



கூர்஁ு க஁லர஁஁ ஁ுச஁ர஁த஁஁஁஁஁

க஁றுவ஁ ஁பிவிரு஁஁஁ தி஁஁஁஁஁஁஁஁

DEPARTMENT OF CINNAMON DEVELOPMENT

2024

ல஁஁஁஁஁ க஁஁஁஁஁ ஁஁஁஁஁ ல஁஁஁஁஁

வரு஁஁஁஁஁ ஁஁஁஁஁஁஁஁஁஁஁஁஁஁஁஁஁

ANNUAL PERFORMANCE REPORT

Performance Report 2024

Department of Cinnamon Development

Expenditure Head: 337

Contents

- + Chapter 01 – Institutional Profile / Executive Summary**
- + Chapter 02 – Progress & Future Outlook**
- + Chapter 03 – Overall Financial Performance of the Year**
- + Chapter 04 – Performance Indicators**
- + Chapter 05 – Performance of the Achieving Sustainable
Development Goals (S D G)**
- + Chapter 06 – Human Resource Profile**
- + Chapter 07 – Compliance Report**



Institutional Profile / Executive Summary

1.1 Introduction

Cinnamon is undoubtedly the crop that has contributed to spreading reputation of Sri Lanka throughout the world. For centuries, the global demand for Ceylon cinnamon has attracted many foreign nations to this country. From the 16th century onwards, for nearly five centuries, this crop was a primary reason for Sri Lanka being partially and fully colonized by Western countries. During the Portuguese colonial period, cinnamon department was established for the first time to systematize cinnamon production, and this can be considered the first government institution created for a crop in Sri Lanka. Subsequently, during the Dutch period, this department was maintained even more systematically, and the Dutch were the first to commercially cultivate cinnamon in Sri Lanka and harvest its yield.

During the British colonial period, state priority for Ceylon cinnamon shifted towards plantation crops like coffee, tea, and rubber, while the expensive Sri Lankan cinnamon was gradually replaced in the world market by cheaper Cassia cinnamon as an alternative. Moreover, the British attempted to break monopoly of Ceylon cinnamon by cultivating it in other foreign countries.

The focus on cinnamon cultivation in Sri Lanka began to re-emerge about a decade after gaining independence. Specially, as the lands used for tea cultivation for around 100 years gradually became unproductive, the governments of that time sought to identify suitable alternative strategies for these lands. Accordingly, the 18th session report of the Tea Commission established in 1968 recommended cultivating minor export crops, including cinnamon, on lands leaving tea cultivation. Following this recommendation, in 1972, a cabinet memorandum was approved to establish the Department of Minor Export Crops under the Ministry of Plantation to fulfil this objective. In 1975, this department was placed under the Ministry of Agriculture and began working in collaboration with the United Nations Development Programme (UNDP) and the crop diversification development program implemented by the World Food Programme (WFP).

In 1992, the Export Agricultural Industry Promotion Act was passed by the Parliament, which changed the name of the Department to the Department of Export Agriculture. The new act created the legal framework necessary for promoting export crops, including cinnamon and other agricultural export products.



Over the past 50 years, cinnamon cultivation and its foreign exchange earnings significantly increased, enabling cinnamon to become the fourth main export crop of Sri Lanka. By 2024, Sri Lanka had a cinnamon cultivation area of 37,000 hectares spread across 19 districts, with an annual production of approximately 25,000 metric tons. In that year, cinnamon exports generated foreign exchange earnings of US\$ 226 million. Additionally, in 2022, cinnamon received a Geographical Indication (GI) certification, making it the only product in Sri Lanka to have achieved this status. Given the high export potential of Ceylon cinnamon and its value-added products, and because it is a uniquely Sri Lankan industry, it was recognized that the cinnamon industry should be further developed. As one of minor export crops of Sri Lanka, cinnamon has been positioned at the forefront, contributing the highest foreign exchange earnings and should be promoted as a commercial plantation crop.

For a long time, stakeholders in the cinnamon industry had been requesting the establishment of an institution dedicated to the development of the cinnamon industry in Sri Lanka. The proposal to establish the Cinnamon Development Department with the aim of developing cinnamon as a major plantation crop was presented to Parliament as Budget Proposal No. 16 of 2023 and received parliamentary approval. Subsequently, on 14th August 2023, a joint Cabinet Paper bearing No.23/1501/601/050 dated 10.08.2023 presented by the Hon. President and the Minister of Plantation Industries, proposed implementing operations of the Department of Cinnamon Development from 1st September 2023, establishing its head office in the Divisional Secretary's Division – Karandeniya, which has the largest extent of cinnamon cultivation in Sri Lanka, and to draft a Cinnamon Development Bill to create the necessary legal framework for regulating activities related to the cinnamon industry. This proposal received Cabinet approval. Accordingly, the establishment of the department took place on 1st September 2023, at the Sethsiripaya premises in Battaramulla. Following the Cabinet reshuffle in October 2023, the Department of Cinnamon Development was placed under the Ministry of Agriculture and Plantation Industries.

With the commencement of the operations of the department, the development of a ten-year roadmap for the cinnamon industry with the participation of all stakeholders was initiated. The draft of this ten-year roadmap for cinnamon development, prepared with input from representatives of every sector, has now been submitted for Cabinet approval. Based on this roadmap, work has now begun on creating a five-year strategic plan for the Department of Cinnamon Development. The draft Cinnamon Development Bill, prepared for the regulation of the cinnamon industry, has been finalized by the Legal Drafts Department and is scheduled to be forwarded to the Attorney General's Department for further proceedings.



On 24th January 2024, the Cabinet approved a memorandum bearing No.24/0089/612/008 submitted by the Minister of Agriculture and Plantation Industries to transfer the National Cinnamon Research and Training Center in Palolpitiya, Matara, which was previously under the Department of Export Agriculture, to the Department of Cinnamon Development. Accordingly, this institution now operates under the supervision of the Department of Cinnamon Development. In September 2024, this department was placed under the Ministry of Environment, Wildlife, Forest Resources, Water Supply, Plantation and Community Infrastructure, and then following the appointment of a new Cabinet, it was reassigned to the Ministry of Plantation and Community Infrastructure from November of the same year.

1.2 Vision, Mission and Objectives of the Institution

Vision

Establishing Sri Lankan cinnamon as the leading export –oriented plantation crop in the country.

Mission

Strengthening the contribution of cinnamon industry in Sri Lanka to the national economy and improving the well-being of all stakeholders by focusing on strategic priorities such as promoting sustainability, upgrading quality standards, and expanding market access.

Objectives

According to the Cabinet Paper No. 23/1501/601/050, dated 10.08.2023 which was presented to and approved by the Cabinet on 2023.08.14, regarding the 'Establishment of a New Department for Cinnamon Development', the objectives of the Department of Cinnamon Development are as follows:

- Taking necessary steps to develop cinnamon cultivation as the main commercial plantation crop in Sri Lanka.
- Increase and promote value-added cinnamon-based products.
- Facilitating exporting of cinnamon-related products.
- Supporting stakeholders in enhancing the quality of cinnamon production and diversifying products.



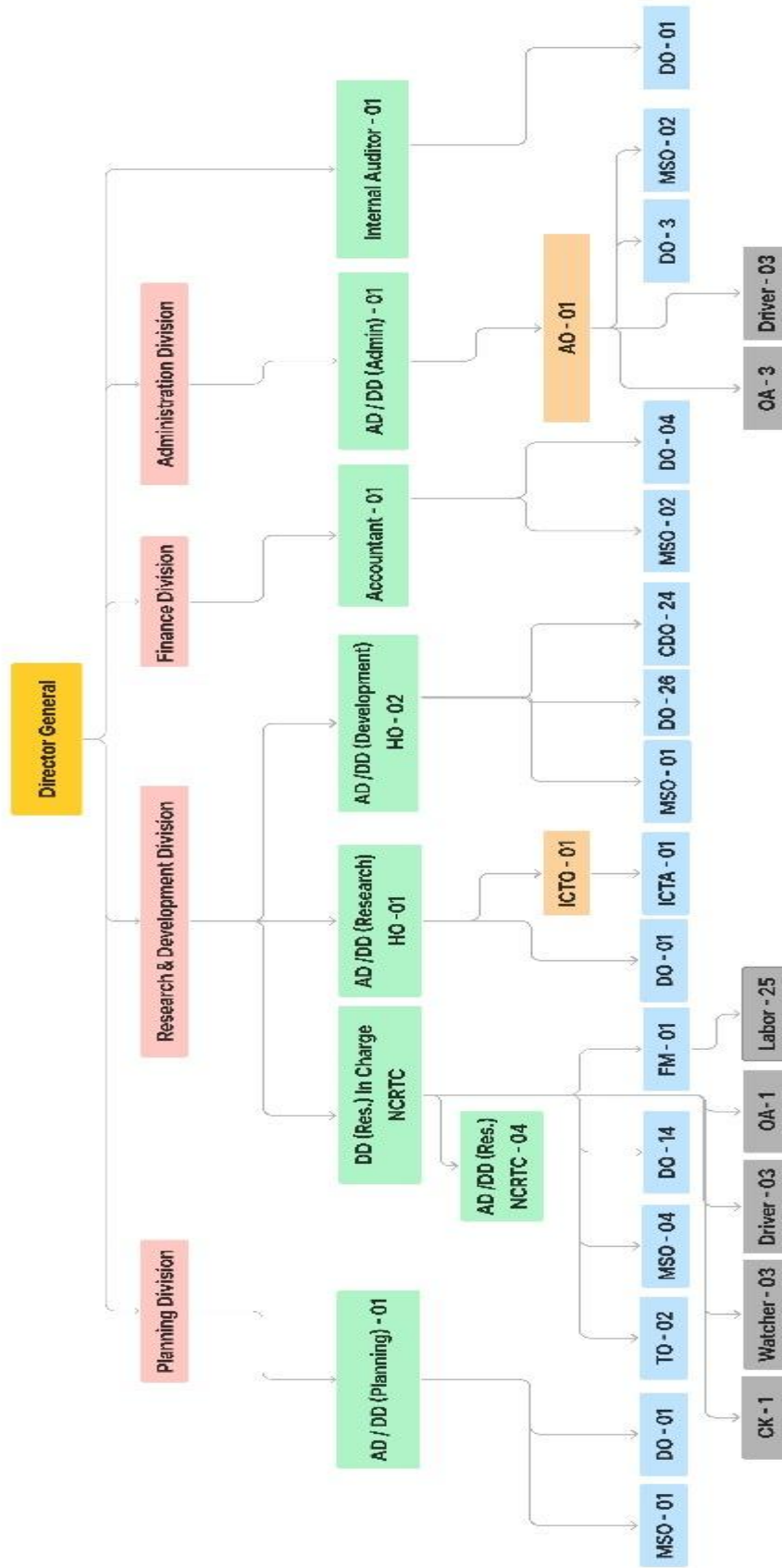
1.3 Key Functions

- Promoting cinnamon cultivation in small-scale and medium-scale plantation sector.
- Conducting multi-disciplinary research related to cinnamon crops, including crop improvement, soil and plant nutrient management, post-harvest technology, plant protection, and cultivation management.
- Promoting good production practices and good agricultural practices for cinnamon.
- Auditing related to cinnamon geographical indication certification.
- Implementing export promotion programs for cinnamon production.
- Maintaining and updating data systems related to cinnamon cultivation and its stakeholders.
- Providing extension and consultancy services related to cinnamon cultivation and production.
- Training stakeholders involved in cinnamon cultivation and production.
- Providing consultancy on cinnamon crop protection and soil nutrient management.
- Maintaining laboratory testing services related to cinnamon production.
- Maintaining inter-institutional relationships with state, semi-state, non-governmental, and private institutions involved in cinnamon cultivation promotion.
- Collecting, conserving, maintaining, and evaluating genetic resources related to the cinnamon crop.



1.4 Organization Chart

Organogram of the Department of Cinnamon Development



NCRTC - National Cinnamon Research & Training Center, HO - Head Office, AD - Assistant Director, DD - Deputy Director, AO - Administrative Officer, ICTO-ICT Officer, ICTA-ICT Assistant, MSO - Management Service Officer, CDO - Cinnamon Development Officer, DO - Development Officer, TO-Technical Officer, FM - Farm Manager, CK - Circuit Keeper, OA - Office Assistant



1.5 Main Divisions of the Department

1.5.1 Main Divisions of the Department of Cinnamon Development -:

- i. Research and Development Division
- ii. Administration Division
- iii. Financial Division
- iv. Planning Division
- v. Internal Audit Division

1.5.2 Institutions under the Department of Cinnamon Development -:

- National Cinnamon Research and Training Center - Palolpitiya, Thihagoda."

1.6 Institutions under the purview of Ministry / Department / Provincial Council / Allocations

Not applicable.

1.7 Information on foreign Aid Projects

Not applicable.



Chapter 02

Progress and the Future Outlook

(Special Achievements, Challenges, and Future Targets)

2.1 Progress

➤ Progress in the Cinnamon Sector: as at 31.12.2024



Description	Annual Target 2024	Progress as at 31.12. 2023	Progress as at 31.12. 2024
Cinnamon production (metric tons)	25,000	24,500	24,900
Export Revenue (Rs. million)	73,800	70,063.92	67,982.41
Export Revenue (USD million)	225	214	226
Export Quantity (metric tons)	20,500	20,133	19,333
Average selling price of cinnamon (Rs. / Kg.)	Rs3,400	Rs.3,000	Rs.3,600

➤ Classification of Cinnamon Production -:

Type of production	Since January to 1 st December 31 (metric tons)	
	2023	2024
Cinnamon Bark Related Production (metric tons)	19,676	19,546
Cinnamon dry leaves (metric tons)	251	124
Cinnamon leaf oil (metric tons)	198	241
Cinnamon bark oil (metric tons)	6.68	21.13
Total (metric tons)	20,131.68	19,932.13

(Source : Sri Lanka Customs, Department of Export Agriculture)



➤ **Budgetary Provisions 2024- Progress**

Description	Budgetary Estimate Provisions (Rs.)	Total Net Provisions (Rs.)	Expenditure (as at 31.12.2024) (Rs.)	Bills in Hand
Recurrent Expenditure				
Salaries & Wages	77,000,000.00	73,000,000.00	63,691,105.73	-
Other Recurrent Expenditure	48,000,000.00	39,000,000.00	20,603,186.14	-
Subtotal	125,000,000.00	112,000,000.00	84,294,291.87	-
Capital Expenditure				
Cinnamon Gate Project	-	70,000,000.00	46,510,830.93	-
Institutional Capital Expenditure	15,000,000.00	32,000,000.00	22,833,391.35	-
Subtotal	15,000,000.00	102,000,000.00	69,344,222.28	-
Total	140,000,000.00	214,000,000.00	153,638,514.15	-

➤ **Financial progress as at 2024.12.31 related to capital expenditure heads for which provisions were allocated from the budget of the year 2024**

Object No	Description of Expenses	Budgetary Estimate Provisions (Rs.)	Total Net Provisions (Rs.)	Financial Progress as at 31.12.2024(Rs.)	Financial Progress as at 31.12.2024 (%)
Rehabilitation and Improvement of Capital Assets					
2001	Building and Structures	5,000,000.00	5,000,000.00	2,562,491.37	51%
2002	Machinery and Equipment	2,000,000.00	2,000,000.00	63,540.00	3%
2003	Vehicles	3,000,000.00	3,000,000.00	335,910.00	11%
Acquisition of Capital Assets					
2102	Furniture and Office Equipment	1,000,000.00	18,800,000.00	18,781,575.98	99.9%
2103	Machinery and Equipment	500,000.00	500,000.00	500,000.00	100%
2104	Buildings and Structures (Cinnamon Gate)	-	70,000,000.00	46,510,830.93	66%
2105	Lands and Improvements to Lands	1,000,000.00	1,000,000.00	169,259.00	17%
2106	Software Development	2,000,000.00	1,200,000.00	200,000.00	17%
Ability Development					
2401	Training Programs for the office staff	500,000.00	500,000.00	220,615.00	44%
	Total	15,000,000.00	102,000,000.00	69,344,222.28	68%



➤ Progress of Development Programs

❖ Multi-directional approach to uplift Ceylon true cinnamon

In the year 2024, the Cinnamon Development Department successfully implemented development activities worth Rs. 57,869,540 as the implementing agency for this project. Out of this, Rs. 35 million was provided by the Ministry of Agriculture, Livestock, Land and Irrigation under the Agricultural Sector Modernization Program, of which Rs. 31,759,415.00 was spent, while a contribution of Rs. 26,110,500 was provided by stakeholders. The main effort was to focus strategically on improving the productivity, quality, and global competitiveness of Ceylon cinnamon through targeted modernization interventions under public-private partnerships across four main sectors.

Serial No	Activity	Financial Targets (Rs. m.)	Financial Progress (Rs. m.)	Physical Targets 2024	Physical Progress 2024
1	Improving the productivity of cinnamon lands	30	29.14	No. of total plants – 1,006,000 Conducting soil PH Tests - 1,000 Awareness on Productivity Improvement - 15	No. of total plants – 1,006,970 Jumbo Plants – 401,020 Small Plants - 605,950 No. of Hectares – 698.83 No. of soil pH Tests – 1,000 Awareness Program on Productivity Improvement - 12
2	Establishing New Processing Centers and Improving Existing Processing Centers	3.65	2.095	Establishing New Processing Centers – 2 Improving Existing Processing Centers – 3 Purchasing of Machinery & Equipment – 4	Establishing New Processing Facilities – 3 Purchasing of Machinery & Equipment – 4
3	Quality Control and Quality Assurance	-	-	GAP & GI Certificates - 75	GAP & GI Certificates - 75
4	Capacity Development	1	0.185	Farmer Training Programs- 100 Field Day Programs-10 Seminars & Workshops - 5	Farmer training Programs – 100 Field day programs – 12 Seminars and Workshops – 2
5	Administrative Expenses	0.35	0.339		
	Total Allocations	35	31.759		



- **Improving Productivity of Cinnamon Lands**

In 2024, as part of its initial development activities, the Cinnamon Development Department focused intensely on enhancing the productivity and sustainability of existing cinnamon cultivations. The department implemented a program to improve the productivity of cinnamon lands, with a main initiative being the plant production program aimed at addressing productivity challenges through the supply of high-quality planting materials. Utilizing the capacity of 497 registered private nurseries, the program successfully released 1,006,970 cinnamon plants, enabling the promotion of productivity across 698.83 hectares. Priority was given to main cinnamon-growing districts including Kegalle, Kurunegala, Kalutara, Gampaha, Galle, Ratnapura, Matara, Kandy, and Hambantota. Cinnamon development officers were strategically deployed to provide field-level technical guidance and support. Considering the limited resources during the first year of operation of the department, the program focused specifically on these districts to ensure efficient implementation and monitoring.

Through the vacant planting program, lands with low productivity were targeted to optimize land productivity. By systematically identifying existing cinnamon lands that need replanting or replacement, this program ensured efficient utilization of existing resources. By providing high-quality plants for vacant planting, not only was the yield increased but the overall profitability of cinnamon cultivation was strengthened. Focusing on improving the productivity of existing lands, this program contributes to the sustainable growth of the industry and will enable Ceylon cinnamon to gain greater global competitiveness.

- **Establishing New Processing Facilities and Improving Existing Facilities.**

In the year 2024, the Cinnamon Development Department launched a targeted program under the Post-Harvest Technology and Value Addition Development Program to improve the quality of cinnamon processing and support mechanization in Sri Lanka. The main objective of this program was to enhance cinnamon processing standards and promote value addition within the sector, recognizing the challenges that arise through small-scale, household-level cinnamon processing in meeting the quality standards required for high-value markets. Under this program, investment support was provided for establishing three new cinnamon processing units. These facilities were designed to introduce better infrastructure and equipment, improved processing practices, and ensure high-quality outputs. Additionally, four investment grants were awarded for the purchase of machinery related to cinnamon processing and value addition, and this sector was further modernized.

This investment helped to encourage small and medium-scale stakeholders to follow quality cinnamon processing methods, which not only improved product quality but also contributed to generating higher income.



Value addition was given significant attention as a key sector for enhancing the competitiveness and profitability of Ceylon Cinnamon. Currently, the percentage of value addition use for Ceylon cinnamon is less than 5%, but significant potential has emerged in this field. By providing investment support for machinery use for value-addition, this program encouraged stakeholders to diversify their products, including cinnamon oil, cinnamon powder, and other high-quality derivatives. This approach not only increases the economic value of cinnamon but also aligns with global market demands for high-quality, processed products. Developing modernized cinnamon processing units is crucial for achieving Sri Lankan aspiration to access high level international markets. This program laid the foundation for transforming the cinnamon sector into a globally competitive and sustainable industry by improving quality standards and value addition, further strengthening the reputation of the country as the premier exporter of Ceylon Cinnamon.

• Capacity Development and Training Programs

In 2024, the Cinnamon Development Department focused significant attention on capacity development and knowledge sharing to enhance the skills and knowledge of stakeholders in the cinnamon industry. Through a series of training and awareness programs, the department aimed to empower farmers, processors, and other stakeholders to follow modern methodologies, improve productivity, and maintain high quality standards, which are essential for the sustainable growth of the cinnamon industry of Sri Lanka.

• Training Programs of the National Cinnamon Research and Training Center.

The Matara National Cinnamon Research and Training Center played a central role in providing specialized training. 42 training programs were conducted, covering following key topics:

- ✓ **Training on Cinnamon Processing:** Make aware participants with advanced technical methods to improve efficiency and product quality.
- ✓ **Value Addition and Processing:** Focusing on innovative methodologies to enhance value of cinnamon through high-quality processing and product diversification.
- ✓ **Management of Cinnamon Lands under Good Agricultural Practices (GAP):** Promoting sustainable farming practices to improve yield and protect soil health.
- ✓ **Cinnamon Leaf Oil Extraction Techniques:** Providing training on extracting high-quality cinnamon oil as a valuable by-product.
- ✓ **Nursery Management:** Training participants in cinnamon nursery management to ensure high-quality planting materials.



These training sessions benefited 953 participants, including farmers, processors, and industry stakeholders. By providing practical skills and technical knowledge, the program aimed to build a skilled workforce capable of meeting the growing demands of the global cinnamon market.

- **District Level Capacity Development Programs**

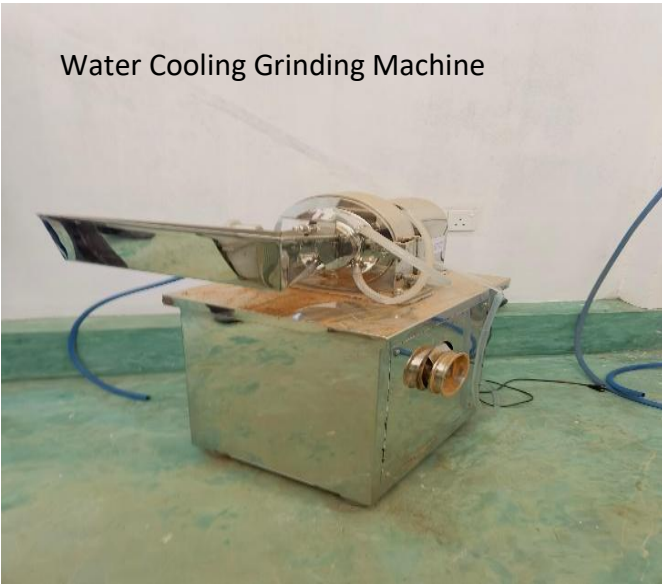
At the district level, the department implemented a comprehensive capacity development program to provide local training opportunities for farmers and stakeholders. Through this program:

- ✓ Farmer Training Programs-100: Covering various topics related to cinnamon cultivation, pest and disease management, and post-harvest handling.
- ✓ 12 Field Days: Demonstrate best practices and innovative techniques to make aware about experiments conducted in cinnamon sector.
- ✓ 2 Workshops: Focusing on strategic topics such as value addition in the cinnamon sector, market access, and sustainability.

Through these district-level initiatives, it was possible to enhance community-level awareness and encourage the adoption of improved practices.



Water Cooling Grinding Machine



Cinnamon Dryer



Providing Cinnamon Processing Equipment under Public/Private Partnership

Cinnamon Cutter



Fractional distilling Unit





**Field Day
Programs/Training
Programs**



Providing High-Quality Planting Materials under Investment Support to Enhance Productivity of Existing Cinnamon Cultivations.



❖ National Cinnamon Research and Training Center

The Research Division of the Department of Cinnamon Development primarily works to increase production and productivity, improve the quality of cinnamon-based products, and develop innovative and sustainable new products, by developing superior quality varieties, managing soil and plant nutrition, and implementing environmentally friendly pest and disease management practices and aims to meet the needs of the sector while conforming to local and international standards to maximize foreign exchange flows. To achieve this objective, the National Cinnamon Research and Training Center located in Thihagoda functions as the only research center of the department.

Research Program

In 2024, 43 research projects related to their study fields were conducted in research laboratories such as the agronomy and crop improvement, soil and plant nutrition, plant protection, and post-harvest technology. Some of these projects were implemented in collaboration with local and foreign universities and research institutions, with the intention of enhancing scientific knowledge about cinnamon. The National Cinnamon Research and Training Center (NCRTC) supervised 14 research students from local universities during 2024.

This institution conducts research projects in the following areas:

- Development of new cinnamon varieties through breeding.
- Research on cultivation management and crop science of cinnamon.
- Maintaining the largest and most prominent cinnamon genetic resource collection in Sri Lanka.
- Production of seedlings for new cinnamon varieties 'Sri Gamunu' and 'Sri Vijaya'
- Comprehensive soil science research projects related to cinnamon cultivation.
- Recommendations for new fertilizer types and organic cinnamon cultivation.
- Land assessment and soil condition recommendations for cinnamon.
- Soil and fertilizer sample testing and reporting.
- Research on pests and diseases affecting cultivation.
- Field inspections.
- Recommended new pest control methods.
- Identification and reporting of diseases and pests
- Harvesting using appropriate technology.
- Processing, storage, and value-added product development.
- Oil extraction, export standards, and certification
- Quality parameter analysis of cinnamon and its products using an ISO 17025:2018 accredited laboratory, including cinnamon oil component analysis.
- Analysis of parameters related to the quality standards of cinnamon and its products, and analysis of cinnamon oil components by the ISO 17025:2018 accredited laboratory



Results of the Researches Completed in the Year 2024 are as Follows:

- A comprehensive survey conducted in 2024 on the abandonment of cinnamon oil distillation units in Matara district revealed that 61.7% of the examined units had been abandoned primarily due to economic factors. This study proposed revival strategies including sustainable measures to rejuvenate the cinnamon oil industry with long-term viability through policy reforms, technological updates, capacity building programs, and market development initiatives.
- Application of 50 grams of urea to cinnamon bushes before harvesting does not have any significant effect on bark removal ability, fresh bark weight, dry bark weight, stem height, stem weight, and bark thickness.
- Preparation of planting holes for cinnamon seedlings was also evaluated, and the results revealed that holes measuring 20 cm (diameter) x 30 cm (depth) prepared using a mechanical soil drilling machine were a significantly beneficial alternative for high quality seedling growth, root development, root spreading, and lower tendency for seedling mortality of cinnamon plants.
- A study was conducted to investigate the effect of an edible coating of Gum Arabic (GA) mixed with cinnamon leaf oil (CLO) for extending the shelf life of bananas. The treatments included mixing GA (10%) with four concentrations of cinnamon leaf oil (1%, 0.5%, 0.25%, and 0.05%). Physicochemical characteristics were measured including weight loss, titratable acidity (TA), pH, Brix, color, and Brix/acidity ratio. The treatment of 10% GA combined with 0.25% CLO showed the best results, confirming that this cinnamon oil-based coating was effective for extending the storage time of bananas up to 15 days.
- The efficiency of extracting fresh and dried *D. parviflora* plant parts using water as a solvent against Thrips was evaluated. The findings revealed that the root extract of *D. parviflora* showed the highest efficiency against Thrips ($LC_{50} = 0.20$) among all treatments.
- Eight *Trichoderma* species, including four isolated from cinnamon rhizosphere soil, were tested for their antagonistic effect against the white root disease pathogen (*R. microporus*) using a dual culture analysis. MA1 showed the highest inhibition (44.12%) of the pathogen's growth, while MA2 showed the lowest inhibition (22.06%).



Sample Testing

772 reports have been issued to relevant external parties regarding soil, fertilizer, and cinnamon products related to cinnamon cultivation under two accredited laboratories, the Soil Science & Plant Nutrition Laboratory and the Post-Harvest Technology Laboratory.

Table 01 : Information about Sample Tests - 2024

Test	No of Samples		Revenue Earned (Rs.)
	Internal	External	
Soil Samples			
pH	618	217	16,150.00
EC	618	217	
N	30	0	
P	75	14	
K	31	15	
Cinnamon Samples			
Moisture Percentage	191	6	
Oil Percentage	239	7	5,250.00
Water Activity	315	49	22,050.00
Sulphur Amount	44	11	9,350.00
Total Ash Content	67	6	4,800.00
Acid insoluble ash content	69	4	6,000.00
Relative Density		7	4,200.00
Refractive Index		7	4,900.00
Appearance, Colour and Fragrance		5	
Solubility in Ethanol		3	1,500.00
Diffraction of light		2	1,400.00
Total (Rs.)			75,600.00



Training Programs and Knowledge Sharing.

In order to provide new knowledge to farmers, cultivators, processors, exporters and other stakeholders in the research sector, 42 training programs covering the entire range from cinnamon seeds to value-added products have been organized in 2024, and 953 candidates have been trained. Contributions have also been made to 7 demonstrating programs.

Research officers of NCRTC have participated in more than 50 discussions at regional, national and international levels, contributing to policy and regulatory decisions. In addition, more than 5000 people have been contacted by telephone for information and advice. The Cinnamon Technical Publication, prepared with the contribution of the Research Division, containing detailed technical details on cinnamon cultivation and processing, is available free of charge from the official website of the Department of Cinnamon Development.

Research Papers Published in the year 2024.

1. Azad, R., Jayaprada, T., Ranaweera, S.A., **Ranawaka, R.A.A.K.**, Jayasekara, L., Senanayake, S.G.J.N., Tamura, H. & Geekiyanage, S. (2024) 'Diversity and morpho-chemo correlations of Cinnamon (*Cinnamomum verum* J. Presl) bark oil from Sri Lanka', *Journal of Agriculture and Food Research*, 18, 101500. <https://doi.org/10.1016/j.jafr.2024.101500>.
2. De Silva, R.S.D., Amarasinghe, S.R. & **Ranawaka, R.A.A.K.** (2024) 'Assessment of phytotoxicity of potable water treatment plant sludge-bound compost pellets on seed germination of radish (*Raphanus sativus* L.)', *Proceedings of International Forestry and Environment Symposium*, February 2024. <https://doi.org/10.31357/fesympo.v27.6615>.
3. Dilshan, V.G.T., **Wijeweera, A.A.**, Gunathilaka, H.A.W.S. & **Widanapathirana, C.U.** (2024) 'Effect of sulphur fumigation on the quality and shelf-life of cinnamon quills', *Proceedings of 22nd Agricultural Research Symposium (2024)*, pp. 651–655.
4. Kaushalya, S.D.H., **Pabasara, P.K.D.** & Gunathilaka, H.A.W.S. (2024) 'Impact of urea application on selected time intervals before harvesting on peeling ability and bark thickness of cinnamon', *Proceedings of 22nd Agricultural Research Symposium*, Wayamba University of Sri Lanka, pp. 1–5.
5. Kodippili, S.P., **Widanapathirana, C.U.** & Mapa, S.T. (2024) 'Assessment of sulphur fumigation on quality of Ceylon cinnamon (*Cinnamomum zeylanicum* Blume) quills', *International Conference on Innovation and Emerging Technologies 2024*, Faculty of Technology, University of Sri Jayewardenepura, Sri Lanka, pp. 156.
6. Madhushani, R.V.P.T., **Wijeweera, A.A.** & Kariyawasam, K.M.G.M.M. (2024) 'Investigating the physicochemical and organoleptic properties of cinnamon (*Cinnamomum verum*) incorporated cassava (*Manihot esculenta*) cookies', *8th International Research Conference of Uva Wellassa University (IRC UWU2024)*.



7. Prathibhani, M., Azad, R., Ranaweera, S.A., Jayasekara, L., **Ranawaka, R.A.A.K.**, Senanayake, G., Abeynayake, S. & Geekiyanage, S. (2024) 'Variation in plant morphology and leaf essential oil composition of a representative *Cinnamomum verum* collection from Sri Lanka', *Journal of the National Science Foundation of Sri Lanka*, 52(1), pp. 3–16. <https://doi.org/10.4038/jnsfsr.v52i1.11086>.
8. Prathibhani, M., Azad, R., **Ranawaka, R.A.A.K.**, Senanayake, S.G.J.N., Ranaweera, S.A. & Geekiyanage, S. (2024) 'Vegetative propagation potential of a *Cinnamomum verum* J. Presl collection for distinct leaf oil composition', *International Research Symposium on Traditional Medicine (AyurEx Colombo) – 2024*, Faculty of Graduate Studies, University of Kelaniya.
9. Samaraweera, M.A., **Madhurangi, H.M.T.T.**, Wijekoon, R. & Wasantha Kumara, K.L. (2024) 'In vitro evaluation of *Trichoderma* isolates as biocontrol agents against *Rigidoporus microporus* (Fr.) Overeem causing white root disease in cinnamon', *Proceedings of the International Symposium on Agriculture and Environment 2024*, Faculty of Agriculture, University of Ruhuna, Mapalana, Kamburupitiya, Sri Lanka, p. 160.
10. Sandamini, D., Prathibhani, M., Azad, R., **Ranawaka, R.A.A.K.**, Gunawardhana, K.D.M.S.V.S., Jayasinghe, G.G., Ranaweera, S.A. & Geekiyanage, S. (2024) 'Determination of the vegetative growth performance of selected cinnamon (*Cinnamomum verum* J. Presl) accessions at three locations of Sri Lanka', *International Research Symposium on Traditional Medicine (AyurEx Colombo) – 2024*, Proceedings of the 2nd Symposium, Colombo, Sri Lanka.
11. Sewwandi Darshanamala, M.P.D., **Wijeweera, A.A.**, Wickramasinghe, I. & **Widanapathirana, C.U.** (2024) 'Determination of the effect of sulphur fumigation on cinnamon quills with spatial variation of fumigation chamber and its effect on cinnamon tea', *International Symposium on Agriculture and Environment 2024*, University of Ruhuna, Sri Lanka.
12. Viranjane, D.V.R., **Pabasara, P.K.D.** & Gunathilaka, H.A.W.S. (2024) 'Evaluation of three planting pit preparation methods on cinnamon seedlings establishment in WL4 (Matarata) agro-climatic zone, Sri Lanka', *Proceedings of 22nd Agricultural Research Symposium*, Wayamba University of Sri Lanka, pp. 741–745.

Other Services

In addition, the service has been provided to the general public through field evaluations, field and processing center evaluations, nursery certification programs, external training programs and research partnerships with the public sector. Also, the Research Division has released 600 high-quality cinnamon plants of the new varieties, Sri Gemunu and Sri Vijaya during the last year. The Research Division also played a crucial role in the success of the cinnamon export agreement with the Republic of China and the expansion of cinnamon to non-traditional areas of the country, including the northern region.





Accredited laboratories conduct the necessary experiments for the industry and provide reports.

Conducting laboratory and field research experiments covering every aspect of the cinnamon industry



Providing instructions to cultivators and making field evaluations



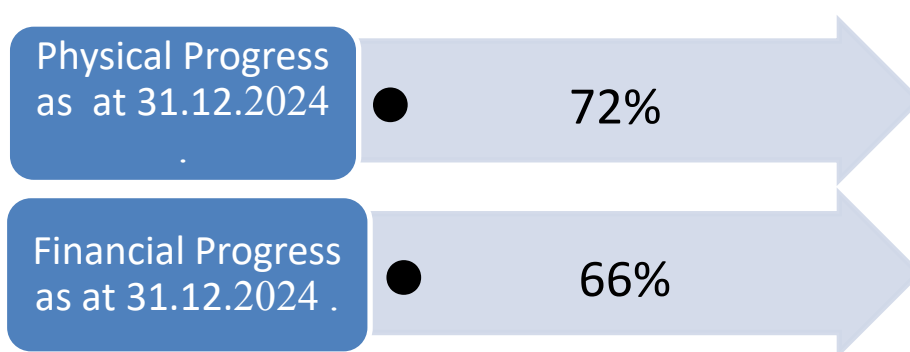
❖ **Cultural Promotion Center Based on National Cinnamon Industry -Phase-1**
(Cinnamon Gate - Stage1) - Progress

The Cinnamon Gate Project is a special initiative launched by the Department of Cinnamon Development to globally promote unique Ceylon cinnamon. This project aims to create job opportunities, strengthen the cinnamon value chain, and upgrade global recognition of Ceylon true cinnamon production through cultural exhibitions. This project which located near the entrance of the Galle-Pinnaduwa Expressway, integrates agro-tourism related to the cinnamon industry, cultural preservation, and technological innovation, and is expected to be completed with the following components:

- A museum showcasing the administrative, botanical, and cultural history of cinnamon
- A cinnamon park consisting with local cinnamon species such as indigenous species and cultivation species.
- A model cinnamon plantation conducted on commercial basis.
- A section for reading and purchasing literature related to cinnamon.
- A demonstration center for cinnamon processing and value addition that introduce technology and provides live experiences.
- A "one-stop shop" where various local cinnamon products can be purchased under one roof.
- A restaurant where cinnamon mixed foods and beverages can be tasted.
- A learning center focused on the cinnamon industry.

The first phase of this project was implemented in the year 2024, and by the end of the year 2024, Rs. 46.5 million had been spent out of the allocated Rs. 70 million for the first phase of the **Cinnamon Gate Project**, and it actively operates with 72% physical progress. The second phase of this project is expected to be implemented in the year 2025.

Contract Value (Rs. m.)	Approved Provision 2024 (Rs. m.)	Expenditure 2023 (Rs. m.)	Expenditure 2024 (Rs. m.)	සමුච්චිත වියදම as at 31.12.2024 (Rs. m.)
161.36	70.00	21.85	46.51	68.36





2.2 Special Achievements :-

- **Activating the Export of Ceylon Cinnamon to China by Facilitating Compliance and Market Access.**

In 2023, the General Administration of Customs of the People's Republic of China introduced new plant quarantine requirements for the import of Ceylon cinnamon under Notification No. 145. In response, the Department of Cinnamon Development facilitated the registration process for cinnamon exporters in Sri Lanka, and approximately 70 exporters registered under the Department of Cinnamon Development to apply for this program. To ensure compliance with Chinese regulations, the Department of Cinnamon Development audited more than 90% of these exporters and submitted the selected list to the National Plant Quarantine Service for further evaluation. After the National Plant Quarantine Service successfully completed the audit, the approved exporters from the first list were referred to the General Administration of Customs of the People's Republic of China for an audit through video technology. Following this rigorous evaluation process, the General Administration of Customs of the People's Republic of China has officially published 15 Sri Lankan cinnamon exporters on its quarantine webpage and granted them permission to export Ceylon cinnamon to China. This achievement marks an important milestone in strengthening Sri Lankan existence in the Chinese market and ensuring the highest standards of quality and safety in cinnamon exports.



➤ **Facilitating the GI Certification Process to uplift Global Recognition for Ceylon Cinnamon**



In 2022, Ceylon Cinnamon became the one and only Sri Lankan product to receive the Geographical Indication (GI) certification from the European Union, recognizing its unique origin, quality, and traditional production methods. This certification is open to all stakeholders in the cinnamon value chain, with the Department of Cinnamon Development conducting the external audits related to granting the GI certification, while the Export Development Board acts as the certification issuing authority. In 2024, the Department of Cinnamon Development has facilitated the issuance of 25 GI certificates, which has further expanded the access of Ceylon Cinnamon in the global market.



The Department of Cinnamon Development has been actively involved in providing technical training and conducting external audits in the cinnamon field and processing centers to ensure compliance with GI standards, establish traceability, ensure quality certification, and ensure compliance with European Union requirements. These efforts further strengthen position of Sri Lanka as the unique producer of true cinnamon in the world.



➤ **Completion of making a Road Map for the Cinnamon Industry**

When establishing the Department of Cinnamon Development, a rough guideline regarding its future path and role was provided through the Cabinet Memorandum submitted for the establishment of the department. Nevertheless, at the beginning of the operations of the department in 2023, steps were taken to conduct a consultation involving all parties in the cinnamon value chain to determine how the future path of Sri Lankan cinnamon industry should be, and to develop a ten-year roadmap for the cinnamon industry based on these matters. For this purpose, three workshops were organized to gather opinions from approximately 150 people representing all stakeholders, and financial support for this endeavour was provided by the Food and Agriculture Organization (FAO). Technical advisory services for preparing the cinnamon roadmap were provided by Professor Achini de Silva of the University of Sabaragamuwa, Sri Lanka, with the sponsorship of the said organization.

The draft of ten-year cinnamon industry roadmap, which was prepared with the participation of all stakeholders, was ceremoniously presented to the Honorable President Ranil Wickremesinghe on 10th July 2024, at Karadeniya. Steps have now been taken to obtain Cabinet approval for this draft and to include it to the national plans.

The preparation of a five-year strategic plan for the Department of Cinnamon Development has now begun, based on the ten-year cinnamon industry roadmap and the current policy statement of the government 'A Wealthy Country, A Beautiful Life,' while aligning with national and international policies including the National Plantation Policy and the United Nations Sustainable Development Goals, and further considering the ideas and suggestions of stakeholders.

➤ **Strengthening Quality Standards: The Role of Certifying Good Agricultural Practices for Ceylon Cinnamon**

Good Agricultural Practices (GAP) are a set of principles and practices aimed at ensuring safe and sustainable agricultural production, with focus on environmental health, worker safety, and product quality. In 2024, the Department of Cinnamon Development issued 50 GAP certificates for cinnamon fields after conducting extensive audit processes and certified that the relevant lands comply with international standards. As the proper authority for issuing GAP certification for cinnamon, the Department of Cinnamon Development has provided comprehensive training to cinnamon value chain stakeholders on the GAP certification process and documentation management, and verified compliance through audits. This program has particularly contributed to further enhancing the credibility and quality certification of Ceylon cinnamon in the global market. GAP certificate has now become a mandatory requirement under the program for exporting Ceylon cinnamon to China.



➤ Making Cinnamon Industry a World Heritage

In the year 2024, considering the historical significance of Ceylon cinnamon industry, the unique traditional methods of cinnamon processing, and the indigenous heritage and knowledge systems associated with the cinnamon industry in our country, the Intangible Cultural Heritage Protection Committee, and the Department of Cinnamon Development of the Ministry of Cultural Affairs proposed the inclusion of the great culture associated with Ceylon cinnamon industry for the UNESCO National List of Intangible Cultural Heritage.

2.3 Challenges :-

➤ Cinnamon Productivity Related Constraints

Currently, the national yield from an acre of cinnamon cultivation is 200-250 kg, while the potential yield is 400 kg per acre. Accordingly, the overall productivity is 50%, and the following factors have contributed to this.

- **The majority of existing cinnamon lands do not have the required plant density of 3600 cinnamon plants per acre.**

For this purpose, activities related to vacant planting cinnamon plants on existing cultivated lands will be carried out.

- **Most of the cinnamon lands are old plantations which have exceeded economical lifespan.**
Currently, most of the plantations in the areas where cinnamon is traditionally grown are 50-60 years old. These lands should be replanted in sections and a replanting programme should be implemented for this purpose.

- **Supply constrains for Cinnamon Plantations.**

Currently, due to the high cost of chemical fertilizers, fertilizer application has decreased during the period of 05 years. Due to the lack of the required amount of fertilizer, harvests have been limited. Therefore, fertilizer must be provided at a subsidized price or the overall price of fertilizer must be reduced to an affordable limit.

- **Lack of Cinnamon Processors.**

Cinnamon harvesting is a process that should be carried out by trained workers. The decrease in the number of people traditionally engaged in these activities and the lack of attraction of the younger generation for these activities have become an issue. Therefore, the harvesting method



has changed from once in every 6 months to once a year or three times in two years. For this, training courses have been initiated at the Cinnamon Research and Training Center in Matara, under the Department Cinnamon Development. Efforts are being made to conduct it as an NVQ course. In addition, the method of training cinnamon processing workers by visiting the relevant areas has been introduced.

- **Lack of Agricultural Labourers.**

The agricultural labourer shortage and increased labour costs have affected many sectors, including the cinnamon industry. As a result, essential activities in cinnamon cultivation such as weed control and pruning of cinnamon bushes have gradually decreased.

- **Non-occurrence of Mechanization of Cinnamon Processing.**

Unlike other crops, the use of machinery for harvesting cinnamon has been minimal. The introduction of modern equipment for processing activities is essential for improving the efficiency of the industry.

- **Further Expansion of Cinnamon Cultivation.**

It has become difficult to acquire land for further expansion of cinnamon cultivation in traditional cinnamon cultivating areas. Additionally, existing cinnamon lands are being divided based on family needs and used for other development activities. To meet the needs of the global market demand, cinnamon cultivation needs be expanded in both traditional and non-traditional areas. Currently, the Department of Cinnamon Development is taking steps to expand cinnamon cultivation to the Mahaweli zones, North Eastern, North Central, and dry zones like Uva. Farmers in these regions have started cultivating cinnamon over the past 5-6 years, and it is becoming an attractive crop among farmers in those areas. Due to not appointing officers to this department from the said areas, it is difficult to coordinate cultivation extension activities. Efforts are being made to conduct cultivation activities in coordination with agricultural officers of the Mahaweli Authority and development officers in the relevant Divisional Secretariats.

- **Technology Related Constraints in the Cinnamon Industry**

As cinnamon is a traditionally established industry, cinnamon processing is made using traditional methods. However, to succeed in the global market, this industry needs to be transformed to the type of food production factories with relevant certification that meet food production standards. A small number of processing centers have already been set up according to ISO 22000 standards, and these factories are processing cinnamon according to these standards. The value added products of this industry, taken as a whole, amount to 6% - 7%. Therefore, to earn more foreign exchange from this



industry, this percentage should be systematically increased to 10-15%. Therefore, introducing machines or tools to every possible step in the processing operations of the cinnamon industry, which exists as a cottage industry, will improve its efficiency.

- **Value Added Products of Cinnamon**

Traditionally, cinnamon is exported as a raw material, with approximately 90% of cinnamon exports being in the form of cinnamon quills and cut cinnamon. Approximately 6% - 7% of cinnamon is exported as value-added products for certain extent such as Cinnamon Powder, Cinnamon Bark Oil, Cinnamon Leaf Oil, Cinnamon Tea, and Cinnamon Drink. Additional value-added products such as Cinnamon Oleoresin, energy drinks, and pet food should also be produced and cinnamon leaf oil should be further distilled and fractional distilled to separate components such as Eugenol and Linalool, for export. The market for cinnamon exports exists in high-income gaining countries such as the United States and European Union, and value-added products for these markets must be produced with high standards of quality.

- **Existing Constrains on Further Improving Value- Added Cinnamon Products.**

- The dependence of traditional exporters on the Latin American region such as Mexico and Peru and accordingly not seeking new markets is a notable situation. Especially the second and third generations of traditional exporters now manage the export market and have been doing business with buyers in countries like Mexico for 50-60 years. Therefore, local exporters are inclined to export on credit basis, deviating from payment methods such as Letters of Credit. They are inclined to export on credit basis for a period between 90-120 days. This has become a barrier for new exporters to enter the market.
- Only a few traditional exporters export value-added products, and others are reluctant to do so as it requires high investment.
- The high cost of machinery and equipment required to make cinnamon value-added products and the lack of tax concessions for these equipment.
- Exporting value-added products should be targeted at a niche market. Market research should be conducted to find that market and a large investment should be made for it.
- Since local cinnamon farmers/processors cultivate mostly less than 5 acres of land, there is low tendency to invest in constructing supply centers with certifications like GMP/ISO22000/HACCP. They should be provided with incentives such as investment assistance.



- Cinnamon production processing should be made in accordance with internationally accepted food production methodologies as mentioned earlier. Therefore, machinery and equipment made from Food Grade Stainless Steel used in food production should be used in cinnamon production. The high cost of these machinery and equipment and the lack of tax concessions have become a problem in attracting small and medium-scale entrepreneurs to this field. Therefore, it is necessary to encourage medium and high-level investors via stakeholders involved in the cinnamon industry.
- Lack of focus on processing industries with international standard certifications.
- Investors should be encouraged to obtain certifications such as GMP (Good Manufacturing Practices), ISO 22000, HACCP, FSSC, etc. For this, it is necessary to create an investment aid system.

- **Institutional related constraints**

Various institutions related to the cinnamon industry operate separately and it is an obstacle to move the industry forward. The Department of Cinnamon Development, Export Development Board, foreign diplomatic missions, universities, and research institutions should launch a joint program. These institutions should work together with a Holistic Approach.

- **Market related constraints**

As previously mentioned, the constrains of cinnamon product exports to the Latin American region, including Mexico, is an obstacle to the existence of the industry. The annual growth of cinnamon export value in this region is between 1% - 2%. However, in other regions of the world, this growth is approximately 7% - 12%. Therefore, finding new markets and selecting marketing strategies is very important. Furthermore, attention should be focused on further promoting cinnamon in traditional markets such as Mexico and the Latin American region.

No promotional activities have been conducted in this traditional market for about 50 years. Sri Lanka does not have an Embassy in Mexico, which is one of Sri Lankan 15 major export destinations. Establishing a Embassy in Mexico to promote cinnamon or improving trade facilities in the Latin American region through the existing Sri Lanka Embassy in Brazil is important for promotion of true cinnamon.



2.4 Future Targets:-

- Enhancing the contribution made to Sri Lankan economy by the cinnamon production.

Description	Annual Target 2024	Annual Target 2025
Cinnamon Production (metric ton. million.)	25,000	26,000
Export Revenue (Rs. million.)	73,800	75,000
Export Revenue (USD Billion.)	225	260
Export Quantity (metric tons)	20,500	22,000
Average Market Price of Cinnamon (kg. 1 (Rs.))	3,400	4,000
Extent of Cinnamon Cultivation (Hec.)	37,400	38,000

- Uplifting expansion of the cinnamon cultivation in non –traditional areas.
- Passing the Cinnamon Development Act.
- Filling the vacancies in the Department of Cinnamon Development.
- Obtaining Cabinet approval for the Roadmap of cinnamon industry that has been made currently.
- Making the strategic development plan for the Department of Cinnamon Development
- Finding new cinnamon export markets through new technology and strategies.



.....
Director General:

Name:

Designation :

L. M. J. K. Lindara
Director General (Acting)
Department of Cinnamon Development
Gunarathna Weerakoon Mawatha,
Borakanda, Karadeniya.



Chapter 03.

Overall Financial Performance for the Year ended 31st December 2024

3.1 Statement of Financial Performance

Statement of Financial Performance As at 31st December 2024

ACA -F

Revised Budget Allocations 2024	Note	Actual	
Rs.		2024 Rs.	2023 Rs.
-		-	-
	Revenue Receipts		
-	Income Tax	-	-
	Taxes on Domestic Goods & Services		
-	Taxes on International Trade	-	-
	Non Tax Revenue & Others		
-		-	-
-	Total Revenue Receipts (A)	-	-
	Non Revenue Receipts		
-	Treasury	-	-
-	Imprests	153,251,327.00	-
-	Deposits	34,521,012.00	-
100,000.00	Advance Accounts	1,298,422.00	-
-	Other Main Ledger Receipts	-	-
100,000.00	Total Non Revenue Receipts (B)	189,070,761.00	-
100,000.00	Total Revenue Receipts & Non Revenue	189,070,761.00	-



	Receipts C =			
	(A)+(B)			
	Remittance to			
	the Treasury			
	(D)		27,794,697.00	-
	Net Revenue			
	Receipts &			
	Non Revenue			
100,000.00	Receipts E =		161,276,064.00	-
	(C)-(D)			
	Less:			
	Expenditure			
	Recurrent			
	Expenditure			
-	Wages, Salaries			
	& Other			
	Employment			
73,000,000.00	Benefits	5	63,691,106.00	-
	Other Goods &			
39,000,000	Services	6	20,430,164.00	-
	Subsidies,			
	Grants and			
18,000,000	Transfers	7	-	-
	Interest			
-	Payments	8	173,020.00	-
	Other Recurrent			
-	Expenditure	9	-	-
	Total			
	Recurrent			
	Expenditure			
130,000,000	(F)		84,294,290.00	-
	Capital			
	Expenditure			
	Rehabilitation			
	& Improvement			
	of Capital			
10,000,000.00	Assets	10	2,961,941.00	-
	Acquisition of			
91,500,000.00	Capital Assets	11	66,161,666.00	-
	Capital			
-	Transfers	12	-	-
	Acquisition of			
-	Financial Assets	13	-	-
	Capacity			
500,000.00	Building	14	220,615.00	-
	Other Capital			
-	Expenditure	15	-	-
	Total Capital			
	Expenditure			
102,000,000.00	(G)		69,344,222.00	-



	Deposit		
	Payments	27,235,431.00	-
50,000,000	Advance		
	Payments	9,741,773.00	-
	Other Main		
	Ledger		
	Payments	-	-
	Total Main		
	Ledger		
50,000,000	Expenditure		
	(H)	106,321,426.00	-
	Total		
282,000,000	Expenditure I		
	= (F+G+H)	190,615,716.00	-

	Balance as at		
	31st December		
-	J = (E-I)	(29,339,652.00)	-

	Balance as per		
	the Imprest		
	Adjustment		
	Statement	(29,339,652.00)	-
	Imprest		
	Balance as at		
	31st December	-	-
		(29,339,652.00)	-



3.2 Statement of Financial Position

ACA -F

Statement of Financial Position for the year ended as at 31st December 2024

Revised Budget Allocations 2024 Rs.	Note	Actual	
		2024 Rs.	2023 Rs.
-	Revenue Receipts	-	-
-	Income Tax	1	-
-	Taxes on Domestic Goods & Services	2	-
-	Taxes on International Trade	3	-
-	Non Tax Revenue & Others	4	-
-	Total Revenue Receipts (A)	-	-
-	Non Revenue Receipts	-	-
-	Treasury Imprests	153,251,327.00	-
-	Deposits	34,521,012.00	-
100,000.00	Advance Accounts	1,298,422.00	-
-	Other Main Ledger Receipts	-	-
100,000.00	Total Non Revenue Receipts (B)	189,070,761.00	-
100,000.00	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	189,070,761.00	-
-	Remittance to the Treasury (D)	27,794,697.00	-
100,000.00	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	161,276,064.00	-
-	Less: Expenditure		
-	Recurrent Expenditure		



73,000,000.00	Wages, Salaries & Other Employment Benefits	5	63,691,106.00	-
39,000,000	Other Goods & Services	6	20,430,164.00	-
18,000,000	Subsidies, Grants and Transfers	7	-	-
-	Interest Payments	8	173,020.00	-
-	Other Recurrent Expenditure	9	-	-
<u>130,000,000</u>	Total Recurrent Expenditure (F)		84,294,290.00	-
	Capital Expenditure			
10,000,000.00	Rehabilitation & Improvement of Capital Assets	10	2,961,941.00	-
91,500,000.00	Acquisition of Capital Assets	11	66,161,666.00	-
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
500,000.00	Capacity Building	14	220,615.00	-
-	Other Capital Expenditure	15	-	-
<u>102,000,000.00</u>	Total Capital Expenditure (G)		69,344,222.00	-
	Deposit Payments		27,235,431.00	-
2,000,000	Advance Payments		9,741,773.00	-
	Other Main Ledger Payments		-	-
50,000,000	Total Main Ledger Expenditure (H)		106,321,426.00	-
282,000,000	Total Expenditure I = (F+G+H)		190,615,716.00	-
-	Balance as at 31st December J = (E-I)		<u>(29,339,652.00)</u>	-
	Balance as per the Imprest Adjustment Statement		-	-
	Imprest Balance as at 31st December		<u>(29,339,652.00)</u>	-
			<u>-</u>	-



Statement of Financial Position as at 31st December 2024

	Note	Actual 2024 Rs	2023 Rs.
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	72,738,328.00	-
<u>Financial Assets</u>			
Advance Account	ACA-5/5(a)	8,443,351.00	-
Cash & Cash Equivalentents	ACA-3	-	-
Total Assets		81,181,679.00	-
<u>Net Assets/Equity</u>			
Net Worth to Treasury		1,157,830.00	
Property ,Plant & Equipment Reserve		72,738,328.00	
Rent and Work Advance Reserve	ACA -5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	7,285,521.00	
Imprest Balance	ACA-3		
Total Liabilities		81,181,678.66	

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from ...01.....to..37.... and Notes to accounts presented in pages from...38.... to46..... form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.



Chief Accounting Officer

Name:
Designation:
Date:



Accounting Officer

Name:
Designation:
Date:

L. M. J. K. Lindara
Director General (Acting)
Department of Cinnamon Development
Gunarathna Weerakoon Mawatha,
Borakanda, Karadeniya.



Chief Financial Officer/Chief
Accountant/Director (Finance)/
Commissioner (Finance)

Name:
Designation:
Date:

M. G. Nimesha Jayasena
Accountant (Acting)
For Director General
Department Of Cinnamon Development



3.3 Statement of Cash Flows

Statement of Cash Flows for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	1,273,688.13	-
Imprest Received	153,251,326.91	-
Recoveries from Advance	932,378.00	-
Deposit Received	34,521,011.00	-
Total Cash generated from Operations (A)	189,978,404.04	-
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	38,808,496.00	-
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	32,076,130.00	-
Imprest Settlement to Treasury	27,794,697.04	-
Advance Payments	1,416,523.00	-
Deposit Payments	27,235,431.00	-
Total Cash disbursed for Operations (B)	127,331,277.04	-
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	62,647,127.00	-
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	62,647,127.00	-
Total Cash disbursed for Investing Activities (E)	62,647,127.00	-



**NET CASH FLOW FROM INVESTING
ACTIVITIES (F)=(D)-(E)**

(62,647,127.00)

-

**NET CASH FLOWS FROM OPERATING &
INVESTMENT ACTIVITIES (G)=(C) + (F)**

-

-

Cash Flows from Financing Activities

Local Borrowings

-

-

Foreign Borrowings

-

-

Grants Received

-

-

Total Cash generated from Financing Activities (H)

-

-

Less - Cash disbursed for:

Repayment of Local Borrowings

-

-

Repayment of Foreign Borrowings

-

-

Total Cash disbursed for Financing Activities (I)

-

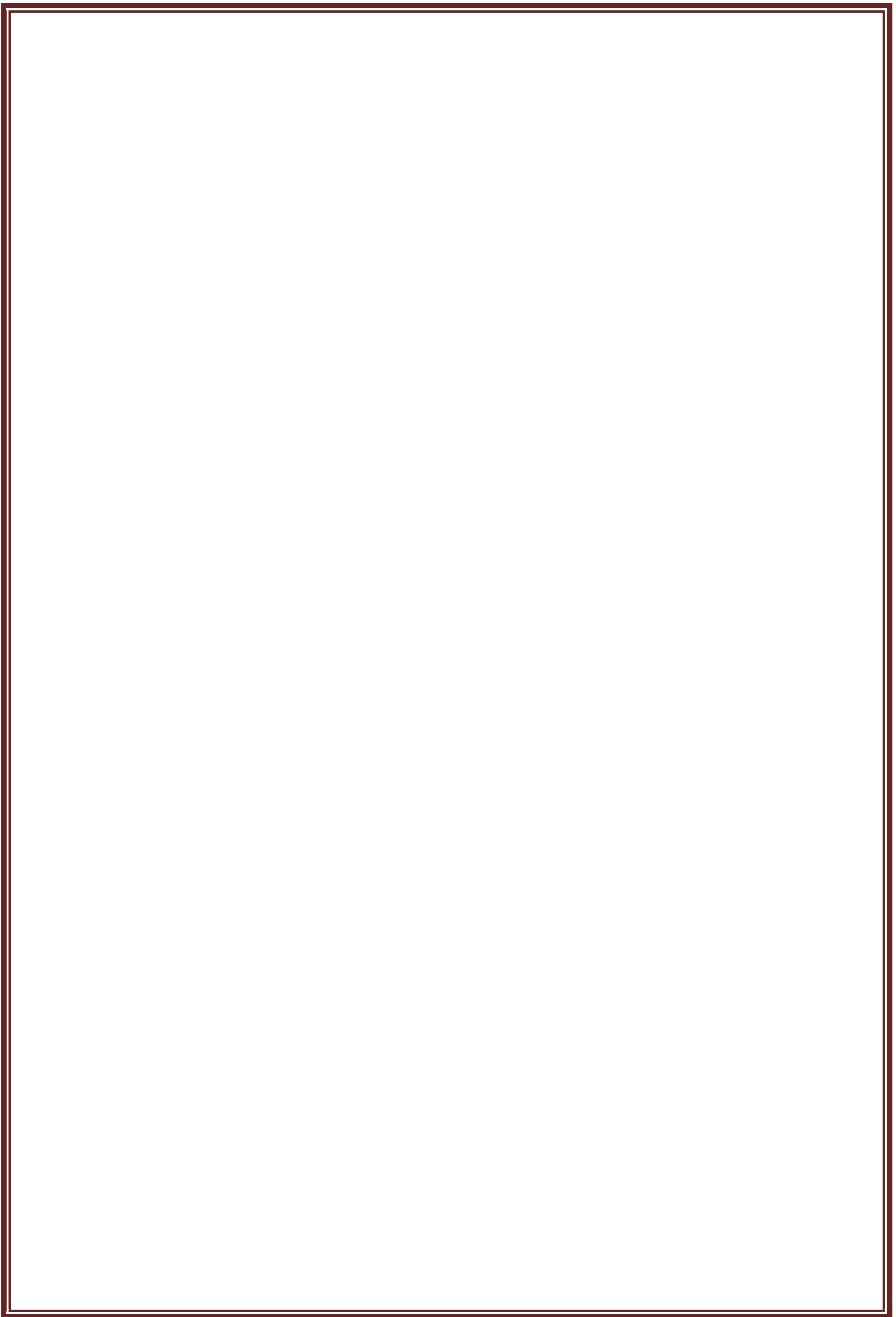
-

**NET CASH FLOW FROM FINANCING
ACTIVITIES (J)=(H)-(I)**

-

-





3.4 Notes to the Financial Statements

Annexure(i)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Name of Ministry / Department / District

Secretariat : Department of Cinnamon

Development

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								XX
.....								XX
.....								
Total								
2. State Corporations/Statutory Boards								XX
.....								XX
.....								
Total								
3. Others (Private Parties)								XX
.....								XX
.....								
Total								
Grand Total								



Chief Financial Officer/Chief Accountant/Director (Finance)/Commissioner (Finance)



Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of Ministry / Department / District
Secretariat : Department of Cinnamon
Development

Expenditure Code :

Programme No. & Title :

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department							XX	
Total							XX	
2. State Corporations/Statutory Boards							XX	
Total							XX	
3. Others (Private Parties)							XX	
Total							XX	
Grand Total								

Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
 Date:

Scanned with CamScanner

Statement of Commitments And Liabilities

Name of Special Expenditure Unit/Ministry/Department /District Department of Cinnamon Development
Secretariat :
Expenditure
Head No:337
Program No & Name:02-Development
Program

Name of the Person/Institute	Liability No	Month	Date	Head	Program	Project	Sub Project	Object	Financing	Item	Commitment	Liability Balance	The date entered for liabilities	Value of Liability	Releasing Liabilities	Liability Balance
Name of the Person / Institute																
2. State Corporation /Statutory Board																
Sri Lanka Telecom P.L.C	12	December	2025.01.16	337	2	1	0	1402	II					16,876.38		16,876.38
Sri Lanka Telecom P.L.C	28	December	2025.01.16	337	2	1	0	1402	II					9,022.45		9,022.45
Total																
Grand Total																25,898.83

Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :

Scanned with CamScanner



Statement of Claims under Reimbursable

Ministry / Department / District Secretariat : Department of Cinnamon Development

Programme No. & Title :02-
Development Program

Rs.

(1) Provision in Estimates - 2024 under Reimbursable Foreign Aid including Supplementary provisions	-----
(2) Total Expenditure disbursed during the year 2024, against (1) above	-----
(3) Total of Reimbursement Claims outstanding as at 01st January 2024	-----
(4) Total of Reimbursement Claims made during the year 2024, in respect of years 2023 & prior years (if any)	-----
(5) Total of Reimbursement Claims made during the year 2024, in respect of year 2024	-----
(6) Total of Claims disallowed by the Donor, during 2024 (if any), in respect of Claims 2023 or prior years (if any)	-----
(7) Total of Claims disallowed by the Donor, during 2024 (if any), in respect of Claims 2024	-----
(8) Total of Reimbursements received during the year 2024, in respect of years 2023 or prior years	-----
(9) Total of Reimbursements received during the year 2024, in respect of years 2024	-----
(10) Total of reimbursement Claims outstanding as at 31st December 2024 [(3+4+5) - (6+7)] - (8+9)	-----
(11) Total of Reimbursement Claims made after 31/12/2024 in respect of 2024 up to the finalization of the Financial Statements	-----
(12) Total of Reimbursement received after 31/12/2024 up to the finalization of the Financial Statements	-----
(13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	-----



Chief Financial Officer / Chief Accountant/
Director (Finance) / Commissioner (Finance)
Date :



Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Expenditure Head No :337

Ministry / Department / District Secretariat :
Department of Cinnamon Development

Programme No. & Title :2

(i) Statement of Losses Recovered/Written off/Waived off during the year.

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
Total			

<u>Classification of the cases by nature of Losses.</u>	No.of Cases	Value (Rs.)
1		
2		
3		
4		
Total		

(ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
Total			


Age Analysis per (ii)

	No.of Cases	Amount	Rs.
Less than five years			
5-10 years			
Over 10 years			

<u>Classification of the cases by Nature of Losses</u>	No.of Cases	Value (Rs.)
1		
2		
3		
4		
Total		

Note- Details on losses under F.R.106 and waivers under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

*


 Chief Financial Officer /Chief Accountant/Director

M. G. Nimesha Jayasena
 Accountant (Acting) Commissioner (Finance)
 For Director General
 Department Of Cinnamon Development



Statement of Missing Vouchers

Ministry / Department / District Secretariat :
Expenditure Head No :
Programme No. & Title :

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
-		Nil	-	

M. G. Nimesha Jayasena
Accountant (Acting)
For Director General
Department Of Cinnamon Development

Chief Financial Officer /Chief Accountant/Director
(Finance)/
Commissioner (Finance)

Statement of Write off from books

Expenditure Head : Ministry / Department / District Secretariat :
No :337
Programme No. & Title :

1 **Statement of losses and waivers under F.R. 109 during the year**

Value	No. of Cases	Value (Rs.)
(i) Below Rs. 25,000.00
(ii) Over Rs. 25,000.01
Total

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1						
2						
3						
4						
5						
6						
Total						

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

M. G. Nimesha Jayasena
Chief Financial Officer /Chief Accountant (Acting)
(Finance)
Commissioner (Finance)
Department Of Cinnamon Development



3.5 Performance of Revenue Collection

Not Applicable.

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation			Actual Expenditure (Rs.)	Allocation Utilization as a % of Final Allocation
	Original Allocation (Rs.)	Final Allocation (Rs.)		
Recurrent	125,000.00	112,000.00	84,294.29	75%
Capital	15,000.00	102,000.00	69,344.22	68%
Total	140,000.00	214,000.00	153,638.51	72%

3.7 In Terms of F. R. 208 grant of Allocation for this Department as an agent of the other Ministries / Departments

Rs. ,000

Serial No.	Ministry / Department that issued Allocations	Purpose of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
01	Ministry of Agriculture and Plantation Industry 118-2-3-88-2509	Implementation of a multi - sectorial approach project to upgrade Ceylon Cinnamon under the Agriculture Modernization Program	35,000.00	35,000.00	31,750.00	90.71%




3.8 Performance of Reporting No- Financial Assets

Rs. ,000


assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial position report as at 31.12.2019	Yet to be accounted	Reportin g Progress as a%
9151	Building & Structures	-	-	-	-
9152	Machinery & Equipment	26,027.49	26,027.49	-	100%
9153	Lands	-	-	-	-
9154	Intangible Assets	200.00	200.00	-	100%
9155	Biological Assets	-	-	-	-
9160	Work in Progress	46,510.83	46,510.83	-	72%
9180	Lease Assets	-	-	-	-



3.9 Auditor General's Report



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



Received
 15 MAY 2025
 මගේ අංකය
 எனது இல. } SPCG/GL/CDCD/FA/2024
 My No. }
 Department of Cinnamon
 Development, Karadeniya.


ඔබේ අංකය
 உமது இல. }
 Your No. }

දිනය
 திகதி } 2025 මැයි 09 දින.
 Date }

අධ්‍යක්ෂ,
 කුරුඳු සංවර්ධන දෙපාර්තමේන්තුව,
 කරන්දෙණිය .

ශීර්ෂය 337 - කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.





යටපත්කරන වාර්තාව මේ සමඟ එවා ඇත.



එන්.එම්.එස්.ආනන්ද
 ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති,
 විගණකාධිපති (වැ.බ.) වෙනුවට

පිටපත්: 1. අධ්‍යක්ෂ ජනරාල් - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව - කුරුඳු දැන ගැනීම සහ අවශ්‍ය කටයුතු සඳහා
 2. ලේකම් - වැවිලි සහ ප්‍රජා යටිතල පහසුකම් අමාත්‍යාංශය

අංක 306/72, පොල්දො භාර, මල්වතුමාව, පිටුගොඩ. අංක. 306/72, පොල්දො පාර, පිටුගොඩ, පිටුගොඩ. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.

 +94 11 2 88 70 28 - 34
  +94 11 2 88 72 23
  ag@auditorgeneral.gov.lk
  www.naosl.gov.lk





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

SPCG/GL/C/DCD/FA/2024

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2025 මැයි 09 දින

අධ්‍යක්ෂ ජෙනරාල්,
කුරුඳු සංවර්ධන දෙපාර්තමේන්තුව,
කරන්දෙණිය.



ශීර්ෂය 337 - කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

- 1. මූල්‍ය ප්‍රකාශන
- 1.1 තත්ත්වගණනය කළ මතය

ශීර්ෂය 337 - කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව කුරුඳු සංවර්ධන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන් දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව 2025 මැයි 09 දින නිකුත් කරන ලදී. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.





මෙම වාර්තාවේ 1.5 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින් , මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් අංක 01 හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.5 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍යය ශිඤ්ඤ මාර්ගෝපදේශ අංක 06/2024 අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව කුරුඳු සංවර්ධන දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සම්ලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර



එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාත්වික මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.





- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ත ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.5 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.5.1 මූල්‍ය නොවන වත්කම්

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.

- (අ) සමාලෝචිත වර්ෂය තුළ තුරුසවි අරමුදල වෙතින් කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවට ලද කාර්යාලීය උපකරණ අයිතම 09 ට අදාළ ඒකක 21ක් තක්සේරු කර ගිණුම්ගත කිරීමට කටයුතු කර නොතිබුණි.
- (ආ) 2023 දෙසැම්බර් 28 දිනැති අංක 59/2023 දරන අමාත්‍ය මණ්ඩල සංදේශය සඳහා ලබා දී ඇති 2024 ජනවාරි 24 දිනැති අංක අමප/24/0089/612/008 දරන අමාත්‍ය මණ්ඩල තීරණය මගින් කුරුඳු පර්යේෂණ හා පුහුණු මධ්‍යස්ථානය, කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවට පවරා දී ඇති බැවින් එහි ඇති සියලු වත්කම්, ගොඩනැගිලි, ඉන්වෙන්ට්‍රි අයිතම කුරුඳු සංවර්ධන දෙපාර්තමේන්තුව යටතේ ගිණුම්ගත කළ යුතු වුවද වර්ග අඩි 17,812ක ගොඩනැගිලි 21 ක්ද සඳු අඩි 1,125 ක් වූ එක් ගොඩනැගිල්ලක ස්වරූපයෙන් වූ වතුර වැංකිය සහ අංශ 09ට අදාළ ඉන්වෙන්ට්‍රි අයිතම ඇතුළු වාහන 02ක් අගය කර ගිණුම්ගත කිරීමට කටයුතු කර නොතිබුණි.



1.5.2 ලේඛන හා පොත්පත් පවත්වා නොතිබීම

දෙපාර්තමේන්තුව විසින් සමාලෝචිත වර්ෂය තුළ පහත දැක්වෙන ලේඛන පවත්වා ගෙන ගොස් නොතිබූ අතර ඇතැම් ලේඛන විධිමත්ව හා යාවත්කාලීනව පවත්වා නොතිබෙන බව නියැදි විගණන පරීක්ෂණවලදී නිරීක්ෂණය විය.

ලේඛන වර්ගය	අදාළ රෙගුලාසිය	නිරීක්ෂණ
(අ) බැරකම් පිළිබඳ ලේඛනය	මුදල් රෙගුලාසි 214	පවත්වා ගෙන ගොස් නොතිබුණි.
(ආ) දෙපාර්තමේන්තු වැය ලෙජරය	මුදල් රෙගුලාසි 447	යාවත්කාලීනව පවත්වා ගෙන ගොස් නොතිබුණි.
(ඇ) පුද්ගල පඩිනඩි ලේඛනය	මුදල් රෙගුලාසි 453	පවත්වා ගෙන යාමට කටයුතු කර නොතිබුණි.
(ඈ) වත්කම් ලේඛනය	මුදල් රෙගුලාසි 454	ලේඛනය යාවත්කාලීනව පවත්වාගෙන ගොස් නොතිබුණි.
(ඉ) ඇප ලේඛනය	මුදල් රෙගුලාසි 891 (1)	පවත්වා ගෙන ගොස් නොතිබුණි.
(ඊ) ණය සහ අත්තිකාරම් ලේඛනය	2017 ජූලි 05 දිනැති අංක 256/2017 දරන රාජ්‍ය විකුලේඛයේ 05 වන වගන්තිය	පි.පි.10 ආකෘතිය ක්‍රමවත්ව හා යාවත්කාලීනව පවත්වාගෙන ගොස් නොතිබුණි.

02. මූල්‍ය සමාලෝචනය

2.1 අග්‍රිම කළමනාකරණය

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.





- (අ) සමාලෝචිත වර්ෂය සඳහා මුළු අග්‍රිම ලැබීම් රු.මිලියන 179.16 ක් වූ අතර අක් මුදල් ඉල්ලීම් කල වටුව පත්වලට හැර වෙනත් වටුවපත් වලට ගෙවීම් කරන ලද අවස්ථා විගණනයට නිරීක්ෂණය විය. ඒ අනුව 2024 ඔක්තෝබර් මාසයේ වටුව 14ක් සඳහා රු.401,077 ක් ගෙවීම් කර තිබුණි.
- (ආ) සමාලෝචිත වර්ෂයේ දෙපාර්තමේන්තුව විසින් නිවැරදිව අග්‍රිම ඉල්ලුම් නොකිරීම නිසා ලද අග්‍රිමයෙන් සියයට 18 කට සමාන රු.මිලියන 27.80 ක් නැවත භාණ්ඩාගාරය වෙත ප්‍රේෂණය කර තිබුණි.

2.2 වියදම් කළමනාකරණය

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.
 දෙපාර්තමේන්තුව ක්‍රියාකාරී සැලැස්මට අනුකූල නොවන පරිදි ප්‍රතිපාදන ඉල්ලුම් කිරීම, ක්‍රියාකාරී සැලැස්ම තුළ පවතින සම්පත් හා කාලය අනුව ක්‍රියාත්මක කළ නොහැකි ක්‍රියාකාරකම් ඇතුළත් කිරීම, සංවිධාන ව්‍යුහය තුළ තනතුරු පුරප්පාඩු රාශියක් පැවතීම හා ක්‍රියාකාරී සැලැස්මේ ඇතුළත් කාර්යයන් වර්ෂය තුළ සැලසුම් කල පරිදි ඉටු නොකිරීම යනාදිය මේ සඳහා හේතු වී තිබුණි.

- (අ) ගොඩනැගිලි සහ ඉදිකිරීම් වැය ව්‍යය (2104) සඳහා සමාලෝචිත වර්ෂය තුළ පරිපූරක ඇස්තමේන්තු මගින් රු.මිලියන 70 ක ප්‍රතිපාදන සලසා ගෙන තිබුණද එයින් රු.මිලියන 23.49 ක වටිනාකමක් වර්ෂය අවසානයේදී ඉතිරිව තිබුණි. මුදල් රෙගුලාසි 78 (3)(ඉ)(II) ප්‍රකාරව තවදුරටත් වියදම් කිරීමට අවශ්‍ය වන මුදල් සඳහා බිල්පත් නිශ්චිතව හඳුනා ගැනීමකින් තොරව පරිපූරක ප්‍රතිපාදන ඉල්ලුම් කිරීම මත මෙසේ ප්‍රතිපාදන ඉතිරිව පැවති බව නිරීක්ෂණය වූ අතර එය මුළු පරිපූරක ඇස්තමේන්තු ප්‍රතිපාදනයෙන් සියයට 33.56 ක් බවද නිරීක්ෂණය විය.
- (ආ) පුනරාවර්තන වැය ව්‍යයයන් 20 ක එකතුව රු.මිලියන 27.33 ක ප්‍රතිපාදන ප්‍රමාණයක් හා ප්‍රාග්ධන වැය ව්‍යයයන් 07 ක එකතුව රු.මිලියන 32.64 ප්‍රතිපාදන ප්‍රමාණයක් ඉතිරිව පැවතුණි.
 - i. පුනරාවර්තන වැය ව්‍යයයන් 20 ක් සම්බන්ධයෙන් මුළු ඉද්ධ ප්‍රතිපාදනයෙන් සමාලෝචිත වර්ෂය අවසානයේදී සියයට 32.15 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි. එය අවම සියයට 08 සිට සියයට 94 ක් වැනි පරාසයක් අතර විය.



- ii. 2104 ප්‍රාග්ධන වැය විෂය භාර සෙසු වැය විෂයයන් 06 සම්බන්ධයෙන් මුළු ඉද්ධ ප්‍රතිපාදනයෙන් සමාලෝචිත වර්ෂය අවසානයේදී සියයට 39.46 ක ප්‍රතිපාදන ඉතිරි වී තිබුණි. එය සියයට 56 සිට සියයට 97 ක වැනි ඉහළ පරාසයක් වන බවද නිරීක්ෂණය කෙරේ.

2.3 බැරකම් සහ බැඳීම්වලට එළඹීම

සමාලෝචිත වර්ෂයේ දී දෙපාර්තමේන්තුව විසින් ලබා ගෙන තිබූ භාණ්ඩ හා සේවා සඳහා රු.252,322 ක් ගෙවීම් 2025 වර්ෂයේ ජනවාරි සහ පෙබරවාරි මාසවලදී සිදු කර තිබුණි. එම වටිනාකම මූල්‍ය ප්‍රකාශනවල බැඳීම් හා බැරකම් පිළිබඳ ප්‍රකාශනයට සටහන III ඇතුළත් කර නොතිබුණි. ඒ අනුව එම ගෙවීම් සමාලෝචිත වර්ෂයේ බැරකම් ලෙස හඳුනාගෙන නොතිබූ බව නිරීක්ෂණය කරන ලද අතර මෙය 2017 අප්‍රේල් 27 දිනැති රාජ්‍ය ගිණුම් වක්‍රලේඛ 255/2017ට ද පටහැනි බව නිරීක්ෂණය කෙරේ.

2.4 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීති, රීති රෙගුලාසි හා කළමනාකරණ තීරණවලට අනුකූල නොවූ අවස්ථා පහත දැක්වේ.

නීති රීති, රෙගුලාසිවලට යොමුව

අනුකූල නොවීම

(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

i. රෙගුලාසි 38

විගණනය විසින් සිදුකල නියැදි පරීක්ෂාවේදී එකතුව රු.49,030 වූ ගෙවීම් වටුවර්පත් 13 ක් වියදම් සහතික කිරීමකින් තොරව ගෙවා තිබුණි.

ii. 2020 අගෝස්තු 28 දිනැති 01/2020 දරන රාජ්‍ය මුදල් වක්‍රලේඛයේ සංශෝධිත මුදල් රෙගුලාසි 756(6)

දෙපාර්තමේන්තුව විසින් 2025 මාර්තු 06 එනම් විගණිත දින වන විටත් සමාලෝචිත වර්ෂය සඳහා භාණ්ඩ සම්පූර්ණ කටයුතු නිම කර නොතිබුණි.





(ආ) 2016 දෙසැම්බර් 29 දිනැති අංක වක්‍රලේඛයේ විධිවිධානයන්ට අනුව 30/2016 දරන රාජ්‍ය පරිපාලන දෙපාර්තමේන්තුව යටතේ පවතින කුරුඳු වක්‍රලේඛ 3.1 වගන්තිය පර්යේෂණ ආයතනයේ වාහන 02 සම්බන්ධයෙන් ඉන්ධන පරීක්ෂාවක් සිදුකර නොතිබුණි .

03. මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 ව්‍යාපෘති ඉටු කිරීමේ ප්‍රමාදයන්

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.

(අ) යෝජිත ජාතික කුරුඳු කර්මාන්ත හා සංස්කෘතික ප්‍රවර්ධන මධ්‍යස්ථානය ඉදිකිරීම් සඳහා ඉකුත් වර්ෂවල සහ සමාලෝචිත වර්ෂයේ රු.මිලියන 83.10 ක වියදමක් දරා තිබුණු අතර සමාලෝචිත වර්ෂය අවසන් වන විටත් අදාළ ව්‍යාපෘතිය අවසන්ව නොතිබූ අතර එහි භෞතික ප්‍රගතිය සියයට 72 ක තරම් ප්‍රමාණයක් වූ බව නිරීක්ෂණය විය.

(ආ) උචිත තාක්ෂණය භාවිතයෙන් කුරුඳු නිෂ්පාදනවල ඉණක්වය වැඩිදියුණු කිරීම හා අගය එකතු කිරීමේ නිෂ්පාදන සැකසුම් මධ්‍යස්ථාන සඳහා ප්‍රමිත සහතික ලබාදීමේ ව්‍යාපෘතිය ක්‍රියාත්මක කිරීම කෙරෙහි සමාලෝචිත වර්ෂයේ අවධානය යොමු වී නොතිබුණි.

3.2 ප්‍රසම්පාදනයන්

පවත්නා කුරුඳු වගාවන්හි එලදායීතාවය ඉහළ නැංවීමේ වැඩසටහන යටතේ උපරිම අස්වැන්නක් ලබා ගැනීම උදෙසා ඉඩමේ නියමිත පැළ ගහනය පවත්වා ගැනීමට පාළු පැළ සිටුවීම සඳහා සහනාධාර පදනම යටතේ පැළ ලබාදී තිබුණි. මෙහිදී විගණන දිනය වූ 2025 ජනවාරි 08 දින වන විටත් ප්‍රතිලාභීන් 1,135 ක් සඳහා රු.මිලියන.29.14 ක් වටිනාකමින් යුත් කුරුඳු පැළ 1,006,970 ක් ලබාදී තිබුණි. එම පැළ මිලදී ගැනීමේදී ප්‍රසම්පාදන මාර්ගෝපදේශ සංග්‍රහය ප්‍රකාරව කටයුතු කර කරඟකාරී වාසි ලබා ගැනීමට කටයුතු සිදු නොකර ප්‍රතිලාභීන්ට ආසන්නතම පැළ තවත්කරුවන්ගෙන් පැළ ලබා ගැනීම සිදුකර තිබුණි. තවද මෙම වැඩසටහන සඳහා



ප්‍රතිලාභීන් තෝරා ගැනීමේදී අනුමත ගොවි සංවිධාන යටතේ ප්‍රතිලාභීන් තෝරා ගැනීමටද කටයුතු කර නොතිබුණි.

3.3 වත්කම් කළමනාකරණය

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.

- (අ) දෙපාර්තමේන්තුව විසින් භාවිතා කරනු ලබන වැවිලි කර්මාන්ත අමාත්‍යාංශයට ,අපනයන කෘෂිකර්ම දෙපාර්තමේන්තුවට, ශ්‍රී ලංකා මෙහෙයුම් අධීක්ෂණ ආයතනයට හා ජල සම්පාදන හා රාජ්‍ය යටිතල පහසුකම් අමාත්‍යාංශයට අයත් තක්සේරු වටිනාකම රු.මිලියන 21.87ක් වූ වාහන 04 ක් සහ තක්සේරු වටිනාකම හඳුනා නොගත් තවත් වාහන 03 ක් දෙපාර්තමේන්තුව වෙත පවරා ගැනීමට කටයුතු කර නොතිබුණි.
- (ආ) දෙපාර්තමේන්තුව යටතේ පවතින කුරුඳු පර්යේෂණ හා පුහුණු මධ්‍යස්ථානයේ කුරුඳු වගාවේ පර්යේෂණ හා පුහුණු කටයුතු සඳහා යොදා ගන්නා ඉඩම් ප්‍රමාණය හැර තවත් අක්කර 17.5 ක තරම් වූ ප්‍රමාණයක් පැවතියද අවසන් වසර 10 තුළ ඉන් අක්කර 10 ක ප්‍රමාණයක් විවිධ බාහිර පාර්ශවයන්ට බදුදීමට කටයුතු කර තිබූ අතර ඉතිරි අක්කර 7.5 ක ප්‍රමාණයෙන් ආදායම් ලබා ගැනීමට කටයුතු කර නොතිබුණි.
- (ඇ) සාමාන්‍ය පාලනයක් යටතේ කුරුඳු වගාවෙන් අවම වශයෙන් වසරකට එක් වතාවක් හෝ අස්වනු නෙලාගත යුතු අතර අස්වනු නෙලන කාල පරාසය වැඩිවීමෙන් කුරුඳු කඳන් මේරීම නිසා දැව ප්‍රතිඝනය වැඩි වන අතර පොත්තේ බරෙහි සැලකිය යුතු වැඩිවීමක් සිදු නොවීම හා ඉණාත්මක බව අඩුවීමක් සිදුවේ. කෙසේ නමුත් කුරුඳු පර්යේෂණ ආයතනයේ ක්ෂේත්‍රයේ ඇති කුරුඳු වගාවෙන් අවසන් වසර 10 තුළ 2018, 2020, 2022, 2023 හා 2024 වර්ෂවල අස්වනු නෙලීමට කටයුතු නොකිරීම නිසා දළ වශයෙන් රු.10,507,785 ක පමණ ආදායමක් අහිමි වී ගොස් තිබුණි.
- (ඈ) කුරුඳු සංවර්ධන දෙපාර්තමේන්තුවේ නිර්දේශ වලට අනුව අක්කරයට කුරුඳු පැළ 3,600 ක් තිබිය යුතු වුවද පර්යේෂණ ආයතනයේ අක්කර 17.5 ක තරම් ප්‍රමාණයක පැවති පැළ ප්‍රමාණය විගණනයට ලබාදුන් තොරතුරු අනුව පැළ





යුතු අතර පැළ 45,000 ක අඩුවක් කුරුඳු වගාවේ පැවතීම නිසා ආදර්ශමත් වගාවක් පවත්වා ගත යුතු කුරුඳු පර්යේෂණ ආයතනය, මෙම ඉඩමේ කුරුඳු වගාව මනා කළමනාකාරිත්වයකින් යුක්තව පවත්වාගෙන යාමට අවශ්‍ය කටයුතු සිදු කළ යුතු බව නිරීක්ෂණය කෙරේ. මේ නිසා ආර්ථිකයට ආසන්නව වර්ෂයේ පමණක් රු.මිලියන 18.37 ක් අහිමි වී තිබුණි.

3.4 කළමනාකරණ දුර්වලතා

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.

(අ) කුරුඳු සංවර්ධන දෙපාර්තමේන්තුව ස්ථාපිත කිරීමට සහ කාර්යාල පහසුකම් සඳහා මාසිකව රු.300,000 ක කුලියකට ඉදිරියට වර්ෂ 03 ක කාලයක් සඳහා පෞද්ගලික පාර්ශවයකට අයත් ගොඩනැගිල්ලක් යොදාගෙන තිබුණි. නමුත් ආයතනය සඳහා නිත්‍ය ගොඩනැගිල්ලක් ඉදිකිරීමට අවශ්‍යතාවය 2025 වර්ෂයේ ක්‍රියාකාරී සැලසුමෙන් හඳුනාගෙන නොතිබුණි. තවද මෙම තත්වය වර්ථමානයේ රජයේ කාර්යාල පවත්වා ගෙන යාමේ රාජ්‍ය ප්‍රතිපත්තියට පටහැනි බව නිරීක්ෂණය කෙරේ.

(ආ) සමාලෝචිත වර්ෂය තුළ රු.මිලියන 1.32 වියදමක් දරා කාර්යාල ගොඩනැගිලි පරිශ්‍රයේ ඉදිකිරීම් කර තිබූ අතර, කුලී පදනම මත ලබාගත් මෙම පරිශ්‍රය තුළ මෙවන් ඉදිකිරීම් සිදු කිරීම තුළින් නැවත වෙත ගොඩනැගිල්ලක් වෙත යොමු වීමේ දී මෙම වියදම් නිෂ්කාර්ය වියදම් බවට පත්විය හැකි බව විගණනයේ දී අනාවරණය වූ අතර, ගොඩනැගිල්ලේ දීමනාකරු සමග මෙම ඉදිකිරීම් සම්බන්ධව ඇතිකර ගත් එකඟතා පිළිබඳව විගණනයේ දී අනාවරණය නොවීය.

04. යහපාලනය

4.1 මහජනයා වෙත සේවා ඉටු කිරීම

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.

(අ) විශ්ලේෂණ කටයුතු හා දත්ත රැස්කිරීමේ කටයුතු සඳහා භාවිතා කිරීම වෙනුවෙන් 2016, 2017 හා 2019 යන වර්ෂයන්හිදී කුරුඳු පර්යේෂණ



ආයතනයට ලැබී තිබූ එකතු වටිනාකම රු.මිලියන 25.35 ක් වූ යන්ත්‍ර හා උපකරණ අයිතම 06 ක් සහ මිලදී ගත් වටිනාකම සඳහන් නොවූ යන්ත්‍ර හා උපකරණ අයිතම 02ක් 2021 සිට 2024 කාල පරාසයක් තුළ අක්‍රීය තත්ත්වයට පත්ව තිබුණි. ඒ හේතුවෙන් විවිධ පරීක්ෂණයන්ට අදාළව ලැබෙන සාම්පල්වල විශ්ලේෂණ කටයුතු හා විවිධ දත්ත රැස්කිරීමේ කටයුතු සිදු කර ගැනීමට නොහැකි තත්ත්වයකට ආයතනය පත් ව තිබූ බව නිරීක්ෂණය විය.

(ආ) පර්යේෂණ මධ්‍යස්ථානයේ පවත්නා වූ යන්ත්‍ර අක්‍රීය වීම හේතුවෙන් 2025 ජනවාරි 09 වන දිනට වර්ග 03 කට අයත් විවිධ පරීක්ෂණ 4,820 ක ප්‍රමාණයක් සිදු කිරීමට නොහැකිව තිබූ අතර ඒ හේතුවෙන් ආයතනයට රු.417,900 ක ආදායමක් අහිමි වී තිබූ බව නිරීක්ෂණය විය.

(ඇ) පර්යේෂණ සිදු කිරීමේදී ඒ සඳහා අවශ්‍ය උපකරණ නොමැති වීම, අවශ්‍ය පුහුණු වීම් නොලැබීම, පරීක්ෂා කරන ලද නිෂ්පාදන වාණිජකරණය කිරීම ගැටළු හේතුවෙන් පර්යේෂණයන් සාර්ථකව අවසන් කර ඉන් අපේක්ෂිත ප්‍රතිලාභ ලබා ගැනීමේ ප්‍රශ්නගත තත්ත්වයක් පවතින බව නිරීක්ෂණය විය.

4.2 අභ්‍යන්තර විගණනය

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහයේ 133 හා 134 යන රෙගුලාසිවල දැක්වෙන විධිවිධානයන් සහ 2018 අංක 19 දරන ජාතික විගණන පනතේ 38(1) ඊ වගන්තිය ප්‍රකාරව අභ්‍යන්තර විගණනයක් ද සිදුකර නොතිබූ අතර අභ්‍යන්තර විගණන ඒකකයක් ද පිහිටුවා නොතිබුණි. තවද අභ්‍යන්තර විගණන තනතුර මේ දක්වා පුරප්පාඩුව පවතී.

05. මානව සම්පත් කළමනාකරණය

5.1 අනුසූක්ත කාර්ය මණ්ඩලය, තරා කාර්ය මණ්ඩලය

මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය කෙරේ.

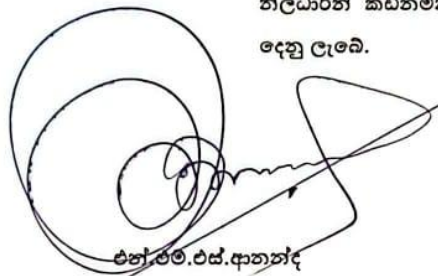
(අ) කළමනාකරණ සේවා දෙපාර්තමේන්තුවේ අනුමත සේවක සංඛ්‍යා සැලැස්මේ අනුමත තනතුරුවල පුරප්පාඩු 45 ක් පැවති බව නිරීක්ෂණය විය. මෙයින් ප්‍රධාන වශයෙන් කුරුඳු සංවර්ධන නිලධාරී තනතුරෙහි පුරප්පාඩු පැවතීම නිසා





(අ) කළමනාකරණ සේවා දෙපාර්තමේන්තුවේ අනුමත සේවක සංඛ්‍යා සැලැස්මේ අනුමත තනතුරුවල පුරප්පාඩු 45 ක් පැවති බව නිරීක්ෂණය විය. මෙයින් ප්‍රධාන වශයෙන් කුරුඳු සංවර්ධන නිලධාරී තනතුරේහි පුරප්පාඩු පැවතීම නිසා ආයතනික අරමුණු ඉටු කර ගැනීමේදී එය බාධාකාරී වියහැකි බව නිරීක්ෂණය කෙරේ.

(ආ) අරමුණු ඉලක්ක සපුරා ගැනීමේදී දෙපාර්තමේන්තු මෙහෙයුම් හා පරිපාලන කටයුතු සම්බන්ධයෙන් ප්‍රධාන කාර්ය භාරයන් ඉටුකරනු ලබන පරිපාලන නිලධාරී, ගණකාධිකාරී (ස්ථීර), තාක්ෂණ නිලධාරීන් යන තනතුරු සඳහා කිසිවකු සේවයේ යොදාගෙන නොතිබුණු අතර එම තනතුරු 04 පුරප්පාඩු වී පැවතුණි. තවද ගණකාධිකාරී තනතුර සඳහා වැඩ බැලීමේ පදනම මත නිලධාරියකු අනුයුක්ත කර තිබුණි. ආයතනික අරමුණු ඉටුකර සඳහා එම නිලධාරීන් කඩිනමින් යොදවා ගැනීමේ අවශ්‍යතාව විගණනයේදී පෙන්වා දෙනු ලැබේ.


එන්.එම්.එස්.ආනන්ද
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති (වැඩබලන)වෙනුවට



Chapter 04

Performance Indicators

4.1. Performance Indicators of the institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
The extent of land where productivity has been increased by vacant planting	100%		
No. of issuing plants for vacant planting	100%		
No. of establishment of new processing Centers	100%		
No. of improvement of existing processing centers			67%
No. of providing post-harvest technical equipment	100%		
No. of Issuing GAP and GI certificates	100%		
No. of Capacity Building Programmes		87%	
Construction of Cinnamon Gate Project			72%
Completion of the designated parts of the research program for the year	90%		
Publication of research findings	90%		
No. of issued research reports	95%		
No. of field advisory and services	99%		
No. of training programs and awareness programs	98%		
Supervising of student research projects	99%		
No. of Research projects conducted with universities and stakeholders in the field	90%		
Issuing plants belong to new cinnamon varieties	90%		
Nursery Inspection	99%		
Providing field training for the students of Higher Education Institutes	100%		
Providing information and support for policy decision-targeted discussions.	100%		
Financial & Administrative activities, asset management, human resource management of the cinnamon research center	99%		



Chapter 05

Performance of Achieving Sustainable Development Goals (SDG)

In 2024, the Department of Cinnamon Development (DCD) has paid significant attention to achieve the United Nations Sustainable Development Goals (SDG). The initiatives of the Department are strategically aligned with key sustainable development goals and, special attention is drawn on:

- ✓ Sustainable development goal 1 (Ending all forms of poverty that exist everywhere.),
- ✓ Sustainable development goal 2 (Eliminating hunger),
- ✓ Sustainable development goal 8 (Decent mission and economic development),
- ✓ Sustainable development goal 13 (Climatic action)
- ✓ Sustainable development goal 15 (Life on land).

These efforts have made a positive contribution to the cinnamon industry, while contributing to improved productivity, increased income, promotion of sustainable practices, and environmental protection. Below is a brief analysis of the actions of the Department and its contribution towards these Sustainable Development Goals.

5.1 Identified Respective Sustainable Development Goals

Goal/ Objective	Targets	Indicators of the Achievement	Progress of the Achievement to date		
			0%- 49%	50%- 74%	75%- 100%
Sustainable Development Goal 1: Ending all forms of poverty that exist everywhere.	Minimize poverty by uplifting the livelihoods of stakeholders associated with the cinnamon industry and improving access to resources towards sustainable agriculture.	1,135 beneficiaries gained access to improved cultivation practices and resources. An amount of Rs. 29,140,250 was invested for productivity promotion related to cinnamon cultivation.			✓



Sustainable Development Goal 2: Eliminating Hunger	Uplifting food security within the cinnamon industry and promoting sustainable agricultural practices.	New technologies were introduced to improve the efficiency and sustainability of post-harvest activities of cinnamon. Provide opportunities for higher income by adding value to products of local farmers, while creating new direct and indirect employment opportunities related to the above industries.			✓
Sustainable Development Goal 8: Decent mission and economic development	Creating jobs, improving skills and driving economic growth related to the cinnamon industry	More than 1,000 people participated in training programs improving their skills in cinnamon production, processing, and value addition. Employment generation was promoted through improved cinnamon farming methods and the establishment of small-scale processing centers. Confidence of foreign buyers in cinnamon-related products was enhanced through systematic certification.			✓
Sustainable Development Goal 13: Climatic Action	Minimizing climate change impacts for cinnamon cultivation and promoting sustainable farming practices.	Sustainable farming practices were promoted through training and technical support. Energy-efficient technologies contributed to reducing the carbon footprint of cinnamon processing. Soil testing services helped farmers optimize resources and minimize land degradation.			✓
Sustainable Development Goal 15: Life on the Land	Ensuring the sustainable management of lands and environmental systems in cinnamon cultivation.	Technical publication distribution and GAP certification improved sustainable land management practices, contributing to soil conservation and protection of ecosystems in cinnamon cultivation areas.			✓



5.2 The Achievements and Challenges of the Sustainable Development Goals.

The year 2024 marked significant progress for Sri Lanka in its journey towards achieving the Sustainable Development Goals (SDGs). Specially, the initiatives launched by the Department of Cinnamon Development (DCD) made a substantial contribution to the overall SDG achievement of the country.

Key Achievements:

- **Poverty Reduction (SDG 1):** The DCD contributed to improving the livelihoods of 1,135 farmers and diversifying income sources by distributing over one million cinnamon seedlings. A financial investment of over 29 million rupees was made for this purpose
- **Eliminating Hunger (SDG 2):** Post-harvest technology development programs and the introduction of modern equipment (drying machines, peeling machines) increased the efficiency of cinnamon processing and reduced waste. The establishment of three small-scale processing centres provided opportunities for farmers to value addition and generate new employment opportunities.
- **Decent Mission and Economic Growth (SDG 8):** Through a wide range of training programs (106 farmer training programs, 3 women's cinnamon peeling training programs), the skills of over 1,000 people were improved. Soil testing services and GAP/GI certification programs ensured the quality of cinnamon products and international credibility.
- **Climate Action (SDG 13):** Steps have been taken to reduce the environmental footprint of the cinnamon industry by promoting sustainable farming practices (soil conservation, efficient water management) and introducing energy-efficient technologies.
- **Life on Land (SDG 15):** The department contributed to protecting ecosystems in cinnamon cultivation areas through sustainable land management, biodiversity conservation, and GAP certification.

Challenges:

- During 2024, Sri Lanka had to face several common challenges such as economic instability, global market fluctuations, and the impacts of climate change. Specially, the effects of changing weather patterns on the agricultural sector, challenges in properly expanding technical knowledge and human resources, and the need to further expand standardization processes were highlighted.



Chapter 06

Human Resource Profile

6.1 Cadre Management

Category	Approved Cadre	Existing Cadre	Vacancies
Senior	14	11	03
Territory	02	01	01
Secondary	88	52	36
Primary	39	34	05
Total	143	98	45

6.2 How the shortage or excess in human resources has been affected to the performance of the institution

Although the approved cadre of the department, as at 31.12.2024 is 143, there are 45 vacancies. Among these, the shortage of officers belonging to the secondary grade has severely affected operations. The inability to recruit Cinnamon Development Officers, who directly provide facilities for extension and development activities in the field, has mainly contributed to this issue. The relevant recruitment procedures were prepared and submitted to the Public Service Commission through the Ministry on 21.11.2024, but approval has not been received yet.

Furthermore, the absence of a permanent officer for the senior-level Accountant position remains a challenge. Especially in a context where the accounting officer's duties have been assigned to the department head, it is very important to have a permanent officer in the post of an Accountant who can fulfill the related responsibilities and accountability functions.

Although an internal audit unit should be established and maintained in accordance with the provisions of the National Audit Act and the circulars of the Management Audit Department, an internal audit unit has not yet been established within the department due to not filling the vacancy of the post of internal auditor and not appointing a suitable officer even for acting capacity. This has made it very difficult to adhere to good governance principles, strengthen the internal control system, and take necessary steps regarding risk management.



6.3 Human Resource Development

Name of the Program	No. of Staff Trained	Duration of the Program	Total Investment		Nature of the Program		Output
			Local (Rs)	Foreign (Rs)	Local (Rs.)	Foreign (Rs)	
International Seminar on spices	Mrs. A.A. Wijeweera	2024.06.05 – 2024.06.07		30,140.00		Foreign	
Proficiency testing for sample examination among laboratories essential for laboratory accreditation.	Mrs. K.H.G.M. Tharanga	2024.07.15- 2024.08.15	15,000.00		Local		Enhancing the productivity and Efficiency of the department
Training program for continuous maintenance of laboratory accreditation in the soil and plant nutrient division	Mrs. Hirosha Jayawickrama	2024.12.12 2024.12.19 2024.12.23 2025.01.09 2025.01.16	181,425.00		Local		

The total allocation for human resource development in the year 2024 was Rs. 500,000.00. Furthermore, due to the instructions provided by National Budget Circular 01/2024 to conduct staff capacity development subject under certain limitations, the officers were directed for essential training programs. Therefore, it was difficult to utilize the entire allocation. Additionally, due to officers being transferred throughout the year, implementing programs according to the human resource development plan for 2024 became challenging, and plans have been made to implement according to the human resource development plan from 2025 onwards.



Chapter 07

Compliance Report

The funds of Rs. 200 million allocated to the Department of Cinnamon Development in 2023 were transferred to the Ministry of Agriculture and Plantation Industry. Therefore the accounting activities related to that year were carried out by that Ministry.

No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
1	The following Financial statements /accounts have been submitted on the due date			
1.1	Annual financial statement	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Account)	Not applicable		
1.4	Stores Advance Accounts	Not applicable		
1.5	Special Advance Accounts	Not applicable		
1.6	Other	Not applicable		
2	Maintenance of books and registers (F.R 445)			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/Personal emoluments cards has been maintained and updated	Complied		
2.3	Register of audit query has been maintained and update	Complied		
2.4	Register of Internal Audit Report has been maintained and updated	Complied		
2.5	All monthly account summaries (CIGAS)are prepared and submitted to the Treasury on due date	Complied		



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks register has been maintained and updated	Complied		
2.9	Register of losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained and updated	Complied		
3	Delegation of functions for financial control (F.R. 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Accounts Circular No 171/2004 dated 11.05.2014 in using Government Payroll software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual Procurement plan has been prepared	Complied		
4.3	The annual internal audit plan has been prepared	Not Complied	The post of Internal Auditor is vacant.	It has been referred to the



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
			Therefore, it has not been able to prepare an annual internal audit plan.	Ministry of Public Administration, Provincial Councils and Local government to appoint a suitable officer.
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied	Prepared by the ministry	
4.5	The annual cash flow statement has been submitted to the Treasury Operations Department on due date	Complied		
5	Audit Queries			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Not applicable. No audit queries have been issued.		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Not Complied	The post of internal Auditor is vacant. An Internal Audit Division has not been established. Therefore, it has been impossible to carry out the work .	It has been referred to the Ministry of Public Administration ,Provincial Councils and Local Government to appoint a suitable officer
6.2	All the internal audit reports has been replied within one month	Not Complied	The post of internal Auditor is vacant. An Internal Audit Division	It has been referred to the Ministry of



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
			has not been established. Therefore, it has been impossible to carry out the work .	Public Administration ,Provincial Councils and Local Government to appoint a suitable officer
6.3	Copies of the all internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018.	Not Complied	The post of internal Auditor is vacant. An Internal Audit Division has not been established. Therefore, it has been impossible to carry out the work.	It has been referred to the Ministry of Public Administration ,Provincial Councils and Local Government to appoint a suitable officer.
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	Not Complied	The post of internal Auditor is vacant. An Internal Audit Division has not been established. Therefore, it has been impossible to carry out the work .	It has been referred to the Ministry of Public Administration , Provincial Councils and Local Government to appoint a suitable officer.
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year a per the DMA Circular 1-2019	Not Complied .Two committees have been conducted.	Due to the lack of adequate staff in the first two quarters of the year and prioritization of the activities of the establishment of the department, it was not possible to hold committees in the first two quarters.	Arrangements have been taken to properly conduct four committees since 2025 .



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
8	Asset management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and relevant reports submitted to the Auditor General on due date in terms of public Finance Circular No. 05/2016	Not Applicable	The department did not function in the year 2023.	
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular.	Not Applicable	The department did not function in the year 2023.	
8.5	The disposal of Condemn articles had been carried out in terms of F.R. 772	Not Applicable	The department did not function in the year 2023.	
9	Vehicle Management			
9.1	The Daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to	Not Complied	it was not possible to send them on the scheduled date due carrying out	Arrangements have been made to send according to the



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
	the Auditor General on due date.		preliminary work such as providing training for vehicle subject officers, preparation of books and documents .	scheduled date as per financial regulations, from 2025 onwards
9.2	The condemned vehicles had been disposed within a period less than 06 months after condemning.	Not Applicable. There are no condemned vehicles		
9.3	Vehicle log books had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103,104,109 and 110 with regard to every vehicle accident	Not Applicable . No vehicle accidents occurred .		
9.5	The fuel consumption of vehicles has been retested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 2016/30 of 29.12.2016	Not Complied	Has been completed for about 3 vehicles. It was not possible to send on the scheduled date due to carrying out preliminary work such as providing training for vehicle subject officers, preparing books and documents.	Arrangements have been made to properly conduct the fuel consumption test for the remaining four vehicles in the future.
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease	Not Applicable		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements have been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant account that had existed in the year under review or since previous years settled	Not Applicable		



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
10.3	Action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made , and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1) F.R. 94(1)	Complied		
12	Advance to Public Officers Account			
12.1	The limits had been compiled with	Complied		
12.2	A time analysis had been made carried out on the loans in arrears	Complied		
12.3	Loans balances in arrears for over one year had been settled	Not Applicable		
13	General Deposit Account			
13.1	The action had been taken as F.R. 571 in relation to disposal of lapsed deposits.	Not Applicable		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to Treasury Operation Department	Complied		



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
14.2	The ad-hoc sub imprests issued as per F.R.371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	Balance of the imprest account had been reconciled with the treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Applicable		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forwarded to the auditor General in terms of FR. 176	Not Applicable		
16	Human Resource Management			
16.1	The staff had been maintained within the approved cadre	Not Complied	Officers have not been appointed for the relevant vacancies.	It has been requested to fill vacancies in the carder.
16.2	All the members of the staff have been issued a duty list in writing	Complied		



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
16.3	All the reports have been submitted to MSD in terms of their circular No. 04/2017 dated 20.09.2017.	Complied		
17	Provision of Information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate /allegation to public against the public authority by this website or alternative measures.	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RIT.	Complied		
18	Implementation of citizens charter			
18.1	A citizens charter/Citizens client's charter has been formulated and implemented by the institution in terms of the circular number No. 05 / 2008 and 05 / 2008 (1) of Ministry of Public Administration and Management	Not Complied	Couldn't be prepared due non availability of sufficient officers, and lack of time.	Action has been taken to prepare in the year 2025.
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens Charter /Citizens client's	Not Complied	Couldn't be prepared due non availability of sufficient officers and time .	Action has been taken to prepare in the year 2025.



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
	charter as per paragraph 2.3 of the circular			
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of the Public Administration Circular No.02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the format in Annexure 01 of the aforesaid Circular	Not Applicable	This requirement has removed by P.A. Circular 02/2018(i)	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programmes and conducting skill development programmes as per paragraph No. 6.5 of the afore said circular	Complied		



No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective measures proposed to avoid non-compliance in the future
20	Responses to Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Not Applicable		-





**DEPARTMENT OF CINNAMON DEVELOPMENT
GUNARATHNA WEERAKOON MAWATHA, BORAKANDA
KARANDENIYA**
