

2024



PERFORMANCE REPORT

RUBBER DEVELOPMENT DEPARTMENT

MINISTRY OF PLANTATION & COMMUNITY INFRASTRUCTURE

Message of the Director General

Currently, rubber cultivation in Sri Lanka faces many challenges such as the reduction in the number of days of tapping rubber latex due to climate changes, the shifting of the rubber-cultivable lands to alternative uses due the increase in demand for land in traditional areas, the shortage of skilled labourers for tapping rubber latex, the spread of leaf fall disease, the shortage in new clones that give higher yields, and the increase in the prices of fertilizer.

In search of solutions to these challenges, the Rubber Development Department implemented programmes for extension services, training and development assistance to enhance rubber cultivation in Sri Lanka in the year 2024. For this, provision amounting to Rs. 546 million was allocated as capital investment to the Department. The Department has managed to achieve a financial progress of 98.46% in the year 2024 by incurring an expenditure of Rs. 538 million, out of the provision allocated.

The completion of the Rubber Land Survey, which was implemented by taking into consideration the year 2023/2024 as the base year, was a significant achievement for the Department in the year 2024. According to the results of the survey, the total land extent under rubber in Sri Lanka in the year 2024 is 84,002 ha, and the extents of rubber lands owned by smallholders and plantation companies are 48,292 ha and 35,710 ha respectively.

Moreover, I am pleased to inform that the rubber sector of Sri Lanka has surpassed US\$ one billion in rubber export revenue in the year 2024.

While natural rubber production has increased compared to that of in the year 2023, the increase in rubber imports also indicates the increase in domestic rubber consumption. Therefore, further attention should be paid in formulating strategies to increase the rubber production locally.

Rohana S. Hapugaswatte

Director General

Rubber Development Department

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1. Organizational Profile / Implementation Summary

1.1. Introduction

The Rubber Development Department, which operates under the Ministry of Plantations and Community Infrastructure, plays an important role in the sustainable development of the rubber cultivation in the country. The necessary powers for discharging the functions of the Department have been vested by the Rubber Replanting Subsidy Act, No. 36 of 1953 and the Rubber Control Act, No. 11 of 1956.

The Rubber Development Department provides a wide range of services such as registering rubber growers, issuing licenses for rubber replanting and new planting, registering private nurseries, registering institutions engaged in rubber-related trade, registering rubber-related factories and exporters, collecting cess, providing high-quality planting material to rubber smallholders free of charge for rubber replanting and new planting, producing high-quality bud grafted rubber plants, and providing farmer training and advisory services.

Five regional offices have been established covering the entire island to provide these services efficiently, and 08 government nurseries affiliated to these offices have been established under the Department.

Regional Office	Districts that are Covered	Rubber Plant Nursery / Nurseries belonging to the Limit of the Regional Office
Kalutara	Kalutara	Egaloya Nursery Gurugoda Nursery
Kegalle	Kegalle	Welikadamulla Nursery Mirigama Nursery
	Kurunegala	
	Kandy	
	Vavuniya	
	Anuradhapura	
	Nura Eliya	
	Gampaha	
Monaragala	Monaragala	Kumbukkana Nursery
	Badulla	Padiyathalawa Nursery
	Ampara	
Ratnapura	Ratnapura	Karapincha Nursery
	Colombo	
Galle	Galle	Middeniya Nursery
	Matara	
	Hambantota	

1.2 Vision, Mission, and Objectives of the Institution

Vision

To become a leading stakeholder in the plantation industry to achieve socio-economic development in Sri Lanka.

Mission

Implementation of agricultural extension services for the qualitative and quantitative development in rubber cultivation and rubber related industries in Sri Lanka in accordance with the powers and functions legally vested in the Department

Objectives of the Department

- Increasing the productivity of the existing lands under rubber cultivation and increasing the local rubber production by increasing the extent under rubber cultivation.
- Obtaining a higher price for rubber and increasing the income of farmers by increasing the quality of rubber and rubber-related products.
- Establishing the social security through increasing the employment generation in the sector.
- Contributing to meet local timber requirement.
- Ensuring the sustainability of the cultivation to preserve the balance of the natural environment.

1.3 The Main Functions of the Department

1.3.1 Functions of the Head Office

- Execution of powers vested by major Acts and Legal Sources.
- Implementation of replanting and new planting subsidy schemes and the supervision of the provision of subsidies by Regional Offices.
- Production and provision of high-quality rubber seedlings in government nurseries
- Issuing licenses for rubber cultivation and trade.
- Updating and maintaining data and information on the extent under rubber plantation, production, local consumption, export and import.
- Educating the rubber smallholders about the rubber market.
- Dealing with international organizations in relation to production, consumption and trade of natural rubber.
- Collection and administration of cess funds.
- Provision of necessary knowledge and advises to the rubber small holders regarding the respective stages of rubber cultivation and production.
- Organizing and implementing necessary activities for the economic upliftment of the rubber small holders.
- Implementing government policies aimed at increasing the productivity and production of the rubber sector and functioning as the leading agency for that.
- Supervising the Regional Offices.

1.3.2 Functions Performed by Regional Offices

- Issuing licenses for rubber cultivation and registration of lands.
- Rubber replanting and new planting.
- Providing other services including the provision of cultivation subsidies for growers.
- Issuance of trade licenses for rubber traders.
- Maintaining government rubber seedling nurseries, distribution of rubber seedlings and supervising private seedling nurseries.
- Provision of necessary technical instructions to farmers and estate owners.
- Informing the Rubber Research Institute of Sri Lanka regarding diseases affecting rubber cultivation and taking necessary steps for disease control.
- Implementation of livelihood development projects to uplift the economic strength of rubber growers.
- Provision of knowledge and training related to rubber cultivation.

1.3.3 Functions of the Rubber Plant Nurseries

- Production of high-quality bud grafted rubber seedlings for replanting and new planting on the recommendations of the Rubber Research Institute.
- Introduction of improved varieties to farmers based on new clone findings of Sri Lanka Rubber Research Institute.
- Fulfilment of seedling requirements of plantation companies as and when required.
- Provision of necessary support for research plantations in the Rubber Research Institute.

Information of the Staff of the Department

Serial Number	Designation	Approved Cadre	Present Cadre	Vacancies	Excess
1	Director General (S.L.A.S. – Special Grade)	1	1	0	0
2	Additional Director General (S.L.A.S. – Special Grade)	1	1	0	0
3	Director / Regional Director (S.L.A.S. – Grade I)	7	5	02	0
4	Director (S.L.P.S. – Grade I)	1	1	0	0
5	Director (Departmental)	1	0	1	0
6	Chief Accountant (S.L.Ac.S. – Grade I)	1	1	0	0
7	Chief Internal Auditor (S.L.Ac.S. – Grade 1)	1	1	0	0
8	Deputy Director / Assistant Director (S.L.P.S. – Grade II, III)	12	4	8	0
9	Deputy Director / Assistant Director Planning (S.L.P.S. – Grade II, III)	1	1	0	0
10	Deputy Director / Assistant Director (Departmental)	1	0	1	0
11	Legal Officer (Departmental)	1	0	1	0
12	Accountant (S.L.Ac.S.- Grade II, III)	6	4	2	0
13	Deputy Director (Information Technology)	1	0	1	0
14	Assistant Director (Information Technology)	2	1	1	0
15	Administrative Officer (M.S.O.S.- Supra Grade)	4	4	0	0
16	Senior Rubber Development Officer (Departmental – Supra Grade)	17	9	8	0
17	Translator – Sinhala / Tamil (G.T.S.)	1	0	1	0
18	Information Technology Officer (SLICTS)	2	1	1	0
19	Information Technology Assistant (SLICTS)	5	2	3	0
20	Development Officer (D.O.S.)	72	73	0	1
21	Buildings Maintenance Officer (Departmental)	1	1	0	0
22	Management Service Officer (M.S.O.S.)	120	114	6	0
23	Management Assistant (Tea Shakthi Fund)	2	2	0	0
24	Rubber Development Officer (Departmental)	170	102	68	0
25	Driver (D.S.)	40	23	17	0
26	Driver (Departmental)	1	0	1	0
27	Lorry Assistant (Departmental)	10	7	3	0
28	Office Assistant (K.K.S.)	33	27	6	0
	Total	515	385	131	1

*As at 31.12.2024

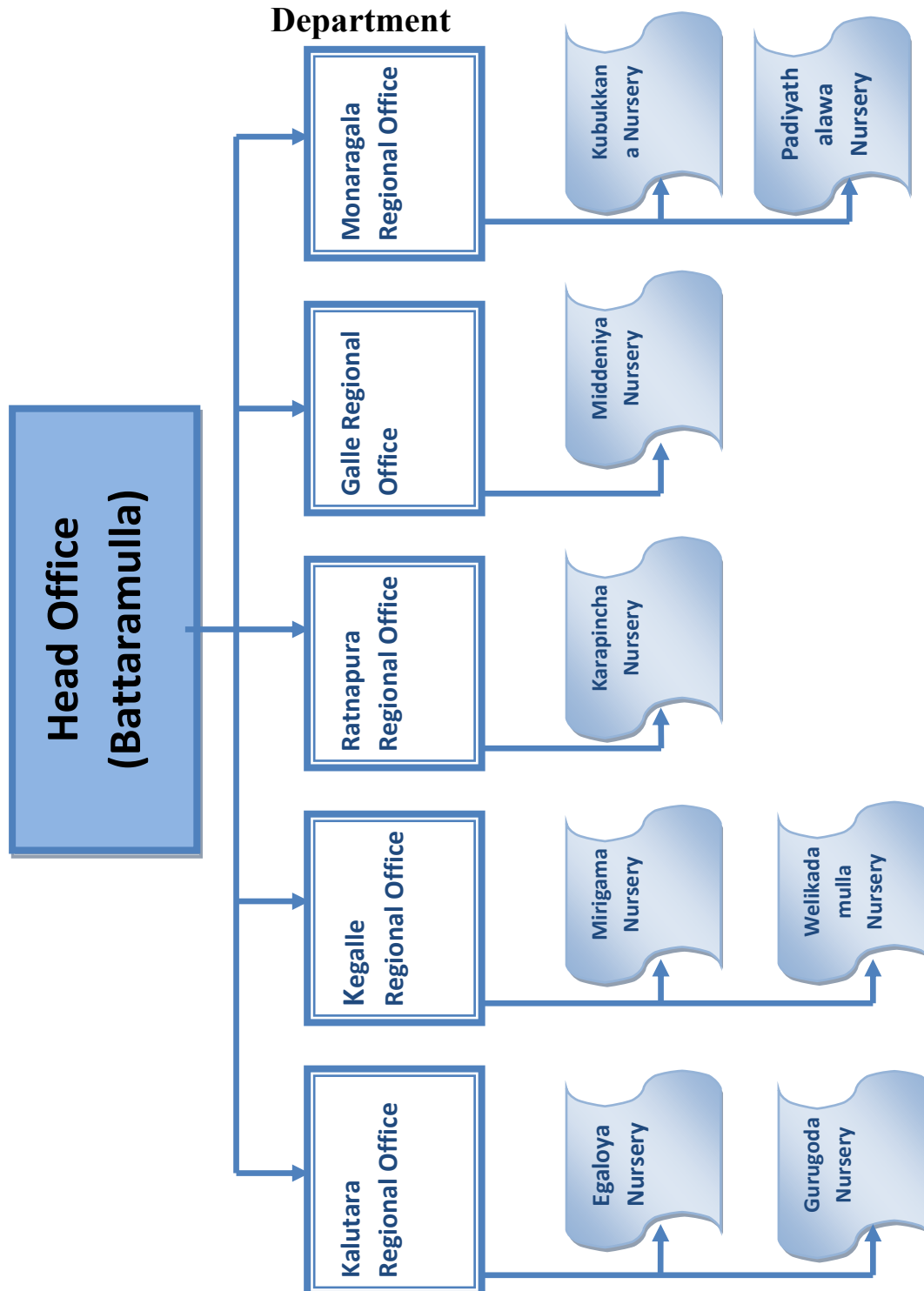
Table No. I

1.5. Main Divisions of the Department

The operational functions of the Rubber Development Department are carried out under 07 main divisions. The divisions are as follows.

1. Admin Division
2. Audit Division
3. Accounts Division
4. Planning Division
5. Development Division
6. Information Technology Division
7. Extension Division

1.6 Institutional Structure of the Rubber Development Department



1.7. Information on Projects Receiving Foreign Aid

Projects receiving foreign aid were not implemented in the Department during the year 2024.

2. Progress of Major Programmes Implemented by the Department

The following programmes have been mainly implemented by the Rubber Development Department in accordance with the goals identified in the year 2024.

- 1. Rubber Replanting Programme (Rubber Smallholdings)**
- 2. Rubber New Planting Programme (Rubber Smallholdings)**
- 3. Production and Distribution of Bud Grafted Rubber Plants**
- 4. Training Programmes related to Rubber Cultivation**
- 5. Survey of Rubber Lands**
- 6. Rubber Master Plan**

2.1. Rubber Replanting

When a rubber plantation is established in a field for almost 30 years, the rubber yield in that field decreases, and the need arises to uproot and remove mature rubber trees and replant rubber. Accordingly, the Rubber Development Department provides quality bud grafted rubber plants required for lands that are replanted to rubber smallholders free of charge to direct farmers to replant rubber.

2.1.1. Rubber Replanting - Smallholder Sector

The information related to the physical progress achieved by the Department as per the rubber replanting target set at 295 hectares in the rubber smallholding sector for the year 2024 is given in the table below.

Extent of Lands Replanted by the Rubber Smallholding Sector under the Rubber Replanting Subsidy Scheme -2024

District	Target (ha)	Number of Applications received	Extent of land relevant to the applications (ha)	Number of Licenses Issued	Extent of Lands related to the Licenses Issued (ha)	Number of Persons obtained licenses	Number of Licensees, who Replanted Rubber	Extent under Replanting (ha)	Number of farmers, who have been provided plants for replanting	Number of Plants issued for replanting
Ratnapura	54	63	79.55	62	77.36	62	38	32.75	38	17,011
Colombo	16	24	17.65	23	15.01	23	17	14.53	17	6,831
Kegalle	117	317	203.66	275	171.17	275	195	117.24	187	56,556
Gampaha	10	32	22.41	23	16.53	23	14	9.01	13	4,880
Kurunegala	12	28	23.10	26	22.54	26	13	10.23	12	5,095
Kandy	9	26	15.07	26	15.07	26	14	7.35	13	3,591
Matale	2	1	2.83	1	2.83	1	-	-	-	-
Kalutara	50	94	69.57	81	62.42	80	55	47.74	54	21,012
Monaragala	5	9	3.64	9	3.64	9	3	2.00	3	1,040
Galle	7	3	6.94	3	6.94	3	1	0.61	1	315
Matara	13	21	19.88	21	19.88	21	9	7.08	9	3,823
Hambantota	-	1	0.71	1	0.71	1	1	0.71	1	367
Total	295	619	465.00	551	414.10	550	360	249.24	348	120,521

Table No. II

In the year 2024, the Department received 619 applications for replanting rubber in the rubber smallholding sector, and the Department has issued licenses for 551 of those applications. Under those licenses, 360 licensees have replanted rubber in an area of 249.24 hectares. The target of replanting rubber in the rubber smallholding sector in the year 2024 was 295 hectares. Accordingly, a physical progress of 84.5% has been achieved by the rubber replanting programme.

2.1.2 Rubber Replanting – Plantation Companies Sector

Information on rubber replanting by plantation companies in the year 2024 is given in the table below.

Rubber Replanting – Plantation Companies Sector -2024

Name of the Plantation Company	Extent of Lands, for which Licenses were Issued (ha)	Extent of Lands under Replanting (ha)
Kegalle Plantation Company	117.03	104.21
Kotagala Plantation Company	29.00	10.75
Pussellawa Plantation Company	138.52	138.52
Horana Plantation Company	150.31	150.31
Kelani Valley Plantation Company	52.00	52.00
Sri Lanka Rubber Research Institute	6.39	6.39
Lalan Plantation Company (Information for 2023 was included as information for 2024 had not been provided)	153.73	131.50
Total	646.98	593.68

Table No. III

In 2024, 6 plantation companies and the Rubber Research Institute had replanted 593.68 hectares of rubber.

2.2 Rubber New Planting

2.2.1 Rubber New Planting - Smallholding Sector

The target identified under the Action Plan of the Department for rubber new planting in the year 2024 was 540 hectares.

Extent of Lands Cultivated by Rubber Smallholders under Rubber New Planting- 2024

District	Target (ha)	Number of Applications received	Extent of land related to the No. of applications. (ha)	Number of Licenses Issued	Land Extent related to the Licenses Issued (ha)	Number of licensees who have carried out new planting	Extent under New Planting (ha)	Number of licensees who have completed the New Planting	Number of farmers, who have been provided with plants for new planting	Number of Plants issued for new planting
Ratnapura	15	42	19.73	40	19.50	32	14.53	32	32	6,948
Colombo	5	24	9.55	23	9.42	16	6.63	16	16	3,863
Kegalle	22	113	44.19	103	39.86	63	22.46	63	55	10,921
Gampaha	4	21	11.84	17	9.29	13	6.42	13	13	2,102
Kurunegala	3	34	13.53	31	12.58	13	5.65	13	12	2,407
Kandy	2	18	7.46	18	7.46	7	2.15	7	7	1,134
Matale	2	4	3.04	4	3.04	3	1.82	3	3	950
Anuradhapura	2	1	0.80	1	0.80	1	0.80	1	1	440
Kalutara	20	49	21.78	40	19.64	40	9.73	27	27	5,451
Monaragala	388.6	1,146	656.94	1005	575.22	631	351.62	631	631	182,965
Badulla	35.54	86	49.22	86	49.22	51	26.19	51	51	13,534
Ampara	15.6	57	38.60	55	36.98	19	8.58	19	19	4,441
Galle	10	40	21.59	40	21.59	23	12.47	23	23	6,642
Matara	10	28	18.74	28	18.74	15	11.90	15	15	6,393
Hambantota	5	31	14.64	31	14.64	19	8.15	19	19	4,628
Total	540	1694	931.65	1,522	837.98	946	489.10	933	924	252,819

Table No. IV

The target identified under the Action Plan of the Department for new rubber cultivation in the year 2024 was 540 hectares.

Growers had submitted applications for 931.65 hectares for new rubber cultivation in the year 2024, and the Department has issued permits for 837.98 hectares, out of that extent. Of this, 489.10 hectares have been cultivated by 933 farmers. That was an achievement of physical progress of 90.57%.

Extent under New Rubber Planting for the Duration of 2017– 2024 (ha)

Year	Smallholdings	Plantation Companies	Total
2017	700	335	1,035
2018	981	48	1,029
2019	1,103	-	1,103
2020	726	25	751
2021	1,186	02	1,188
2022	489	15	504
2023	417	-	417
2024	489.10	70	559.1

Table No. V

2.3. Payment of Subsidies for Rubber Cultivation - 2024

Although the Department had not provided financial subsidies as subsidies for new and replanting of rubber in the year 2024, the details of the subsidies provided in the year 2024 for cultivations of the previous years are as follows:

Programme	Provision Paid (Rs. Million)	Extent in Hectares
Rubber Replanting (Smallholdings Sector)	99.679	2052.45
Rubber Replanting (Plantation Company Sector)	188.034	3920.54
Rubber New Planting (Smallholdings Sector)	80.196	2007.32
Total	367.909	7980.31

Table No. VI

2.4 Production and Distribution of Bud Grafted Rubber Plants

2.4.1 Government Plant Nurseries

The information in relation to the production and distribution of rubber plants in the year 2024 by the 08 rubber plant nurseries established by the Rubber Development Department to produce quality rubber plants is indicated below.

Production and Distribution of Rubber Plants in the Nurseries of the Government - 2024

Name of the Nursery	Production Target of Plants	Number of plants that were successfully grafted	Number of Plants Distributed
Karapincha	47,500	44,954	32,375
Kumbukkana	249,500	267,141	218,443
Padiyathalawa	99,500	79,334	57,385
Middeniya	49,000	35,408	24,375
Welikadamulla	70,000	34,124	22,372
Mirigama	67,500	46,632	30,119
Egaloya	39,500	22,279	19,661
Gurugoda	45,500	38,568	31,510
Total	668,000	568,440	436,240

Table No. VII

The number of rubber plants successfully grafted for the achievement of the production target of 668,000 plants in the year 2024 was 568,440. Of these, 376,240 plants have been distributed to farmers under the Action Plan for new planting, replanting and infilling, and 60,000 plants have been distributed to farmers under the Rubber Master Plan.

The sector wise distribution of plants in government plant nurseries in 2024 is stated in the table below.

Name of the nursery	Number of plants issued in 2024				Total
	Smallholding	Plantation Companies	Rubber Research Institute	Others	
Karapincha	24,903	-	-	7,472	32,375
Kumbukkana	218,443	-	-	-	218,443
Padiyathalawa	57,385	-	-	-	57,385
Middeniya	20,167	-	-	4,208	24,375
Welikadamulla	20,312	-	-	2,060	22,372
Mirigama	28,729	-	-	1,390	30,119
Egaloya	19,515	-	-	146	19,661
Gurugoda	30,250	450	760	50	31,510
Total	419,704	450	760	15,326	436,240

Table No. VIII

2.4.2 Private Plant Nurseries

The annual requirement of rubber plants for rubber replanting and new planting in Sri Lanka is not fully met by government plant nurseries. Private nursery owners and plantation companies also make a significant contribution to complete the annual requirement of bud grafted rubber plants. The district wise production and distribution of plants by the private sector in the year 2024 are mentioned below.

Plant Production and Distribution - 2024 (Private Plant Nurseries)

District	Number of Plant Nurseries	Number of Plants Produced in the Year 2024	Number of Plants Issued in the Year 2024
Ratnapura	6	213,112	126,097
Colombo	5	104,300	51,782
Kegalle	19	175,733	120,767
Gampaha	5	13,500	6,550
Kandy	1	4,210	1,100
Kalutara	6	329,758	145,799
Monaragala	3	31,346	20,364
Galle	1	9,700	-
Total	46	881,659	472,459

Table No. IX

2.5 Conducting Training Programmes related to Rubber Cultivation

2.5.1 Training Programme for Tappers – Ordinary

It is essential to perform tapping according to technical methods in order to maximize the yield of rubber plantations and to ensure that the yield is obtained in the long term. Accordingly, the Department provides ordinary training to tappers to increase the number of such tappers in the field.

Training Programme for Tappers (Ordinary) - 2024

Regional Office	Target (Persons)	Number of Programmes Conducted	Number of Persons Trained	Amount Spent (Rs.)
Ratnapura	240	24	276	75,200.00
Kegalle	460	46	550	171,000.00
Monaragala	650	65	650	247,000.00
Kalutara	160	13	185	37,400.00
Galle	120	12	131	45,600.00
Total	1630	160	1792	576,200.00

Table No. X

2.5.2 Training Programmes for Bud Grafters

The assistance of a bud grafter, who has obtained a formal systematic knowledge is essential for the production of a successfully bud grafted high quality rubber plant. Accordingly, employees of government plant nurseries engaged in grafting of plants, owners of private plant nurseries, as well as apprentices, who are interested in taking up the task of bud grafting of rubber plants, are selected for this training programme.

Training of Bud Grafters - 2024

Regional Office	Target (Persons)	No. of Programmes Conducted	No. of Persons Trained	Amount incurred (Rs. Million)
Ratnapura	15	1	15	17,400.00
Kegalle	40	2	57	27,240.00
Kalutara	40	2	39	25,290.00
Galle	15	1	24	28,100.00
Monaragala	60	2	60	41,500.00
Total	170	8	195	139,530.00

Table No. XI

2.5.3 Other Training Programmes Conducted by Regional Offices

Regional Office	Training Programme	No. of Programmes Conducted	Number of Persons Participated In The Programme	Amount Spent (Rs.)
Ratnapura	Awareness Programmes for Private Nursery Owners	2	20	3,000.00
	Awareness Programmes for Rubber Trade License Holders	3	140	22,730.00
	Awareness Programmes for License Holders of Mature cultivation	27	637	122,175.00
	Awareness Programmes for License Holders of Immature cultivation	24	605	114,846.00
	Seasonal meetings	18	195	32,483.00
	Training programme on rubber cultivation insurance system	1	17	46,500.00
	Nursery development programmes	1	32	11,060.00
	Programmes for the effective utilization of non-tapping rubber lands under the Rubber Master Plan	4	196	530,635.00
Kegalle	Pre-Seasonal Meetings	47	1033	193,380.00
	Awareness Programmes for License Holders of Mature cultivation	50	1059	219,570.00
	Awareness Programmes for License Holders of Immature cultivation	48	1493	287,480.00
	Awareness Programmes for Rubber Trade License Holders	5	176	38,286.43
	Awareness Programmes for Private Nursery Owners	1	25	5,905.00
	Nursery development programme	1	67	22,520.00
Kalutara	Pre-Seasonal Meetings	20	88	14,400.00
	Awareness Programmes for License Holders of Mature	26	624	99,810.00

	cultivation			
	Awareness Programmes for License Holders of Immature cultivation	23	536	91,080.00
	Awareness Programmes for Rubber Trade License Holders	1	135	30,862.00
	Awareness Programmes for Private Nursery Owners	1	12	2,437.53
	Nursery development programme	1	44	81,485.00
	Plant Nursery workshop conducted by the Rubber Research Institute	2	63	16,588.52
Monaragala	Pre-Seasonal Meetings	32	1039	207,800.00
	Awareness Programmes for License Holders of Mature cultivation	22	564	113,200.00
	Awareness Programmes for License Holders of Immature cultivation	22	660	132,000.00
	Awareness Programmes for Rubber Trade License Holders	1	64	12,800.00
	Nursery development programme	2	126	34,900.00
	Plant Nursery workshop conducted by the Rubber Research Institute	1	40	21,600.00
Galle	Pre-Seasonal Meetings	12	73	13,600.00
	Awareness Programmes for License Holders of Mature cultivation	1	11	1,675.00
	Awareness Programmes for License Holders of Immature cultivation	8	55	11,000.00
	Awareness Programmes for Rubber Trade License Holders	1	38	6,586.62
	Programme on Good Agricultural Practices	2	113	19,800.00
	Awareness Programme on Leaf Fall Disease	1	33	6,786.00
	Awareness Programme for Medium-Scale Land Owners	1	56	66,168.24
Total				2,635,149.34

Table No. XII

2.6 Survey of Rubber Lands

A survey of rubber lands in Sri Lanka had been conducted for the last time by considering 2010/2011 as the base year, and since more than 10 years have passed since the conduct of that survey, the Rubber Development Department conducted a survey on rubber lands by considering 2023/2024 as the base year to accurately calculate the extent of rubber lands.

Regional Office	Total Extent of Lands Under Rubber – 2024 (hectares)
Kegalle	31,086
Ratnapura	20,245
Monaragala	14,865
Galle	4,363
Kalutara	13,443
Total	84,002

Table No. XIII

2.7 Rubber Master Plan - 2024

The following projects were implemented under the Rubber Master Plan.

1. Expansion of Rubber Cultivation In Non-Traditional Areas and Increasing the Productivity in New Rubber Plantations.
2. Increasing the Natural Rubber Production in the Country through Tapping of Rubber Latex in Abandoned Mature Rubber Lands.

2.7.1. Expansion of Rubber Cultivation In Non-Traditional Areas and Increasing the Productivity in New Rubber Plantations.

The following activities were carried out under this programme based on the districts of Monaragala, Ampara and Badulla.

Activity	Target	Progress (Physical)	Allocated Provision (Rs. Million)	Expenditure (Rs. Million)
Identifying suitable lands for rubber cultivation and releasing lands from relevant institutions for rubber cultivation.	115 ha	115 ha	3.00	2.02
Production and distribution of quality planting materials	60,000 Plants	60,000 Plants	15.00	13.11

Table No. XIV

2.7.2. Increasing the Natural Rubber Production in the Country through Tapping of Rubber Latex in Abandoned Mature Rubber Lands.

The activities carried out under the above project and the progress are as follows.

Activity	Target	Progress (Physical)	Allocated Provision (Rs. Million)	Expenditure (Rs. Million)
Registration of non-tapped rubber lands and conducting awareness programmes for owners of non-tapped rubber lands	05 Programmes	05 Programmes	0.5	0.06
Providing professional tapping training for tappers on small, medium and large scale estates and linking them with unregistered lands.	150 Persons	195 Persons	2.00	1.39

Table No. XV

2.8 Information Related to the Natural Rubber Industry 2024

2.8.1 Extent of Lands under Rubber Cultivation

The estimated extent of rubber lands up to the year 2023 have been calculated according to the annual extent of lands under rubber new planting and lands withdrawn from rubber cultivation based on the data obtained from the Census of rubber lands conducted in 2010 covering the entire island. The extent of lands under rubber cultivation in Sri Lanka in the year 2024 has been calculated based on the data obtained from the survey of rubber lands conducted by considering 2024 as the base year.

Extent of Lands under Rubber (2024)

Year	Estimated Extent of Lands (ha)		
	Smallholding Sector	Regional Plantation Companies / State Estates	Total
2022	66,710	31,874	98,884
2023	67,039	31,354	98,393
2024	48,292	35,710	84,002

Table No. XVI

2.8.2 Natural rubber production in Sri Lanka - 2024

Rubber production in 2024 was 69,185 metric tons. This is an increase of 7.35% compared to the rubber production of 64,444 metric tons in the year 2023. The increase in rubber prices in 2024 was primarily due to less rainfall in 2024 compared to that of in the year 2023, and the control of leaf fall disease in cultivated areas.

World Rubber Production - 2024 (Million Kg)

	Country	Rubber Production 2022	Rubber Production 2023	Rubber Production 2024
01	Thailand	4,786	4,810	4,789
02	Indonesia	2,717	2,241	2,262
03	Vietnam	1,340	1,270	1,297
04	China	862	835	880
05	India	843	849	876
06	Malaysia	377	348	386
07	Cambodia	382	392	407
08	Myanmar	399	454	470
09	Philippines	208	189	176
10	Sri Lanka	71	64	69
11	Bangladesh	23	23	23
12	Papua New Guinea	6	6	6
13	Other countries	2,585	2,869	3,183
	World Rubber production	14,599	14,350	14,824

Source- From data of the Association of Natural Rubber Producing Countries

Table No. XVII

According to the above table, the world rubber production in 2024 was 14,824 thousand MT. Accordingly, world rubber production has increased by 474 thousand MT compared to that of in the year 2023. In 2024, the leader in rubber production was Thailand, which is a Southeast Asian country.

2.8.3. Cost of Rubber Production

Cost of Rubber Production 2021 – 2024 (Rs. /1 kg)

Year	Plantation Companies	Smallholding Sector
2021	364.91	221.00
2022	369.43	288.00
2023	486.00	302.00
2024	499.92	386.08

Table No. XVIII

2.8.4 Export of Natural Rubber

There has been a decrease in rubber exports in Sri Lanka in the year 2024 compared to that of in the year 2023. The amount of natural rubber exports, which was 12,673 MT in 2023, decreased to 8,633 MT in 2024, and it was a decrease of 31.87% compared to the previous year.

2.8.4.1 Total Rubber Exports in Sri Lanka

The rubber sector has been able to add a value of over US\$ 01 billion to the local economy, by earning a total rubber export revenue of Rs. 302,748 million in the year 2024.

Total Rubber Exports and Revenue from Rubber Exports - 2024

Category	Quantity Exported	Export Income (Rs. Million)
Natural Rubber (Metric Tons)	8,633	7,832
Synthetic Rubber (Metric Tons)	109	10
Semi-Finished Rubber (Metric Tons)	11,309	1,297
Finished Goods (Metric Tons)	60,007	112,31 3
Total Rubber Export Volume (Metric Tons)	80,058	121,452
Finished Goods (Units)	30,904,424	181,296
Total Rubber Export Volume (Units)	30,904,424	181,296
Total		302,748

Table No. XIX

**2.8.4.2 Total Revenue Earned from Rubber Exports (Country wise) -
2024**

	Country	Export Revenue (Rs. Million)	%
01	United States of America	99,814.89	32.97
02	Germany	28,886.18	9.54
03	Belgium	19,216.61	6.35
04	Italy	14,770.52	4.88
05	Brazil	12,881.02	4.25
06	France	11,646.54	3.85
07	United Kingdom	10,285.56	3.4
08	Canada	9,824.17	3.24
09	Australia	7,959.28	2.63
10	India	7,717.59	2.55
11	Other countries	79,746.39	26.34
Total Rubber Export Revenue		302,748.75	100

Table No. XX

Major Countries that Purchased Natural Rubber from Sri Lanka - 2024

	Country	Purchased Quantity (MT)	Percent %
01	Pakistan	2,328.46	26.97
02	Japan	1,216.10	14.09
03	Germany	986.44	11.43
04	China	842.16	9.76
05	India	815.90	9.45
06	South Africa	356.00	4.12
07	United States of America	307.55	3.56
08	Italy	261.00	3.02
09	Vietnam	247.30	2.87
10	France	133.00	1.54
11	Other countries	1,138.78	13.19
Total		8,632.69	100.00

Table No. XXI

2.8.5 Importation of Natural Rubber

In the year 2024, a quantity of 67,331 MT of natural rubber was imported, and it was an increase of 80.5% compared to 37,295 MT imported in the year 2023.

Total Rubber Imports - 2024

Category	Quantity Imported	Expenditure on Imports (Rs. Million)
Natural Rubber (Metric Tons)	67,331	37,669
Synthetic Rubber (Metric Tons)	68,317	38,221
Semi-Finished Rubber (Metric Tons)	34,845	10,768
Finished Goods (Metric Tons)	9,679	16,012
Total Rubber Export Volume (Metric Tons)	180,172	102,670
Finished Goods (Units)	3,299,945	20,035
Total Rubber Export Volume (Units)	3,299,945	20,035
Total	-	122,705

Table No. XXII

Imports in the year 2024 have increased compared to that of in the year 2023, and the expenditure on imports has been Rs. 122,705 million. This was an increase of 41.7% compared to the expenditure on imports amounting to Rs. 86,587 million in the year 2023.

2.8.5.1. Imported Quantities of Natural Rubber - (Country Wise)

2024

Country	Quantity Imported (Metric Tons)	Percentage (%)
01 Vietnam	25,133.74	37.33
02 Thailand	23,200.07	34.45
03 Indonesia	6,894.70	10.24
04 Malaysia	3,668.18	5.45
05 Ivory Coast	2,750.70	4.08
06 India	1,675.30	2.49
07 Switzerland	1,229.76	1.83
08 Singapore	887.09	1.32
09 Bangladesh	604.00	0.9
10 Germany	504.00	0.75
11 Other Countries	783.02	1.16
Total	67,330.56	100.00

Table No. XXIII

2.8.5.2 Total Expenditure on Rubber Imports (Country-wise) - 2024

Country		Expenditure on Imports (Rs. Million)	(%)
01	Thailand	17,681.08	14.41
02	India	15,757.35	12.84
03	Vietnam	14,176.05	11.55
04	China	14,139.88	11.52
05	Japan	10,131.47	8.26
06	Malaysia	9,568.40	7.80
07	South Korea	8,006.03	6.53
08	Taiwan	6,230.99	5.08
09	Indonesia	5,328.65	4.34
10	Brazil	4,566.77	3.72
11	Other countries	17,118.06	13.95
Total		122,704.73	100.00

Table No. XXIV

2.8.6 Rubber Prices

2.8.6.1 Monthly Average Price, at which Rubber Traders Obtained Rubber From Farmers

(Farm Gate Price) 2024							
Month	Sheet Rubber (R.S.S.)					Rubber Latex	Scrap Rubber
	1	2	3	4	5		
January	616.42	611.65	605.94	596.43	596.96	544.67	294.11
February	595.49	591.29	586.23	583.88	581.47	517.79	293.03
March	611.77	606.93	598.91	595.42	594.11	549.96	305.70
April	627.51	623.47	615.99	613.84	613.22	558.19	314.66
May	599.42	594.69	580.12	576.88	575.64	556.17	309.42
June	598.90	595.84	584.44	584.17	583.54	570.14	316.67
July	654.96	643.04	618.88	614.50	612.79	594.58	322.32
August	677.05	658.60	645.49	639.54	636.86	616.29	338.25
September	714.67	697.55	673.36	667.02	665.74	621.91	352.06
October	749.84	731.62	709.58	700.80	701.44	659.35	374.48
November	701.02	684.90	643.93	647.10	645.31	662.24	358.96
December	665.93	637.83	626.91	609.74	608.25	636.27	337.43
Average Value	651.08	639.78	624.15	619.11	617.94	590.63	326.43

Table No. XXV

2.8.6.2 Colombo Rubber Auction Prices - Average

AVERAGE COLOMBO RUBBER AUCTION PRICES - 2024																
Month	Sheet Rubber (R.S.S)					Latex Crepe					Scrap Crepe					
	1	2	3	4	5	IX	1	2	3	4	IXBR	2XBR	3XBR	No.4	F.B.	SKIM
January	658.33	Unq	625.00	600.00	Unq	Unq	800.00	703.75	649.50	617.50	584.50	521.50	513.50	490.00	490.00	523.33
February	650.50	644.00	633.33	624.00	607.50	800.00	790.00	714.50	677.50	583.00	549.33	546.50	541.00	524.00	512.50	481.00
March	686.50	665.00	Unq	620.00	615.00	760.00	754.00	722.00	708.75	590.50	539.75	524.75	523.33	516.50	510.00	490.67
April	645.00	640.00	625.00	615.00	600.00	771.25	760.75	727.00	679.30	585.80	560.00	550.00	544.60	539.50	unq	493.83
May	unq	unq	unq	unq	unq	777.50	765.00	731.67	681.25	578.75	545.00	unq	540.20	528.33	unq	490.00
June	675.00	unq	unq	unq	unq	unq	800.00	775.00	755.00	595.00	571.50	unq	559.33	548.33	537.50	523.00
July	700.00	665.00	650.00	625.00	680.00	890.60	882.80	868.40	838.00	688.00	648.60	645.00	629.60	625.50	unq	573.40
August	Unq	Unq	Unq	Unq	Unq	950.00	948.25	930.75	847.50	736.25	677.50	671.00	662.10	660.00	640.00	642.50
September	752.00	Unq	720.00	695.00	Unq	1,026.25	1,012.25	972.50	876.25	720.00	685.00	676.00	667.50	653.75	625.00	674.33
October	810.50	Unq	Unq	Unq	Unq	1,068.75	1,065.00	1,008.00	960.00	816.00	770.00	700.00	677.40	667.50	660.00	698.80
November	802.50	Unq	Unq	Unq	Unq	1,100.00	1,055.00	1,005.00	941.25	837.50	733.33	Unq	629.00	625.00	600.00	652.50
December	760.00	Unq	Unq	Unq	Unq	1,050.00	1,046.67	971.25	912.50	805.00	675.00	Unq	563.00	550.00	Unq	559.00
Average	714.03	653.50	650.67	629.83	625.63	919.44	889.98	844.15	793.90	679.44	628.29	604.34	587.55	577.37	571.88	566.86

Table No. XXV

2.8.6.3 International Rubber Prices (2017 – 2024)

Year	Sri Lanka Rupees			
	Colombo Auction Price (Rs.) (RSS 3)	Bangkok Auction Price (Rs.) (RSS 3)	Kottayam Auction Price (Rs.) (RSS 4)	Sicom Auction Price (Rs.) (RSS 3)
2017	324.50	311.69	322.75	307.70
2018	263.11	257.00	301.80	256.01
2019	272.43	296.90	343.08	297.05
2020	318.86	327.01	339.82	322.17
2021	435.52	389.13	443.64	416.54
2022	556.56	619.89	676.16	585.65
2023	503.10	564.71	605.20	575.34
2024	650.67	728.88	711.79	*

*Not Reported

Table No. XXVII

2.9 Information regarding the Licensed Rubber Traders

The manner of issuing licenses district-wise in the year 2024 for rubber traders to purchase rubber is mentioned below.

District	No. of Licenses Renewed	No. of New Licenses Issued	Total
Ratnapura	124	4	128
Colombo	40	3	43
Moneragala	47	22	69
Badulla	3	2	5
Ampara	0	1	1
Galle	50	25	75
Matara	25	2	27
Hambantota	1	0	1
Kegalle	140	18	158
Gampaha	23	0	23
Kurunegala	6	0	6
Kandy	8	0	8
Matale	0	0	0
Kalutara	139	3	142
Total	606	80	686

Table No. XXVIII

2.10 Consolidated Fund

Object		Provision Allocated (Rs. Million)	Net Expenditure as at 31.12.2024 (Rs. Million)
<u>Recurrent Expenditure</u>			
Wages and salaries	1001	186,000,000.00	167,564,609.95
Overtime and holiday pay	1002	5,000,000.00	4,112,615.35
Other allowances	1003	117,730,000.00	115,431,664.64
Travel Expenses - Local	1101	14,000,000.00	13,985,849.46
Travel Expenses - Overseas	1102	2,000,000.00	29,714.25
Stationery and office requisites	1201	8,000,000.00	7,380,485.83
Fuel – Fuel Allowance	1202-002	6,500,000.00	4,209,965.32
Fuel- Fuel for pooled vehicles	1202-009	9,500,000.00	9,297,198.97
Fuel- Fuel for other purposes	1202-010	1,000,000.00	821,627.41
Food, drink and uniforms	1203	218,000.00	152,000.00
Others	1205	782,000.00	760,466.14
Vehicles	1301	8,000,000.00	7,956,261.61
Machines and machinery	1302	1,250,000.00	1,238,583.83
Buildings and constructions	1303	1,000,000.00	880,242.55
Software Maintenance	1304	0.00	0.00
Transportation	1401	2,750,000.00	2,424,263.06
Postal and Communications	1402	5,500,000.00	4,948,630.58
Electricity and water	1403	4,000,000.00	3,014,522.58
Rentals and Local Government Taxes	1404	38,000,000.00	37,206,622.39
Cleaning and Janitorial Services	1405	5,000,000.00	4,840,548.91
Security Services	1407	5,000,000.00	4,931,654.94
Others - Machinery and Office Equipment, Service Contracts	1409-138	450,000.00	415,779.24
Others - Vehicle Insurance	1409-139	1,000,000.00	963,852.54
Others - Miscellaneous Service Expenses	1409-140	1,000,000.00	999,716.40
Contributions and Subscription	1505	1,900,000.00	1,815,477.21
Interest for Property Loans of Government Employees	1506	1,450,000.00	1,396,171.72
Total (Recurrent Expenses)		427,030,000.00	396,778,524.88
<u>Capital expenses</u>			
Buildings and constructions	2001	10,000,000.00	9,589,988.07
Machines and machinery	2002	2,000,000.00	1,984,324.15
Vehicles	2003	11,000,000.00	7,706,896.88
Machines and machinery	2103	1,000,000.00	994,746.50
Software Development	2106	2,000,000.00	1,731,176.47
Staff Training	2401	1,000,000.00	997,100.50
Development Assistance	2202	518,198,000.00	515,089,850.27
Research and Development	2507	1,000,000.00	956,304.02
Total (Capital Expenditure)		546,198,000.00	539,050,386.86
Grand Total		973,228,000.00	935,828,911.74

Table No. XXIX

2.11 Levy of Cess

According to the CESS Regulations No. 01 of 2007, Cess of Rs. 4/- each is charged from the industrialists, who manufacture rubber-based finished products in Sri Lanka, for 1 kg of raw rubber purchased for natural rubber purchased locally for the manufacture of rubber-related finished products. Accordingly, the information about the levy of cess by the Rubber Development Department in the year 2024 is given below.

Details of Institutions Registered for Cess - 2024

Number of institutions, manufacturing rubber related products, - 155
registered for the year 2024

Number of Institutions, which had paid the Cess - 58

Amount of Cess Levied Monthly according to Domestic Consumption– 2024

Month	Amount of Cess levied as per Domestic Consumption (Rs. Million)
January	14.78
February	19.96
March	12.53
April	17.53
May	12.40
June	14.11
July	11.09
August	15.54
September	13.94
October	22.02
November	10.19
December	9.40
Total	173.49

Table No. XXX

According to the Cess Regulations, the details of the cess charged by the Sri Lanka Customs on the import and export of rubber in the year 2024 are given in the table below.

Amount of Cess Levied Monthly on Exports and Imports– 2024

Month	Amount of Cess Levied on Imports (Rs. Million)	Amount of Cess Levied on Exports (Rs. Million)
January	458.40	3.25
February	385.90	4.74
March	374.14	4.70
April	392.99	2.93
May	361.22	4.43
June	270.69	4.47
July	472.62	3.07
August	371.18	3.37
September	495.26	3.08
October	524.21	3.53
November	425.64	2.46
December	482.70	2.98
Total	5,014.95	43.01

Table No. XXXI

2.12 Progress in Construction in the Year 2024

Work Item	Estimated Cost (Rs. Million)	Physical Progress %	Expenditure (Rs. Million)
Repair of the roof section and the cement pillar supporting the roof of the official residence of Elpitiya Rubber Development Officer	0.130	100%	0.116
Repair of the roof, record room and sewage system of Ratnapura Regional Office	1.137	100%	0.941
Repair of Official Residence No. 02 of Kiri Ella Rubber Development Officer	0.293	100%	0.251
Repair of the roof and electrical system of the Office of the Dodangoda Rubber Development Officer	1.538	100%	1.425
Repair of the water supply system and electrical system of the Office of the Agalawatte Rubber Development Officer	1.224	100%	1.099
Obtaining electricity supply	0.047	100%	0.047
Internal partitions and repair of the door of Kalutara Regional Office	0.254	100%	0.187

Repair of the toilet system of the upper floor of Monaragala Regional Office	0.389	100%	0.378
Repair of the office of Monaragala Rubber Development Officer	2.379	100%	2.346
Repair of the office of Badalkumbura Rubber Development Officer	0.299	100%	0.285
Repair of the roof of the Welikadamulla Nursery Stores - Step 1	0.980	100%	0.765
Replacement of the new ceiling of the Welikadamulla Nursery Stores	0.455	100%	0.442
Repair of the official residence of Tholangamuwa Rubber Development Officer	0.625	100%	0.618
Obtaining the water supply of the official quarters of the Tholangamuwa Rubber Development Officer	0.069	100%	0.069
Repairing the electrical system of the official residence of Kotiyakumbura Rubber Development Officer	0.297	100%	0.297
Grand Total	10.116	100%	9.266

Table No. XXXII

2.13 Achievements, Challenges and Targets in the Year

Achievement of a high financial and physical progress by the Rubber Development Department in the year 2024, compared to that of in the year 2023, is a significant achievement for the Department.

However, the European Union Deforestation Regulation (EUDR) is one of the challenges faced by the Department in 2024. Accordingly, the Rubber Development Department is working in collaboration with all the stakeholders to accurately map the areas under cultivation to ensure that supply chains do not contribute to deforestation.

Although an export income of Rs. 2 billion was targeted in 2025 as per the strategic plan, achieving that target by now is another challenge faced by our Department.

It is expected to increase local rubber production by further expanding new rubber cultivation in non-traditional areas in the year 2025, and increasing rubber export income through this is one of the prioritized goals of the Department.

Rohana S. Hapugaswatte
Director General

3. Overall Financial Performance for the year ended 31 December 2024

3.1. Financial Performance

ACA-F

Statement of Financial Performance for the Year ended 31 December 2024

Budget 2024	Note	Actual 2024 Rs.	Actual 2023 Rs.	
Revenue Receipts		-	-	
Income tax	1	-	-	} ACA -1
Taxes on local goods and services	2	-	-	
Taxes on International Trade	3	-	-	
Non-tax revenue and Others	4	-	-	
Total Revenue Receipts (a)		-	-	
Non-revenue receipts		-	-	
Treasury Imprest		735,362,875	768,236,000	ACA-3
Deposits		10,979,590	28,367,574	ACA-4
Advance Accounts		26,916,713	26,169,048	ACA -5
Other General Ledger Accounts Receipts		-	-	
Total Non-Revenue Receipts (b)		773,259,178	822,772,622	
Total revenue receipts and non-revenue Receipts c = (a) + (b)		773,259,178	822,772,622	
Remittances to Treasury (d)		-	-	
Net revenue receipts and non-revenue receipts e=(c) – (d)		773,259,178	822,772,622	
Less - Expenses		-	-	
Recurrent Expenditure		-	-	
308,730,000.00 Salaries, Wages and Other Employee Benefits	5	287,108,890	294,208,637	} ACA 2(i)
114,950,000.00 Other Goods and Services	6	106,457,986	112,215,436	
3,350,000.00 Subsidies, grants and transfers	7	3,211,649	5,954,037	
- Interest payments	8	-	-	
Other Recurrent Expenditure	9	-	-	

427,030,000.00	Total Recurrent Expenditure (f)		396,778,525	412,378,110	
	Capital Expenditure				
	Rehabilitation of Capital Assets and				
23,000,000.00	Improvements	10	19,281,209	11,609,089	
3,000,000.00	Acquisition of Capital Assets	11	2,725,923	3,497,958	
518,198,000.00	Capital Transfers	12	515,089,850	655,085,488	ACA-2 (ii)
	Acquisition of Financial Assets	13	-	-	
1,000,000.00	Capacity Development	14	997,101	859,692	
1,000,000.00	Other Capital Expenditure	15	956,304	1,979,964	
546,198,000.00	Total Capital Expenditure (g)		539,050,387	673,032,191	
	Deposit Payments		9,491,037	33,283,443	ACA-4
	Advance Payments		33,566,585	29,994,296	ACA-5
	Payments of Other General Ledger Accounts		-	-	
	Major Ledger Expenditure (h)		43,057,622	63,277,739	
	Total Expenditure i = (f + g + h)		978,886,534	1,148,688,040	
-	Balance as at 31 December j= (e-i)		(205,627,355)	(325,915,418)	
	Balance as at Imprest Reconciliation Statement		(205,627,355)	(325,915,418)	ACA-7
	Imprest Balance as at 31 December				ACA-3
			-	-	

Table No. XXXIII

3.2 Statement of Financial Position

ACA -P

Statement of Financial Position as at 31 December 2024

	Note	Actual 2024 Rs.	2023 Rs.
<u>Non-Financial Assets</u>			
Property, Plant and Equipment	ACA -6	838,805,330	830,735,087
<u>Financial Assets</u>			
Advance Account	ACA-5/5(A)	64,223,983	57,574,111
Cash and Cash Equivalents	ACA -3	0	0
Total Assets		903,029,313	888,309,198
<u>Net Assets / Equity</u>			
Net assets to the Treasury		58,621,099	55,892,110
Reserve of Property, Plant and Equipment		841,237,660	830,735,087
Reserve of Rents and Work Advances	ACA-5(B)		
<u>Current Liabilities</u>			
Deposit Accounts	ACA -4	3,170,554	1,682,001
Imprest Balance	ACA -3	0	0
Total Liabilities		903,029,313	888,309,198

Account details and annexures presented in Forms ACA 1 to ACA7 from page Nos. 01 to 27 and particulars of account notes included in pages 28 to 54 are also integral parts of this final account. **These financial statements have been prepared in accordance with the Government Financial Regulations, 150 and 151, and in accordance with provisions of the State Accounts Guidelines No. 06/2024 dated 16.12.2024.** We hereby certify that the figures mentioned in the aforementioned final account and the relevant accounts notes and other accounts information have been reconciled with the Treasury Account books and they reconcile with those figures.

We hereby certify that an effective internal control system for the financial control is in place in the reporting entity and periodic reviews are conducted to monitor the effectiveness of the internal control system for financial control and accordingly, to make changes as necessary for the effective operation of those systems.

..... Chief Accounting Officer Accounting Officer Chief Financial Officer / Chief Accountant / Director (Finance) Commissioner (Finance)
Name:	Name:	Name
Position:	Position:	Position:
Date: 28/02/2025	Date:28/02/2025	Date:28/02/2025

3.3 Cash Flow Statement

ACA - C

Cash Flow Statement for the Year Ended 31 December 2024

	Actual	
	2024 (Rs.)	2023 (Rs.)
Cash Flows Generated from Operating Activities		
Total Tax Receipts	-	-
Fees, Surcharges, Fines and Licenses	-	-
Profits	-	-
Non-Revenue Receipts	-	-
Revenue collected for the Other Revenue Heads	234,966,800	326,780,008
Imprest Receipts	735,362,875	768,236,000
Recovery of Advances	24,981,088	24,986,771
Receipt of deposits	10,979,590	28,367,574
Cash flows generated from operating activities (a)	1,006,290,353	1,148,370,353
Less: Cash disbursed for:		
Personal Emoluments and Operating Expenses	393,267,289	405,152,103
Subsidies and Transfer Expenses	3,211,649	5,954,038
Expenditure incurred on other Expenditure Heads	27,703,406	980,793
Imprest Settled to Treasury	-	-
Payment of Advances	33,566,585	29,994,296
Payment of deposits	9,491,037	33,283,443
Cash flows spent for operating activities (b)	467,239,966	475,364,673
Cash flows generated from operating activities (c)=(a)-(b)	539,050,387	673,005,680
Cash flows generated from Investment Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds and sale of physical assets	-	-
Recovery on Lending	-	-
Cash flows generated from investment activities (d)	-	-
Less: Cash disbursed for:		
Construction or purchase of physical assets and acquisition of other investment	539,050,387	673,005,680

Total Cash Flow incurred for Investment Activities (e)	539,050,387	673,005,680
Net Cash Flows Generated from Investment Activities (f) = (d) - (e)		
Net Cash Flow Generated from Operating and Investment Activities (g) = (c) + (f)	(539,050,387)	(673,005,680)
Cash flows generated from Financial Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Cash flows generated from Financial Activities (h)	-	-
Less: Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash Flows incurred for Financial Activities (i)	-	-
Cash flow generated from Financial Activities (j) = (h) - (i)	-	-
Net Movement in Cash (k) = (g) - (j)	-	-
Opening Cash Balance as at 01 January	-	-
Closing Cash Balance as at 31 December	-	-

Table No. XXXIV

3.4 Notes to Financial Statements

Not applicable

3.5 Performance in Collecting Revenue

Not applicable

Rs. ,000

Revenue Code	Description of the income code	Income Estimate		Revenue Collected	
		Initial Estimate	Final Estimate	Amount (Rs.)	Final Income Estimate

Table No. XXXV

3.6 Performance of Utilizing Allocated Provision

Rs. ,000

Category of Provision	Allocated Provision		Actual Expenditure	Provision utilized as a % of the fully utilized Final Provision Made
	Initial Provision	Final Provision		
Recurrent	528,000	427,030	396,779	92.92%
Capital	412,000	546,198	539,050	98.69%

Table No. XXXVI

3.7 Provisions granted to this Department/District Secretariat/ Provincial Council as a representative of other Ministries/Departments in terms of F.R. 208

Not applicable

Rs. ,000

Serial No.	Ministry/Department, which Received the Allocation	Objectives of the Allocation	Allocation		Actual Expenditure	Utilized allocation as a percentage of the final allocation completed
			Initial Allocation	Final Allocation		

Table No. XXXVII

3.8 Performance in Reporting Non-Financial Assets

Rs. ,000

Asset Code	Code Description	Balance as at 31.12.2024 as per the Goods Survey Report	Balance as at 31.12.2022 as per the Statement of Financial Position	To be Accounted in the Future	Reporting the Progress as %
9151	Buildings and Structures		181,929	-	-
9152	Machinery		243,429	-	-
9153	Lands		408,171	-	-
9154	Intangible Assets		5,277	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Leased Assets	-	-	-	-

Table No. XXXVIII

3.9 Report of the Auditor General

PAL/E/RDD/02/24/6

09 May 2025

Accounting Officer

Rubber Development Department

**The Summary Report of the Auditor General on the financial statements of the Head
293 – Rubber Development Department for the year ended 31 December 2024 in terms
of Section 11 (1) of the National Audit Act, No. 19 of 2018**

The aforesaid report has been sent herewith.

W. C. V. Kuruppu

Senior Assistant Auditor General

For Auditor General (Acting)

Copy: - Director General, Department of State Accounts

2025

Accounting Officer

Rubber Development Department

The Summary Report of the Auditor General on the financial statements of the Head 293 – Rubber Development Department as at 31 December 2023 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018

1. Financial Statement

1.1 Opinion

The audit of the financial statements of the Head 293 - Rubber Development Department for the year ended 31 December 2024 comprising the statement of financial position for the year ended 31 December 2024 and the statement of financial performance, and cash flow statement for the year then ended 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. This Report contains my comments and observations on these financial statements submitted to the Rubber Development Department in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report will be submitted to the Accounting Officer in terms of Section 11(2) of the National Audit Act, No. 19 of 2018. The Report of the Auditor General, to be submitted in terms of Section 10 of the National Audit Act, No. 19 of 2018, read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, will be tabled in Parliament in due course.

In my opinion, the financial statements of the Rubber Development Department give a true and fair view of the financial position of the Rubber Development Department for the year ended 31 December 2024 and its financial performance

and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Opinion

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 Emphasis of Matter - Basis of Preparation of Financial Statements

The attention is focused to Note 01 related to the financial statements, which describe the basis of the preparation of these financial statements. The financial statements have been prepared for the requirements of the Rubber Development Department, the Treasury and the Parliament in accordance with Government Finance Regulations 150 and 151 and State Accounts Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use in the Department, the General Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibilities of the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view of all material aspects in accordance with Government Financial Regulations 150 and 151 and State Accounts Guidelines No. 06/2024 dated 16 February 2025, and for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure,

assets and liabilities, to enable the preparation of the annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.5 Auditor's Responsibility on 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 summary 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 and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

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

I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the 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.

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

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.6 Comments on the Financial Statements

1.6.1 Property, Plant and Equipment Reserve

Although the value of property, plant and equipment under non-financial assets in the statement of financial position had been Rs. 838,805,330, the property, plant and equipment reserve had been indicated as Rs. 841,237,660 under net assets by overstating it by Rs. 2,432,330.

1.6.2 Advance Payments

The Recovery of a sum of Rs. 54,477 that had been outstanding for more than 19 years from an officer who was interdicted by 31 December of the year under review, and a sum of Rs. 242,119 outstanding for a period of 03 to 05 years from an officer, who had vacated the service, had been delayed.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National AuditAct, No. 19 of 2018.

- (a) The financial statements are consistent with those of the preceding year.
- (b) The recommendation made by me regarding the financial statements of the preceding year had not implemented.

Reference to the Paragraph of the Report related to the Previous Year

Reference to Paragraph in This Report

- | | | |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 3.1 | Although a period of 04 to 09 years had passed since 05 vehicles had been involved in accidents by 31December of the year under review, action had not been taken to recover or write off the losses and damages totaling to Rs.2,049,607. | 4.1 |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|

3. Financial Review

3.1 Expenditure Management

The following matters were observed in this regard.

(a) A total of Rs. 6,311,556, out of the total provision of Rs. 18,500,000 made for 05 recurrent objects in the year under review had not been utilized. Accordingly, it was observed that the balance of those Objects at the end of the year had been in the range of 17 percent to 98 percent of the net provision.

4. Operational Review

4.1 Losses and Damages

The Department had not taken action to recover or write off the losses and damages totalling to Rs. 2,049,606 in relation to 05 incidents, for which 05 years to 08 years had passed after the occurrence of the losses and damages as at 31 December in the year under review.

4.2 Non-financial transactions

Even though the Department had purchased a land of 75 perches valued at Rs.66,700,000 owned by the Urban Development Authority for the construction of the administration building of the Rubber Development Department in the year 2009 by paying Rs.59,304,347, this land had not been transferred by the Rubber Development Department even by the end of the year under review, and although over 15 years had passed since the purchase of this land, this land remained idle without utilizing it for any productive activity.

4.3 Management Weaknesses

(a) The Rubber Development Department provides cultivation subsidies to rubber cultivators, and the subsidies provided so should be recovered from the cultivators when they abandon the rubber cultivation. A sum of Rs. 27,845,066 should have been collected from the Department due to the abandonment of cultivation by 727, out of 6021 rubber cultivators replanted rubber in 15 districts, and Rs. 24,699,721 due to the abandonment of cultivation by 2844, out of 5605 new rubber cultivators.

(b) During the inspection of the production of rubber plants in the 08 nurseries owned by the Department, it was observed that the production of plants in 05 nurseries had taken a lower value in the year 2024 compared to the year 2023, and the decrease was between 36% and 74%.

(c) Due to problems related to the RRISL 2001 clone introduced to the plant nurseries of the Rubber Development Department by the Rubber Research Institute, the issuance of these plants was temporarily suspended by the end of the year 2023. Since the clone was found to be a failed clone, the remaining plants belonging to this clone in the nurseries, except for the dead plants in the year 2024, were destroyed.

According to the information submitted to the audit, an average of Rs. 225 had to be incurred to produce a plant and accordingly, it was observed that 28,521 plants of the failed clone, RRISL 2001, worth Rs. 6,417,225 were destroyed in relation to 03 nurseries.

(d) In the year 2024, licenses were issued for rubber cultivation, but due to insufficient plants, plants had not been issued to 41 farmers who had applied for 13,064 plants from the Monaragala Regional Office.

(e) It was observed during the audit that although licenses were issued to 4 farmers who had applied for 1,232 saplings from the Kegalle Regional Rubber Development Office, the saplings were not provided due to the lack of saplings, and that licenses and saplings were not issued to 26 farmers who had applied for 7649 saplings due to the lack of saplings, and that although licenses were issued to 151 farmers in the year 2024, they were informed not to submit sapling requests due to insufficient sapling production in the nurseries. It was observed that although the production and provision of high quality grafted rubber saplings through government nurseries is a major function of the Rubber Development Department, it was not possible to fulfill that function in some cases.

(f) The leaf drop disease affecting rubber cultivation had spread to 3,981 hectares of the total land area in the small estates and plantation sectors in the following 04 districts, but treatment had been carried out on only 220 hectares of land.

(g) It was observed that no one had lived in the 07 official houses under 03 regional offices of the department for a period of 2 to 22 years and that those official houses were in a condition that needed to be repaired. It was observed that the department had lost a source of income that could have been obtained due to the fact that the official houses were in a condition that required repairs and use.

(h) The ownership of 66 official residences under the Rubber Development Department had not been formally acquired

(i) According to the information submitted for audit, out of the 77 official residences under the Department, 57 houses needed to be renovated and it was observed that the Bandaragama, Itthapana and Millawa official residences had fallen into a very dilapidated state due to non-renovation for several years.

(j) Although a case was filed in the Matugama Magistrate's Court and an order was issued on 20.07.1999 to remove the retired Rubber Development Officer who was residing illegally in the Matugama Rubber Development Officer's Official Residence belonging to the Kalutara Regional Office, the said fiscal order had not been implemented to date.

(k) 03 cabs and 16 motorcycles used by the Department, which were received from other departments and ministries for a period of 09 to 12 years, had not been registered in the name of the Rubber Development Department by the end of the year under review.

(l) 16 motorcycles, 04 scooters, one cab belonging to Star Wayapruthi on 05.10.2023 and one cab provided in January 2024 had not been taken over by the Department by the end of the year under review and no relevant documents were submitted for audit to confirm that the Department had taken over those vehicles.

4.Human Resources Management

The details of the approved number of employees as on 31st December of the year under review and the number of vacancies are given below.

Service Level	Approved Number of Cadre	Actual Number of Employees	Number of Vacancies
Senior Level	37	19	18
Tertiary Level	24	14	10
Secondary Level	370	293	77
Primary Level	84	57	27
	515	383	132

The following observation was made.

There are 8 vacancies in the post of Senior Rubber Development Officer and 68 vacancies in the post of Rubber Development Officer, who directly contribute to the operational process of the Department, and a trend in increasing the vacancies of Rubber Development Officers during the period from 2021 to the year under review.

W.C.V. Kuruppu
Senior Assistant Auditor General
For Auditor General (Acting)

4. Performance Indicators

Performance Indicators of the Department (Based on Action Plan)

Specific Indicators	Actual Output as a Percentage of Expected Output (%)		
	100%-90%	75%-89%	50%-74%
1. Extent of Lands under Replanting – Rubber Smallholdings (ha)		✓	
2. Extent of Lands under New Planting (ha)	✓		
3. Production of Rubber Plants – in Departmental Nurseries (Plants)			✓
4. Number of Persons obtained the Ordinary Training on Tapping – (Persons)	✓		
5. Number of Persons Obtained the Training on Bud grafting (Persons)	✓		

Table No. XXXIX

5. Performance in the Achievement of Sustainable Development Goals

5.1 Relevant Sustainable Development Goals Identified

Goal		Indicator of Achievements	Progress in the Achievements Obtained So far		
			0%-49	50% - 74%	75% - 100
Objective: 02 Eliminating hunger	Target: 2.4 Implementation of agricultural practices, which can assist in confirming the existence of sustainable food production systems by 2030 and help in sustaining ecosystems, strengthen capabilities to adapt to weather changes, withstand adverse weather conditions, droughts, floods and other disasters, and improve land and soil quality.	1. New Planting - 295 hectares for smallholdings			✓
		115 hectares of new planting under the Master Plan			✓
		2. Replanting - 540 hectares for rubber smallholdings			✓
		1. Production of 608,000 bud grafted rubber plants in government nurseries.		✓	
		2. Production of 60,000 plants under the master plan			✓
		1. Providing ordinary training for tappers - 1630 Persons			✓
		2. Training of bud grafters - 170 people			✓

Table No. XL

5.2. Achievements and challenges in the accomplishment of the Sustainable Development Goals

The Rubber Development Department has contributed to achieve the Sustainable Development Goals by cultivating 853.34 hectares of rubber through new planting and replanting and producing 436,240 bud grafted rubber plants required for that purpose in the year 2024. The contribution to increase the percentage of atmospheric oxygen through increased forest cover is an achievement under the accomplishment of the Sustainable Development Goals.

Furthermore, improving the living standards of the people living in those areas by popularizing the rubber cultivation in non-traditional areas has been a specific achievement.

Finding lands for cultivation has become a major challenge today due to the availability of alternative opportunities for lands in traditional areas and the increase in commercial value in those areas.

6. Human Resources Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies	Surplus
Senior	37	20	17	
Tertiary	24	14	10	
Secondary	370	294	77	01
Primary	84	57	27	
	515	385	131	01

*There is a surplus of 01 development officer under the secondary category.

Table No. XLI

Number of Employees in Government Nurseries (Casual) - as at 31.12.2024

Name of the Nursery	Number of Employees
Welikadamulla Nursery	27
Mirigama Nursery	29
Egaloya Nursery	28
Gurugoda Nursery	24
Karapincha Nursery	30
Kumbukkana Nursery	77
Padiyathalawa Nursery	36
Middeniya Nursery	17
Total	268

Table No. XLII

6.2. The Manner of affecting the Shortage or Surplus of Human Resources to the Performance of the Institution

There is a large number of vacancies in all the levels such as senior, tertiary, secondary and primary levels of the institution.

Due to the large shortage of substantial number of officers in the Head Office, problems have arisen in the discharge of duties of the institution, and the shortage of human resources has adversely affected the performance of the institution.

6.3 Development of Human Resources 2024

Name of the Programme	Number of Employees Trained	Duration of the Programme	Overall Investment (Rupees)		Nature of the Programme (Local / Foreign)	Output / Knowledge Obtained /
			Local	Foreign		
STaRR Project - GPS Point Acquisition Training	34	02 Days	56,530.00	-	Local	Knowledge regarding obtaining GPS point
EUDR Awareness Programme	140	01Day	215,370.00	-	Local	Being aware of the regulations issued by the European Union
Training on Vehicle Management	2	01 Day	27,000.00	-	Local	Awareness of vehicle management
First Instalment of Postgraduate Degree of Lasantika Liyanarachchi, the Accountant	1		100,000.00	-	Local	Postgraduate Diploma in Business Management
GPS Point Acquisition Training for Rubber Development Officers	30	01 Day	13,435.00	-	Local	Knowledge regarding obtaining GPS point
Diploma in Procurement and Contract Administration (P.W.C. Dilrukshi, the Accountant)	1	01 Month	138,000.00	-	Local	Knowledge in procurement and contract administration
GPS Point Acquisition Training for Rubber Development Officers	30	01 Day	15,750.00	-	Local	Knowledge regarding obtaining GPS point
Government Payroll System - G.L.P.G. Jayaratne, Development Officer	1	03 Days	18,500.00	-	Local	Knowledge on the Government Payroll System

GPS Point Acquisition Training for Rubber Development Officers	14	01 Day		-	Local	Knowledge regarding obtaining GPS point
GPS Point Acquisition Training for Rubber Development Officers	45	03 Days	18,500.00	-	Local	Knowledge regarding obtaining GPS point
Training on the Preparation of Salaries of Government Officers	11	01 Day	55,000.00	-	Local	Theoretical knowledge related to the training on salary preparation
Training on Procurement	6	10 Days	150,000.00	-	Local	Knowledge on procurement
Training on Personal Files	5	01 Day	25,000.00	-	Local	Knowledge on maintaining personal files effectively
Training on the Subject of Lands	94	In regional office levels	120,000.00	-	Local	Theoretical knowledge related to land management
Training on Office Management Training	208	In regional office levels	38,100.00	-	Local	Theoretical Knowledge in Office Management

Table No. XLIII

Contribution of the Training Programmes for the Performance of the Organization

It was possible to increase the performance of the organization by functioning efficiently and effectively after developing their subject knowledge and attitudes through making them participate in the training programmes.

7. The Compliance Report

Serial No.	Requirement to be Applied	Status of Compliance (Complied/ Not Complied)	Brief Explanation if not Complied	Precise Decisions and Actions that are Proposed to Prevent Non-Compliance in the Future
1	The following financial statements /accounts have been submitted on the due date			
1.1	Annual Financial Statements	Complied.		
1.2	Advance Account of Public Officers	Complied.		
1.3	Business and Production Advance Accounts (Commercial Advance Accounts)	These Accounts are not being maintained		
1.4	Warehouse Advance Accounts			
1.5	Special Advance Accounts			
1.6	Others	Complied.		
2	Maintenance of books and registers (FR 445)			
2.1	Maintenance of the updated fixed asset register as per Public Administration Circular No. 267/2018	Complied.		
2.2	Maintenance of the updated personal payroll registers / personal payroll cards	Complied.		
2.3	Maintenance of the updated audit query register	Complied.		
2.4	Maintenance of the updated register of internal audit reports	Complied.		
2.5	Preparing all monthly accounts summaries (CIGAS) and submitting them to the Treasury on the due date.	Complied.		
2.6	Maintenance of the updated cheque and money order register	Complied.		
2.7	Maintenance of the updated inventory	Complied.		
2.8	Maintenance of the updated Register of Consumable Stores	Complied.		
2.9	Maintenance of the updated register of loss and damages	Complied in relation to the vehicles.		
2.10	Maintenance of the updated Register of liabilities	Complied.		
2.11	Maintenance of the updated Register of Counterfoil Books (GA- N 20)	Complied.		

3	Delegation of Functions for Financial Control (FR 135)			
3.1	Should have delegated financial powers in the institution	Complied.		
3.2	Should have informed the institution about the delegation of financial powers	Complied.		
3.3	Delegation of Authority to enable each transaction is approved through two or more officers.	Complied.		
3.4	Acting under the control of the Accountants in using the Government Payroll Software Package as per State Accounts Circular No. 171/2004 dated 11.05.2014	Complied.		
4	Preparation of annual plans			
4.1	Preparation of Annual Action Plan	Complied.		
4.2	Preparation of Annual Procurement Plan	Complied.		
4.3	Preparation of Annual Internal Audit Plan.	Complied.		
4.4	Preparing the annual estimate and submitting it to the National Budget Department (NBD) on the due date	Complied.		
4.5	Should have submitted the Annual Cash Flow Statement to the Department of Treasury Operations on the due date	Complied.		
4.6	Having approved the Budget for the year under review in terms of the Finance Act No. 38 of 1971	Complied.		
4.7	Submitting of quarterly reports to the Treasury on the due date	Complied.		
5	Audit Queries			
5.1	Answer all audit queries on the date prescribed by the Auditor General.	Complied.		
6	Internal Audit			
6.1	Preparation of the internal audit plan after discussing with the Auditor General at the beginning of the year As per FR 134 (2) and DMA/1 2019.	Complied.		
6.2	Having replied to every internal audit report within a period of one month.	Complied.		
6.3	Submitting copies of all the internal audit reports to the Department of Management Audit in terms of sub-section 40 (4) of the National Audit Act No. 19 of 2018.	Not Complied.	Copies of all the internal audit reports have been forwarded to the Ministry.	I will take action to forward copies of all the internal audit reports to the Department of Management Audit from the year 2025.

6.4	Submission of copies of all the internal audit reports to the Auditor General in accordance with FR 134 (3).	Not Complied.		I will take action to forward copies of all the internal audit reports to the Department of Management Audit from the year 2025.
7	Audit and Management Committees			
7.1	Should have conducted at least 04 Audit and Management Committee meetings during the relevant year as per DMA Circular 1-2019.	Complied.		
8	Management of Assets			
8.1	Submitting information on purchase and disposal of assets to the Comptroller General's Office as per Chapter 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	Appropriate liaison officer should be appointed to coordinate the implementation of the provisions of that Circular as per Chapter 13 of the above Circular and the information about that officer should be reported to the Comptroller General's Office.	Complied.		
8.3	In accordance with Public Finance Circular No. 01/2020, commodity surveys have been conducted and the relevant reports have been submitted to the Auditor General on the due date.	Complied.		
8.4	Should have made excesses, deficiencies and other recommendations as revealed by the Annual Verification of Goods within the period specified in the Circular.	Complied.		
8.5	Performing the disposal of condemned articles in terms of FR 772.	Complied.		
9	Management of Vehicles			
9.1	Preparation of daily running charts and monthly summary reports for pool vehicles and submitting them to the Auditor General on the due date.	Complied.		
9.2	Should have disposed of the vehicles within a period less than 06 months after condemning the vehicles.	Complied.		

9.3	Maintaining and updating the vehicle log books.	Complied.		
9.4	Taking action in terms of FR 103,104,109 and 110 regarding every vehicle accident.	Complied.		
9.5	Re-inspection of fuel combustion of vehicles in accordance with the provisions of paragraph 3.1 of the Public Administration Circular No. 2016/30 dated 29.12.2016.	Complied.		
9.6	After the lease period, full ownership of the log books of leased vehicle should have been taken over.	Complied.		
10	Management of Bank Accounts			
10.1	Should have prepared and certified the bank reconciliation statements on the due date and they should have submitted to audit	Complied.		
10.2	Should have settled the dormant bank accounts brought forward during the year under review or in the previous years.	Complied.		
10.3	The balances revealed through Bank Reconciliation Statements and that should have been adjusted should be dealt in accordance with the Financial Regulations and those balances should have been settled within a period of one month.	Complied.		
11	Utilization of Provision			
11.1	Spending the provision made without exceeding their limits	Complied.		
11.2	In terms of FR 94 (1), incurring commitments without exceeding the remaining provision limit at the end of the year after utilization of the provision made	Complied.		
12	Advance to Public Officers Accounts			
12.1	Compliance with the limits	Complied.		
12.2	Having done a time analysis of outstanding loan balances	Complied.		
12.3	Outstanding loan balances prevailed for more than one year should have been settled	Complied.		
13	General Deposit Account			
13.1	Lapsed Deposits should have been dealt in terms of FR 571	Complied.		

13.2	Maintaining the Control Account for General Deposits in updated manner	Complied.		
14	Imprest Account			
14.1	The balance of the cash book should have been remitted to the Department of Treasury Operations at the end of the year under review.	Complied.		
14.2	Ad hoc Sub Imprest issued in terms of FR 371 should have been settled within one month after the completion of the purpose for which it is granted	Complied.		
14.3	In terms of FR 371 Ad hoc Sub Imprest should have been issued without exceeding the approved limit.	Complied.		
14.4	Balance of the Imprest account should be reconciled monthly with Treasury Books	Complied.		
15	Revenue account			
15.1	Repayments have been made from the collected income in accordance with the relevant regulations	Complied.		
15.2	Revenue collected should have been credited directly to the Revenue without crediting to the deposit account	Complied.		
15.3	Returns of Arrears of Revenue should have been submitted to the Auditor General in terms of FR 176	Complied.		
16	Management of Human Resources			
16.1	Maintaining the staff within the approved cadre limit.	Complied.		
16.2	The duty lists should have been provided in writing to all the members of the staff.	Complied.		
16.3	All the reports in terms of MSD Circular No. 04/2017 dated 20.09.2017 should have been submitted to the Department of Management Services	Complied.		
17	Providing information to the public			
17.1	Appointment of an Information Officer in terms of the Right to Information Act and Regulations and maintaining an updated register of providing information.	Complied.		
17.2	Information about the organization is provided through its website and facilities have been provided to publish	Complied.		

	the commendations /accusations of the Public about the Organization through the website or through alternative channels.			
17.3	Reports should have been submitted twice a year or once a year in terms of Sections 08 and 10 of the Right to Information Act.	Complied.		
18	Execution of the Citizens' Charter.			
18.1	Compilation and execution of a Citizen / Client Charter as per the Circulars of the Ministry of Public Administration and Management bearing No. 05/2018 and 05/2018 (1).	Complied.		
18.2	As per paragraph 2.3 of the said Circular, the institutions have set up a system to monitor and evaluate the compilation and execution of the Citizen / Client Charter.	Complied.		
19	Compilation of Human Resource Plan.			
19.1	A human resource plan should have been prepared based on the Annexure 02 of the Public Administration Circular No. 02/2018 dated 24.01.2018.	Complied.		
19.2	A training opportunity of at least 12 hours per year should have been ensured for each member of the staff in the above Human Resource Plan.	Complied.		
19.3	Annual Performance Agreements should have been signed for the entire staff based on the format given in Annexure 01 of the above Circular.	Complied.		
19.4	Appointment of a Senior Officer with the responsibility of preparing Human Resource Development Plan, Development of Capacity Development Programmes and Implementation of	Complied.		

	Skills Development Programmes in accordance with paragraph 6.5 of the above Circular.			
20	Providing Answers to Audit Paragraphs			
20.1	Should have corrected the deficiencies pointed out in the audit Queries issued by the Auditor General for the previous years	Complied.		

Table No. XLIV

Rohana S. Hapugaswatte
Director General