028,566.21**	**17,961.13**	**41,934.11**	**65,203.47**	**48,907.46**	**46,639.77**	**50,828.56**	**94,321.65**	**94,898.89**	**7,813.07**	**5,840.69**	**64,921.96**
Direct Works														
Unskil Staff	60,000.00		**60,000.00**											

	60,000.00	-	**60,000.00**	-	-	-	-	-	-	-	-	-	-	-
Unskilled Staff														
Casual Wages	-	**7,448.00**												
	-	**7,448.00**	-	-	-	-	-	-	-	-	-	-	-	-
Corporate														
Legal expenses	153,000.00	6,600.00	33,000.00								120,000.00			
Audit fees	1,265,000.00	1,291,088.10	1,265,000.00											
	1,418,000.00	**1,297,688.10**	**1,298,000.00**	-	-	-	-	-	-	-	**120,000.00**	-	-	-
Establishment														
Rent	1,066,502.97	2,974,556.26	936,165.00		70,650.00	24,839.97	34,848.00							
Rats & Taxes	37,780.65	26,175.30		33,807.29						3,973.36				
Electricity	608,085.76	618,101.63	419,209.88	19,082.50	15,911.56	5,736.10	33,086.65	24,131.25	8,654.70	14,137.32	28,725.40	22,859.80	16,550.60	
Water charges	81,954.75	114,240.63	1,500.00	12,887.31	13,871.37	642.60		1,880.00	2,500.00	6,479.14	33,250.78	3,400.00	5,543.55	
Stationery & Printing	114,391.50	581,089.45	79,116.50	12,330.00	710.00	935.00	5,320.00	1,380.00	492.00		4,618.00	1,276.00	1,214.00	7,000.00
Security fees	563,443.10	645,562.66	3,226.98	162,000.00			152,216.12	84,000.00	162,000.00					
Fuel for Vehicle	991,139.85	1,598,708.20	640,882.50	71,200.00	25,300.00		38,100.00	15,000.00		89,232.00	89,075.00	12,700.35	6,650.00	3,000.00
Upkeep of Building	209,336.64	150,298.00	209,336.64											
Maintenance General	475,658.44	428,777.14	184,697.50	17,703.00	11,870.00	18,240.90	4,055.00	8,385.00		31,202.00	135,446.54	15,620.00	22,892.68	25,545.82
Maintance Furnitue and Fitting	8,715.00		4,800.00	3,915.00										
Building maintenance	52,457.00	242,713.61	40,652.00							1,600.00				10,205.00
Building Depreciation	2,621,541.12	11,474,268.04	-	725,000.04		269,597.76		372,429.00	38,054.52	451,991.16		734,000.04	28,299.96	2,168.64
Furniture and Fitting Depreciation	239,280.52	2,673,794.58	100,846.71	6,180.12	334.04		24,808.36	26,025.96	24,319.92	31,586.16	57.53	32.54	6,000.04	19,089.14
Equipment Depreciaton	847,956.61	2,864,791.19	566,324.39	23,750.08	2,800.00	26,750.04	33,150.00	23,750.87	749.88	5,371.25	69,070.08	27,730.16	34,959.88	33,549.98
Production Accessories Depreciaton	23,458.36	20,537,839.53		0.04	400.40					6.00		23,051.92		
Vehicle Depreciation	1,764,690.20	1,181,727.78	1,450,000.08	0.04	0.04						275,000.04	39,690.00		
Office Expenses (Postage)	194,169.57	276,253.40	56,575.00	12,665.00	2,980.00	46,861.00	15,095.00	2,310.00		5,740.00	12,750.00	35,003.57	905.00	3,285.00
Staff welfare	18,820.00	118,561.00	10,820.00	4,000.00							4,000.00			

Board members Expences	259,953.75		259,953.75											
	10,179,335.79	**46,507,458.40**	**4,964,106.93**	**1,104,520.42**	**144,827.41**	**393,603.37**	**340,679.13**	**559,292.08**	**236,771.02**	**641,318.39**	**651,993.37**	**915,364.38**	**123,015.71**	**103,843.58**
Marketting Expences	-													
Web Site	-	142833.5												
Non Refundable Expences	-	2100												
Exhibition	20,215.00	182738.5						20,215.00						
Press Ads	-	59,706.00												
	20,215.00	387,378.00	-	-	-	-	-	20,215.00	-	-	-	-	-	-
Direct Work														
Traveling	-	71,665.00												
	-	**71,665.00**	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology														
Computer accessories	-	2,500.00												
Computer stationary	-	660,084.50												
Computer software	-	47,800.00												
Equipment Maintenance	11,880.00	168,375.00	8,100.00						3,780.00					
-	**11,880.00**	**878,759.50**	**8,100.00**	-	-	-	-	-	**3,780.00**	-	-	-	-	-
Office Equipment														
Office Equipment Stationary	2,000.00	6,500.00	2,000.00											
Equipment Maintenance	55,494.00	96,538.55	30,094.00	2,500.00					18,900.00		4,000.00			
	57,494.00	**103,038.55**	**32,094.00**	**2,500.00**	-	-	-	-	**18,900.00**	-	**4,000.00**	-	-	-
Transport														
Hire charges	77,439.22	146,991.00	200.00	8,951.00	1,408.00	44,290.22	4,553.00			847.00	6,390.00			10,800.00
Vehicle Maintenance	1,405,156.85	3,076,531.76	1,157,448.70	144,316.54	8,800.00	1,090.00	11,200.00	6,450.00		39,056.61	25,875.00	7,920.00	3,000.00	
Vehicle Insurance	16,565.56		1,683.74	1,840.00	1,926.62		1,790.00	2,317.72		4,563.74		1,850.00	593.74	
	1,499,161.63	**3,223,522.76**	**1,159,332.44**	**155,107.54**	**12,134.62**	**45,380.22**	**17,543.00**	**8,767.72**	-	**44,467.35**	**32,265.00**	**9,770.00**	**3,593.74**	**10,800.00**
CAPITAL ORIENTED EXPENDITURE														
NOTE 13	**2020**	**2019**									-			

HR Expences	236,220.00	1,215,136.41	190,000.00											46,220.00
Livelyhood Programs	-	3,059,000.00												
Modal Farm development	27,500.00	50,482.50				27,500.00								
Production Mofemization	315,173.00									296,343.00				18,830.00
Seed Plantation	18,888.00	20,090.00	1,488.00	12,000.00										5,400.00
Pulb Training	18,541.00	2,695.00						18,541.00						
Handigraft Training	7,488.00	264,655.00	4,530.00		2,958.00									
Asset Development	2,048,096.31		1,727,430.00								320,666.31			
Research Programs	-	10,200.30												
Building Upgrading Building	105,350.00							37,850.00			67,500.00			
Denation	-	2,990,843.83												
	2,777,256.31	**7,613,103.04**	**1,923,448.00**	**12,000.00**	**2,958.00**	**27,500.00**	**-**	**56,391.00**	**-**	**296,343.00**	**388,166.31**	**-**	**-**	**70,450.00**
CAPITAL - STAFF DEVELOPMENT														
Training Courses	112,755.00	270,000.00	112,755.00											
Medical Expences	1,150.00									1,150.00				
	113,905.00	**270,000.00**	**112,755.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,150.00**	**-**	**-**	**-**	**-**
FINANCIAL EXPENSES														
NOTE 13	**2020**	**2019**												
Bank charges	35,650.00	43,204.76	33,525.00	100.00	200.00		100.00	300.00	300.00	50.00		800.00	275.00	
	35,650.00	**43,204.76**	**33,525.00**	**100.00**	**200.00**	**-**	**100.00**	**300.00**	**300.00**	**50.00**	**-**	**800.00**	**275.00**	**-**
OTHER EXPENDITURE														
NOTE 14	**2020**	**2019**												
Advertisement	-													
Bad Debits	265,162.80		265,162.80											
	265,162.80	**-**	**265,162.80**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure	**69,213,745.75**	**117,713,488.51**	**39,121,448.99**	**4,188,449.68**	**1,969,896.23**	**2,732,542.97**	**2,347,491.59**	**2,837,655.09**	**1,581,339.17**	**3,391,757.70**	**5,158,782.35**	**1,100,750.20**	**1,707,257.34**	**3,076,374.44**
Expenditure Over Income	**56,174,415.46**	**54,763,790.33**	**84,274,731.78**	**(4,076,329.14)**	**(1,935,279.98)**	**(2,664,537.15)**	**(2,326,801.69)**	**(2,718,318.93)**	**(1,508,500.01)**	**(3,193,653.53)**	**(5,147,567.17)**	**(1,119,352.38)**	**(1,707,033.73)**	**(1,702,942.61)**

HEAD OFFICE SECTION ACCOUNTS

Sheet - 09

	Total 2020 SL Rs.,	Administration Section SL Rs.,	Finance Section SL Rs.,	Extension Section SL Rs.,	Intrnal Audit Section SL Rs.,	Head Office General SL Rs.,
INCOME	315,426.40			-		**315,426.40**
	315,426.40	-	-	-	-	315,426.40
COST OF SALES						
Opening stock	-					
	-	-	-	-	-	-
Less: Internal Transfer - Out	200.00	200.00				
	(200.00)	(200.00)	-	-	-	-
Less: Closing Stock	-	-				
	(200.00)	(200.00)	-	-	-	-
GROSS PROFIT	**315,626.40**	**200.00**	**-**	**-**	**-**	**315,426.40**
Add : Other Income	-	-	-			
Palmyrah Tree Felling Income	8,600.00					8,600.00
Bank Interest Received	17,699.66					17,699.66
Profit on Fixed Asset Disposal	9,957.09	3,582.08	5,472.51			902.50
Vehicle Usage Received	10,200.00	10,200.00				
Treasury Grant -Recurrent	123,000,000.00					123,000,000.00
Other Income	34,097.62					34,097.62
	123,080,554.37	13,782.08	5,472.51	-	-	123,061,299.78
OPERATION INCOME	**123,396,180.77**	**13,982.08**	**5,472.51**	**-**	**-**	**123,376,726.18**
Salary & wages	20,950,922.10	14,828,862.39	3,228,376.71	2,388,053.00	505,630.00	
E.P.F	2,367,002.13	1,632,354.96	387,405.21	286,566.36	60,675.60	
E.T.F	591,651.34	407,989.58	96,851.27	71,641.59	15,168.90	
Overtime wages	368,950.13	164,737.10	156,256.70	12,903.75	35,052.58	
Fuel Allowance	1,073,673.44	918,638.44				155,035.00
Gratuity	2,556,795.17	55,277.50				2,501,517.67
Traveling	327,364.30	146,372.70	32,056.00	7,756.00	27,475.00	113,704.60
	28,236,358.61	**18,154,232.67**	**3,900,945.89**	**2,766,920.70**	**644,002.08**	**2,770,257.27**
DIRECT WORKS	-					
Special Allowance	60,000.00	60,000.00				
	60,000.00	60,000.00	-	-	-	-
COMMUNICATION	-					
Communication Allowance	501,331.14	391,261.27	51,000.80	50,062.21	9,006.86	

Telephone	234,715.07	78,082.22	150,117.84			6,515.01
Cloud chgs	245,000.00		245,000.00			
Equipment Maintenance	47,520.00	47,520.00				
	1,028,566.21	**516,863.49**	**446,118.64**	**50,062.21**	**9,006.86**	**6,515.01**
ESTABLISHMENT						
Rent	936,165.00	901,165.00				35,000.00
Electricity	419,209.88	229,588.25				189,621.63
Water charges	1,500.00	1,500.00				
Stationery & Printing	79,116.50	13,435.00	29,684.00		965.00	35,032.50
Security fees	3,226.98	3,226.98				
Fuel for Vehicle	640,882.50	367,592.50	59,300.00	11,780.00	61,000.00	141,210.00
Upkeep of Building	209,336.64	209,336.64				
Maintenance General	184,697.50	178,335.00	950.00		675.00	4,737.50
Maintenance Furnitue and Fitting	4,800.00	4,800.00				
Building maintenance	40,652.00	40,652.00				
Furniture and Fitting Depreciation	100,846.71	10,235.04	22.51			90,589.16
building Depreciation	-	-				
Equipment Depreciation	566,324.39	120,438.00	129,553.80		50,500.08	265,832.51
Office Expenses	56,575.00	56,575.00				
staff wefare	10,820.00	4,320.00				6,500.00
Board members Expenses	259,953.75	177,705.00			74,505.00	7,743.75
Vehicle Depreciation	1,450,000.08					1,450,000.08
	4,964,106.93	**2,318,904.41**	**219,510.31**	**11,780.00**	**187,645.08**	**2,226,267.13**
OFFICE EQUIPMENT	-					
Office Equipment Stationary	2,000.00		2,000.00			
Equipment Maintenance	30,094.00	15,394.00	14,700.00			
	32,094.00	**15,394.00**	**16,700.00**	**-**	**-**	**-**
INFORMATION TECHNOLOGY	-					
Equipment Maintenance	8,100.00		8,100.00			
	8,100.00	**-**	**8,100.00**	**-**	**-**	**-**
Corporate	-					
Audit Fees	1,265,000.00					1,265,000.00
Lehal Fees	33,000.00					33,000.00
	1,298,000.00	-	-	-	-	1,298,000.00
Travsport	-					

Hair chgs	200.00	200.00				
Vehicle Maintenance	1,157,448.70	1,140,073.70				17,375.00
Vehicle Insurance	1,683.74	1,683.74				
	1,159,332.44	**1,141,957.44**	**-**	**-**	**-**	**17,375.00**
CAPITAL ORIENTED EXPENDITURE	-					
HR Expences	190,000.00	12,000.00	13,000.00			165,000.00
Seed Plantation	1,488.00					1,488.00
Handigraft Training	4,530.00			1,530.00		3,000.00
Asset Development	1,727,430.00	1,727,400.00				30.00
	1,923,448.00	**1,739,400.00**	**13,000.00**	**1,530.00**	**-**	**169,518.00**
CAPITAL - STAFF DEVELOPMENT	-					
Training Courses	112,755.00		26,000.00			86,755.00
	112,755.00	**-**	**26,000.00**	**-**	**-**	**86,755.00**
FINANCIAL EXPENSES						
	2020					
Bank charges	33,525.00		25.00			33,500.00
	33,525.00	**-**	**25.00**	**-**	**-**	**33,500.00**
OTHER EXPENDITURE						
	2020					
Bad Debits	265,162.80	265,162.80				
	265,162.80	**265,162.80**	**-**	**-**	**-**	**-**
Total Expenditure	**39,121,448.99**	**24,211,914.81**	**4,630,399.84**	**2,830,292.91**	**840,654.02**	**6,608,187.41**
Expenditure Over Income	**84,274,731.78**	**(24,197,932.73)**	**(4,624,927.33)**	**(2,830,292.91)**	**(840,654.02)**	**116,768,538.77**

DEPARTMENT ACCOUNTS

Sheet - 10

NARRATION	Research & Development	Analytical Lab	Biochemistry Lab	Food & Technology Lab	High Technology Lab	Microbilogy lab	PRI General	Store Chemical	Store Glassware
	2020 SL Rs.,	**2020 SL Rs.,**	**2020 SL Rs.,**	**2020 SL Rs.,**	**2020 SL Rs.,**	**2020 SL Rs.,**	**2020 SL Rs.,**	**2020 SL Rs.,**	**2020 SL Rs.,**
Income	1,497,820.00						1,497,820.00		
	1,497,820.00	-	-	-	-	-	**1,497,820.00**	-	-
Opening Stock	**29,702,653.39**	2,252,244.54	2,716,438.29	1,640,132.59	1,010,388.16	714,102.75		**13,891,569.66**	**7,477,777.40**
Purchase	962,178.16							944,353.84	17,824.32
In - Transfer	2,118,392.78	382,372.00	100,596.36	646,842.28	317,225.99	671,356.15			
	32,783,224.33	2,634,616.54	2,817,034.65	2,286,974.87	1,327,614.15	1,385,458.90	-	14,835,923.50	7,495,601.72
Out - Transfer	2,121,197.78							1,708,946.04	412,251.74
	30,662,026.55	2,634,616.54	2,817,034.65	2,286,974.87	1,327,614.15	1,385,458.90	-	13,126,977.46	7,083,349.98
Less Closing Stock	28,964,061.36	1,922,518.99	2,412,110.78	1,974,333.30	1,191,726.36	1,251,278.17		**13,128,713.78**	**7,083,379.98**
Cost Of Dev/Research	1,697,965.19	712,097.55	404,923.87	**312,641.57**	**135,887.79**	**134,180.73**	-	(1,736.32)	(30.00)
Gross Profit	(200,145.19)	(712,097.55)	(404,923.87)	(312,641.57)	(135,887.79)	(134,180.73)	1,497,820.00	1,736.32	30.00
Add Other Incom e	108.33			-	-	-	108.33	-	-
Rent Income	15,750.00						15,750.00		
	(184,286.86)	**(712,097.55)**	**(404,923.87)**	**(312,641.57)**	**(135,887.79)**	**(134,180.73)**	**1,513,678.33**	**1,736.32**	**30.00**
Salary	10,721,124.55	993,920.00	1,332,294.00	1,299,295.33	512,040.00	1,981,012.00	4,602,563.22		
E.P.F	1,268,534.95	119,270.40	159,875.28	155,915.44	61,444.80	237,721.44	534,307.59		
E.T.F	317,233.74	29,817.60	39,968.82	38,978.86	15,361.20	59,430.36	133,676.90		
Overtime	31,632.34						31,632.34		
Traveling	63,221.00	8,300.00		4,250.00	1,500.00	7,150.00	42,021.00		
Fuel for Allowance	49,320.00						49,320.00		
	12,451,066.58	**1,151,308.00**	**1,532,138.10**	**1,498,439.63**	**590,346.00**	**2,285,313.80**	**5,393,521.05**	-	-
Capital Oriented Expenditure									
Research Programs	612,026.80						612,026.80		
Donation	2,805.00								2,805.00
Handigraft Training	61,433.64						61,433.64		
	676,265.44	-	-	-	-	-	**673,460.44**	-	**2,805.00**
Communication									
Communication Allowance	59,913.96						59,913.96		

Telephone	70,473.74						70,473.74		
	130,387.70	**-**	**-**	**-**	**-**	**-**	**130,387.70**	**-**	**-**
Establishment									
Rent/ Lease	5,000.00						5,000.00		
Eelectricity	1,085,815.78						1,085,815.78		
Water	154,300.44						154,300.44		
Stationery & Printing	53,350.00					37,700.00			15,650.00
Security fees	768,487.66						768,487.66		
Upkeep of Building	27,650.00						27,650.00		
Maintenance General	156,714.40						156,714.40		
Fuel	44,500.00						44,500.00		
Building Depreciation	4,168,665.96						4,168,665.96		
Furniture and Fitting Depreciation	260,750.25						260,750.25		
Lab Accessories Depricatin	4,778,964.68				65,001.60		4,713,963.08		
Equipment Depreciaton	104,766.41	23,750.04			47,500.08		33,516.29		
Office Expenses	22,572.00						22,572.00		
	11,631,537.58	**23,750.04**	**-**	**-**	**112,501.68**	**37,700.00**	**11,441,935.86**	**-**	**15,650.00**
Transport									
Vehilce Maintance	24,500.00						24,500.00		
	24,500.00	**-**	**-**	**-**	**-**	**-**	**24,500.00**	**-**	**-**
Office Equipment									
Equipment Maintenance	3,500.00						3,500.00		
	3,500.00	**-**	**-**	**-**	**-**	**-**	**3,500.00**	**-**	**-**
Marketing Expenses Local									
Press Ads	6,900.00						6,900.00		
	6,900.00	**-**	**-**	**-**	**-**	**-**	**6,900.00**	**-**	**-**
TOTAL	**24,924,157.30**	**1,175,058.04**	**1,532,138.10**	**1,498,439.63**	**702,847.68**	**2,323,013.80**	**17,674,205.05**	**-**	**18,455.00**
Expenditure to Invesment	**(25,108,444.16)**	**(1,887,155.59)**	**(1,937,061.97)**	**(1,811,081.20)**	**(838,735.47)**	**(2,457,194.53)**	**(16,160,526.72)**	**1,736.32**	**(18,425.00)**

AGE ANALYSIS AS AT 31-12-2020

1	**Trade Debtors**								
		Total SL Rs.,	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
	Cargills Food City	**100,374.00**	100,374.00						
	Department of National Museum	**67,443.00**	67,443.00						
	Sivanarul Products	**238,200.00**	238,200.00						
	Sunsine (Pvt) Ltd	**110,880.00**					110,880.00		
	TCT Multi Trade Center	**90,530.00**	90,530.00						
	Thsitha Walalembax -Kururala	**59,589.70**	59,589.70						
		667,016.70	**556,136.70**	-	-	-	**110,880.00**	-	-
2	**Sundry Debtors**								
	DEBTORS	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
	A.Rajamanikam	720,000.00							720,000.00
	A.Srikanthan	119,320.00							119,320.00
	Department of Buildings Jaffna	5,398,830.83							5,398,830.83
	G.Sriskandarajah	604,114.25							604,114.25
	Lalith Wijeratna	53,730.00							53,730.00
	M.Jegathesan(W.W.D.F Colombo)	518,987.00							518,987.00
	S.Ramesh	680,000.00							680,000.00
	S.Safarulla	32,829.00							32,829.00
	Vadamarchchi Cluster	1,609,453.96							1,609,453.96
		9,737,265.04	-	-	-	-	-	-	**9,737,265.04**
	SUPPLIER DEPOSIT								
	DEBTORS	**Total**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year	**01 Year**	**2 Year**	**3 Year**	**4 Year**	**5 Year**	**6 Year**
	Export Development Board	10,000.00							10,000.00
	Jaffna Co op	110,000.00							110,000.00
		120,000.00	-	-	-	-	-	-	**120,000.00**

	Sundry Debtors Total	**9,857,265.04**	-	-	-	-	-	-	**9,857,265.04**
3	**RENT ADVANCE**								
	DEBTORS	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
	Department of Industries, Northern Development.	25,000.00				25,000.00			
	H.R.K.Vipulasiri (Kathirkamam Katpakam)	25,000.00				25,000.00			
	Ministry of Hindu Religious, Rehabilitation, Resettlement and Northern Development	1,465,773.55					1,465,773.55		
	Moor One(Pvivate) Limited	4,375,000.00	4,375,000.00						
	Mr.Dandeniyage Don Prabath Kamale De Alwis	599,740.00		599,740.00					
	MR.K.Suranji Asela	105,000.00		105,000.00					
	Mr.S.Mayooragirinathan K.K.S.Road Katpaham	500,000.00							500,000.00
	Mrs.Thayanee Arivalzahan	1,000,000.00				500,000.00			500,000.00
	Munucipal Council Trincomalee	30,520.12		30,520.12					
	Tourism Bureau Northern Province	12,600.00	12,600.00						
	V.Rajenthiran (Vavuniya Production Center)	50,000.00				50,000.00			
	W.P.Weeramanderi (Ratmalana }	75,000.00							75,000.00
	Warnakulasuriya Rita Fernando	290,000.00	290,000.00						
		8,553,633.67	**4,677,600.00**	**735,260.12**	-	**600,000.00**	**1,465,773.55**	-	**1,075,000.00**
4	**STAFF LOAN**								
	Loan	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
	I.Mahinthan	102,135.00			102,135.00			-	
	M.Senthuran	33,392.18				33,392.18		-	
	Mr.T.Rajaverothayan	28,087.85							28,087.85
	N.Ramesh	93,264.00			93,264.00				
		256,879.03	-	-	**195,399.00**	**33,392.18**	-	-	**28,087.85**
5	**CURRENT LIABILITIES**								
	Name	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**

			01 Year SL Rs.,	01 Year SL Rs.,	2 Year SL Rs.,	3 Year SL Rs.,	4 Year SL Rs.,	5 Year SL Rs.,	6 Year SL Rs.,
1	Alerics Dairy Products Ltd	22,293.60	22,293.60						
2	Analytical Instruments (pvt) ltd	835,775.95	-			704,129.63		131,646.32	
3	Annai Nagaa Food City	195,000.00	195,000.00						
4	C.Atshaya	1,320.00	1,320.00						
5	Chvakachcheri Plam Development Society	119,650.00	119,650.00						
6	D.P.Jeevarajh	10,440.00	10,440.00						
7	Day Day Groups	11,700.00	11,700.00						
8	Deepthi Kalapahana	27,110.00	27,110.00						
9	Diya Baradi	14,850.00	14,850.00						
10	GM, Killinochchi Palm Development Co-operative Society Ltd	77,346.00	77,346.00						
11	I7 Computers	6,020.00	6,020.00						
12	Indra Krishnarajah	18,600.00	18,600.00						
13	J.Uthayakumar	11,370.00	11,370.00						
14	K.Ranjani	26,005.00	26,005.00						
15	Karaveddy Palm Development Co-operative Society Ltd	179,350.00	179,350.00						
16	L.Denka	62,750.00	62,750.00						
17	M.Nirushan	31,643.00	31,643.00						
18	M.Venu Priya	21,720.00	21,720.00						
19	Mannar Reginal Office	116,940.00	116,940.00						
20	Mullai Milk Industries	102,093.45	102,093.45						
21	Mullai west Palm Dev.Co-operative Society Ltd	100,000.00	100,000.00						
22	N.M.R.S.Pushparani	5,000.00	5,000.00						
23	P.Thavejini	117,970.00	117,970.00						
24	Parimala Stores	588,900.00	588,900.00						
25	R.Kokila	1,200.00	1,200.00						
26	R.Musandeen	110,040.00	110,040.00						
27	S.Janagarani	62,250.00	62,250.00						
28	S.Jeya	30,375.00	30,375.00						
29	S.Kemasiya	16,440.00	16,440.00						
30	S.Sajanthey	16,110.00	16,110.00						

31	S.Sivapakiyawathey	6,680.00	6,680.00						
32	S.Subajini	78,125.00	78,125.00						
33	Sathu Star(pvt)Ltd	287,050.00	287,050.00						
34	Sivanarul Products	241,632.00	241,632.00						
35	T.K.M.Pathimnippra	16,040.00	16,040.00						
36	TCT multi Trade Center	32,645.00	32,645.00						
37	Trinco Reginal Office	271,190.74	271,190.74						
38	U.L.Sifani	19,570.00	19,570.00						
39	V.Kiruja	8,640.00	8,640.00						
40	V.S.S.Distributors pvt Ltd	108,884.00	108,884.00						
41	V.Ssikala	20,050.00	20,050.00						
42	V.Thavamanithevy	14,200.00	14,200.00						
43	V.Vathanijanaki	11,250.00	11,250.00						
44	Vavuniya Reginal Office	111,194.65	111,194.65						
		4,167,413.39	**3,331,637.44**	-	-	**704,129.63**	-	**131,646.32**	-
		-							
	EXPENSE CREDITIORS	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
1	A.Bavananthan	13,500.00	13,500.00						
2	A.L.Ramisiya	2,619.00	2,619.00						
3	A.Pusparani	1,372.30	1,372.30						
4	A.Vasanthathavi	3,000.00	3,000.00						
5	Aarani Engineering Construction	19,181.61	19,181.61						
6	Amali Ranashinga	5,875.00	5,875.00						
7	Analytical Instruments (pvt) ltd	1,998,138.72		221,676.96	1,307,328.08			469,133.68	
8	Apex of Computer Technology	1,600.00	1,600.00						
9	Ark Enterprices (pvt) ltd	82,500.00	82,500.00						
10	Ark Enterprises	414,000.00	414,000.00						
11	Arulampalam Lalitha	2,100.00	2,100.00						

12	Arunampalam Kanakeswary	3,000.00	3,000.00						
13	B.Thevarasa	5,000.00	5,000.00						
14	Batticaloa Reginal Office	57,598.74	57,598.74						
15	D.F.D.Sujith Prasad	20,000.00	20,000.00						
16	D.G.K.Wahalathantri	1,500.00	1,500.00						
17	Department of Industries, Northern Development.	7,500.00	7,500.00						
18	Director,Tourism Bureau Northeran Province	3,500.00	3,500.00						
19	Divisional Secretariat Eruvurpattu,Chenkalady	390.00	390.00						
20	Divisional Secretariat Koralaipattu,Valaichenai	156.00	156.00						
21	Divisional Secretariat Morawela	42,000.00	42,000.00						
22	Divisional Secretariat Thunukkai	17,932.00	17,932.00						
23	Divisional Secretariat, Island North ,Kayts	1,644.00	1,644.00						
24	Divisional Secretariat, Jaffna	102.00	102.00						
25	Divisional Secretariat, KoralipattuSouth,Kiran	300.00	300.00						
26	Divisional Secretariat, Kuchchaceli	852.00	852.00						
27	Divisional Secretariat, Thenmaradchi - Chavakachcheri	47,498.00	47,498.00						
28	Divisional Secretariat,Mamunaipattu,Arayampathy	528.00	528.00						
29	Divisional Secretary - Chandlipai	6,870.00	6,870.00						
30	Divisional Secretary - Kaluvanchikudy	216.00	216.00						
31	Divisional Secretary - Karachchi	738.00	738.00						
32	Divisional Secretary - Karavaddai	10,416.00	10,416.00						
33	Divisional Secretary - Karinager	8,250.00	8,250.00						
34	Divisional Secretary - Katpattya	1,440.00	1,440.00						
35	Divisional Secretary - Kopay	2,922.00	2,922.00						
36	Divisional Secretary - Madhu	300.00	300.00						
37	Divisional Secretary - Manmunai East Vavunathivu	288.00	288.00						
38	Divisional Secretary Manmunai North	942.00	942.00						
39	Divisional Secretary - Manmunai West Paddaipallai	42.00	42.00						
40	Divisional Secretary - Mannar Town	23,688.00	23,688.00						
41	Divisional Secretary - Manthai West	1,614.00	1,614.00						
42	Divisional Secretary - Maruthankany	1,896.00	1,896.00						
43	Divisional Secretary - Mussalai	318.00	318.00						

44	Divisional Secretary - Muthoor	270.00	270.00						
45	Divisional Secretary - Nallur	978.00	978.00						
46	Divisional Secretary - Pachchilaipalli	11,292.00	11,292.00						
47	Divisional Secretary - Pointpedro	6,552.00	6,552.00						
48	Divisional Secretary - Poonakary	3,672.00	3,672.00						
49	Divisional Secretary - Porathivupattu Vellavelai	114.00	114.00						
50	Divisional Secretary - Puthukudirrpu	528.00	528.00						
51	Divisional Secretary -Thellaipallai	10,470.00	10,470.00						
52	Divisional Secretary - Udduvil	2,796.00	2,796.00						
53	Divisional Secretary - Valikam West Chankanai	17,562.00	17,562.00						
54	Divisional Secretary - Velanai	7,296.00	7,296.00						
55	Divisional Secretary - Verukal	432.00	432.00						
56	Divisional Secretary Kinniya	48.00	48.00						
57	Divisional Secretary Manthi East	1,308.00	1,308.00						
58	Divisional Secretary Maritimenattu	4,056.00	4,056.00						
59	Divisional Secretary Oddusuddan	864.00	864.00						
60	Divisional Secretary Thampalakamam	408.00	408.00						
61	Divisional Secretary -Trincomalle Town & Gravets	1,488.00	1,488.00						
62	Edward Joy Jayanthan	4,063.75	4,063.75						
63	Excess Building Construction	31,582.41	31,582.41						
64	G.Sutharsini	3,000.00	3,000.00						
65	Global Office Supplier	950.00	950.00						
66	Gowri Yogarasa	3,000.00	3,000.00						
67	Hemsons International Pte Ltd	16,652.00	16,652.00						
68	I.Mokana	3,000.00	3,000.00						
69	I.Uthayathevi	10,000.00	10,000.00						
70	Ideal Fist Choice(Private)Limited	77,906.10	77,906.10						
71	Ideal Motors(private)Limited	320,666.31	320,666.31						
72	J.Kalaiselvy	3,000.00	3,000.00						
73	J/Valanthurai North A.M.T.M Vidyalayam ,Karinager	800.00	800.00						
74	Jaffna M.P.C.S Ltd	138,730.00	138,730.00						
75	Jayasri Gunawardhana	20,000.00	20,000.00						

76	K.Kunaratnam	21,000.00	21,000.00						
77	K.M.P Associates.	9,576.50	9,576.50						
78	K.Murugan	4,000.00	4,000.00						
79	K.Naavajeevan	1,850.00	1,850.00						
80	K.Nepusanan	13,500.00	13,500.00						
81	K.Nisrin	3,000.00	3,000.00						
82	K.Sivakumar	1,200.00	1,200.00						
83	K.Thavamani	3,000.00	3,000.00						
84	Kalmunai Reginal Office	34,172.38	34,172.38						
85	Kalpitiya Reginal Office	63,835.10	63,835.10						
86	Kanapathy Vasanthi	1,950.00	1,950.00						
87	Kannamuthu Vanithawathi	3,000.00	3,000.00						
88	Karachchi Pradesiya Sabha	10,200.30	10,200.30						
89	Kilinochchi Reginal Office	35,709.99	35,709.99						
90	Kirushanapillai Selvaraasi	1,575.00	1,575.00						
91	M.B.Loganathan	57,308.00	57,308.00						
92	M.Nirushan	11,166.84	11,166.84						
93	M.S.Farthima Sajana	3,000.00	3,000.00						
94	M.T.Rishana	27,000.00	27,000.00						
95	Macsar Network & Engineering Services	10,500.00	10,500.00						
96	Mercantails Security Servises pvt Ltd	1,134,529.80	1,134,529.80						
97	Mercs Cleaning Service	106,644.14	106,644.14						
98	Metro politan office pvt Ltd	96,300.00	96,300.00						
99	MIT Solution	95,500.00	95,500.00						
100	Mr.S.Jeyaruban -Hospatial Road Katpakam	465,000.00	215,000.00	250,000.00					
101	Mr.S.Mayooragirinathan K.K.S.Road Katpaham	180,000.00		180,000.00					
102	Mullaithivu Reginal Office	146.26	146.26						
103	N.Navananthan	675.00	675.00						
104	N.Sasikumar	13,500.00	13,500.00						
105	N.Thelepan	13,500.00	13,500.00						
106	Nantha Tyre House	52,000.00	52,000.00						
107	National Housing Development Authority	486,500.00	486,500.00						

108	Navarednarajah Niranjala	2,325.00	2,325.00						
109	Neilly Davis Consulting Engineers Lanka (pvt)Ltd	2,609.65	2,609.65						
110	New Evergreen Printers (Private)Ltd	152,000.00	152,000.00						
111	New Uthayan Publication Pvt Ltd	20,700.00	20,700.00						
112	Norhern Computers	16,200.00	16,200.00						
113	North Link Engineering	13,823.00	13,823.00						
114	P.A.Krishanntha Pathiraja	103,789.52	103,789.52						
115	P.Easanar	5,500.00	5,500.00						
116	P.Kajan	959.40	959.40						
117	P.Priya	3,000.00	3,000.00						
118	P.Sivapalaruby	3,000.00	3,000.00						
119	P.Suganthi	4,541.00	4,541.00						
120	P.T.M.Rohithitha Franando	20,000.00	20,000.00						
121	P.Thivendram	15,419.00	15,419.00						
122	Pranapathy Thevarajah	3,000.00	3,000.00						
123	Prem Electricals	24,096.60	24,096.60						
124	R.Arththy	3,000.00	3,000.00						
125	R.K.Fathima Nitha	9,000.00	9,000.00						
126	R.Selvakumar	2,000.00	2,000.00						
127	R.Srikantharani	3,000.00	3,000.00						
128	Reka Velmurku	1,950.00	1,950.00						
129	Royal Lubrication Service	255,682.88	255,682.88						
130	S.Anustika	54,480.00	54,480.00						
131	S.J.Sathiyarajan	45,944.00	45,944.00						
132	S.Logesh	5,000.00	5,000.00						
133	S.M.Jifriya	9,000.00	9,000.00						
134	S.Meera	3,000.00	3,000.00						
135	S.Nakeswary	3,000.00	3,000.00						
136	S.Nixsan	13,500.00	13,500.00						
137	S.P.N.Motors	20,900.00	20,900.00						
138	S.Saroja	3,000.00	3,000.00						
139	S.Sivasankar	4,217.50	4,217.50						

140	S.Sivatharshini	3,000.00	3,000.00						
141	S.Srikanthan	7,000.00	7,000.00						
142	S.Srimathy	3,000.00	3,000.00						
143	S.Sujitha	3,000.00	3,000.00						
144	S.Sumara	3,000.00	3,000.00						
145	S.Susi	3,000.00	3,000.00						
146	S.Thavapalan	6,350.00	6,350.00						
147	Sagayamohan Service Station	15,220.00	15,220.00						
148	SAJ Construction	101,477.00		101,477.00					
149	Sasikala Sellathurai	1,950.00	1,950.00						
150	Singer Srilanka PLC	11,414.00	11,414.00						
151	Sinthini Punniyamoorthy	3,000.00	3,000.00						
152	Sivarajini Sivarasa	3,000.00	3,000.00						
153	SriLanka Accreditation Board	81,000.00	81,000.00						
154	Srilanka Standards Institution	53,350.00	53,350.00						
155	Srilanka State Trading(General) Coopration Limited	18,348.00	18,348.00						
156	Srilanka Telecom Plc	2,279.80	2,279.80						
157	St. Antony's Computer	20,880.00	20,880.00						
158	Staff Travelling ,Ot,Holiday & Other payments	8,820.80	8,820.80						
159	Star Advertising	23,500.00	23,500.00						
160	Star Contractors	156,333.55	156,333.55						
161	T.Jeyarani	56,014.00	56,014.00						
162	T.Maheswaran	100.00	100.00						
163	T.Nirojini	3,000.00	3,000.00						
164	T.Santhaini	3,000.00	3,000.00						
165	T.Srithevy	4,400.00	4,400.00						
166	T.Srivasan	2,275.00	2,275.00						
167	T.Thiyakulan	13,500.00	13,500.00						
168	T.Vathanijanaki	215.00	215.00						
169	TCT multi Trade Center	382,786.24	382,786.24						
170	Thankeswary Navarathnarasa	3,000.00	3,000.00						
171	Thaventhini Chanrakumar	3,000.00	3,000.00						

172	Theveeswary Gnanarednam	3,000.00	3,000.00						
173	Thilagavathy Thankarasa	3,000.00	3,000.00						
174	Trinco Reginal Office	317,887.17	317,887.17						
175	Vasantha Rasarednam	3,000.00	3,000.00						
176	Vavuniya Reginal Office	41,552.91	41,552.91						
177	Weerawala Reginal Office	36,194.17	36,194.17						
178	Y.Baskaran	3,000.00	3,000.00						
179	Y.Nagaratnam	7,000.00	7,000.00						
180	Yohalingam Thavashini	3,000.00	3,000.00						
	Total of Expense Creditors	**8,723,136.44**	**6,193,520.72**	**753,153.96**	**1,307,328.08**	**-**	**-**	**469,133.68**	**-**
		-							
	UTILITY CREDITIORS	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
1	Ceylon Electricity Board	848,750.87	848,750.87						
2	Lanka Electricity Co(Private)Ltd	1,913.21	1,913.21						
3	Mannar Reginal Office	400.00	400.00						
4	Director,Tourism Bureau Northeran Province	3,500.00	3,500.00						
8	National Water Supply & Drainage Board	20,755.69	20,755.69						
9	Srilanka Telecom Plc	44,364.85	44,364.85						
	Total of Utility Creditors	**919,684.62**	**919,684.62**	**-**	**-**	**-**	**-**	**-**	**-**
	STATUORY CREDITIORS	**Total SL Rs.,**	**Under**	**Over**	**Over**	**Over**	**Over**	**Over**	**Over**
			01 Year SL Rs.,	**01 Year SL Rs.,**	**2 Year SL Rs.,**	**3 Year SL Rs.,**	**4 Year SL Rs.,**	**5 Year SL Rs.,**	**6 Year SL Rs.,**
1	A.Amirthalingam	876,480.00	876,480.00						
2	A.Gnasharmila	568.60	568.60						
3	A.Kauhsitharan	22,769.00	22,769.00						
5	A.M.G.C.Cross	3,110.00	3,110.00						
6	Amirthanathapillai Pavilachchi	669,375.00	669,375.00						
7	Anthonipillai Naguleswary	622,500.00	622,500.00						

8	B.Rajiparan	10,463.33	10,463.33						
9	B.Suthakaran	16,591.75	16,591.75						
11	Edward Joy Jayanthan	3,206.00	3,206.00						
12	Employees Provident Fund	8,858,473.09	8,858,473.09						
13	Employees Trust Fund Board	1,063,663.72	1,063,663.72						
14	G.Kanishdan	2,160.00	2,160.00						
15	J.B.Peries	5,893.12	5,893.12						
16	Jesmine Ganeshan	558,964.00	558,964.00						
17	K.Gopalakrishanan	9,018.21	9,018.21						
18	K.Rasamohan	3,605.00	3,605.00						
19	K.Ravindran	6,182.96	6,182.96						
20	K.Sivakumar	5,128.61	5,128.61						
21	K.Thuminthan	1,162.90	1,162.90						
22	K.Vinayagamoorthy	7,736.00	7,736.00						
23	M.B.Loganathan	68,066.85	68,066.85						
24	M.Hubert Antony	1,135.09	1,135.09						
25	M.J.Sugeentharan	300.00	300.00						
26	M.Mathanarajah	4,274.50	4,274.50						
27	M.Nirushan	7,868.39	7,868.39						
28	M.Satheskumar	1,859.29	1,859.29						
29	M.Senturan	1,932.17	1,932.17						
30	N.Baskaran	3,839.85	3,839.85						
31	N.Naatharooban	7,556.86	7,556.86						
32	P.Jude Consious	5,500.00	5,500.00						
33	P.Suganthi	1,191.36	1,191.36						
34	R.Elangan	2,106.00	2,106.00						
35	R.Sacikumar	5,595.00	5,595.00						
36	S.Arulseelan	12,629.00	12,629.00						
37	S.Gopalaratnasingam	1,000.00	1,000.00						
38	S.Janarthanan	8,562.80	8,562.80						
39	S.Pirathapan	8,910.80	8,910.80						
40	S.Pirisanth	572.00	572.00						

41	S.poovilingam	672,454.90	672,454.90						
42	S.Ramesh	47,230.59	47,230.59						
43	S.Sriruban	4,000.00	4,000.00						
44	S.Srivijendran	15,185.41	15,185.41						
45	S.Vathanan	10,500.33	10,500.33						
46	Sajitha Southry Mahendran	107,055.00	107,055.00						
49	T.Karuniya	1,495.00	1,495.00						
50	T.Srithevy	3,738.06	3,738.06						
51	T.Srivashan	14,518.00	14,518.00						
52	T.Thanujan	10,334.00	10,334.00						
53	T.Uthayakumar	1,125.00	1,125.00						
54	Uthayachandrika Selvarajah	611,175.00	611,175.00						
55	V.Ganesamoorthy	945,250.00	945,250.00						
56	V.Jeevananthan	7,316.00	7,316.00						
57	V.Vathanijanaki	978.86	978.86						
58	W.J.P.Nimal	5,781.59	5,781.59						
59	W.L.N.Madushanka Wanigasinghe	16,289.69	16,289.69						
	Total Statutory Creditors	**15,364,378.68**	**15,364,378.68**	-	-	-	-	-	-

DETAILS TRAIL BALANCE
FOR THE PERIOD OF JANUARY TO DECEMBER 2020

11000	**Income**	**DEBIT**	**CREDIT**
5000	**Local Sales**		
180	Negambo Katpakam		11,040.00
160	Maga City Katpakam		10,017,004.45
610	Batticaloa Katpakam		1,305,241.50
615	Batticaloa Show room Katpakam		540,242.00
560	Trinco Katpakam		887,877.50
410	Vavuniya Katpakam		2,831,536.20
421	Puliyankulam Katpakam		47,665.00
480	Madu Katpakam		216,314.60
475	Mannar Katpakam		487,733.50
268	Kaithady Katpakam		141,521.00
260	Nallur Katpaham		5,204,272.32
999	Head office		312,516.40
264	Hospital Road Katpaham		4,643,446.13
262	KKS Road Katpaham		1,658,615.00
266	Bus Stand Katpaham		982,627.00
510	Manthikai Katpaham		24,545.00
705	Kathirkamam Katpakam		27,042.00
710	Thissa Katpakam		334,518.00
272	Marketing Stores		357,469.75
655	Kalmunai Stores		279,105.45
485	Mannar Stores		3,235.00
515	Kalpitiya Stores		265,680.94
299	Jaffna General		191,856.00
999	General		2,910.00
6000	**Trade Promotions**		
165	Colombo Exhibiton		171,215.00
297	Jafna Exhibiton		145,997.00
330	Kilinochchi Exhibiton		57,495.00
630	Batticaloa Exhibition		50,455.00
665	Kalmunai Exhibition		35,639.30
575	Kalpitiya Exhibition		20,000.00
7000	**Farm Income**		
274	Mamunai		6,500.00
276	Weerawala		103,972.00
8000	**PRI Testing**		1,497,820.00
	EXPENSE		
31000	**Local Cost of Production and Sales**		
5000	**Purchase Finish Goods**		
252	Kaithadi Production Centre	91,200.00	
254	Karainagar Production Centre	922,295.00	
460	Tharavankodai Production Centre	13,320.00	
455	Padapadi Production Centre	1,270.00	
160	Maga City Katpakam	1,901,241.40	
560	Trinco Katpakam	39,610.00	
410	Vavuniya Katpakam	55,000.00	
272	Marketing Stores	6,037,887.50	

170	Stores Colombo	467,920.00	
620	Stores Batticaloa	2,162,525.00	
485	Stores Mannar	370,882.50	
415	Stores Vavuniya	813,480.00	
565	Stores Trinco	561,493.00	
655	Stores Kalmunai	808,960.00	
270	Production Stores	427,475.00	
515	Stores Katpitiya	36,600.00	
305	Stores Killinochchi	155,425.00	
299	Jaffna General	1,796,952.00	
355	Stores Mullaithuvu	4,750.00	
505	Katpitiya Production Centre	36,145.00	
6000	**Cost Of Chemical Purchase & Transfer In**		
210	Store Chemical	944,353.84	1,708,946.04
215	Food Technology Lab	614,737.90	
220	Analytical Lab	314,772.55	
225	Microbiology Lab	547,470.33	
230	High Technology Lab	146,009.73	
235	Bio Hemistry Lab	85,955.53	
6500	**Cost Of Glassware Purchae & Transfer In**		
205	Store Glassware	17,824.32	412,251.74
215	Food Technology Lab	32,104.38	
220	Analytical Lab	67,599.45	
225	Microbiology Lab	123,885.82	
230	High Technology Lab	171,216.26	
235	Bio Hemistry Lab	14,640.83	
7000	**Purchase Row Material Transfer IN/Out**		
252	Kaithadi Production Centre	1,330,975.00	158,849.00
256	Singainagar Production Centre	69,720.00	-
258	Sarasalai Production Centre	28,845.25	
254	Karainagar Production Centre	3,659,620.83	-
605	Batticaloa Production Centre	482,067.62	-
505	Katpitiya Production Centre	100,183.00	-
405	Vavuniya Production Centre	287,340.00	2,190.21
155	Colombo Production Centre	1,556,053.18	-
460	Tharavankodai Production Centre	728,890.00	-
455	Padapadi Production Centre	599,736.50	-
465	Kaddukaran Kudiyiruppu Production Centre	62,150.00	-
555	Trinco Production Centre	1,168,261.37	
270	Production Stores	523,010.00	
272	Marketing Stores	389,300.00	
415	Stores Vavuniya	14,200.00	
420	Puliyankulam Farm		33,775.00
485	Stores Mannar	206,280.00	
499	Mannar General	265,310.00	
549	Katpitiya General	50,535.00	
565	Stores Trinco	64,050.00	
599	Trinco General	15,990.00	
8300	**Transfer in/Out**		
155	Colombo Production Centre	262,016.00	2,220,118.12
160	Maga City Katpakam	9,386,547.37	2,500,372.73

165	Mobile/ Exhibition	599,659.53	362,020.25
170	Stores Colombo	896,257.50	1,219,116.00
180	Negambo Katpakam	351,720.00	
252	Kaithadi Production Centre	105,412.26	2,771,039.00
254	Karainagar Production Centre	63,050.00	4,322,786.50
256	Singainagar Production Centre	-	47,555.00
260	Nallur Katpakam	6,361,987.52	514,398.15
262	K.K.S Katpakam	1,743,277.05	82,095.06
264	Hospital Road Show room	2,717,728.69	163,185.45
265	Kaithadi Katpakam	282,620.00	3,840.00
266	Bus Stand Katpakam	845,533.50	88,088.12
268	Manthikai Katpakam	1,115.00	49,926.38
270	Production Stores	283,700.00	2,253,429.73
272	Marketing Stores	7,023,975.90	14,420,486.80
297	Mobile/ Exhibition	226,098.92	3,700.00
299	Jaffna General	3,561,789.00	5,117,991.00
305	Stores Killinochchi		155,425.00
330	Mobile/ Exhibition	80,433.00	1,270.00
355	Stores Mullaithuvu		4,750.00
365	Mobile/ Exhibition	7,861.00	
405	Vavuniya Production Centre		343,333.45
410	Vavuniya Katpakam	2,619,577.00	354,056.80
415	Stores Vavuniya	357,785.00	2,028,257.50
421	Puliyankulam Katpakam	88,710.00	23,440.00
455	Padapadi Production Centre	62,150.00	1,044,070.00
460	Tharavankodai Production Centre	7,000.00	1,093,334.76
465	Kaddukaran Kudiyiruppu Production Centre		62,150.00
475	Mannar Katpakam	518,423.50	89,221.00
480	Madu Katpakam	229,324.00	9,353.50
485	Stores Mannar	2,432,889.76	2,485,904.76
505	Katpitiya Production Centre		76,540.00
515	Stores Katpitiya	200,950.00	181,307.00
525	Mobile/ Exhibition	170,344.00	106,089.00
555	Trinco Production Centre	31,058.50	1,741,258.50
560	Trinco Katpakam	778,383.00	41,572.50
565	Stores Trinco	-	747,872.00
605	Batticaloa Production Centre	78,535.00	596,890.27
610	Batticaloa Katpakam	1,055,682.50	142,081.00
615	Batticaloa Show room Katpakam	567,562.75	127,738.50
620	Stores Batticaloa	5,760.00	2,629,675.00
630	Mobile/ Exhibition	60,200.14	890.00
655	Stores Kalmunai	98,621.00	863,485.62
665	Mobile/ Exhibition	256,361.38	19,254.25
705	Kathirkamam Katpakam		162,065.00
710	Thissa katpakam	273,175.00	-
715	Stores Weerawila		7,500.00
51700	**Stock Account**		
2000	**Finish Goods**		
610	Batticaloa Katpakam	267,869.00	171,993.50
615	Batticaloa Show room Katpakam	74,172.45	101,513.50
160	Maga City Katpakam	1,079,777.25	1,840,160.20

710	Thissa katpakam	576,766.00	594,672.00
475	Mannar Katpakam	89,722.00	150,949.00
705	Kathirkamam Katpakam	193,595.00	
560	Trinco Katpakam	126,410.46	181,304.44
410	Vavuniya Katpakam	319,370.00	452,105.50
260	Nallur Katpakam	443,420.00	950,144.40
262	K.K.S Katpakam	190,430.00	256,449.00
264	Hospital Road Show room	114,674.00	134,267.50
266	Bus Stand Katpakam	145,816.82	133,605.00
268	Manthikai Katpakam	66,931.66	
480	Madu Katpakam	47,165.00	156,434.00
265	Kaithadi Katpakam		125,186.00
256	Singainagar Production Centre	14,208.00	
252	Kaithadi Production Centre	187,080.00	115,949.00
455	Padapadi Production Centre	386,450.00	
170	Stores Colombo	184,040.00	
515	Stores Katpitiya	70,119.20	83,025.00
272	Marketing Stores	1,458,839.57	74,530.00
620	Stores Batticaloa	11,638.25	4,370.00
655	Stores Kalmunai	28,860.00	70,584.48
565	Stores Trinco	293,004.00	220,755.00
485	Stores Mannar	900.00	22,500.00
270	Production Stores	662,500.00	517,478.21
415	Stores Vavuniya	261,712.50	86,500.00
	Negambo Katpakam		340,500.00
465	Kaddukaran Kudiyiruppu Production Centre	384,287.37	
51600	**Chemical Stock**		
220	Analytical Lab	906,446.75	855,801.99
225	Microbiology Lab	194,792.37	631,967.79
230	High Technology Lab	835,593.85	890,201.44
235	Bio Hemistry Lab	1,351,559.21	1,311,032.60
215	Food & Technology	805,096.83	1,136,303.16
249	Glass Ware Stores	13,891,569.66	13,128,713.78
51800	**Glass Ware Stock**		
220	Analytical Lab	1,345,797.79	1,066,717.00
225	Microbiology Lab	519,310.38	619,310.38
230	High Technology Lab	174,794.31	301,524.92
235	Bio Hemistry Lab	1,364,879.08	1,101,078.18
215	Food & Technology	835,035.76	838,030.14
249	Glass Ware Stores	7,477,777.40	7,083,379.98
51700	**Stock Account**		
1000	**Raw Material**		
252	Kaithadi Production Centre	1,262,957.30	998,867.43
256	Singainagar Production Centre	388,138.80	461,000.00
155	Colombo Production Centre	117,236.74	66,241.65
505	Katpitiya Production Centre	163,328.88	307,254.90
555	Trinco Production Centre	1,027,874.12	648,510.00
254	Karainagar Production Centre	491,060.73	249,397.93
460	Tharavankodai Production Centre	50,015.84	118,282.48
465	Kaddukaran Kudiyiruppu Production Centre	63,985.00	63,985.00

405	Vavuniya Production Centre	103,285.20	93,624.30
605	Batticaloa Production Centre	72,487.00	96,443.66
455	Padapadi Production Centre	22,878.92	192,274.71
35000	**Trading Expences**		
1350	Tax	2,200.00	
39600	**Damages AND Write Offs**		
2200	**Damage Palmyrah Food Product**		
260	Nallur Katpakam	19,100.00	
262	K.K.S Katpakam	9,187.56	
264	Hospital Road Show room	34,816.45	
266	Bus Stand Katpakam	12,521.62	
268	Manthikai Katpakam	11,217.38	
272	Marketing Stores	510,888.62	
415	Stores Vavuniya	108,112.50	
515	Stores Katpitiya	17,557.00	
455	Padapadi Production Centre	22,500.00	
2300	**Damage Non Food Products**		
272	Marketing Stores	196,204.00	
252	Kaithadi Production Centre	27,535.00	
2500	**Damage Row Material**		
405	Vavuniya Production Centre	2190.21	
20000	**Other Income**		
1100	**Interest Received**		
730	Weerawila General		223.61
449	Vavuniya General		289.90
599	Trinco General		1,395.82
399	mullaithivu General		139.16
499	Mannar General		2,187.84
349	killinochchi General		135.33
549	Katpitiya General		923.74
699	Kalmunai General		216.25
199	Colombo General		2,067.65
999	Head Office General		17,699.66
649	Batticaloa General		1,120.54
2000	**Profit on Fixed Asset Disposal**		
105	Administration Division		3,582.08
110	Financial Division		5,472.51
120	Production Division		203.33
125	Development Division		151.67
155	Colombo Production center		609.33
175	olombo Katpaham		7,416.25
199	City Office		9,147.53
249	PRI		108.33
252	Kaithadai Production cneter		5,651.66
256	Singanagar Production center		55.42
258	Sarasalai Production center		6,315.84
262	K.K.S.Road Showroom		5,954.17
264	Hospital Road Katpakam		539.58
266	Bus Stand Katpakam		6,202.50
272	Marketting Stores		727.92
274	Mamunai Farm		3,360.37

276	Kudathanai Farm		967.87
282	Vadamarachchi Katpakam		1,208.59
299	Jaffna Reginal Office		925.83
249	Kilinochchi Reginal Office		200.83
420	Puliyankulam Farm		1,855.00
499	Mannar Reginal Office		108.33
549	Kalpitiya Reginal Office		9.08
999	Head Office		902.50
4000	**Other Received**		
499	Mannar Reginal Office		235,318.00
999	Head Office General		34,097.62
6000	**Palmyrah Tree cutting iincome**		
649	Batticalo		111,000.00
125	Development		219,600.00
999	Head Office General		8,600.00
299	Jaffna regional Office		1,421,400.00
699	Kaimunai		34,400.00
549	Katpitiya		31,000.00
349	killinochchi		119,000.00
499	Mannar		225,800.00
399	mullaithivu		72,700.00
599	Trinco		82,600.00
449	Vavuniya		20,400.00
7000	**Rent Income**		
249	PRI General		15,750.00
9000	**Vehicle Usage Recived**		
105	Administration Division		10,200.00
25000	**Fund Receive**		
1000	Recurrent		123,000,000.00
40000	**Marketing Expensess**		
1000	**Press Ads**		
115	Marketing	25,000.00	
125	Development	8,625.00	
180	Negambo Super Center	29,430.00	
249	PRI	6,900.00	
265	Kaithadai Katpakam	4,360.00	
610	Batticaloa Katpakam	3,600.00	
2200	**Seminars**		
115	Marketting	41,550.00	
3000	**Gifts**		
160	Maga City Katpakam	178,808.00	
165	Mobile/ Exhibition	12,670.00	
264	Hospital Road Show room	2,400.00	
265	Kaithadi Katpakam	3,840.00	
3500	**Special Discount**		
160	Maga City Katpakam	284,099.70	
260	Nallur Katpakam	49,145.00	
264	Hospital Road Show room	61,646.00	
266	Bus Stand Katpakam	1,830.00	
410	Vavuniya Katpakam	16,798.80	
475	Mannar Katpakam	14,900.00	

560	Trinco Katpakam	11,614.00	
610	Batticaloa Katpakam	92,520.00	
615	Batticaloa Show room Katpakam	750.00	
421	Puliyankulam Katpakam	4,000.00	
297	Mobile/ Exhibition	3,700.00	
330	Mobile/ Exhibition	1,270.00	
525	Mobile/ Exhibition	1,345.00	
665	Mobile/ Exhibition	19,254.25	
515	Stores Katpitiya	7,535.00	
630	Mobile/ Exhibition	890.00	
5000	**Exhibition**		
165	Exibition	34,997.00	
264	Hospital Road Katpakam	9,840.00	
349	Kilinochchi Reginal Office General	20,215.00	
41400	**Salary**		
1000	Salary		
105	Administration	14,428,862.39	
110	Financial	3,228,376.71	
115	Marketing	3,873,186.79	
120	Production	2,157,064.06	
125	Development	1,707,868.22	
130	Extension	2,388,053.00	
135	Internal Audit	505,630.00	
140	Main Stores	466,300.43	
155	Colombo Production Centre	2,983,253.00	
160	Colombo Megacity Katpaham	2,610,244.06	
170	Stores Colombo	525,600.00	
199	Colombo General	3,263,622.15	
215	Food Technology Lab	1,299,295.33	
220	Analytical Lab	993,920.00	
225	Microbiology Lab	1,981,012.00	
230	High Technology Lab	512,040.00	
235	Bio Hemistry Lab	1,332,294.00	
249	PRI General	4,452,563.22	
252	Kaithadi Production Centre	1,502,612.39	
254	Karainagar Production Centre	1,826,014.03	
260	Nallur Katpaham	1,265,300.54	
262	KKS Road Katpaham	893,241.57	
264	Hospital Road Katpaham	553,919.99	
265	Kaithadi Katpakam	51,765.00	
266	Bus Stand Katpaham	495,908.00	
268	Manthikai Katpaham	500,972.00	
272	Marketing Stores	1,249,162.00	
274	Mamunai Farm	385,678.28	
276	Kudaththanai Farm	411,600.00	
278	Extension Jaffna	2,702,624.12	
299	Jaffna General	2,449,806.00	
320	Extension Kilinochchi	924,907.76	
349	Kilinochchi General	1,857,012.00	
360	Extension Mullaithivu	513,307.20	
399	Mullaithivu General	1,078,288.76	

405	Vavuniya Production Centre	720,079.99	
410	Vavuniya Katpaham	524,720.00	
415	Stores Vavuniya	491,520.00	
420	Puliyankulam Farm	1,084,971.43	
425	Extension Vavuniya	965,550.00	
449	Vavuniya General	1,687,184.35	
455	Padapadi Production Centre	960,330.00	
460	Tharavankodai Production Centre	427,794.00	
465	Kaddukaran Kudiyiruppu Production Centre	405,912.80	
470	Selvari Production Centre	405,912.80	
475	Mannar Town Katpaham	409,187.33	
480	Madhu Katpaham	425,617.73	
490	Extension Mannar	829,501.87	
499	Mannar General	1,972,539.38	
505	Katpitiya Production Centre	612,624.00	
515	Stores Katpitiya	543,539.00	
520	Extension Katpitiya	493,920.00	
549	Katpitiya General	130,200.00	
555	Trincomalee Production Center	863,138.00	
560	Trincomalee Katpaham	493,040.00	
570	Extension Trincomalee	1,808,819.00	
599	Trincomalee General	1,913,861.66	
605	Batticaloa Production Centre	911,346.80	
610	Batticaloa Katpaham	453,720.00	
615	Batticaloa Showroom	446,896.23	
620	Stores Batticaloa	583,464.00	
625	Extension Batticaloa	4,698,784.00	
649	Batticaloa General	2,516,305.73	
655	Stores Kalmunai	629,153.00	
660	Extension Kalmunai	2,478,585.67	
699	Kalmunai General	1,535,827.90	
705	Kathirkamam Katpaham	729,420.00	
710	Thisamaharama Katpaham	1,251,720.00	
720	Weerawilla Farm	2,062,200.00	
725	Extension Weerawilla	1,321,200.00	
730	Weerawilla General	1,365,960.00	
9000	**Gratutity**		
105	Administration	55,277.50	
999	Head Office General	2,501,517.67	
2800	**Communication Allowance**		
105	Administration	391,261.27	
110	Financial	51,000.80	
115	Marketing	63,478.05	
120	Production	55,069.27	
125	Development	55,851.13	
130	Extension	50,062.21	
135	Internal Audit	9,006.86	
199	Colombo General	40,000.00	
249	PRI General	59,913.96	
299	Jaffna General	45,563.09	
349	Kilinochchi General	36,000.00	

399	Mullaithivu General	32,000.00	
449	Vavuniya General	39,839.85	
499	Mannar General	82,249.12	
599	Trincomalee General	44,000.00	
699	Kalmunai General	36,000.00	
3000	**Travelling Allowance**		
105	Administration	146,372.70	
110	Financial	32,056.00	
115	Marketing	8,256.00	
120	Production	12,940.00	
125	Development	148,187.80	
130	Extension	7,756.00	
135	Internal Audit	27,475.00	
999	General	113,704.60	
140	Main Stores	32,246.45	
160	Colombo Megacity Katpaham	5,306.00	
215	Food Technology Lab	4,250.00	
220	Analytical Lab	8,300.00	
225	Microbiology Lab	7,150.00	
230	High Technology Lab	1,500.00	
249	PRI General	42,021.00	
299	Jaffna General	6,915.00	
349	Kilinochchi General	2,210.00	
399	Mullaithivu General	30,727.50	
420	Puliyankulam Farm	3,757.50	
455	Padapadi Production Centre	2,020.00	
465	Kaddukaran Kudiyiruppu Production Centre	4,430.00	
470	Selvari Production Centre	500.00	
499	Mannar General	39,644.00	
549	Katpitiya General	18,339.00	
649	Batticaloa General	2,509.00	
699	Kalmunai General	1,640.00	
730	Weerawilla General	3,679.00	
4000	**Overtime**		
105	Administration	164,737.10	
110	Financial	156,256.70	
115	Marketing	12,330.30	
120	Production	4,110.00	
130	Extension	12,903.75	
135	Internal Audit	35,052.58	
140	Main Stores	14,144.75	
199	Colombo General	118,370.46	
249	PRI General	31,632.34	
260	Nallur Katpaham	39,712.00	
262	KKS Road Katpaham	12,879.00	
264	Hospital Road Katpaham	6,613.00	
266	Bus Stand Katpaham	4,769.00	
272	Marketing Stores	6,127.00	
299	Jaffna General	2,167.00	
349	Kilinochchi General	8,275.72	

410	Vavuniya Katpaham	8,021.00	
455	Padapadi Production Centre	15,218.96	
460	Tharavankodai Production Centre	9,007.00	
465	Kaddukaran Kudiyiruppu Production Centre	3,358.00	
470	Selvari Production Centre	7,230.00	
499	Mannar General	6,043.02	
549	Katpitiya General	2,677.00	
3400	**Vehicle Allowance**		
105	Administration	400,000.00	
249	PRI	150,000.00	
3400	**Fuel Allowance**		
105	Administration	918,638.44	
249	PRI	49,320.00	
115	Marketting	14,400.00	
999	Head Office General	155,035.00	
1100	**E.P.F**		
105	Administration	1,632,354.96	
110	Financial	387,405.21	
115	Marketing	466,974.82	
120	Production	258,847.69	
125	Development	204,944.19	
130	Extension	286,566.36	
135	Internal Audit	60,675.60	
140	Main Stores	55,956.05	
155	Colombo Production Centre	357,990.36	
160	Colombo Megacity Katpaham	313,229.29	
170	Stores Colombo	63,072.00	
199	Colombo General	388,372.93	
215	Food Technology Lab	155,915.44	
220	Analytical Lab	119,270.40	
225	Microbiology Lab	237,721.44	
230	High Technology Lab	61,444.80	
235	Bio Hemistry Lab	159,875.28	
249	PRI General	534,307.59	
252	Kaithadi Production Centre	180,313.49	
254	Karainagar Production Centre	219,121.68	
260	Nallur Katpaham	151,836.06	
262	KKS Road Katpaham	107,188.99	
264	Hospital Road Katpaham	66,470.40	
265	Kaithadi Katpakam	6,211.80	
266	Bus Stand Katpaham	59,508.96	
268	Manthikai Katpaham	60,116.64	
272	Marketing Stores	149,899.44	
274	Mamunai Farm	49,392.00	
276	Kudaththanai Farm	49,392.00	
278	Extension Jaffna	324,314.89	
299	Jaffna General	293,976.72	
320	Extension Kilinochchi	110,988.93	
349	Kilinochchi General	222,841.44	
360	Extension Mullaithivu	61,596.86	
399	Mullaithivu General	129,394.66	

405	Vavuniya Production Centre	86,409.60	
410	Vavuniya Katpaham	62,966.40	
415	Stores Vavuniya	58,982.40	
420	Puliyankulam Farm	130,196.57	
425	Extension Vavuniya	115,866.00	
449	Vavuniya General	202,462.12	
455	Padapadi Production Centre	115,239.60	
460	Tharavankodai Production Centre	51,335.28	
465	Kaddukaran Kudiyiruppu Production Centre	48,709.54	
470	Selvari Production Centre	48,709.54	
475	Mannar Town Katpaham	49,102.48	
480	Madhu Katpaham	51,074.13	
490	Extension Mannar	99,540.22	
499	Mannar General	236,704.73	
505	Katpitiya Production Centre	73,514.88	
515	Stores Katpitiya	65,224.44	
520	Extension Katpitiya	59,270.40	
549	Katpitiya General	12,629.40	
555	Trincomalee Production Center	103,576.56	
560	Trincomalee Katpaham	59,164.80	
570	Extension Trincomalee	217,058.28	
599	Trincomalee General	229,595.40	
605	Batticaloa Production Centre	109,361.62	
610	Batticaloa Katpaham	54,446.40	
615	Batticaloa Showroom	53,627.55	
620	Stores Batticaloa	70,015.68	
625	Extension Batticaloa	563,854.08	
649	Batticaloa General	301,956.69	
655	Stores Kalmunai	75,498.24	
660	Extension Kalmunai	297,430.28	
699	Kalmunai General	184,299.35	
705	Kathirkamam Katpaham	87,530.40	
710	Thisamaharama Katpaham	150,206.40	
720	Weerawilla Farm	247,464.00	
725	Extension Weerawilla	158,544.00	
730	Weerawilla General	163,915.20	
1100	**E.T.F**		
105	Administration	407,989.58	
110	Financial	96,851.27	
115	Marketing	116,743.74	
120	Production	64,711.92	
125	Development	51,236.05	
130	Extension	71,641.59	
135	Internal Audit	15,168.90	
140	Main Stores	13,989.01	
155	Colombo Production Centre	89,497.59	
160	Colombo Megacity Katpaham	78,307.32	
170	Stores Colombo	15,768.00	
199	Colombo General	97,093.24	
215	Food Technology Lab	38,978.86	
220	Analytical Lab	29,817.60	

225	Microbiology Lab	59,430.36	
230	High Technology Lab	15,361.20	
235	Bio Hemistry Lab	39,968.82	
249	PRI General	133,676.90	
252	Kaithadi Production Centre	45,078.37	
254	Karainagar Production Centre	54,780.42	
260	Nallur Katpaham	37,959.02	
262	KKS Road Katpaham	26,797.25	
264	Hospital Road Katpaham	16,617.60	
265	Kaithadi Katpakam	1,552.95	
266	Bus Stand Katpaham	14,877.24	
268	Manthikai Katpaham	15,029.16	
272	Marketing Stores	37,474.86	
274	Mamunai Farm	12,348.00	
276	Kudaththanai Farm	12,348.00	
278	Extension Jaffna	81,078.73	
299	Jaffna General	73,494.18	
320	Extension Kilinochchi	27,747.23	
349	Kilinochchi General	55,710.36	
360	Extension Mullaithivu	15,399.22	
399	Mullaithivu General	32,348.67	
405	Vavuniya Production Centre	21,602.40	
410	Vavuniya Katpaham	15,741.60	
415	Stores Vavuniya	14,745.60	
420	Puliyankulam Farm	32,549.11	
425	Extension Vavuniya	28,966.50	
449	Vavuniya General	50,615.53	
455	Padapadi Production Centre	28,809.90	
460	Tharavankodai Production Centre	12,833.82	
465	Kaddukaran Kudiyiruppu Production Centre	12,177.38	
470	Selvari Production Centre	12,177.38	
475	Mannar Town Katpaham	12,275.62	
480	Madhu Katpaham	12,768.53	
490	Extension Mannar	24,885.06	
499	Mannar General	59,176.18	
505	Katpitiya Production Centre	18,378.72	
515	Stores Katpitiya	16,306.11	
520	Extension Katpitiya	14,817.60	
549	Katpitiya General	3,157.35	
555	Trincomalee Production Center	25,894.14	
560	Trincomalee Katpaham	14,791.20	
570	Extension Trincomalee	54,264.57	
599	Trincomalee General	57,398.85	
605	Batticaloa Production Centre	27,340.40	
610	Batticaloa Katpaham	13,611.60	
615	Batticaloa Showroom	13,406.89	
620	Stores Batticaloa	17,503.92	
625	Extension Batticaloa	140,963.52	
649	Batticaloa General	75,489.17	
655	Stores Kalmunai	18,874.56	
660	Extension Kalmunai	74,357.57	

699	Kalmunai General	46,074.84	
705	Kathirkamam Katpaham	21,882.60	
710	Thisamaharama Katpaham	37,551.60	
720	Weerawilla Farm	61,866.00	
725	Extension Weerawilla	39,636.00	
730	Weerawilla General	40,978.00	
41500	**Un Skilled Staff**		
1000	**Contract Wages**		
252	Kaithadi Production Centre	202,000.00	
254	Karainagar Production Centre	212,250.00	
405	Vavuniya Production Centre	200,911.46	
455	Padapadi Production Centre	20,800.00	
460	Tharavankodai Production Centre	11,700.00	
41600	**Direct Work**		
105	Special Work	60,000.00	
41700	**Capital Oriented Expenditure**		
1000	**HR Expences**		
105	Administration	12,000.00	
110	Financial	13,000.00	
299	Jaffna General	46,220.00	
999	Head Office General	165,000.00	
1500	**Modal Farm development**		
274	Mamunai Farm	15,000.00	
399	Muttaithuvu General	27,500.00	
420	Puliyankulam Farm	27,969.00	
2000	**Seed Plantation**		
125	Development	1,740,340.00	
276	Kudathanai Farm	5,000.00	
299	Jaffna General	5,400.00	
699	Batticaloa General	12,000.00	
999	Head Office General	1,488.00	
2500	**Production Mofemization**		
120	Production	44,640.00	
252	Kaithady pc	42,440.22	
254	karinager pc	44,615.57	
299	jaffna general	18,830.00	
499	mannar general	296,343.00	
555	trncomalle PC	42,340.00	
3000	**Handigraft Training**		
130	Extenssion	1,530.00	
249	PRI General	61,433.64	
258	sarasalai PC	621.60	
278	Jaffna Extenssion	311,850.00	
570	Trincomalle Extenssion	300,000.00	
625	batticallo Extenssion	224,688.30	
665	kalmunai Extenssion	147,000.00	
699	kalmunai general	2,958.00	
999	Head Office General	3,000.00	
3100	**Pulp Traning**		
449	Kilinochchi Reginal Office	18,541.00	
3500	**Asset Development**		

110	financial	1,727,400.00	
140	main store	5,940.00	
199	colombo general	320,666.31	
256	Singhainager PC	2,609.65	
999	general	30.00	
4000	**Research Program**		
249	PRI General	612,026.80	
4500	**Building Upgrading Expences**		
155	colombo PC	98,000.00	
160	colombo mega city	200,000.00	
180	negonbo super center	10,500.00	
199	colombo general	67,500.00	
449	kilinochchi general	37,850.00	
8000	**Denation**		
205	glass ware store	2,805.00	
9000	**Donated Fixed Assets**		
140	main store	656,682.57	
41800	**Capital Staff Development**		
1000	**Capital Development**		
110	financial	26,000.00	
999	general	86,755.00	
6000	**Medical Expences**		
455	Padapadi PC	3,450.00	
460	Tharavankoddai	3,450.00	
465	kaddukarankudiripu	1,150.00	
475	Mannar town katpakam	1,150.00	
480	Madhu katpakam	1,150.00	
499	Mannar General	1,150.00	
42100	**Communication**		
1000	**Telephone Call Charge**		
105	Administration	78,082.22	
110	financial	150,117.84	
125	Development	17,885.33	
160	Colombo maga city	30,049.45	
199	colombo general	54,898.89	
249	PRI General	70,473.74	
199	Jaffna General	19,358.87	
349	Kilinochci General	10,639.77	
399	Mullithivu General	18,828.56	
449	Vavuniya General	9,067.61	
499	Mannar General	12,072.53	
549	Kalpittiya General	7,813.07	
599	Trincomalle General	15,263.47	
649	Batticallo General	14,731.13	
699	Kalmunai General	5,934.11	
730	Weeravilla General	5,840.69	
999	General	6,515.01	
1200	**Internet Usage chgs**		
110	financial	245,000.00	
649	Batticallo General	3,230.00	
3000	**Equipment Maintance**		

105	Administration	47,520.00	
115	Marketing	4,500.00	
120	production	18,900.00	
599	Trincomalle General	5,940.00	
42200	**Information Technology**		
1000	**Computer accessories**		
110	financial	2,000.00	
115	Marketing	4,500.00	
1060	**Computer stationary**		
140	Main Store	13,800.00	
3000	**Equipment Maintenance**		
110	financial	8,100.00	
125	Development	15,000.00	
260	Nallur Katpakam	1,600.00	
120	production	7,250.00	
399	MUllaithivu General	3,780.00	
42300	**Office Equipment**		
2000	**Equipment Maintenance**		
110	financial	14,700.00	
105	Administration	15,394.00	
140	Main Store	11,350.00	
160	Colombo Maga city	3,118.50	
199	Colombo general	4,000.00	
249	PRI General	3,500.00	
254	Krinager PO	2,950.00	
399	MUllaithivu General	18,900.00	
649	Batticallo General	2,500.00	
43000	**Transport**		
1000	**Hire charges**		
130	Marketing	1,500.00	
199	Colombo general	6,390.00	
254	Karinager PC	3,500.00	
299	Jaffna General	10,800.00	
405	Vavuniya PC	6,000.00	
410	Vavuniya KAtpakam	500.00	
449	Vavuniya General	4,553.00	
455	Padapadi PC	2,600.00	
460	Tharavankoddai PC	250.00	
499	Mannar General	847.00	
599	Trincomalle General	44,290.22	
649	Batticallo General	8,951.00	
699	Kalmunai General	1,408.00	
999	General	200.00	
1300	**Loading & Unloading Charges**		
115	Marketing	8,000.00	
3000	**Vehicle Maintenance**		
105	Administraton	1,140,073.70	
140	Main Store	20,020.00	
199	Colombo general	25,875.00	
249	PRI General	24,500.00	
349	Kilinochchi General	6,450.00	

449	Vavuniya General	11,200.00	
499	Mannar General	39,056.61	
549	Katpittiya General	7,920.00	
599	Trincomalle General	1,090.00	
649	Batticallo General	144,316.54	
699	Kalmunai General	8,800.00	
730	Weeravilla Generl	3,000.00	
999	General	17,375.00	
3500	**Vehicle Insurance**		
105	Administraton	1,683.74	
449	Vavuniya General	1,790.00	
499	Mannar General	4,563.74	
649	Batticallo General	1,840.00	
549	Kalpitita General	1,850.00	
699	Kalmunai General	1,926.62	
730	Weeravilla Generl	593.74	
349	Kilinochchi General	2,317.72	
44000	**Establishment**		
1000	**Rent/ Lease**		
105	Administraton	901,165.00	
140	Main Store	450,000.00	
160	COlombo PC	660,000.00	
160	Colombo mega city	4,625,000.00	
165	Mobile / Exhibtion	10,000.00	
249	PRI General	5,000.00	
260	Nallur Katpakam	600,000.00	
264	Hospital road show room	215,000.00	
265	kaithadi katpakam	14,000.00	
410	vavuniya katpakam	127,920.00	
449	Vavuniya General	34,848.00	
475	Manar Town Katpakam	62,500.00	
560	Trincomalle Katpakam	84,906.52	
610	BAtticallo Katpakam	15,000.00	
699	Kalmunai General	70,650.00	
710	Thishamaharama Katpakam	102,720.00	
999	General	35,000.00	
599	Trincomalle General	24,839.97	
1050	**Rates**		
260	Nallur Katpakam	4,592.78	
460	Tharavankoddai PC	1,124.22	
499	Manar General	3,973.36	
610	Batticallo Katpakam	5,500.00	
649	Batticallo General	33,807.29	
1100	**Eelectricity**		
105	Administraton	229,588.25	
120	production	7,218.60	
140	Main Store	16,015.20	
155	COlombo PC	34,618.40	
160	Colombo mega city	188,782.45	
180	Negombo super center	1,913.21	
199	Colombo General	28,725.40	

249	PRI General	1,085,815.78	
254	Karinager pc	42,515.15	
256	Sinhinager PC	6,181.00	
258	Sarasali PC	8,436.60	
260	Nallur Katpakam	51,669.95	
264	K.K.S.Road katpakam	18,568.05	
266	Hospital road show room	14,368.20	
265	kaithadi katpakam	10,378.20	
266	Bus Stand Katpakam	10,197.90	
272	Marketing Stores	10,045.20	
276	Kudathanai farm	6,000.00	
325	Kautharimunai PC	825.60	
349	Kilinochchi General	24,131.25	
399	Mullithivu General	8,654.70	
420	Puliyankulam Farm	22,636.20	
449	Vavuniya General	33,086.65	
455	Padapadi PC	11,008.62	
460	Tharavankoddai PC	3,448.10	
465	Kaddukaran KUD PC	6,024.00	
475	Mannar Town Katpakam	8,548.60	
480	Madhu Katpakam	1,490.70	
499	Mannar General	14,137.32	
549	Kalpittiya General	22,859.80	
555	Trincomalle PC	16,728.40	
560	Trincomalle Katpakam	4,937.40	
599	Trincomalle General	5,736.10	
610	BAtticallo Katpakam	9,812.70	
615	Batticallo Show Room Kat	16,937.25	
649	Batticallo General	19,082.50	
660	Extenssion Kalmunai	2,640.00	
699	Kalmunai General	15,911.56	
710	THishamaharama Katpakam	5,102.10	
730	Weerailla General	16,550.60	
999	General	189,621.63	
1150	**Water**		
105	Administraton	1,500.00	
155	COlombo PC	7,038.29	
160	Colombo mega city	21,848.67	
199	Colombo City office	33,250.78	
249	PRI General	154,300.44	
349	Kilinochchi General	1,880.00	
399	Mullithivu General	2,500.00	
455	Padapadi PC	2,165.70	
460	Tharavankoddai PC	5,921.93	
499	Mannar General	6,479.14	
549	Kalpittiya General	3,400.00	
555	Trincomalle PC	6,863.78	
599	Trincomalle General	642.60	
649	Batticallo General	12,887.31	
699	Kalmunai General	13,871.37	
730	Weerailla General	5,543.55	

1200	**Stationery**		
105	Administraton	13,435.00	
110	Financial	29,684.00	
135	Internal Audit	965.00	
140	Main Store	1,031,996.84	
199	Colombo General	4,618.00	
205	Glassware Store	15,650.00	
225	Micro biology lab	37,700.00	
252	Kaithadi PC	15,600.00	
254	Karinager pc	3,500.00	
299	Jaffna General	7,000.00	
349	Kilinochchi General	1,380.00	
399	Mullithivu General	492.00	
449	Vavuniya General	5,320.00	
549	Kalpittiya General	1,276.00	
599	Trincomalle General	935.00	
649	Batticallo General	12,330.00	
699	Kalmunai General	710.00	
730	Weerailla General	1,214.00	
999	General	35,032.50	
1300	**Security Fees**		
105	Administraton	3,226.98	
249	PRI General	768,487.66	
254	Karinager pc	661,868.50	
256	Sinhinager PC	48,000.00	
258	Sarasali PC	60,000.00	
274	Maminai MF	148,500.00	
325	Kautharimunai PC	84,000.00	
349	Kilinochchi General	84,000.00	
399	Mullithivu General	162,000.00	
420	Puliyankulam Farm	157,050.00	
499	Vavuniya General	152,216.12	
555	Trincomalle PC	162,000.00	
649	Batticallo General	162,000.00	
2000	**Fuel General**		
105	Administraton	367,592.50	
110	Financial	59,300.00	
115	Marketing	85,330.00	
120	production	5,000.00	
130	Extenssion	11,780.00	
135	Internal Audit	61,000.00	
140	Main Store	9,000.00	
199	Colombo General	89,075.00	
249	PRI General	44,500.00	
272	Marketing Stores	5,000.00	
299	Jaffna General	3,000.00	
349	Kilinochchi General	15,000.00	
449	Vavuniya General	38,100.00	
455	Padapadi PC	3,120.00	
499	Mannar General	89,232.00	
549	Kalpittiya General	12,700.35	

649	Batticallo General	71,200.00	
699	Kalmunai General	25,300.00	
720	Weerailla Farm	550.00	
730	Weeravilla General	6,650.00	
999	General	141,210.00	
2250	**Upkeep of Building**		
105	Administraton	209,336.64	
249	PRI General	27,650.00	
3000	**Maintenance General**		
105	Administraton	178,335.00	
110	Financial	950.00	
115	marketing	94,032.00	
125	Development	6,450.00	
135	Internal Audit	675.00	
160	Colombo mkatpakam	82,475.00	
165	Mobile / Exhibtion	8,000.00	
199	Colombo General	135,446.54	
249	PRI General	156,714.40	
256	sinhinager Pro center	2,435.00	
260	Nallur Katpakam	52,820.00	
262	K,K.S Road Show Room	18,720.00	
264	Hospital road show room	3,975.00	
266	Bus Stand Katpakam	11,765.00	
274	Maminai MF	1,540.00	
299	Jaffna General	25,545.82	
349	Kilinochchi General	8,385.00	
405	Vavuniya Production	3,600.00	
410	vavuniya katpakam	8,825.00	
420	Puliyankulam Farm	14,500.00	
449	Vavuniya General	4,055.00	
455	Padapadi Pro center	16,230.00	
460	Tharavankoddai Pro center	3,134.00	
470	Selvari Pro center	580.00	
480	Madhu Katpakam	900.00	
499	Manner General	31,202.00	
549	Kalpittiya General	15,620.00	
560	Tricomalee Katpakam	1,000.00	
599	Tricomalee General	18,240.90	
649	Batticaloa General	17,703.00	
699	Kalmunai General	11,870.00	
720	Weerawala Farm	2,310.00	
730	Weerawala General	22,892.68	
999	General	4,737.50	
3050	**Maintance Furnitue and Fitting**		
105	Administraton	4,800.00	
140	Main Store	2,000.00	
420	Puliyankulam Farm	4,100.00	
649	Batticallo General	3,915.00	
3060	**Building Maintenance**		
105	Administraton	40,652.00	
120	production	12,300.00	

254	Karinager pc	6,873.00	
299	Jaffna General	10,205.00	
499	Mannar General	1,600.00	
615	Batticallo Show Room Kat	76,065.63	
5100	**Building Depreciation**		
249	PRI General	4,168,665.96	
252	Kaithadi PC	572,856.48	
254	Karinager pc	1,311,415.44	
256	Singahanager PC	171,200.04	
258	Sarasali PC	110,343.00	
266	Bus Stand Katpakam	17,294.04	
276	Kudathanai farm	132,181.68	
280	Delf PC	97,168.68	
299	Jaffna General	2,168.64	
310	Utrupulam Farm	98,203.80	
325	Kautharimunai PC	291,580.32	
349	Kilinochchi General	372,429.00	
399	Mullithivu General	38,054.52	
410	vavuniya katpakam	144,500.04	
420	Puliyankulam Farm	422,718.84	
455	Padapadi PC	104,700.00	
460	Tharavankoddai PC	331,698.48	
465	Kaddukaran KUD PC	194,238.48	
480	Madhu Katpakam	258,143.52	
499	Mannar General	451,991.16	
510	Kalpittiya Katpakam	165,999.96	
549	Kalpittiya General	734,000.04	
555	Trincomalle PC	512,157.12	
599	Trincomalle General	269,597.76	
649	Batticallo General	725,000.04	
730	Weeravilla General	28,299.96	
999	Head Office General	-	
5200	**Furniture and Fitting Depreciation**		
105	Administraton	10,235.04	
110	Financial	22.51	
125	Development	96,002.87	
140	Main Store	158,044.92	
155	COlombo PC	3.34	
175	Colombo Ktpakam	0.42	
180	Negombo super center	19,316.65	
199	Colombo General	57.53	
249	PRI General	260,750.25	
252	Kaithadi PC	333,029.64	
254	Karinager pc	35,578.08	
260	Nallur Katpakam	43,720.08	
262	K.K.S.Road katpakam	43,824.25	
264	Hospital road show room	43,724.68	
265	kaithadi katpakam	339.50	
266	Bus Stand Katpakam	36,347.82	
272	Marketing Stores	2.50	
274	Mamunai Farm	13.56	

282	Vadamarachchi Katpakam	2.92	
299	Jaffna General	19,089.14	
349	Kilinochchi General	26,025.96	
399	Mullithivu General	24,319.92	
410	vavuniya katpakam	149,690.00	
420	Puliyankulam Farm	331,639.16	
449	Vavuniya General	24,808.36	
470	Selvari Pro center	139,662.51	
480	Madhu Katpakam	43,750.08	
499	Mannar General	31,586.16	
549	Kalpittiya General	32.54	
555	Trincomalle PC	25,064.40	
560	Trincomalle Katpakam	43,720.08	
610	BAtticallo Katpakam	47,720.04	
615	Batticallo Show Room Kat	46,680.12	
649	Batticallo General	6,180.12	
699	Kalmunai General	334.04	
710	THishamaharama Katpakam	2,141.76	
730	Weeravilla General	6,000.04	
999	General	90,589.16	
5300	**Lab Accessories Depricaton**		
230	High tech Lab	65,001.60	
249	PRI General	4,713,963.08	
5400	**Equipment Depreciaton**		
105	Administraton	120,438.00	
110	Financial	129,553.80	
120	production	26,753.37	
125	Development	750,262.96	
135	Internal Audit	50,500.08	
140	Main Store	257,462.40	
160	Colombo mega city	846,717.60	
175	Colombo Katpakam	0.83	
199	Colombo General	69,070.08	
220	Anlytical Lab	23,750.04	
230	High tech Lab	47,500.08	
249	PRI General	33,516.29	
254	Karinager pc	2,253.96	
256	Singhanager PC	0.42	
262	K.K.S.Road katpakam	9,738.36	
266	Bus Stand Katpakam	46,464.00	
272	Marketing Stores	64.40	
274	mamunai farm	6,562.81	
276	Kudathanai farm	8.87	
282	Vadamarachchi Katpakam	0.67	
299	Jaffna General	33,549.98	
349	Kilinochchi General	23,750.87	
399	Mullithivu General	749.88	
420	Puliyankulam Farm	11,775.04	
449	Vavuniya General	33,150.00	
460	tharavankoddai PC	0.24	
465	Kaddukaran KUD PC	159.96	

499	Mannar General	5,371.25	
549	Kalpittiya General	27,730.16	
599	Trincomalle General	26,750.04	
649	Batticallo General	23,750.08	
699	Kalmunai General	2,800.00	
730	Weeravilla General	34,959.88	
999	Colombo General	265,832.51	
999	General		
5500	**Vehicle Depreciation**		
140	Main Stores	51,189.96	
199	Colombo General	275,000.04	
495	Ollaithodduvai PC	999.96	
549	Kalpitiya General	39,690.00	
649	Batticaloa General	0.04	
699	Kalmunai General	0.04	
999	General	1,450,000.08	
5600	**Production Accessories Depreciaton**		
125	Development	11,213,098.42	
140	Main Store	192,237.64	
155	Colombo Production Center	17,985.23	
252	Kaithdy Pro center	394,231.26	
254	Karinager pro center	1,490,099.60	
256	Singahanager Pro center	0.08	
258	SarasalaiPro center	943,972.56	
420	Puliyankulam Farm	1,804.80	
455	Padapadi Pro center	1,318,308.96	
460	Tharavankoddai Pro center	9,742.08	
465	Kaddukaran KUD Pro center	34.92	
470	Selvari Pro center	245,010.24	
499	Mannar General	6.00	
549	Kalpitiya General	23,051.92	
555	Trincomalee Pro Center	1,458,265.36	
605	Batticaloa Pro Center	31,175.76	
649	Batticaloa General	0.04	
699	Kalmunai General	400.40	
6000	**Office Expences**		
105	Administraton	56,575.00	
115	Marketing	21,187.00	
140	Main Store	24,150.00	
160	Colombo Magacity Katpakkam	15,875.00	
199	Colombo General	12,750.00	
249	PRI General	22,572.00	
258	SarasalaiPro center	2,175.00	
299	Jaffna General	3,285.00	
349	Kilinochchi General	2,310.00	
410	vavuniya katpakam	9,385.00	
449	Vanuniya General	15,095.00	
455	Padapadi Pro center	750.00	
499	Mannar General	5,740.00	
549	Kalpitiya General	35,003.57	
555	Trincomalee Pro Center	2,625.00	

599	Trincomalee General	46,861.00	
649	Batticaloa General	12,665.00	
699	Kalmunai General	2,980.00	
730	Weerawala General	905.00	
6100	**Staff Wefair**		
105	Administraton	4,320.00	
199	Colombo General	4,000.00	
649	Batticaloa General	4,000.00	
999	General	6,500.00	
6300	**Board Members Expences**		
105	Administraton	177,705.00	
135	Internal Audit	74,505.00	
999	General	7,743.75	
6400	Bad Debtors		
999	General Head Office	265,162.80	
48000	**Financial**		
1150	**Other bank charges**		
110	Financial	25.00	
349	Kilinochci General	300.00	
399	Mullithivu General	300.00	
449	Vavuniya General	100.00	
499	Mannar General	50.00	
549	Kalpittiya General	800.00	
649	Batticallo General	100.00	
699	Kalmunai General	200.00	
730	Weeravilla General	275.00	
999	General	33,500.00	
48100	**Corporate**		
1000	**Audit fees**		
999	General	1,265,000.00	
1200	**Legal Fees**		
155	Colombo PC	4,975.00	
199	Colombo General	120,000.00	
262	K.K.S.Road Katpakam	5,500.00	
264	Hospital Road Showroom	5,500.00	
999	General	33,000.00	
	Asset		
	Fixed Asset		
70000	**Land & Building**		
1000	Land	62,525,897.40	
1050	Acc,Dep.Building		102,409,949.91
1100	Building	136,599,925.82	
70500	**Vehicle**		
1000	Office Vehicle	43,977,605.93	
1050	Acc.dep.Vehicle		39,647,111.84
1100	Distribution Vehicle	7,512,600.00	
1150	Acc.Dep.Distribution Vehicle		5,605,100.06
1200	Farm Vehicle	14,901,290.00	
1250	Acc.Dep.Farm Vehicle		14,897,706.61
71000	**Production Accessories**		
1000	Machinery	103,340,737.30	

1050	Acc.Dep.Machinery		93,256,907.84
1100	Equipment	13,438,957.32	
1150	Acc.Dep.Equipment		11,212,267.47
1200	other	272,046.00	
1250	Acc.dep.Other Accessories		245,006.00
75000	**Equipment**		
1200	Technology Equipment	24,226,947.69	
1250	Acc.Dep.Technology Equipment		18,891,324.86
1300	Farm Equipment	1,095,888.33	
1350	Acc.Dep.Farm Equipment		1,035,204.66
1400	Other Equipment	1,123,863.13	
1450	Acc.Dep.Other Equipment		1,080,519.51
77000	**Furniture and Fittings**		
1500	Electrical Fitting	11,914,694.93	
1550	Acc.Dep.Electrical Fitting		8,895,163.06
1600	Fitting	11,121,603.92	
1650	Acc.Dep.Fitting		9,025,251.77
1700	Furniture	13,077,991.76	
1750	Acc.DepFurniture		12,649,807.56
77500	**Lab Accessories**		
1000	Machinery	72,935,814.49	
1050	Acc.Dep.Machinery		69,274,364.59
1100	Equipment	6,709,406.85	
1150	Acc.Dep.Equipment		4,642,055.51
1200	Other Lab Accessories	9,550.00	
1250	Acc.Dep.Other Lab Accessories		9,550.00
79500	**Amortization Of Seed Plantation,HC Traning**		
1000	Amortization For Seed Plantation	6,296,988.03	
2000	Amortization For HC Traning	30,927,399.26	
3000	Amortization For Research Programs	21,408,968.50	
79600	**Capitilise Building**		
1000	building Cap Ho	19,601,169.17	
	Working Capital		
	Current Assets		
48500	Staff Advance	199,838.44	
51600	**Chemical Material**		
	Chemical Item	17,954,020.76	
51700	Stock Account		
1000	Raw Material	3,295,882.06	
2000	Finished Goods	6,784,975.73	
51800	**Glassware Items**		
1000	Glassware	11,010,040.60	
55000	**Account Receviable**		
1100	Trade Debtors	667,016.70	
1200	Sundry Debtors	9,847,265.04	
55500	**Staff Loan**		
1000	Festival Advance	13,750.00	
1100	Distress Loan	256,879.03	
55600	**Refundable Deposits Paid**		
1300	Rent Advance	8,553,633.67	

59200	**Bank Accounts**		
1000	Bank Account	634,507.05	
59300	**Cash in Hand**		
1000	Cash	110,435.00	
	Current Liabilities		
60000	**Payment Transit Account**		
1000	Check Payment Transit		5,325.00
60100	**Refundable Deposits**		
1200	Staff Security Deposit		604,619.46
61000	**Accounts Payable**		
1100	Trade Creditors		4,167,413.39
2000	Expense Creditors		8,723,136.44
3000	Utility Creditors		919,684.62
5000	Statutory Creditors		15,364,378.68
61200	**Other Accounts Payable**		
1000	Stamp Duty		100.00
3000	Staff Contribution		5,200.00
63000	**Provisions**		
1000	Gratutity Provisions		4,051,322.98
2000	Bad Debts		525,714.00
3000	Audit fees Provision		4,465,160.00
26000	**Prior period Adjectment**		
2500	Travelling Expences		116,532.51
4000	Rent	775,000.00	
4200	Depreciation		9,270.13
4500	Other Expences	433,130.82	
80500	**Government Grant Capital**		
1000	General Treasury Grant		14,000,000.00
3000	Forign Fund		650,053.00
81000	Revaluvation Reserves		52,643.00
81500	**Funded Projects Expences**	**14,658,338.95**	
80000	**Equity**		299,563,614.65
	Capital		
		997,234,373.63	**997,234,373.63**

8. REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS

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எனது இல.
My No. JAF/C/PDB/1/2020

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date 26 November 2021

Chairman,
Palmyrah Development Board

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Palmyrah Development Board for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act, No. 19 of 2018

The above mentioned report is send herewith together with the audited financial statements.

W.P.C.Wickramaratne

Auditor General

Copy :-
1. Secretary, State Ministry of coconut, kithul and palmyrah development
2. Secretary, Ministry of Finance

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මගේ අංකය / எனது இல. / My No. JAF/C/PDB/1/2020 ඔබේ අංකය / உமது இல. / Your No. දිනය / திகதி / Date 26 November 2021

Chairman,
Palmyrah Development Board

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Palmyrah Development Board for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act, No. 19 of 2018

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Palmyrah Development Board for the year ended 31 December 2020 comprising the statement of financial position at 31 December 2020and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971.My report to Parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Board as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 **Basis for Qualified Opinion**

a) The net amount of the opining balances of the government grant account, research and development account (Debit balance) and revaluation reserve account amounting to Rs. 24,924,702 had been credited to Other capital account after being set off the debit and credit balances of the each account without being disclosed the reason for adjustments and furnished the supporting documents. As a result, the government grant and revaluation reserve balances as at end of the year under review had been under stated by Rs. 34,330,000 and Rs. 8,917,627 respectively and other capital account balance had been overstated by Rs. 24,924,702 in the financial statements.

b) In terms of Srilanka Public Sector Accounting Standards (SLPSAS)- 07, particulars relating to fully depreciated Property, Plant and Equipment (PPE) costing Rs. 219,512,866 which still in use had not been disclosed in the financial statements. As well the estimation error of the useful life of those assets had not been rectified and adjusted in the financial statements according to SLPSAS-03.

c) According to the Accounting policy disclosed in note 2.1.4 of the financial statements, the development expenditure incurred before 2015 for handicraft, research and development and seed's plantation amounting to Rs.58,633,355 had been identified as an asset, without being identified possible economic benefits or service potentials, instead of being identified as an expenditure and amortized it contrary to the requirement of SLPSAS-20 As a result, non-current assets had been overstated by that amount in the financial statements. Further, the amortization amount of handicraft, research and development and seed's plantation expenditure for the year under review amounting to Rs. 14,658,338 had been shown under the statement of the equity as debit balance instead of being recognised as expenditure in the statement of financial performance. As a result, the profit for the year under review had overstated by Rs. 14,658,338, and the equity for the year had understated by the similar amount.

d) Even though the Board has received annual government grants for capital and recurrent expenditures, accounting policy for the accounting of government grants had not been introduced by the Board. The government grant received only for the year under review amounted to Rs. 137,650,053.

e) As a result of calculation errors, the provision for gratuity as at end the year under review had been understated by Rs. 70,318,339.

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I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Other information included in Board's 2020 Annual Report.

The other information comprises the information included in the Board's 2020 Annual Report but does not include the financial statements and my auditor's report thereon, which is expected to be made available to me after the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the Board's 2020 Annual Report, if I conclude that there are material misstatements therein, I am required to communicate that matter to those charged with governance for correction. If further material uncorrected misstatements are existed those will be included in my report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution that will be tabled in due course.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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Those charged with governance are responsible for overseeing the Board's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Board.

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also,

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

2.1.1 I have obtained all the information and explanations except the matters highlighted in Para 1.2 of this report, that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Board as per the requirement of section 163 (i)(d) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented is consistent with the preceding year as per the requirement of section 6(1)(d)(iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented include all the recommendations made by me in the previous year as per the requirement of section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018.

2.2 Based on the procedures performed and evidence obtained was limited to matters that are material, nothing has come to my attention;

2.2.1 to state that any member of the governing body of the Board has any direct or indirect interest in any contract entered into by the Board which are out of the normal cause of business as per the requirement of section 12(d) of the National Audit Act, No. 19 of 2018.

2.2.2 to state that the Board has not complied with any applicable written law, general and special directions issued by the governing body of the Board as per the requirement of section 12(f) of the National Audit Act, No. 19 of 2018except for the following observations

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Reference to law/ Direction		Description
(a)	**National Audit Act, No. 19 of 2018**	
	Section 40(1)	The governing body of the Board had not appointed an Internal Auditor to perform an internal audit.
(b)	**Financial Regulation of the Democratic Socialist Republic of Sri Lanka**	
	(i) Financial Regulation 110	A register of losses and damages had not been maintained.
	(ii) Financial Regulations 115(3)(b)	In 12 instances, lapsed payments amounting to Rs. 1 million had been made without being obtained certificates of a duly authorized officer who should have indicated on the voucher the circumstances in which payments had been delayed.
(c)	Section 4.2 of the National Procurement Agency Circular No. 08, dated 25 January 2006.	The procurement plan containing at least 03 years period had not been prepared by the Board.
(d)	Section 6.5.1 of the Public Enterprises Circular No.PED/12 dated 02 June 2003.	The financial statements and the draft annual report should be furnished to the Auditor General within 60 days from the closer of the financial year. However, the financial statements of the Board for the year 2020 had only been been furnished to audit on 06 May 2021 after delaying 67 days.

2.2.3 to state that the Board has not performed according to its powers, functions and duties as per the requirement of section 12(g) of the National Audit Act, No. 19 of 2018.

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2.2.4 to state that the resources of the Board had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12(h) of the National Audit Act, No. 19 of 2018 ,

3. Other Matters

(a) The Board had not taken proper actions to recover the debtor balances totalling Rs. 9,737,265 were remained outstanding for over 6 years.

(b) The creditor balances totalling Rs. 3,365,391 included under creditors was remained as unsettled as at end of the year under review for a period ranging from 1 to 5 years.

(d) Three Jaggery production plants purchased in the year 2018 for Rs. 20.85 million had been remained in idle for over three years without being used for the production activities.

(e) The over payments of salary increments to 8 managers of the Board before the years 2018 amounting Rs. 4,280,600 had not been recovered even up to end of the year under review.

W.P.C.Wickramaratne
Auditor General