Annual Report
2022

National Aquaculture Development Authority of Sri Lanka

41/1, New Parliament Road

Pelawatta

Battaramulla.

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Corporate Information

Name of the Organization

NATIONAL AQUACULTURE DEVELOPMENT AUTHORITY OF SRI LANKA

National Aquaculture Development Authority of Sri Lanka (NAQDA), established by the Parliamentary Act No. 53 of 1998 under the Ministry of Fisheries. NAQDA is the main Government Organization with the mandate for development and promotion of Aquaculture and Inland Fisheries in Sri Lanka.

Vision

To be an apex organization responsible for sustainable development and management of aquaculture and inland fisheries to ensure food security and improve the quality of life of the people.

Mission

To contribute to the improvement of the social- economic conditions of rural societies and alleviation of poverty by facilitating the supply and availability of freshwater and brackishwater fish through sustainable management of the aquatic resource and encouraging the development of small, medium and large scale aquatic enterprises.

Governing Board

The Governing Board consists of Five (05) Appointed Members and Eight (08) Ex officio members in accordance with the Section 3 of the National Aquaculture Development Authority of Sri Lanka Act, No. 53 of 1998 as amended by Act No. 23 of 2006.

The following members served as the members of the Governing Board during the year 2022 and ten (10) Board Meetings were held during the year.

Governing Board Members

The Members of the Board of Directors - 2022			
Members appointed by the Hon. Minister of Fisheries			
Name		**Designation**	**Period of the Service**
01	Mr. Jayantha Wijeratne	The Chairman of the Board	24/01/2020 - 31/12/2022
02	Mr. B.P.L.U. Balasooriya	Board Member	04/05/2021 - 31/12/2023

03	Mr. G. Rajkumar	Board Member	10/08/2022 - 31/12/2022
04	Mr. Vipula Abeyrathne	Board Member	02/02/2020 - 31.12.2022
05	Mr. Thusitha Wijesinghe	Board Member	28/02/2020 - 31.12.2022
Ex Officio Members			
06	Mr. S. J. Kahawatta	Officially appointed Board Member	02/07/2019 - 31/12/2022
07	Prof. M.J.S. Wijayarathne	Officially appointed Board Member	10/02/2022 - 31/12/2022
08	Mr. Tefan Abeyesingha	Officially appointed Board Member	23/09/2021 – 31.12.2022
09	Mrs.P.H. Handunhewa	Officially appointed Board Member	12/02/2020 - 31/12/2022
10	Mr. T.A.D. Dhammika Premarathne	Officially appointed Board Member	04/03/2022 - 31/12/2022
11	R.D. Chithra Nayana	Officially appointed Board Member	25/03/2021 - 12/01/2022

Head Office

41/1, New Parliament Road, Pelawatta, Battaramulla

Auditors

National Audit Office

Bankers

Peoples Bank

Bank of Ceylon

Chairman's Review

I hereby submit the annual report of the National Aquaculture Development Authority of Sri Lanka for the year ending 31 December 2022

Introduction

The performance of the National Aquaculture Development Authority of Sri Lanka (NAQDA) during the 12 months commencing from 01/01/2022 continued to improve as in the previous years.

Inland Fish Production

Table 1- Comparison of Aquaculture and Inland Fisheries Production in Sri Lanka over the years

Year	Inland Fisheries & Aquaculture (MT)	Coastal Aquaculture & shrimp production (MT)	Total Production (MT)	% Increase over previous year
2015	60,210	7,090	67,300	-11.2
2016	67,900	6,030	73,930	10
2017	76,953	5,587	82,540	12
2018	73,910	14,100	88,010	7
2019	77,340	13,250	90,580	3
2020	89,520	12,700	102,220	13
2021	85,560	18,890	104,450	2
2022	100,930	15,960	116,890	12

Source: Planning, Evaluation and Monitoring Division, NAQDA

The Inland and Aquaculture production was reported as 116,890 Mt during 2022 which was an increase of 12,440 Mt. over that in 2021. The inland fish production mainly from perennial reservoirs and seasonal reservoirs was increased by 18% to 100,930 Mt compared to 2021. Mainly the proper management of the waterbodies with community participation, fish fingerling and freshwater prawn post larvae stocking in reservoirs has been carried out for increase of inland fish and aquaculture production. However, shrimp production was deceased by 2% to 14,077 Mt 2022 due to the energy crisis during 2022. Comparison of Aquaculture and Inland Fisheries Production in Sri Lanka over the past years is shown in Table 1.

Foreign Exchange earned and contribution to rural economy

In 2022, inland fish and aquaculture production was valued at approximately Rs. 79 billion, making a substantial contribution to the national economy. Additionally, foreign exchange earnings from shrimp exports rose by 56%, reaching Rs. 13,175 million compared to Rs. 8,462 million in 2021. Exports of ornamental fish also increased significantly, growing by 70% to Rs. 7,143 million in 2022 from Rs. 4,193 million in 2021. *(Source: www.fisheries.gov.lk and Planning, Evaluation and Monitoring Division, NAQDA)*

Fry Production & Distribution

The Aquaculture Development Centers (AQDCs) at Udawalawa, Dambulla, Inginiyagala, Iranamadu, Kalawewa, Nuwara Eliya, Polonnaruwa, and Muruthawela produced 230.40 million fry in 2022. This represents a 4% decline in fry production compared to the previous year, primarily due to disruptions from power outages, limited kerosene supply, and restrictions on feed imports, which particularly impacted breeding activities. A part of the fry was sold to private pond owners (PPOs), as well as to pens, cages, and community-based organization (CBO) managed mini nurseries for rearing to fingerling size. The issuance of fry from AQDCs increased by 7% to 135.50 million in 2022, compared to 2021. Total fry production and distribution from 2017 to 2022 is shown in Table 2.

Table 2 - Fry Production & Distribution (Million)

	2017	**2018**	**2019**	**2020**	**2021**	**2022**
Fry sold to Mini Nurseries	19.13	26.35	20.43	14.60	31.05	35.60
Fry reared at AQDCs	60.82	79.02	57.85	100.03	113.11	81.22
Fry sold to PPOs	6.63	16.89	23.73	23.40	36.59	60.43
Issued to Cages / pens	47.20	60.26	42.31	47.60	59.01	53.13
Total	**133.78**	**182.52**	**144.32**	**185.63**	**239.76**	**230.38**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Fingerling Production

In 2022, a total of 145.43 million fingerlings were produced by NAQDA's Aquaculture Development Centers (AQDCs), community-based mini nurseries, cages, pens, and private ponds. Fingerling production increased by 30% compared to 2021. Of this total, 33% was directly produced by NAQDA, with the remainder grown by mini nurseries, pens, cages, and private ponds using fry supplied by NAQDA's AQDCs. Total fingerling production across different production units from 2017 to 2022 is shown in Table 3.

Table 3 - Fingerling Production (Million)

	2017	**2018**	**2019**	**2020**	**2021**	**2022**
Fingerlings produced Mini Nurseries	13.38	16.74	15.03	12.07	17.23	20.90
Water based Mini Hatcheries	-	0.46	0.04	0.42	0.22	0.36
Fingerlings produced AQDCs	38.07	48.20	29.17	36.40	42.14	47.71
Fingerlings produced PPOs	3.31	7.44	14.26	15.14	26.75	47.70
Cages / Pens	28.16	38.79	30.09	31.91	25.24	29.46
Total	**82.92**	**111.63**	**88.59**	**95.94**	**111.58**	**145.43**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Distribution of fingerlings

Fingerlings produced at AQDCs, private ponds, mini nurseries, pens, and cages were distributed across major aquaculture and inland fisheries development areas, as shown in Table 4. It is anticipated that the fish stocking during 2022, will support an increase in inland fish production in 2023.

Table 4 – Stocking of Fish Fingerlings - 2022

Type of the water body	Number of tanks / units	Fingerling Stocked (Mn)
Major Reservoirs	40	44.81
Medium Reservoirs	82	33.77
Minor Reservoirs	348	43.20
Seasonal Tanks	971	17.21
Ponds/Cages/Pens	376	2.95
Rivers and Lagoons	-	2.62
Total	**1817**	**144.56**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Expanding hatchery facilities, rearing facilities, and infrastructure at existing AQDCs will boost freshwater fish seed production. Currently, most mini nurseries focus solely on rearing fish fingerlings from fry purchased from NAQDA breeding centers. As demand for fish seed cannot be fully cater by NAQDA-owned breeding centers alone, 10 mini nurseries have been upgraded to rear post-larvae up to the fingerling stage. To further increase fish seed supply for reservoir stocking, breeding technology is being introduced to local communities. Construction of a breeding center at Ekgaloya in Ampara has been completed to support this initiative.

Fresh Water Prawn Post Larvae Production

A total of 47.70 million freshwater prawn post-larvae were issued from the Pambala, Kahandamodara, and Kallarawa centers, as well as from a private hatchery, and stocked accordingly. However, the stocking of freshwater prawn post-larvae in 2022 decreased by 9% compared to 2021. This decline was primarily due to a reduction in freshwater prawn post-larvae production in hatcheries, which faced challenges such as restrictions on artemia imports, power outages, and insufficient kerosene supplies. Table 5 provides a breakdown of the stocking of freshwater prawn post-larvae by water body type in 2022.

Table 5 – Stocking of Freshwater Prawn Post Larvae - 2022

Type of the water body	Number of tanks	Post larvae stocked (Mn)
Major Reservoirs	21	16.70
Medium Reservoirs	46	19.60
Minor Reservoirs	80	10.10
Seasonal Tanks	1	0.01
Ponds	9	0.18
Lagoons	10	1.20
Total	**167**	**47.70**

Source: Planning, Evaluation and Monitoring Division, NAQDA

In 2022, a total of 680 metric tons of freshwater prawns were harvested, leading to an increase in the income of fishermen, as prawns are a high-value species.

Programme to issue fish seed Free of Charge

Under this programme, 55.82 Mn fry, 99.04 Mn fish fingerlings and 33.22 Mn freshwater prawn post larvae were stocked in reservoirs and cages free of charge in 2022.

Development of Reservoir Fisheries

To improve the management of inland fisheries in perennial water bodies, the Authority, in collaboration with fisheries societies, carried out raids to curb illegal fishing activities in reservoirs. They also organized awareness programs and strengthened existing rural fisheries organizations. In 2022, a total of 9,880 inland fishing boats were in operation, with 55,372 inland fishers actively engaged in fishing.

Shrimp Farming Industry

Shrimp farming has been the most profitable commercial aquaculture activity in Sri Lanka, and the industry is currently being effectively managed through ongoing surveillance and monitoring by NAQDA. To further boost shrimp production, NAQDA plans to enhance shrimp farming operations by introducing water recirculation systems, improving biosecurity measures in farming areas, dredging the Dutch Canal, and establishing a common electricity supply for shrimp farms in the Puttalam District. However, total shrimp production declined by 2%, reaching 14,080 metric tons in 2022, compared to 2021, primarily due to the energy crisis. However, the industry achieved its highest-ever export earnings in 2022, totaling Rs. 13,174 million from the export of 5,486 metric tons of shrimp.

In 2022, as part of its monitoring activities, NAQDA issued 320 Aquaculture Management licenses, including 292 for shrimp farms and 28 for shrimp hatcheries. Additionally, NAQDA conducted 4,055 PCR tests to screen broodstock and post-larvae. These screenings played a key role in ensuring the production of healthy post-larvae for stocking in farms. The tests were carried out at the Brackish Water Fish Health and Environmental Monitoring Laboratories in NAQDA. To further improve the quality of post-larvae, all shrimp hatcheries were closely monitored, with testing for Monodon Baculovirus and White Spot Disease conducted NAQDA.

In 2022, a total of 49 shrimp hatcheries and 901 shrimp farms operated across the Puttalam, Batticaloa, Mannar, and Hambantota districts. Private hatcheries produced 86.50 million *Penaeus monodon* post-larvae and 651.24 million *Litopenaeus vannamei* post-larvae during the year.

Ornamental Fish and Aquatic Plant Farming

NAQDA is engaged in development of new ornamental fish strains, advancement of technology, provide brood fish, fish disease diagnosis, provide training and technical assistance etc. to support development of ornamental fish and aquatic plant farming and exports. Aquaculture Development Centres located at Rambodagalla, Ginigathena and Sevanapitiya focus specifically on ornamental fish and aquatic plants. Genetic improvement programmes were carried out to improve genetic diversity of guppy varieties at Rambodagalle and swordtail at Ginigathena.

A tissue culture laboratory established at Rambodagalla is dedicated to the tissue culture of ornamental aquatic plants. The primary goals of these initiatives are to transfer technology and promote the export of aquatic plants, thereby generating foreign exchange and 29,791 numbers of aquatic plants were produced.

In 2022, these centers sold 4.09 million ornamental fish to farmers and exporters, along with 161,180 brooders. Freshwater aquarium fish, known for their vibrant and striking colors, include species such as guppies, swordtails, platies, barbs, tetras, angelfish, gouramis, and catfish. Among these, guppies account for approximately 50-60% of Sri Lanka's ornamental fish exports. The country has around 45 regular exporting companies. The main buyers of Sri Lankan ornamental fish in 2022 were the USA, UK, China, Germany, Canada, the United Arab Emirates, Poland, Australia, France, and Japan. Additionally, training programs were conducted, and 1,039 individuals were trained in ornamental fish farming throughout the year.

Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam

Sri Lanka exports marine ornamental fish and invertebrates that are collected from the wild, although there are restrictions on collecting certain species. It has been observed that some wild populations of ornamental fish and invertebrates have been depleted due to various factors such as overfishing, habitat destruction, coral bleaching, seabed siltation, and pollution. It is expected that more restrictions will be imposed in the future to limit the capture of marine ornamental fish due to conservation concerns, which could impact the export of these species from Sri Lanka. As a result, it is essential to promote captive breeding of marine ornamental fish and invertebrates to strengthen the ornamental fish sector in Sri Lanka. Marine ornamental fish command much higher prices compared to freshwater species, and there is significant demand in international markets. Additionally, captive-bred marine fish are highly sought after because they are easier to maintain in indoor aquariums.

To disseminate the technology, expand the range of ornamental fish, and boost foreign exchange earnings, NAQDA has taken steps to establish a Marine Ornamental Fish Breeding Centre in Bangadeniya, Puttalam. NAQDA has called Expression of Interest (EOI) in order to operate and manage the Marine Ornamental Fish Breeding Centre under public private partnership and investor was selected.

Non- traditional Aquaculture

- **Sea cucumber breeding and farming**

To promote and develop sea cucumber farming, NAQDA operates a hatchery and, a private hatchery also operates in Jaffna and in 2022, 113,300 juveniles were produced. Farming activities were carried out by the private sector in Mannar, Kilinochchi and Jaffna. During 2022, 563 Mt (wet weight) of sea cucumbers were harvested.

- **Sea weed farming**

NAQDA facilitates sea weed farming with community participation in the Northern, and North Western Sea. In 2022, the seaweed harvest totaled 271 metric tons (wet weight), and the total area dedicated to seaweed farming is approximately 100 hectares.

- **Sea bass breeding and farming**

The private sector is involved in sea bass cage culture in Negombo Lagoon, Mannar, Puttalam, Kilinochchi, Jaffna, and Batticaloa. In 2022, 2.27 million sea bass were stocked, and a total of 852 metric tons of sea bass were harvested.

Large-scale sea bass farming in cages is operated in the Trincomalee Sea, where 406 metric tons of sea bass were harvested in 2022. This sea bass farming creates livelihoods for the coastal community through direct employment, reduces pressure on wild fisheries, and ensures a consistent supply. It also generates foreign exchange, adds to tourism attractions, and provides opportunities for forward linkages, such as value-added fish production.

Other development works initiated for development of coastal aquaculture

Expression of Interest (EOI) called for operation of following brackishwater aquaculture activities and evaluation process is in progress.

- Establishment of cluster - based sea cucumber farms in Sea Cucumber Export Villages in Kilinochchi and Jaffna Districts
- Aquaculture Zone, Illuppakadawai, Mannar
- Aquaculture in Galmulla & Kokkadicholei Lands
- Aquaculture in 950 ha land at Marnkerni, Batticalao
- Bangadeniya 65 acre land suitable for aquaculture
- Operate and Manage the Marine Fin Fish Hatchery, Batticaloa
- Operate and Manage the Marine fin fish hatchery, Bangadeniya

Compliance to Sustainable Development

The inland fisheries and aquaculture sector, through its development, has a potential for contribute to achieve several SDGs including SDG 1 -No poverty, SDG 2 -Zero Hunger and SDG -12 Responsible Consumption and Production, whereas achievement of SDG 14 –Life below Water, directly comes within the mandate of the ministries and agencies responsible for development and management of fisheries and living aquatic resources.

- SDG 1 No poverty – NAQDA has continued livelihood development activities and in 2022, Fishermen and Farmers engaged in inland fisheries and aquaculture sector increased to 92,056 Nos.

- SDG 2 Zero Hunger - In fact the goal is to end hunger, achieve food security and improved nutrition and promote sustainable aquaculture, NAQDA has initiated and continued programmes to develop culture based fisheries and aquaculture in order to increase the inland fish and aquaculture production. The inland fish and aquaculture production was 116,890 Mt. in the year 2022 which was an increase of 12,440 Mt compared to 2021 production of 104,450 Mt.

- SDG 12 Responsible Consumption and Production – Reservoir fish production is available fresh at reservoirs and these fishes are sells around the reservoirs or within the village. Excess inland fish production is coming to Colombo markets in fresh mode and also this excess production is process to dry fish at village level. All the fishers and farmers operate with a license, follows Best Management Practices (BMPs) & every important BMPs were converted to regulations, introduced co-management practices are examples for responsible fisheries. Also all the new aquaculture projects use an ecosystem approach and this will ensure the responsible farming and ultimately will make responsible production.

- SDG 14 Life below Water – Since the coastal capture fishery is stable due to over exploitation, illegal or unauthorized fishing, pollution, etc., the coastal trend is sea farming. Ecosystem approach farming is promoted in sea water and environmental friendly materials are used for farming systems. Sea weed farming is promoted in shallow sea areas and sea weed absorb the CO_2 in sea water. This will help to decrease the acidity of sea water. Mariculture activities are promoted and expand considering the carrying capacity in an environmental and industrial sustainable manner.

Report of the Board of Directors

The Board of Directors is pleased to present the Annual Report for the Year ended 31st December 2022 together with the Audited Accounts and Report of the Auditor General.

1. Introduction

The Aquaculture Development Division, which was functioning under the Ministry of Fisheries and Aquatic Resources Development, was transformed to National Aquaculture Development Authority of Sri Lanka (NAQDA) on 29th January 1999 under the Parliament Act No. 53 of 1998. At the inception its head office was established in a rented building at Darley Road, Colombo 10. It moved to Base line Road, Colombo 09 in 2003 and occupied its own Head Quarters at Pelawatta, Battaramulla in January 2010.

National Aquaculture Development Authority of Sri Lanka functions under the Ministry of Fisheries and is operated under the purview of a Board of Directors. The Authority consists of five major Divisions under the Director General namely Fresh water Aquaculture Development, Coastal Aquaculture Development, Extension, Finance and Human Resource Development which are headed by four Directors.

Freshwater Aquaculture Development

Freshwater aquaculture centres managed by the Aquaculture Development Division under the supervision of Director, Assistant Directors, Officer in Charges and are responsible for fish seed production and maintain a continuous supply of seed to the fish farmers in order to stock in reservoirs, ponds, cages and pens. There are ten aquaculture development centres managed by this division.

Aquaculture Development Centers (AQDCs) of NAQDA

NAQDA maintains ten (10) major Freshwater Aquaculture Breeding Centers, Three (03) Freshwater Prawn Breeding Centers, Three (3) Ornamental Fish Breeding Centers, a Multi Species Marine Fin fish hatchery and a Sea cucumber hatchery.

Centre	Fish Species Produced/Activity
Udawalawa (Carp)	Common Carp, Indian Carps and Chinese Carps
Dambulla	Common Carp, Indian Carps, Chinese Carps and Tilapia
Inginiyagala	Common Carp, Indian Carps and Tilapia
Nuwara Eliya	Common Carp
Udawalawa (Tilapia)	Tilapia species
Iranamdu	Common Carp, Indian Carps, Chinese Carps and Tilapia
Muruthawela	Common Carp, Indian Carps, Chinese Carps and Tilapia
New Udawalawa	Common Carp, Indian Carps and Chinese Carps
Kalawewa	Common Carp, Indian Carps and Tilapia
Polonnaruwa	Common Carp, Indian Carps, Chinese Carps and Tilapia
Pambala	Freshwater Prawn
Thillawatawena	Freshwater Prawn
Kallarawa	Freshwater Prawn
Rambodagalle	Ornamental Fish Breeding and Conducting Training Programmes
Ginigathhena	Ornamental Fish Breeding & Rearing

Sewanapitiya	Ornamental Fish Breeding & Rearing
Dharmapuram	Marine fin fish
Oleithuduwai	Sea cucumber

All these centers function under the supervision of Assistant Director/ officer in charge (Aquaculturist) responsible for production of fish seeds for stocking in Reservoirs Island wide and producing ornamental fish for foreign and local markets.

Aquaculture Extension Service

There are 22 District Aquaculture Extension Offices Island wide. All these offices function under the supervision of Assistant Director and District Aquaculture Extension Officers (DAEO) and Aquaculture Extension Officers (EO) are responsible for extension, regulation and management of aquatic resources which include Stocking of Fish Seed, Supervision and Coordination of the activities of Fisheries Societies, Educating the Fishermen, Prevention of illegal Fishing, and Transfer of Technology related to Aquaculture.

Coastal Aquaculture Development

There are three Coastal Aquaculture extension and monitoring units, three Freshwater prawn breeding centers, ornamental fish breeding center and ornamental fish breeding and Training center established under the Coastal Aquaculture Development Division. All these centers functions under the supervision of Director, Assistant Directors, Officer in Charges and are responsible for development of coastal aquaculture and ornamental fish culture in Sri Lanka.

Kalawewa Inland Fisheries and Aquaculture Training Institute

This Institute conducts training for staff of NAQDA, Inland fishers, Fish farmers, NGO's, CBO's and interested parties in the fields related to Aquaculture and Inland

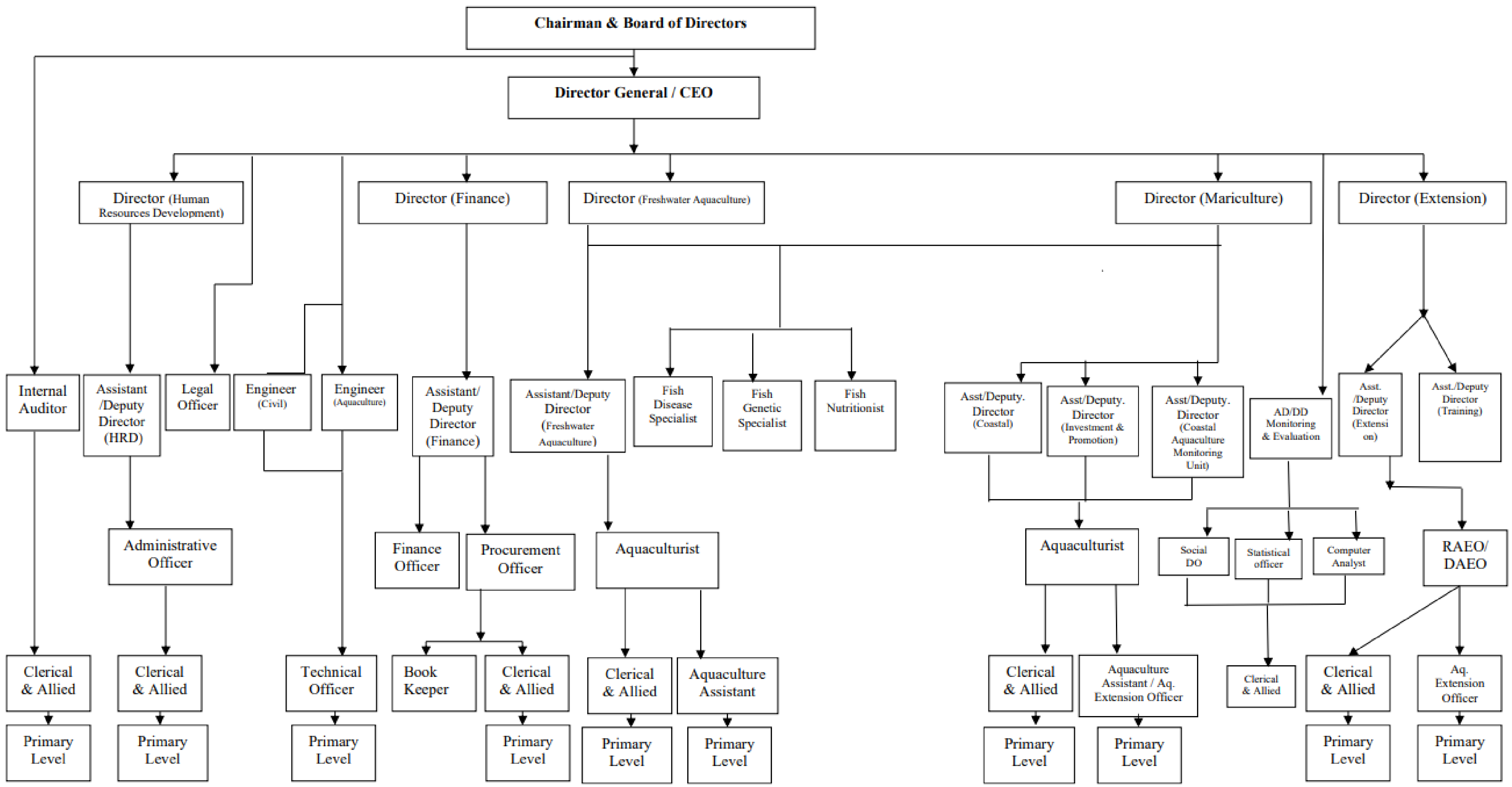
Fisheries. In addition provides facilities for other institutions for their own training programmes.

Mr. Jayantha Wijeratne functioned as the Chairman and Dr. (Mrs.) J.M. Asoka functioned as the Director General during the year under review. Following officials officiated as Heads of Main operational and Support Services Divisions / Units during the year 2022.

Main operational and Support Services Divisions / Units

Division	Name of the Head of the Division
Freshwater Aquaculture Development	Mr. M.V. Dharmadasa
Coastal Aquaculture Development	Mr. M.G.G. Gunasena
Extension	Mr. R.H. Pothuwila
Human Resources Development	Mr. W.M.I.K. Wijesekara
Finance	Mr. A. M. N. S. Bandaranayake
Engineering	Mr. S.T. Withanage
Legal	Mrs. Diluka Sumanaratne
Internal Audit	Mr. G. A. D. A. Perera
Planning and Monitoring	Mr. K.M.D.M. Somaratne

Organizational Structure of National Aquaculture Development Authority of Sri Lanka



2. Objectives

Main objectives of NAQDA are, regulation of the sector by introducing proper guidelines, research and development, Training and Extension activities, and management measures towards the sustainable development of Aquaculture sector in Sri Lanka, achieving economic growth through increase of Fish production, improving the nutritional status of population, producing high valued Aquatic species for export market and reducing the poverty by increasing the employment opportunities and income level of the people.

NAQDA is categorized as a Promotional Institute as per Public Enterprise circular No. 58(2) dated 15/9/2011.

3. Human Resource Information

Manpower of National Aquaculture Development Authority of Sri Lanka as at 31st December 2022

Categories	Approved Carder	Existing Carder	Balance
Chief Executive Officer	**01**	**01**	**-**
Senior Managers	**05**	**02**	**03**
Middle Managers	**28**	**25**	**03**
Junior Managers	**100**	**93**	**07**
Aquaculturists	69	68	01
Regional/District Extension Officers	20	17	03
Statistical Officers	03	03	-
Computer Analyst	01	01	-
Procurement Officer	01	01	-
Social Development Officer	01	01	-
Finance Officer	01	01	-
Administrative Officer	01	01	-
Internal Audit Officer	01	-	01
Investigation Officer	01	-	01
Translator	01	-	01
Management Assistant – Technical	**141**	**133**	**08**
Assistant Aquaculturists	23	21	02

Extensions Officers	110	108	02
Management Assistant	03	-	03
Technical Officers	03	02	01
Book keeper	01	01	-
Forman	01	01	-
Management Assistant – Non Technical	**82**	**74**	**08**
Primary Level	**436**	**365**	**71**
Technicians (Electrical/ Mechanical)	11	07	04
Drivers	54	50	04
Lab Assistant	03	03	-
Circuit Bungalow keeper	08	03	05
Minor Staff	360	302	58
Total	**793**	**693**	**100**

Recruitments

	Name with Initials	Nature	Designation	Date of Appointment
01	Mr. T.B.I.K.E.Dissanayake	Permanent	Warden	11-Jan-22
02	Mr. P.C.I.Piyarathna	Permanent	Assistant Director (HRD)	21-Jan-22
03	Mr. A.M.N.S.Bandaranayake	Permanent	Director (Finance)	07-Mar-22
04	Mr. G.A.D.A.Perera	Permanent	Internal Auditor	08-Apr-22

Resignation

	Name with Initials	Nature	Designation	Resigned Date
01	H.M.U.K.P.B. Herath	Permanent	Director Fresh Water	2022.04.01
02	L.N.S. Perera	Permanent	Procurement Officer	2022.11.30
03	K.H.M.R. Kehelalla	Permanent	Management Assistant	2022.04.03
04	G.G.L .Indika	Permanent	Management Assistant	2022.10.04
05	U.G.N. Jayaweera	Permanent	Labour	2022.12.31
06	H.K. Keerthirathna	Permanent	Labour	2022.11.14
07	M.P.G.L. Franando	Permanent	Labour	2022.12.10
08	B.W.S.J. Bandara	Permanent	Labour	2022
09	A.G. Upatissa	Permanent	Labour	2022.04.08
10	H.D.G.D.N. Samarawickrama	Permanent	Labour	2022.01.26
11	Y. Yesudiyan	Permanent	Labour	2022.01.14
12	W.S. Priyamali	Permanent	Aquaculture Extension Officer	2022.05.23
13	S. Piratheepan	Permanent	Aquaculturist	2022.12.06
14	N.R. Kishanthi	Permanent	Labour	2022.10.17

15	P.K.S. Chaturanga	Permanent	Labour	2022.11.25
16	S.W. Ranaweera	Permanent	Labour	2022.11.14
17	D.E. Jayaneththi	Permanent	Aquaculturist	2022.12.06
18	B.G.D.S. Chandrarathna	Permanent	Aquaculturist	2022.12.31
19	S.A.P.C. Kuamara	Contract	Electricians	15.10.2022
20	D.M. Sumanasingha	Contract	Labour	12.08.2022
21	I.A.H.D. Illeperuma	Permanent	Labour	2022.10
22	G.W.A.D. Madusanka	Permanent	Labour	23.05.2022
23	R.R.G.C.W. Banda	Contract	Labour	05.04.2022
24	P.C.I. Piyarathna	Permanent	Assistant Director (HRD)	19.10.2022

Local Trainings

	Name and Designation	Training Programme Name	Training Institute	Training Dates
01	Mr. K.G.W. Priyadarshana, Management Assistant	Salary Conversion	Skills Development Funds Ltd	2022/08/26 2022/08/31
02	Mr. A. M. N. S. Bandaranayake, Director Finance	Workshop on bid bond release	Treasury	2022/12/13 2022/12/14

Foreign Trainings

	Name and Designation	Training Programme Name	Training Institute /Country	Training Dates
01	Dr.(Mrs) J.M. Asoka, Director General	A scoping study to develop a plan for Sustainable Marine Aquaculture in Sri Lanka	Australia	01 – 12 June 2022
02	Mr. B Nirooparaj			
03	Mr. W D L Walpita, Aquaculturist	Training workshop on best practices in sea cucumber seed production and seaweed tubular farming	IORA	07 - 11 November 2022

4. <u>Legal Matters</u>

2020 / 2021 and 2022 cases filed and maintained against the Authority:

i. **The case assigned entity: R.E. Weerakoon Construction Company vs. National Aquaculture Aquaculture Development Authority of Sri Lanka:** Welikanda Aquaculture Development Center adjudication case was filed by R. E Weerakoon Constructions assigned to receive an amount of Rupees 26 million due to R. E. Weerakoon Construction Company. Although it was decided to pay this amount to R.E. Weerakoon Constructions Company in the settlement, NAQDA is against this decision. Referred to Arbitration

ii. **The case assigned entity:** R. E. Weerakoon Construction Company, resorted to adjudication against NAQDA and during the Adjudication, NAQDA was ordered to pay Rupees 15.5 million to the company NAQDA has resorted to Arbitration against it.

iii. **R.E Weerakoon Construction Company vs. National Aquaculture Aquaculture Development Authority of Sri Lanka:** The Case assigned to prevent the authority from receiving the amount contained in the bond - Case Number: DSP 220/2020 - Ponds under construction at Sevanapitiya Center.

iv. **Sued entity:** Case filed by Kirula Engineering Services (Pvt) Company against the National Aquaculture Development Authority of Sri Lanka preventing the authority from receiving the amount contained in the bond CHC/303/2021/MR- Construction of ponds at the Muruthawela Aquaculture Development Center.

v. **The company filed the case:** Finite Lanka (Pvt) Company vs. National Aquaculture Development Authority of Sri Lanka. It was decided that the written submissions of both the parties should be given before 13.02.2023.

vi. **Suspect:** Finite Lanka (Pvt) Company vs. National Aquaculture Development Authority of Sri Lanka. It was decided that the written submissions of both the parties should be given before 13.02.2023.

vii. **Arbitration field by Kirula Engineering Services (Pvt) Ltd :** In order to complete the rest of the construction works at the Murutawela Center, Kirula Engineering Company has entered into arbitration against NAQDA due to the adjudication decision was delivered in favour of NAQDA.

Cases filed by the authority in the years 2020/2021 and 2022:

i. **CHC/1298/22/ARB Assignee:** NAQDA Vs. R.E. Weerakoon Construction Company and ICLP Arbitration Centre. Mr. A.C. Rasaih is the arbitrator and a case has been filed with the support of the Attorney General's Department to remove him.

ii. **Dambulla District Court Case No. 2013 /MR:** This case was filed to recover from the insurance company of the owner of the tipper No. WPLL 8305 that damaged the vehicle, which could not be recovered from the Sri Lanka Insurance Corporation due to the damage caused to the vehicle bearing number 253-3478 belonging to the authority.

iii. **Construction of Welikanda Aquaculture Development Centre:** NAQDA had to pay rupees 26 million to R.E. Weerakoon Construction Company; NAQDA has now resorted to arbitration against it.

iv. **Construction of Ornamental Fish breeding centre Sewanapitiya:** It was decided to pay rupees 15.5 million by NAQDA to R.E Weerakoon Construction Company at the adjudication , so it has now been referred to arbitration.

5. Progress of Aquaculture Development Centres (AQDCs) and District Aquaculture Extension Offices

Progress of Freshwater Aquaculture Development Division

Table 6 - Fish Seed Production

Aquaculture Development Centrre	Post Larvae Production (Mn)	Fry Production (Mn)	Fingerling Production (Mn)
Udawalawa (Carp)	66.48	25.68	5.22
Udawalawa (Tilapia)	-	13.47	2.37
New Udawalawa	1.96	10.48	2.28
Inginiyagala	82.55	46.63	7.90
Dambulla	64.52	43.18	5.91
Iranamdu	2.55	16.53	5.48
Muruthawela	28.04	16.34	4.25
Nuwara Eliya	3.79	1.59	0.53
Sevanapitiya	20.61	23.13	6.64
Kalawewa	35.00	33.36	7.16
Total	**305.49**	**230.39**	**47.74**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 7 - Fish Fry and Fingerling Distribution

Aquaculture Development Centre	Fry (Mn)	Fingerling (Mn)
Udawalawa (Carp)	16.58	5.22
Udawalawa (Tilapia)	8.36	2.37
New Udawalawa	2.32	2.29
Inginiyagala	36.27	7.93
Dambulla	39.79	5.89
Iranamdu	7.70	5.55
Muruthawela	7.83	4.17
Nuwara Eliya	0.49	0.53
Sevanapitiya	13.01	6.49
Kalawewa	16.80	6.45
Total	**149.15**	**46.89**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Progress of Coastal Aquaculture Development Division

Table 8 - Freshwater Prawn Post Larvae Production

Aquaculture Development Centre	Freshwater Prawn Post Larvae (Mn)
Kahandamodara	18.98
Pambala	4.67
Kallarawa	12.35
Total	**36.00**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 9 - Ornamental fish, Aquatic plant Production and Training

Aquaculture Development Centre	Ornamental Fish Production (Mn)	Aquatic Plant Production	No. of Person's Trained
Rambadagalla	0.64	28,491	1039
Ginigathena	2.20	1300 (Bunches)	-
Sevanapitiya	1.25	-	-

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 10 - Coastal Aquaculture Production

Coastal Aquaculture Extension and Monitoring Unit	Shrimp Production (Mt)	Sea bass Production (Mt)	Sea cucumber Production (Mt)	Sea weed Production (Mt)
Northern Province	1,256	0.50	552	265
Eastern Province	1,124	832	-	-
North Western Province	11,575	-	-	6
Southern Province	125	2.60	11	-
Total	**14,080**	**835.10**	**563**	**271**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Progress of Extension Division

Table 11 - Stocking of Fish fingerlings and freshwater prawn post larvae

District	No. of Fish Fingerlings Stocked (Mn)	No. of Freshwater Prawn Post Larvae Stocked (Mn)
Ampara	18.21	0.60
Anuradhapura	21.34	2.11
Badulla	6.38	1.64
Batticaloa	6.64	2.97
Colombo	0.64	0.65
Galle	0.62	0.70
Gampaha	0.46	0.35
Hambantota	9.83	6.67
Jaffna	0.79	-
Kalutara	0.8	0.35
Kandy	1.78	0.45
Kegalle	0.11	0.09
Killinochchi	3.29	-
Kurunegala	8.4	1.93
Mannar	1.34	0.65
Matale	4.87	0.30
Matara	0.94	0.96
Monaragala	14.95	3.06
Mullaitivu	4.64	1.65
Nuwara Elliya	2.77	1.20
Polonnaruwa	17.84	1.20
Puttalam	5.72	2.65
Rathnapura	4.39	1.11
Trincomalee	5.32	3.64
Vavunia	2.48	1.07
Total	**144.55**	**36.00**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 12 – Inland Fish Production

District	Inland Fish Production (Mt)
Ampara	12,296
Anuradhapura	21,800
Badulla	2,806
Batticaloa	3,301
Colombo	988
Galle	268
Gampaha	1,386
Hambantota	5,072
Jaffna	128
Kalutara	849
Kandy	1,383
Kegalle	55
Killinochchi	692
Kurunegala	8,333
Mannar	297
Matale	1,787
Matara	922
Monaragala	6,115
Mullaithivu	1,343
Nuwara Elliya	622
Polonnaruwa	13,668
Puttalam	3,520
Rathnapura	1,442
Trincomalee	11,085
Vavunia	772
Total	**100,930**

Source: Planning, Evaluation and Monitoring Division, NAQDA

6. Progress of Action Plans

Programme / Activity	Allocation (Rs. Mn)	Expenditure (Rs. Mn)	Physical Progress
Ornamental Fish Production			
(1) Continuation and improvement works at Ornamental Fish Breeding Centers - Rambodagalla, Ginigathena, Sewanapitiya, Bangadeniya	43.25	39.45 Total Bills in hand - 1.11	Continuation works were completed for Marine Ornamental Fish Breeding Centre. Ornamental Fish Display Unit, Galle was opened to public and Details design completed for Matara and Kurunegala Ornamental Fish Display Units. (Work hold according to the Treasury Circular). Minor renovation works were completed at Rambodagalla. Road works and painting works completed at Sevanapitiya. Electrification works carried out at Bangadeniya. Ginigathena electrification work completed.
Improvement and Construction of new Fish Hatcheries			
(1) Improvement and construction of Milk fish hatchery - Bangadeniya, Sea cucumber hatchery - Oleithuduwai, Freshwater	51.80	33.08 Total Bills in hand - Rs. Mn 9.78	Pambala AQDC - Construction of sea water tank completed and Sedimentation tank work completed.

Prawn breeding centers - Pambala, Kahandamodara, Kallarawa, Angunawewa, Marine Fin fish hatchery - Dharmapuram			Kahandamodara AQDC - 100% construction work completed Kallarawa AQDC - Continuation works completed Milk Fish Hatchery, Bangadeniya - 100% construction work completed Marine Fin Fish Hatchery, Dharmapuram - 100% construction work completed
Enhancing Fish Breeding and Fish Production Capacity			
(1) Improvement of small-scale fish seed production units and Establishment of community-based fish breeding units	25.65	10.02 Bills in hand - Rs. Mn 13.43	Improvement of small-scale fish seed production units - 10 units completed. Establishment of community based fish breeding units - Ekgaloya work completed. Lands identified in Kurunegala and Batticaloa and work hold due to current restrictions of starting new projects.
(2) Facilitation of Fish Seed Transport	6.03	6.03	100% work to be completed.
(3) Continuation works at Fish Genetic Unit, Dambulla including equipment	8.02	4.55	Continuation works completed.

		Bills in hand - Rs. Mn 1.82	
Maintenance, Rehabilitation and Improvement of Aquaculture Centers			
(1) Maintenance, Rehabilitation and Improvement of Aquaculture Development Centers - Udawalawa, Dambulla, Inginiyagala, Muruthawela, Nuwara Eliya, Iranamadu	100.25	76.30 Total Bills in hand - Rs. Mn 23.67	Dambulla AQDC - Construction of Sedimentation tank and 5 ponds were completed.
			Kalawewa AQDC - Construction of 8 ponds were completed.
			Nuwara Eliya AQDC - Construction of 8 ponds and retaning wall were completed.
			Udawalawe (Carp/New) AQDC - Construction of 2 Sedimentation tanks and 6 ponds were completed.
			Udawalawe (Tilapia) AQDC - Construction of Sedimentation tank was completed.
			Inginiyagala AQDC - Construction of Sedimentation tank, major drainage line and 2 ponds were completed.
			Muruthawela AQDC - Contract terminated.
Stocking of fish seed free of charge			

(1) Stocking of fish fingerlings from AQDCs	135.00	123.38 Bills in hand - Rs. Mn 7.84	Stocked 39.83 Mn Fingerlings
(2) Stocking fish fry from AQDCs	45.50	29.02 Bills in hand - Rs. Mn 3.72	Stocked 55.82 Mn Fish Fry
(3) Stocking of fish fingerlings from Community based hatcheries, community based nurseries, private nurseries	225.00	146.19 Bills in hand - Rs. Mn 45.64	Stocked 59.21 Mn Fingerlings
(4) Stocking of freshwater prawn post larvae from AQDCs	60.00	36.65 Bills in hand - Rs. Mn 11.63	Stocked 27.14 Mn Freshwater Prawn Post Larvae
(5) Transport	24.50	17.59 Bills in hand - Rs. Mn 4.43	Seed Transport carried out
Investment zones for new products			
(1) Providing common electricity supply to the shrimp farms in the Puttalam district	74.71	67.43	Estimates requested from Ceylon Electricity Board. Rs. Mn 67.43 valued Estimates received and payment was made. Work is in progress and delayed due to fuel crisis.

(2) Dutch Canal Desilting	42.94	36.40	2.5 Km were dredged under stage I and Stage I completed.
(3) Primarily Land Survey and Common Infrastructure – Galmulla, Hambantota	13.93	13.93	Expression of Interest called to select investors and 2 investors were selected and decided to release 100 acres each. Water and Electricity requirement informed to State Minister of Aviation and Export Zones Development. Water and Electricity requirement informed to relevant institutions. Draft cabinet paper has been prepared and forwarded to the Ministry of Fisheries. MOU has been sent to the Attorney General's Department. Estimate received and Payment made for water supply.
(4) Common Infrastructure – Vedithalativu, Mannar	10.00	8.76	Water and Electricity requirement informed to State Minister of Aviation and Export Zones Development. Expression of Interest called to select investors. Land survey completed. EOI called and

			15 applications were received and Evaluation is in progress. RFP called and RFP documents are scheduled to be opened on 05.01.2023. Payment made for supply of 3phase Electricity.
(5) Land Survey and Common Infrastructure – Kokkadicholai and Vakarai Batticaloa	61.20	36.75 Bills in hand- Rs. Mn 24.43	Water and Electricity requirement informed to State Minister of Aviation and Export Zones Development. Expression of Interest called to select investors. 5 large scale, 12 Medium scale, 40 Small scale investors were selected for Kokkadicholai aquaculture zone. Kokkadicholai Agreement of land leasing was forwarded to District Secretary, Batticaloa and Divisional Secretary, Manmunai North-West. Kokkadicholai conceptual plan completed. Payment made for water and electricty supply to Kokkadicholai site. The MOU of the Kokkadicholai

			has been sent to the Attorney General's Department. Obtaining the environmental clearance is in progress. Vakarai Land survey completed. Expression of Interest called to select investors for Vakarai site and evaluation isi n progress.
Livelihood Development Programme under "Samurdhi Arunalu" - Ministry of Women, Child Afaris and Social Empowerment			
(1) Release 2nd Installments for Improvement of Existing Ornamental Fish Farms	67.575	25.25 Bills in hand - Rs. Mn 26.25	Release 2nd installments to 202 beneficiaries. Another 210 installments are ready to but funds were not received
(2) Release 2nd Installments for Aquarium Improvements	4.000	2.50 Bills in hand - Rs. Mn 1.125	Release 2nd installments to 20 beneficiaries. Another 09 installments are ready to but funds were not received
Fisheries and Aquaculture Sector Development - Livelihood Development (Lagoon and Coastal based), Production enhancement			
(1) Sea weed Farming	7.15	1.75 Bills in hand - Rs. Mn 6.25	Fund released for 35 beneficiaries
(2) Sea cucumber Farming	25.00	18.75	Fund released for 75 beneficiaries. Another 25 beneficiaries have been

			selected and fund not received.
(3) Sea bass Farming	2.50	Bills in hand - Rs. Mn 0.50	Second installment is scheduled for 4 beneficiaries but funds not received.
(4) Settled Consultant fee for design and estimation for improvement work for Sea cucumber hatchery at Oleithuduwai	0.47	0.47	Consultant fees have been paid.
(5) Provide PCR test kits	22.50	13.92	PCR test kits were purchased
(6) Sea bass Pen/Cage culture in Mannar, Mullaitivu, Kilinochchi & Jaffna	27.65	Bills in hand - Rs. Mn 25.00	100 beneficiaries have been selected and fund not received.
(7) Saline Tilapia Cage culture in Eastern Province	11.40	7.50	Fund released for 30 beneficiaries
(8) Saline Tilapia Nursery System in Eastern Province	1.23	0.75	Fund released for 3 beneficiaries
(9) Provide electricity supply to shrimp farmers in eastern Province	10.00	-	Locations have been identified and estimates have been requested from the Electricity Board.
(10) Enhancing infrastructure facility for ornamental fish culture	2.00	1.50 Bills in hand - Rs. Mn 0.50	Fund released for 06 beneficiaries. Another 2 beneficiaries have been selected and fund not received.
(11) Renovation of fry to fingerling rearing/food fish	5.00	Bills in hand - Rs. Mn 4.36	Construction work has been completed. Price variations

culture tanks in Puthumurrippu			to be paid and funds not received
(12) Stocking Shrimp post larvae in lagoons (Stock 25 Mn in selected lagoons) (Thondamanaru, Panama, Garaduwa, Batticaloa, Chundikulam, Nandikadal, Muruththankarni, Nayaru)	15.00	0.06	Shrimp breeding activities were carried out. 10,000 shrimp post larvae were stocked in Garaduwa lagoon.
(13) Feed for Freshwater fish	55.00	18.89	Feed were purchased
(14) Artemia for freshwater prawns	7.65	7.65	Artemia were purchased
(15) Hormones	8.50	5.81	Required Hormones were purchased
(16) Trichlorfon	7.35	7.17	Required Trichlorfon were purchased
(17) Bleaching	9.90	8.24	Required Bleaching were purchased
(18) Nets and Accessories	10.00	9.69	Nets were purchased
(19) Provide harvesting net for seasonal and estate tanks	18.00	-	Bids have been invited and evaluations have been made and awards have been made, but it has been informed that the nets and accessories cannot be provided in 2022.
Capital Expenditure			
(1) Maintenance of Vehicles	1.25	1.25	Vehicles were repaired
(2) Establishment of Information Technology Services	5.65	5.65	Mail subscription renewed. Annual web hosting renewed. Firewall

			procurement completed. Renewed Virus guard software. Windows 10 operating systems were purchased.
(3) Procurement of Furniture & Office equipment’s	1.28	1.28	Purchased office furniture
(4) Procurement of plant & machinery	0.07	0.07	Water pump, Pressure Gun purchased
(5) Acquisition of Land at Bangadeniya	0.23	0.23	100% work completed
(6) Training of Officers and Farmers	1.52	0.70	Awareness and training programmes were conducted. Training initiated for Aquaculture Technicians. 18 nos. of National Diploma in Aquaculture & Aquatic Resource Management

7. Principal Activities

Principal activities of the National Aquaculture Development Authority are the sustainable development and management of aquatic resources and Aquaculture industry of Sri Lanka with a view to increasing production and consumption of inland fish, creation of employment opportunities and increasing of export volume of aquatic products.

8. Capital

NAQDA is a government Authority with 100% capital vested in Secretary to the Treasury. The authorized capital is Rs.90 Million.

9. Income

Income from sale of fish seeds, rent on leased centers and other income is Rs. 415.67 million. The Treasury grant for financing recurrent expenditure was Rs.556.14 million for the year ended 31st December 2022.

10. Performance of the Organization

National Aquaculture Development Authority has made a profit of Rs. 103.99 million for the year ended 31st December 2022.

11. Statement of Affairs

The statement of affairs of the Authority as at 31st December 2022 is set out in Financial Statements.

12. Capital Expenditure

A financial allocation of Rs. 10.00 million was made available for National Aquaculture Development Authority of Sri Lanka for the year 2022 and received Rs. 9.81 million. Total fund was utilized for rehabilitation of vehicles and equipment, Acquisition of Fixed assets and Aquaculture Development activities. Furthermore, NAQDA received Rs. Mn 815.45 through Ministry and State Ministry of Fisheries for the year 2022 and utilized for Enhancing Fish Breeding and Production Capacity, Improvement and Construction of new Fish Hatcheries, Ornamental Fish Production Development, Maintenance, Rehabilitation and Improvement of Aquaculture Centers, Development of Fisheries Farm Zones with infrastructure facilities, Stocking of fish fingerlings free of charge, and Livelihood Development.

Under the foreign grants NAQDA received Rs. Mn 10.45 from ILO of United Nations and Australian Centre for International Agricultural Research (ACIAR) for aquaculture development.

13. Collaboration with other Agencies

The Authority collaborated with the Ministry of Fisheries, Department of Fisheries and Aquatic Resources, National Aquatic Resources Research and Development Agency, Cey-Nor Foundation Limited, Provincial Councils, Mahaweli Authority of Sri Lanka, Department of Agrarian Development, Irrigation Department, Central Environmental Authority, Department of Wildlife Conservation, Forest Department, NGOs and private sector for operating the Brackish water Shrimp Hatchery, Rakawa Aquaculture Farm, Vakarai Shrimp Farm.

14. Directors Interest in Contracts

The Directors of the Authority were not directly or indirectly involved in any contracts with the Authority during the year ended 31st December 2022.

15. Auditors

The Accounts of the National Aquaculture Development Authority of Sri Lanka for the Year ended 31st December 2022 was audited by the National Audit Office.

ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. : එස්එල්එස්/ජී/නැක්ඩා/1/එෆ්/ජී/2022/01

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දිනය / திகதி / Date : 2024 සැප්තැම්බර් 19 දින

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ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරිය

ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරියේ 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂයසඳහා වූ මූල්‍ය ප්‍රකාශනයසහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1.<u>මූල්‍ය ප්‍රකාශන</u>

1.1 <u>තත්ත්වාගණනය කළ මතය</u>

ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරියේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ ආදායම් ප්‍රකාශයේ, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන්, සාරාංශගත වැදගත් ගිණුම්කරණ ප්‍රතිපත්තිවලින් සමන්විත 2022දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ,1998 අංක 53 දරන ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන පනතේසහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාරව මාගේ විධානය යටතේ විගණනය කරන ලදී.ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, අධිකාරියේ මූල්‍ය ප්‍රකාශන තුළින්2022දෙසැම්බර් 31දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරීත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.

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1.2 <u>තත්ත්වාගණනය කළ මතය සඳහා පදනම</u>

(අ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 02හි 25(ආ) වගන්තිය ප්‍රකාරව ඉදිරි ගනුදෙනු, ඉදිරි ගිවිසුම්, හුවමාරු ගිවිසුම් සඳහා මුදල් ලැබීම් මුදල් ප්‍රවාහ ප්‍රකාශයේදී ආයෝජන ක්‍රියාකාරකම් යටතේ දැක්විය යුතු වුවද රාජ්‍ය පෞද්ගලික හවුල් ව්‍යාපාර ගිවිසුම් යටතේ සමාලෝචිත වර්ෂයේ අධිකාරියට ලැබුණු රු.5,500,000 ක්වූ මුදල මෙහෙයුම් ක්‍රියාකාරකම් වලින් ලද මුදල් ප්‍රවාහය යටතේ වෙනත් ආදායම් ලෙස දක්වා තිබුණි.

(ආ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත 2හි 29 වගන්තිය ප්‍රකාරව සෘජු ක්‍රමයට මුදල් ප්‍රවාහ ප්‍රකාශනය සකස් කිරීමේදී අතිරික්තය සමඟ ශුද්ධ මුදල් ප්‍රවාහය සසදා හෙළිදරව් කලයුතු වුවත් අධිකාරිය විසින් එසේ සිදුකර නොතිබුණි.

(ඇ) අක්කරයක් පමණ වූ මන්නාරම ඔලෙයිතුඩාව මුහුදු කුඩැල්ලන් අභිජනනාගාරයේ ඉඩම රු.800,000ක වටිනාකමකට 2016 වර්ෂයේ සිට අවු.30 කට බදු පදනම මත ලබාගෙන තිබුණ ද, ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත 07හි 06 වගන්තියේ විධිවිධාන අනුව කල්බදු දේපලක් ලෙස ගිණුම්වල හඳුනාගෙන නොතිබුණි.

(ඈ) ලෝක ආහාර හා කෘෂිකර්ම සංවිධානය (FAO) විසින් රු. මිලියන 143ක් වැයකර මඩකලපුව දිස්ත්‍රික්කයේ බහු විශේෂ කරදිය වරල් මත්ස්‍ය අභිජනනාගාරයක් ඉදිකර 2017 ජූනි 29 වන දින අධිකාරියට භාරදී තිබුණි. 2022 සැප්තැම්බර් 08 වන දින එම වත්කම රු.155,450,000 කට තක්සේරු කර තිබුණද එය මෙතෙක් අධිකාරියට පවරාගෙන එම වටිනාකම ගිණුම් ගතකර නොතිබීම හේතුවෙන් එම වටිනාකමින් ජංගම නොවන වත්කම් හා රජයේ ප්‍රදාන අඩුවෙන් දැක්වුණි.

(ඉ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිති 8හි 100 වගන්තිය පරිදි වාර්තා කරන දිනට ඇති සෑම අසම්භාව්‍ය වගකීමක්ම හෙළිදරව් කළයුතු වුවත්, වැලිකන්ද අභිජනනාගාර ඉදිකිරීම් කටයුතු වෙනුවෙන් කොන්ත්‍රාත් ඉදිකිරීම් සමාගමක් වෙත බේරුම්කරණ සභා තීන්දුවකින් ගෙවීමට සිදුව තිබූ රු.26,839,477 ක් සම්බන්ධයෙන් අධිකාරිය විසින් නීතිපති දෙපාර්තමේන්තුවේ උපදෙස් ලබාගැනීම හා මහාධිකරණ නඩු ගොනු කිරීම සඳහා ක්‍රියාමාර්ග ගෙන තිබීමද අධිකාරියට එරෙහිව කොන්ත්‍රාත්කරුවන් හා අනිකුත් පාර්ශවයන් අධිකරණයේ ගොනුකර තිබුණු නඩු 10ක් සම්බන්ධයෙන්ද මත්ස්‍ය වගාව ප්‍රවර්ධනය සඳහා වගාකරුවන්ට ලබාදුන්, මුදල් අය නොවීම සම්බන්ධයෙන් අධිකරණයේ පවරන ලද නඩු 193ක් සම්බන්ධයෙන්ද එලෙස මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි.

(ඊ) සමාලෝචිත වර්ෂයේ අධිකාරිය වෙත සංවර්ධන වැඩසටහන් සඳහා ලද රු. 482,746,457 ක අමාත්‍යාංශ ප්‍රදාන සහ රු. 10,454,968 ක විදේශ ප්‍රදාන වශයෙන් ලද මුළු ප්‍රදාන එකතුව රු. 493,201,425 ක ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම් ප්‍රමිත 11 හි වගන්ති අංක 95 හි විධිවිධාන ප්‍රකාරව ආදායමට හඳුනා ගැනීමකින් තොරව ව්‍යාපෘති ගිණුම්වලට බැර කර තිබුණි. එම වැඩසටහන් සඳහා සමාලෝචිත වර්ෂයේ දරන ලද රු. 483,621,100 ක් වූ මුළු වියදම ද ආදායම් ප්‍රකාශය තුලට නොගෙන ව්‍යාපෘති ගිණුම් වලට හර කර තිබුණි.

(උ) දඹුල්ල ජලජීවී වගා සංවර්ධන මධ්‍යස්ථානයට 2017,2018 සහ 2019 වර්ෂවලදී ලැබුණු ආදායම්වලින් බැංකුගත නොකර අවභාවිතා කර තිබුණු රු.1,628,497 ක්වූ ආදායම් 2022 වර්ෂය දක්වාම ආදායම් ලෙස ගිණුම්ගත කර නොතිබුණි.

(ඌ) පුදුකුඩිරිප්පුහි පිහිටිරු.75,880,829 ක්වූ ඉස්සන් අභිජනනාගාරය, ජලජීවී වගා සංවර්ධන හා තත්ත්ව ප්‍රවර්ධන ව්‍යාපෘතිය විසින් 2009 දෙසැම්බර් 30 දින අධිකාරියට භාරදී තිබුණද එය එදින සිට වත්කම් ලෙස හඳුනාගෙන ගිණුම් ගතකර නොතිබුණි. 2015 ජුනි 22 දිනැති තක්සේරු වාර්තාවට අනුව මෙම අභිජනනාගාර ඉඩම රු. 3,721,600කටද, ගොඩනැගිල්ල රු. 44,230,000කටද, ලී බඩු හා සවි කිරීම්, මෝටර් සයිකල්, වායු සමීකරණ යන්ත්‍ර, ජෙනරේටර් හා අනෙකුත් තොග වටිනාකම රු.3,146,550කටද තක්සේරු කර තිබු අතර එම අයිතම කිසිවක් ගිණුම් ගතකර නොතිබු අතර භාණ්ඩ සමීක්ෂණ වාර්තා වලින්ද මෙම භාණ්ඩවල පැවැත්ම තහවුරු කර නොතිබුණි. මෙම වත්කම් 2016 වර්ෂයේ සිට රාජ්‍ය පෞද්ගලික හවුල් ගිවිසුම් යටතේ බදු දී තිබු අතර මෙම ආයෝජිත වටිනාකම 2016 වර්ෂයේ සිට 2022 දෙසැම්බර් 31 දින දක්වාම මූල්‍ය ප්‍රකාශනවල ගිණුම් ගතකර නොමැති බැවින් 2022 දෙසැම්බර් 31 දිනට ආයෝජන වත්කම් අඩුවෙන් දක්වා තිබුණි.

(එ) 2022 වර්ෂයේ නොවැම්බර් සහ දෙසැම්බර් මාසවලට අදාලව රු. 1,050,000 ක්වූ පුදුකුඩිරිප්පුහි පිහිටි ඉස්සන් අභිජනනාගාරය වෙනුවෙන් ලැබිය යුතු බදු මුදල ගිණුම්ගත කර නොතිබුණු අතර ඒ හේතුවෙන් සමාලෝචිත වර්ෂයේ ලාභය සහ ලැබිය යුතු ආදායම එම ප්‍රමාණයෙන් අඩුවෙන් දැක්වුණි.

(ඒ) 2017 වර්ෂයේ සිට 2020 දක්වා අමාත්‍යාංශ ප්‍රදාන වලින් ඉදිකර තිබුණු හම්බන්තොට රැකව ක්‍රැබ්සිටි අභිජනනාගාරය සඳහා වූ රු.221,719,566 ක වියදම ජංගම නොවන වත්කම් හා විලම්භිත ආදායම් යටතේ ගිණුම්ගත කර තිබුණු අතර සමාලෝචිත වර්ෂයේදී එම වටිනාකම විලම්භිත ආදායම් ගිණුමෙන් ඉවත් කර කල්බදු අවිනිශ්චිත ආදායම් ගිණුමක් ලෙස ජංගම නොවන බැරකම් යටතේ ඇතුලත් කර තිබුණි.

(ඇ) කෙරීගෙන යන වැඩ ප්‍රාග්ධනීත කිරීමේදී රු.301,139,489 ක්වූ කෙරීගෙන යන වැඩ වටිනාකම රු305,691,169ක් ලෙස ප්‍රාග්ධනීත කිරීමෙන් මූල්‍ය තත්ත්ව ප්‍රකාශයේ වත්කම් හා අමාත්‍යාංශ ප්‍රදාන රු.4,551,680 වැඩියෙන් දක්වා තිබුණි.

(ඈ) කොන්ත්‍රාත් බිල්පත් සඳහා ගෙවිය යුතු රු.4,016,127ක්වූ කොන්ත්‍රාත් වටිනාකම ගෙවිය යුතු ශේෂයක් ලෙස ගිණුම් ගත නොකර දේශිය ප්‍රදානවලට බැර කිරීම නිසා ජංගම වගකීම් එම ප්‍රමාණයෙන් අඩුවෙන් දැක්වුණි.

(ක) අමාත්‍යාංශ හා රජයේ ආයතන විසින් අධිකාරියට භාර දී ඇති දැනට භාවිතා කරන හෙක්ටයාර් 62.7702ක ඉඩම් 10ක්, අක්කර 10 ½ක ඉඩම් 2ක් සහ පර්. 41.197ක ඉඩම්වල වටිනාකම් හඳුනාගෙන මූල්‍ය ප්‍රකාශන මඟින් හෙළිදරව් කර නොතිබුණි.

(ග) 2014 ජූලි 16 දිනැති තක්සේරු වාර්තා අනුව බත්තුළුඔය ජලජීවි වගා කාර්යාලයේ ඉඩම රු.4,000,000 කට තක්සේරු කර තිබුණද, සමාලෝචිත වර්ෂයේදී එය රු. 2,599,000ක් ලෙස ගිණුම් ගතකර තිබීමෙන් 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශයේ දේපල පිරියත හා උපකරණ ශේෂය රු.1,401,000 අඩුවෙන් දැක්වුණි.

(ච) සමාලෝචිත වර්ෂයේ ඒකක 4782 ක්වූ රු. 1,008,663 වටිනා මියගිය මව් මත්ස්‍ය (Death Brood Stock) තොගය වර්ෂයේ පාඩු හා හානි ලෙස වියදමට ගිණුම්ගත කර නොමැති බැවින් ශුද්ධ ලාභය එම ප්‍රමාණයෙන් වැඩියෙන් නිරූපණය වී තිබුණි.

(ජ) උඩවලව (නව) සහ දඹුල්ල (genetic) මධ්‍යස්ථානයන්හි 2022 දෙසැම්බර් 31 දිනට කි.ග්‍රෑ.1878ක් සහ ඒකක 7560ක්වූ රු.2,759,315ක් වටිනා මව් මත්ස්‍ය තොග ශේෂය මූල්‍ය තත්ත්ව ප්‍රකාශයේ ජීව මත්ස්‍ය තොගයට ඇතුලත් කර නොතිබීම නිසා එම ප්‍රමාණයෙන් ජංගම නොවන වත්කම් අඩුවෙන් හා වර්ෂයේ විකුණුම් පිරිවැය වැඩිවී ලාභය අඩුවෙන් දැක්වුණි.

(ට) 2015 වර්ෂයේ සිට 2021 වර්ෂය දක්වා රු. 2,855,551 ක්වූ හිඟ වැටුප් හා වේතන වෙනුවෙන් සමාලෝචිත වර්ෂය තුලදී කල ගෙවීම් වර්ෂයේ වියදම් ලෙස ගිණුම්ගත කිරීම හේතුවෙන් වර්ෂයේ ලාභය අඩුවෙන් දැක්වුණි.

(ඩ) සමාලෝචිත වර්ෂයේ තොග සමීක්ෂණයක් නොකර, මධ්‍යස්ථාන භාරව සිටින ස්ථානභාර නිලධාරින්ගේ වාර්තා අනුව තොග වටිනාකම රු.101,615,570ක් ලෙස ගිණුම් ගතකර තිබීම හේතුවෙන් මෙම වටිනාකමෙහි නිවැරදිතාවය හා පැවැත්ම තහවුරු නොවිය.

(ඞ) 2018 වර්ෂයේ සිට පැවත එන ව්‍යාපෘති සඳහාවූ ප්‍රතිපාදන වියදම් කර ඉතිරි වූ රු.4,812,922ක ශේෂය අදාළ ආයතන වෙත ගෙවීමට හෝ ආදායමක් ලෙස හිඳුම්ගත කිරීම හෝ කර නොතිබුණි.

(ත) 2022 වර්ෂයේ ඉඩම් සඳහා ඉදිරිපත් කරන ලද උපලේඛණයන්හි රු.225,000 ක වටිනාකමකට මිලදීගත් ඉඩමක් ඇතුළත් කර නොතිබූ අතර තක්සේරු කරන ලද එකතු වටිනාකම රු.32,971,600 ක්වූ අක්කර 10.5 ක ඉඩම් 02 ක් සහ හෙක්ටයාර 0.3772 ක ඉඩම් 02 ක් ගිණුම් ගතකර නොතිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 අධිකාරියේ 2022 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු.

මෙම විගණන වාර්තාවේ දිනට පෙර මා ලබාගත් අධිකාරියේ 2022 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ.මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මගේ විගණනයට අදාළව, මගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබාගත්විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

මෙම විගණක වාර්තාවේ දිනට පෙර මා ලබාගත් අනෙකුත් තොරතුරු මත හා මා විසින් කරන ලද කාර්යයන් මත පදනම්ව, මෙම අනෙකුත් තොරතුරු ප්‍රමාණාත්මක වශයෙන් වැරදි ලෙස දක්වා ඇති බව මම නිගමනය කරන්නේ, එම කරුණ මා විසින් වාර්තා කිරීමට අවශ්‍ය වේ. මේ සම්බන්ධයෙන් මට වාර්තා කිරීමට කිසිවක් නැත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

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

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

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

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

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා 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 සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් 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 සැකමුසු බවින් යුතුව ක්‍රියාකරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම්කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක

සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නාවූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මගහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මගහැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශකිරීමේ අදහසින් නොවුවද,අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය,ගිණුම්කරණ ඇස්තමේන්තු වල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව්කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් අධිකාරියේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවලප් සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශන වල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත්වී ඇතිබව සහ හෙළිදරව්කිරීම් ඇතුලත් මූල්‍ය ප්‍රකාශන වල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුලත් වේ.

2.1.1 2018 අංක19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, මෙම වාර්තාවේ තත්ත්වාගණනය කළ විගණන මතය සඳහා පදනම් කොටසේ දක්වා ඇති නිරීක්ෂණ වලට යටත්ව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා අධිකාරිය පවත්වාගෙන ගොස් තිබුණි.

2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (i) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුල, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේපාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට අධිකාරිය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර අධිකාරියේ යම් අදාල ලිඛිත නීතියකට හෝ අධිකාරියේ පාලන මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

<u>නීති රීති / විධානයට යොමුව</u>	<u>නිරීක්ෂණ</u>
(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි 136, 137, 138, 139	ආයතනය තුල මෘදුකාංග පද්ධතියක් ක්‍රියාත්මක වුවද, එම මෘදුකාංගය පද්ධතියට දත්ත ඇතුලත් කිරීම, දත්ත පරිශීලනය, වාර්තා ලබා ගැනීම හා සංශෝධනය කිරීම යන කාර්යයන් සඳහා අධිකාරිය නිසි පරිදි බලතල පැවරීමක් සිදු කර නොතිබුණි.
(ආ) රාජ්‍ය ගිණුම් චක්‍රලේඛ 30/94 (4.4) හා 2022 ජූලි 08	රාජ්‍ය සංස්ථා විසින් ප්‍රයෝජනයට ගනු ලබන විදේශාධාර සම්බන්ධව වැය ඇස්තමේන්තුවට ප්‍රතිපාදන සලසා රේඛීය අමාත්‍යංශය හරහා ආයතනය වෙත විදේශ ප්‍රදාන ලැබිය යුතු වූවද සමාලෝචිත වර්ෂයේ අධිකාරිය වෙත ලැබී ඇති රු.මි.10.45 ක්වූ විදේශ ප්‍රදාන සම්බන්ධයෙන් එම විධි විධාන ප්‍රකාරව කටයුතු කර නොතිබුණි.

(ඇ)	විදේශ සම්පත් දෙපාර්තමේන්තුවේ 2011 ආප්‍රේල් 21 දිනැති අංක MOEF/ERD/2011/01 දරන චක්‍රලේඛය හා 2014 ජුනි 26 දිනැති අංක MOEF/ERD/2014/01 දරන චක්‍රලේඛය	විදේශ ප්‍රදාන ලබාදීම සහ ගිවිසුම්වලට එළඹීම සම්බන්ධ විදේශ සම්පත් දෙපාර්තමේන්තුව දැනුවත් කිරීම සහ භාණ්ඩාගාරයේ අනුමැතිය ලබා ගැනීම සිදුවිය යුතු වුවද අධිකාරිය වෙත ලැබී ඇති රු.මි.10.45 ක්වූ විදේශ ප්‍රදාන සම්බන්ධව ඒ අයුරින් කටයුතු කර නොතිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව

2.3 වෙනත් කරුණු

(අ) රු. 8,262,017ක්වූ කෙරීගෙන වන වැඩ ලෙස ගිණුම්ගතකර තිබුණු කොන්ත්‍රාත් අංක 2021/R/MURL/01 දරන හම්බන්තොට දිස්ත්‍රික්කයේ මුරුතුවෙල ජලජීවී වගා සංවර්ධන මධ්‍යස්ථානයේ ඉදිකිරීම් මේ වන තෙක් ඉටු වී නොතිබුණි.

(ආ) හම්බන්තොට දිස්ත්‍රික්කයේ මුරුතවෙල වගා සංවර්ධන මධ්‍යස්ථානයේ කොන්ත්‍රාත් අංක 2021/R/MURL/02 දරන ප්‍රතිසංස්කරණ කටයුතු සිදු කිරීමේ කොන්ත්‍රාත්තුව දුර්වල කාර්යසාධනය හේතුවෙන් 2022 අප්‍රේල් 20 වන දින අවලංගු කර තිබුණි.අත්තිකාරම් හා ගෙවීම් බිල්පත් ලෙස ගෙවූ රු.4,412,475 ක මුදල අයකර ගැනීමට නොහැකිවී තිබූ අතර ගෙවූ මුදලද නිශ්කාර්ය වියදමක් බවට පත්ව තිබුණි.

(ඇ) උපදේශන සේවා ආයතනයක් වෙත 2016 හා2017 වර්ෂවලදී ගෙවන ලද රු.4,683,789 ක්වූ මුදලට අදාළව උපදේශන සේවා සම්පූර්ණ කර නොතිබියදී නැවත වරක් 2022 වර්ෂයේ මඩකලපුව දිස්ත්‍රික්කයේ ජලජීවී උයනක් ඉදි කිරීම සඳහා සැලසුම් කිරීමේ හා ඉදිකිරීමේ උපදේශන සේවා කටයුතු එම ආයතනයටම රු.4,219,408 ක මුදලකට පිරිනමා තිබුණි. සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට මෙම කොන්ත්‍රාත්තුවට අදාළව රු.1,538,750 ක් ප්‍රාග්ධනීත කර තිබුණද අදාළ වැඩ සම්පූර්ණ කර නොතිබූ බැවින් අපේක්ෂිත අරමුණු ඉටුවී නොතිබූ අතර එම ගෙවීම්ද නිශ්කාර්ය වියදමක් වී තිබුණි.

(ඇ) ගාල්ල සමනල උද්‍යානයේ විසිතුරු මසුන් ඒකකය (Ornamental Fish Display Unit) වැඩිදියුණු කිරීම සඳහා අධිකාරිය විසින් රු. 13,135,274 ක් වැයකර තිබුණද විසිතුරු මසුන් ඒකකය නිසි පරිදි ක්‍රියාත්මක නොවීමෙන් වැය කරන ලද මුදල නිශ්කාර්ය වියදමක් බවට පත්වී තිබුණි.

(ඉ) අදාළ ප්‍රාදේශිය ලේකම්වරුන් විසින් අධිකාරියේ ප්‍රයෝජනය සඳහා අමාත්‍යංශය වෙත භාරදී තිබුණු හෙක්ටයාර් 137.0294ක මන්නාරම හා වව්නියාව යන ප්‍රදේශවල ඉඩම් 02ක්හා අක්කර 2 බැගින් වූ මුලතිව් හා යාපනය යන ප්‍රදේශවල ඉඩම් 02ක් ප්‍රයෝජනයට නොගෙන නිශ්කාර්යව පැවතුණි.

(ඊ) අධිකාරියට හිමිකාරිත්වය නොමැති හෙක්ටයාර් 1361.76 ක ඉඩම් 04ක සහ වපසරිය හඳුනාගත නොහැකි ඉඩමක් සඳහා යටිතල පහසුකම් සංවර්ධනය කිරීමට 2017 වර්ෂයේ සිට රු.මිලියන 107.6 ක මුදලක් වැයකර තිබුණද 2024 මැයි 05 දක්වා කිසිදු ව්‍යාපෘතියක් ආරම්භකර නොතිබූ බැවින් එම වියදම නිෂ්කාර්ය වියදම් බවට පත්ව තිබුණි.

(උ) තිලාපියා මත්ස්‍යයන් සඳහා අවශ්‍ය ආහාර නිපදවීමට 2019 ඔක්තෝබර් 08 දින රු.11,802,000 ක් වටිනා උඩවලව මත්ස්‍ය ආහාර සැකසුම් මධ්‍යස්ථානයේ ස්ථාපිත කරතිබූ මත්ස්‍ය ආහාර නිෂ්පාදන යන්ත්‍රය මඟින් වාර්ෂිකව තිලාපියා මත්ස්‍ය ආහාර කිලෝග්‍රෑම් 127,000 ක් නිෂ්පාදනය කිරීමට අපේක්ෂා කළද, 2021 හා 2022 වර්ෂයේ කිලෝ ග්‍රෑම් 36,612 ක් හා කිලෝ ග්‍රෑම් 38,361 ක් එනම් සියයට 28 ක් හා සියයට 30ක ප්‍රතිශතයක් පමණක් නිෂ්පාදනය කර තිබුණි. මේ වනවිට මෙම යන්ත්‍රය ප්‍රයෝජනයට නොගෙන තිබුණි.

(ඌ) මත්ස්‍ය ටැංකිවල ධාරිතාවය හා 2022 වර්ෂයේදී මධ්‍යස්ථාන 4ක වර්ග මීටර 34320ක ධාරිතාවයකින් යුතු මත්ස්‍ය ටැංකි නිෂ්කාර්යව පැවති අතර රඹබඩගල්ල විසිතුරු මත්ස්‍ය ටැංකි අතරින් ටැංකි 200 ක්ද අලුත්වැඩියා කලයුතු මට්ටමේ පැවතියද ක්‍රියාකාරී නිෂ්පාදන මට්ටමට පත්කර ගැනීමට කටයුතුකර නොතිබුණි.

(එ) වේක්කයා මසුන් අභිජනනාගාරය හා කරදිය විසිතුරු මත්ස්‍ය අභිජනනාගාරය ඉදිකිරීම් කටයුතු 2018 වර්ෂයේ ආරම්භ කර 2022 ඔක්තෝම්බර් 10 දින අවසන් කර තිබුණි.මේ සඳහා රු.309,976,861 ක් හා රු.212,124,697ක් පිරිවැයක් දරා තිබුණි. ඒ සම්බන්ධයෙන් පහත නිරීක්ෂණයන් කෙරේ.

(i) ඉහත පරිදි පිරිවැය දරා තිබුණද රජයේ තක්සේරු දෙපාර්තමේන්තුව විසින් 2022 දෙසැම්බර් 01 දිනට චෙක්කයා මසුන් අභිජනනාගාරය රු. 144,316,000 ක් ලෙස හා කරදිය විසිතුරු මත්ස්‍ය අභිජනනාගාරය රු.129,010,000 ක් ලෙස තක්සේරු කර තිබුණි.

(ii) මෙම අභිජනනාගාරයන් සඳහා උපදේශන සේවාව සපයා තිබුණේ එකම පුද්ගලික ආයතනයකින් වන අතර ඒ සඳහා එම ආයතනයට රු.මි. 46 ක මුදලක් ගෙවා තිබුණද බිල්පත්හි කලවැඩ වටිනාකම සහතික කිරීම අධිකාරියේ ඉංජිනේරු ඒකකයක් තිබියදී එම උපදේශන සේවා ආයතනය විසින් සිදු කිරීම නිවැරදිද යන්න ගැටලුකාරී විය.

(iii) චෙක්කයා මසුන් අභිජනනාගාරය නිෂ්පාදන කටයුතු වෙනුවෙන් භාවිතා නොකිරීම නිසා, අභිජනනාගාරය ඉදිකිරීම් වෙනුවෙන් වැයවූ රු. 309,976,861 ක මුදල හා ඒ සඳහා 2019 වර්ෂයේ සිට 2022 වර්ෂය දක්වා දැරූ රු. 9,366,143 ක්වූ පුනරාවර්තන වියදම නිෂ්කාර්ය වියදම් බවට පත්ව තිබුණි.

(ඒ) සමාලෝචිත වර්ෂයේදී විදේශ ප්‍රදාන ලෙස අධිකාරිය වෙත ලැබී තිබුණුරු. 10,454,968 විදේශ ප්‍රදානවලින් අදාළ අරමුණු සඳහා රු. 878,423ක් එනම් සියයට 8.40 ක් පමණක් උපයෝජනය කර තිබුණි.

(ඔ) ව්‍යාපෘති 03 ක් වෙනුවෙන් රු.6,929,664 ක්වූ උපදේශන සේවා ගාස්තු ගෙවා තිබුණදඑම ව්‍යාපෘති ක්‍රියාත්මක නොවීම හේතුවෙන් එකී මුදල් නිශ්කාර්ය වියදම් බවට පත්ව තිබුණි.

(ඕ) අවලංගු කරන ලද කොන්ත්‍රාත් දෙකක් සම්බන්ධයෙන් අධිකාරියට අයවිය යුතු රු.11,213,291 ක මුදල් සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දක්වා අයකර ගැනීමට කටයුතු කර නොතිබුණි.

(ක) රුකව අක්කර 42 ක ඉඩම් වපසරියක මඩ කකුළුවන් වගා කිරීමේ ව්‍යාපෘතියක් සඳහා අමාත්‍යාංශ අරමුදල් රු.මිලියන 221 ක් වැයකර ඉදිකිරීම් නිම කරන ලද පොකුණු හා ඒ ආශ්‍රිත ඉදිකිරීම්, ව්‍යාපෘතිය අසාර්ථක වීම මත කිවුල් දිය ඉස්සන් වගාව සඳහා පෞද්ගලික ආයෝජකයෙක් වෙත 2021 දෙසැම්බර් 02 දින 30 අවුරුදු කාලයකට බදුදී තිබුණි. 1998 අංක 53 දරන ජලජීවී වගා සංවර්ධන පනත අනුව රජයේ මුදල් වැය කරමින් ජලජීවී වගා මධ්‍යස්ථාන ඉදිකිරීමෙන් අනතුරුව පෞද්ගලික පාර්ශවයන් වෙත බදුදීම අධිකාරියේ මූලික කාර්යයක් නොවන අතර පනතින් ජලජීවී වගා ප්‍රවර්ධනය හා සුළු හා මධ්‍ය පරිමාණ ආයෝජන දිරි ගැන්වීම සඳහා පමණක් ප්‍රතිපාදන සලසා දී තිබුණි.

2019 මාර්තු 26 දිනැති රාජ්‍ය මුදල් චක්‍රලේඛ අංක 2/2019 ප්‍රතිපාදන ප්‍රකාරව මෙම ව්‍යාපෘතිය සඳහා පුද්ගලික අංශය විසින් මුදල් යොදවා නොමැති බැවින් රාජ්‍ය පෞද්ගලික හවුල් ව්‍යවසායකත්ව ව්‍යාපෘතියක් ලෙස සැලකිය නොහැකි වුවද රාජ්‍ය පෞද්ගලික හවුල් ව්‍යවසායකත්ව ව්‍යාපෘතියක් ලෙස අභිලාෂ කැදවා තිබුණි.

ඩබ්ලිව්.පී.සී. වික්‍රමරත්න
විගණකාධිපති

National Aquaculture Development Authority Of Sri Lanka
Statement Of Income
For the Year ended 31 December 2022

	Note	Yr 2022 Rs.	Yr 2021 Rs.
Revenue	**03**	321,889,409.25	276,155,266
Cost Of Sales	**04**	(249,614,255.78)	(257,896,978)
Gross Profit/(Loss)		**72,275,153.47**	**18,258,289**
Treasury Grants - Recurrent		556,136,000.00	493,067,000
Treasury Capital Grants used for Non Capital Expenditure		2,521,540.45	23,978,524
Other Income	**05**	93,786,205.54	63,659,698
Gain/Loss from Biological Assets valuation		83,570.00	(253,050.00)
Over Provision of Doubtful Debtors		315,405.71	1,643,574
Net operating income		**725,117,875.17**	**600,354,035**
Administrative Expenses	**06**	(806,678,267.06)	(722,535,212)
Distribution Cost	**07**	(126,068,196.29)	(102,349,817)
Finance Cost	**08**	(95,758.65)	(208,884)
Profit / (Loss) Before Adjust Deffered Revenue		**(207,724,346.83)**	**(224,739,878)**
Differed Revenue		311,713,421.63	257,307,582
Profit / (Loss) For The Year		**103,989,074.80**	**32,567,704**

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 05 form an integral part of these financial statements.*

National Aquaculture Development Authority Of Sri Lanka
Statement Of Comprehensive Income
For the Year ended 31 December 2022

	Note	Yr 2022 Rs.	Yr 2021 Rs.
Profit / (Loss) For The Year		103,989,074.80	32,567,704.00
<u>Other comprehensive income/(expense) net of tax</u>			
Other comprehensive income for the year		0.00	0.00
Total comprehensive income for the year		**103,989,074.80**	**32,567,704.00**

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 05 form an integral part of these financial statements.*

National Aquaculture Development Authority Of Sri Lanka

Statement of Financial Position

As At 31st December 2022

	Note	Yr 2022 Rs.	Yr 2021 Rs.
Assets			
Non Current Assets			
Property, Plant & Equipment	9	2,869,058,400.23	2,376,053,356
Breeding & Trading Assets	10	955,603,017.68	993,956,149
Biological Assets	11	18,701,976.00	16,539,296
Working Progress	12	12,915,256.43	537,882,828
Other Non Current Assets	13	221,719,566.45	221,719,566
		4,077,998,216.79	4,146,151,196.00
Intangible Assets			
Software	14	7,951,142.02	3,317,198.73
		7,951,142.02	3,317,198.73
Current Assets			
Inventory	15	92,279,004.54	75,315,329
Deposit, Advance & Prepayments	16	12,949,488.06	5,422,545
Trade & Other Receivable	17	151,414,313.92	130,223,573
Cash In Hand & At Bank	18	194,093,395.56	127,999,387
		450,736,202.08	338,960,833
Total Assets		4,536,685,560.89	4,488,429,227.68
Equity			
Capital & Reserves			
Capital Grants		- 31,341,702.18	528,878,007
Retained Earnings		(9,480,793.66)	- 132,751,688
Assets Valuation Fund		17,400,000.00	17,400,000
Total Equity		- 23,422,495.84	413,526,320
Liabilities			
Non Current Liabilities			
Retirement Benefit Obligation	19	155,126,561.43	151,112,102
Differed Revenue	20	3,852,483,337.88	3,617,995,963
Government Grants	21	54,040,042.00	54,040,042
Lease Revenue Suspence Acct - Crab City		221,719,566.45	-
		4,283,369,507.76	3,823,148,107
Current Liabilities			
Trade & Other Payable	22	222,305,576.30	174,616,904
Retention On Contract		54,432,972.67	77,137,897
		276,738,548.97	251,754,801
Total Liabilities		4,560,108,056.73	4,074,902,908
Total Equity And Liabilities		4,536,685,560.89	4,488,429,228

"The accounting policies, notes No. 01 to 21 and Schedule 01 to 05 form an integral part of these financial statements.

....
A H F Yasmina
Deputy Director - Finance

....
(Dr) J M Asoka
Director General

The Board of Directors is responsible for the preparation and the presentation of these financial These Financial Statements were approved by the Board of Directors and signed on their behalf.

....
B Wijayaratne
Chairman

....
T A D Dammmika Premmarathne
Board Director

National Aquaculture Development Authority of Sri Lanka
Statement Of Changes in Equity
For the Year ended 31 December 2022

	Note	Recurrent Grants Rs.	Capital Grants Rs.	Assets Valuation Fund Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 1st January 2021		-	178,248,258.92	17,400,000.00	(174,255,505.91)	21,392,753.01
Recurrent & capital Grants Received during the year		493,067,000.00	50,167,000.00	-	-	543,234,000.00
Capital Grants Received from Ministry Used to Capital		-	657,935,575.86	-	-	657,935,575.86
Differed Revenue amount of during the year-Capital (Addition)	10	-	(22,919,004.33)	-	-	(22,919,004.33)
Differed Revenue amount of during the year-Capital (Construction)	Sch-01	-	(20,451,222.30)	-	-	(20,451,222.30)
Differed Revenue amount of during the year-Ministry (Construction)	Sch-01	-	(293,618,779.97)	-	-	(293,618,779.97)
Recurrent Grants transfer to P&L A/c		(493,067,000.00)	-	-	-	(493,067,000.00)
Capital Grants Use to Non Capital Expenditure		-	(23,978,523.82)	-	-	(23,978,523.82)
Previous Year Adjustment		-	3,494,703.11	-	8,936,114.27	12,430,817.38
Net Profit / (Loss) for the Year		-	-	-	32,567,704.00	32,567,704.00
Balance as at 31st December 2021		-	528,878,007.47	17,400,000.00	(132,751,687.64)	413,526,319.83
Balance as at 1st January 2022		-	528,878,007.47	17,400,000.00	(132,751,687.64)	413,526,319.83
Recurrent & capital Grants Received during the year	Sch-07	556,136,000.00	10,000,000.00	-	-	566,136,000.00
Capital Grants Received from Ministry Used to Capital		-	141,977,977.20	-	-	141,977,977.20
Differed Revenue amount of during the year-Capital (Addition)		-	(6,723,158.53)	-	-	(6,723,158.53)
Differed Revenue amount of during the year-Capital (Construction)		-	0.00	-	-	0.00
Differed Revenue amount of during the year-Ministry (Construction)	Sch-01	-	(691,301,670.29)	-	-	(691,301,670.29)
Recurrent Grants transfer to P&L A/c		(556,136,000.00)	0.00	-	-	(556,136,000.00)
Capital Grants Use to Non Capital Expenditure		-	(2,521,540.45)	-	-	(2,521,540.45)
Previous Year Adjustment		-	(11,651,317.58)	-	19,281,819.18	7,630,501.60
Net Profit / (Loss) for the Year		-	0.00	-	103,989,074.80	103,989,074.80
Balance as at 31st December 2022		-	(31,341,702.18)	17,400,000.00	(9,480,793.66)	- 23,422,495.84

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 07 form an integral part of these financial statements.*

** Valuation fund is consist two lands (kalawawe and kahadamodara) valuation value in year 2012.*

National Aquaculture Development Authority Of Sri Lanka
Statement Of Cash Flows
For the Year ended 31 December 2022

	Note	Yr 2022 Rs.	Yr 2021 Rs.
CASH GENERATED FROM OPERATING ACTIVITIES			
RECEIPT			
Sale of fish seed		265,136,766.75	207,297,121.10
Treasury Grant Recurrent		556,136,000.00	493,067,000.00
Other income		86,434,870.74	59,484,626.83
Ministry and other receipt		0.00	593,227,216.47
Foreign Grant		10,478,968.25	0.00
Debtor Recoved and other Receipts		44,110,764.29	132,471,712.71
		962,297,370.03	1,485,547,677.11
PAYMENTS			
Administrative Expenses		(213,313,300.20)	(209,287,444.32)
Retirement Benefit Obligation		(5,781,292.60)	(7,135,879.70)
Others		(202,571,936.14)	(766,407,308.48)
Ministry Grants and other receipt Using for Projects and other payment		(483,361,444.30)	(872,226,697.11)
Foreign Grant using for Projects and other payments		(562,645.00)	0.00
		(905,590,618.24)	(1,855,057,329.61)
Net Cash Flows From /(Used In) Operating Activities		56,706,751.79	(369,509,652.50)
Cash Flow From /(Used In) Investing Activities			
Purchase Of Property, Plant & Equipment		(7,169,334.26)	(3,072,392.51)
Ministry Grants Using for Projects		(797,990,230.64)	(627,675,521.20)
Capitalized Assets - NAQDA Capital		0.00	(10,442,126.15)
Retention Release		(20,273,826.79)	(8,228,154.05)
Net Cash From / (Used In) Investing Activities		(825,433,391.69)	(649,418,193.91)
Cash Flow From / (Used In) Financing Activities			
Treasury Grant For Capital		10,000,000.00	50,167,000.00
Grants received from Ministry		824,820,648.92	998,929,997.31
Net Cash Flows From /(Used In) Financing Activities		834,820,648.92	1,049,096,997.31
Net Increase / (Decrease) In Cash & Cash Equivalent		66,094,009.02	30,169,150.90
Difference in Cash flow		0.00	741,946.33
Cash & Cash Equivalent At The Beginning Of The Year		127,999,386.54	97,088,289.31
Cash & Cash Equivalent At The End Of The Year		194,093,395.56	127,999,386.54
Analysis Of Cash & Cash Equivalent			
At The End Of The Year			
Cash At Banks		194,092,795.06	127,999,001.54
Cash In Hand		600.50	385.00
		194,093,395.56	127,999,386.54

National Aquaculture Development Authority of Sri Lanka

Accounting Policies

Version – 3.1

1. CORPORATE INFORMATION

1.1 General

National Aquaculture Development Authority of Sri Lanka established by the Act No.53 of 1998, is falling under the purview of Ministry of Fisheries & Aquatic Resources Development. The Head office is located at 41/1, New Parliament Road, Pelawatta, Battaramulla.

1.2 Principal Activities and Nature of Operation

During the year, the principal activity of the Authority are;

- Develop aquaculture and aquaculture operations, with a view to increase fish production and fish consumption in the country
- Promote the creation of employment opportunities through the development of inland and coastal aquaculture
- Promote the farming of high valued fish species including ornamental fish for export
- Facilitate optimum utilization of aquatic resources through eco- friendly aquaculture practices
- Promote and establish small, medium and large scale private sector investments in aquaculture
- Conserve and rehabilitate aquatic resources devastated by poor aquaculture practices

1.3 Date of authorization for issue

These Accounting Policies are remaining valid from 01/01/2017 until further amended approved by the Board of Directors of the National Aquaculture Development Authority or until such time where authority became liable to adopt full or part of newly developed Accounting Standard or law.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

2.1 BASIS OF PREPARATION

Financial Statement are prepared on a historical cost basis. No adjustment is made for inflationary assets, which are reflected at valuation.

2.2 Statement of Compliance

The Financial Statement of the Authority are prepared in accordance with **Public sector Accounting Standards** laid down by the Institute of Chartered Accountants of Sri Lanka and provision of Finance Act 38 of 1971

2.3 Functional and presentation currency

The financial statements are presented in Sri Lankan Rupees, which is the Bank's functional currency and presentation currency.

2.4 Comparative Information

The accounting policies have been consistently applied by the Authority and are consistent with those used in the previous year unless otherwise stated.

2.5 Materiality & aggregation

In compliance with Sri Lanka Public Sector Accounting Standard - SLPSAS 01 on presentation of financial statements, each material class of similar items is present separately in the financial statements. Items of dissimilar nature or functions too are presented separately, if they are material.

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position, only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liability simultaneously.

Income and expenses are not offset in the statement of income unless required or permitted by any accounting standard or interpretation, and as specifically disclosed in the accounting policies.

2.6 Capital and Recurrent Grants

Government grants, including non-monetary grants recognized at fair value based on "income approach" when there is reasonable assurance that:

(a) the entity will comply with the conditions attaching to them;and

(b) the grants will be received.

Government grant is accounted for in the same manner whether it is received in cash or as a **reduction of a** liability / loan to the government.

Government grants shall be recognized in profit or loss on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate. Grantsrelated to depreciable assets are recognized in profit or loss over the periods and in the proportions in which depreciation expense on those assets is recognized.

2.7 Trade and Other Receivable

Trade receivables are stated at the amounts they are estimated to realize net of provisions for bad and doubtful receivables. Other receivables are recognized at cost.

2.8 Cash Flow Statement

The Cash Flow Statement has been prepared using the "direct Method" in accordance with the Sri Lanka Public Sector Accounting Standard (SLPSAS 2).

Cash and Cash Equivalent

Cash and Cash Equivalents are defined as cash in hand and Cash at Bank.

2.9 Property, Plant and Equipment

2.9.1 15 Nos Lands in using to breeding operations of NAQDA till not been transferred to NAQDA. They are as follow,

i. Westadho watta – Nuwara-Eliya
ii. Pambala – Pahalawatta
iii. Fresh Water Breeding Center - Kahandamodara
iv. DAEO Office – Bingiriya
v. Wakare Model Prawn Farm at Waddawan Village, Batticaloa District
vi. Mulathivu Valignan Maam Mulannavil
vii. Yapanaya – Chullipuram West
viii. Mannaram – Sayakkuli Musali
ix. DAEO Office – Polonnaruwa
x. Fresh Water Breeding Center – kalarawa , Trincomalee District
xi. Vavniya
xii. Proposed land for setting up of Naramadu Fish Hatchery in Kilinochchi District
xiii. Batticaloa Finfish Hatchery
xiv. Pudukudirippu Prawn Hatchery, Batticaloa District
xv. Land allotted for a small scale fish hatchery at Muthyankattu village, Mullaitivu district

2.9.2 All the lands details are sent to Valuation Department for valuation. Only following lands valuation reports received and not accounted to 2022 accounts due to the non-receipt of valuation amount of all the lands belonging to the land category.

i. Reginal Extension Office, Monaragala – Valuation Amount 26,900,000.00 (Land & Building)
ii. Reginal Extension Office, Ampara – Valuation Amount 15,000,000.00 (Land)
iii. Aquaculture Development Centre, Kilinochchi - Valuation Amount 45,950,000.00 (Land)
iv. Reginal Extension Office, Bingiriya – Valuation Amount 7,000,000.00 (Land-2014)

2.9.3 Except lands, all other Assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis over the useful life of the assets. The rate of depreciation as follows,

Building & Structure	4%
Motor Vehicles	20%
Furniture & Office Equipment	10%
Laboratory Equipment	10%
Machinery and equipment	10%
Hatchery Jars	10%
Fish Tanks	10%
Fish Ponds	6%
Tool and Implements	10%
Communication Outlay	20%
Computer software	10%

Note - Laboratory Equipment and computer software depreciation rate recognized estimated useful time of the assets and disregards of technical obsolescence.

2.10 Doubtful debtors.

10% provision on debtors balance within **five (05) year period** and full provision for debtor balances remain **for more than five (05) year period** has been made in respect of doubtful debtors. Over/under provision of doubtful debtors during the year is charged to the P & L.

2.11 Biological Assets

- Fish seeds, Ornamental Fish, Freshwater Prawns and Shrimps identified at sales (Fair) value or net realizable value whichever is lower.

- Brood stock (Food fish) valued based on their flesh weight and flesh sales (Fair) value (as per Section 34 of SLPSAS 18 – Agriculture) less any accumulated depreciation as the fair value is not reliably measurable or no market value for Brooders itself.

2.12 Retirement Benefit Obligation

Defined Benefit Plan-Gratuity

Gratuity provision has been made ½ month's salary for each year of service from the date of commencement of service.

However, according to the payment of gratuity Act no 12 of 1983,the liability for gratuity for an employee arise only after completion of five years continued service with the Authority.

Defined Contribution plans – Employees' Provident Fund & Employees' Trust Fund

Employees are eligible for Employees' Provident fund Contributions and Employees' Trust Fund contribution in line with the respective statutes and regulations. The Authority contributes 15% and 3% of gross emoluments of employees to Employees' Provident Fund & Employees' Trust Fund respectively.

2.13 Expenditure recognition

Expenses are recognised in the Income statement on the basis of a direct association between the cost incurred and the earning of specific item of income. All expenditure incurred in the running of the Production and in maintaining the property, Plant & Equipment in a state of efficiency has been charged to income in arriving at the profit/(Loss) for the year.

2.14 Measurement of revenue

Revenue is recognized the extend that it is probable that the economic benefits will flow to the authority or to the government of Sri Lanka and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

2.14.1 Sales of Goods

Revenue from sales of Goods shall be recognized when all the following conditions have been satisfied.

a) The entity has transferred to the purchaser the significant risk and rewards of ownership of the goods;

b) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

c) The amount of revenue can be measured reliably;

d) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity / or to the government of Sri Lanka; and

e) The cost incurred or to be incurred in respect of the transaction can be measured reliably.

2.14.2 Service Income

Revenue from Services recognized up to the stage of completion as of the reporting date, when the outcome of a transaction involving the rendering of services can be estimated reliably subject to;

a) The amount of revenue can be measured reliably;

b) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity;

c) The stage of completion of the transaction at the reporting date can be measured reliably; and

d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably

2.14.3 Fee, Licenses, Fine, Charges, Interest, Royalties & Dividends

Revenue recognized when;

a) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and

b) The amount of revenue can be measured reliably

c) Fee / Licenses / Fine / Charges are recognized when payment received.

d) Interest should recognized on a time proportion basis that takes into account that effective yield on the assets;

e) Royalties recognized as they are earned in accordance with the substance of the relevant agreements;

f) Dividends or their equivalents recognized when the entity’s right to receive payment is established.

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			31/12/2022 Rs.	31/12/2021 Rs.
03	**Revenue**			
	6301- 1	Credit Sale of fish seed	33,811,288.50	54,556,324.50
	6301- 1	Cash Sale of Fish Seeds	288,078,120.75	221,598,941.70
	Total		**321,889,409.25**	**276,155,266.20**

			31/12/2022 Rs.	31/12/2021 Rs.
04	**Cost of Sale**			
	Stocks as at 01.01			
		Fish Seeds	3,823,435.00	12,003,600.00
			3,823,435.00	12,003,600.00
	Add-Direct Expenses			
	2105	Improvement Brood Stocks	5,663,225.26	13,093,981.10
		Brooders Valuation	(1,200,553.00)	1,862,453.50
	Fish Feed consumption			
		Stocks as at 01.01	24,571,396.78	4,555,467.28
	1304	Add : Purchases	82,636,064.19	104,559,425.80
	3102	Less : Stocks as at 31.12	(13,415,584.81)	(24,571,396.78)
	1304		93,791,876.16	84,543,496.30
	Hormone , Chemicals & Oxygen consumption			
		Stocks as at 01.01	16,258,929.76	9,385,031.26
	1305	Add : Purchases	31,819,438.47	18,060,653.02
	3103	Less : Stocks as at 31.12	(29,029,486.82)	(16,258,929.76)
	1305		19,048,881.41	11,186,754.52
	Add : Breeding Overhead			
	1504	Electricity & Water @ 60%	13,546,705.91	14,300,944.38
	1507	Security Services @ 50%	24,068,233.81	22,247,689.35
	1403	Minor Repaired & Plant & Machinery	5,680,836.94	3,988,884.26
	2102B	Plant & Machinery Maintain	-	1,954,010.37
	1708	Depreciation Account- Purchase	108,323,764.29	96,538,598.90
			151,619,540.95	139,030,127.26
	Less : Stocks as at 31.12			
		Fish Seeds	(23,132,150.00)	(3,823,435.00)
			(23,132,150.00)	(3,823,435.00)
	Total		**249,614,255.78**	**257,896,977.68**

Note :
1) NAQDA Value Fish seeds at sales value.
2) Commencing from Yr2020, NAQDA has adopted SLPSAS-18 Agriculture and treatment prescribed for

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05 Other Income

		31/12/2022 Rs.	31/12/2021 Rs.
6303	Circuit Bungalow Income	1,544,425.00	388,500.00
6304	Other Income	5,980,615.22	5,952,221.02
6305	House Rent	408,070.96	397,390.11
6306	Tender Deposits	609,550.00	2,005,929.50
6309	Distress Loan Interest	2,435,143.64	2,314,930.02
6310	Bicycle Loan interest	11,926.56	16,686.80
6312	Ornamental Fish Training Program	7,091,570.00	9,221,972.00
6313	Aquaculture Mgt License Income	8,513,516.00	9,168,127.90
6315	Renting of Facilities at Kalawewa	11,820,412.79	4,176,009.85
6316	Fine	1,906,340.80	4,039,662.94
6317	Fingerling Transport Income	30,595,771.22	14,368,506.00
6318	Lab Testing Income	11,477,350.00	8,335,676.00
6319	Fisheries ID Income	17,084.00	11,560.00
6320	Field Inspection Charges	122,000.00	35,400.00
6321	Income PPP	5,500,000.00	1,690,000.00
6322	Book Loan Interest	7,896.00	5,586.00
6323	Bank Interest (A/N- BOC-85886176)	4,775,014.08	984,191.69
6324	Fish Nutrition Training Program	412,500.00	52,500.00
6404	ADB Minihachery Loan recoveries	100,000.00	150,000.00
	VAT Over Provision	457,019.27	344,848.56
Total		**93,786,205.54**	**63,659,698.39**

Note: Bank Interest represent the interest received for overnight call deposit opened for the "Divinaguma" Account as a pilot project.

06 Administrative Expenses

06.1 Emoluments

		31/12/2022 Rs.	31/12/2021 Rs.
1101	Salaries & Wages	300,810,510.55	278,586,661.92
1102	Overtime & Holiday pay	35,018,260.40	40,142,132.64
1103	Other Allowances	99,194,432.32	69,183,085.37
1104	Contributions to E.P.F	52,584,666.69	52,846,962.90
1105	Contributions to E.T.F	10,520,298.56	10,243,260.63
1302-C	Fuel Allowances for NAQDA Staff	3,274,269.34	-
1501-B	Transport Allowance for HD	1,100,000.00	-
1502-B	Telephone Expenses	784,412.23	-
1307	Uniform	575,115.00	193,299.00
1516	Welfare Expenses	3,458,872.66	3,117,721.45
1701	Provision - Gratuity	10,820,834.35	13,593,153.73
		518,141,672.10	467,906,277.64

06.2 Communication

		31/12/2022 Rs.	31/12/2021 Rs.
1502	Telephone, Telex and Fax Charges	4,251,822.16	4,338,400.54
1503	Postage and Telegrams	1,186,963.93	773,147.13
		5,438,786.09	5,111,547.67

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			31/12/2022	31/12/2021
			Rs.	Rs.
06.3		**Repairs and Maintenance**		
	1402	Minor Repaired & Building & Struct	4,945,980.84	5,366,728.16
	1404	Minor Repaired & Office Equipment	3,212,237.65	2,903,303.11
	1705	Depreciation on Fixed assets	119,535,896.16	107,503,296.95
			127,694,114.65	115,773,328.22
06.4		**Premises Maintenance**		
	1505	Rent & Hire Charges	5,467,374.90	2,872,046.60
	1506	Rates & Taxes	56,516.86	266,664.22
	1508	Cleaning Services	5,685,704.50	5,378,385.95
	1504A	Electricity	8,012,969.71	7,155,498.66
	1504B	Water	1,018,167.57	977,569.03
			20,240,733.54	16,650,164.46
06.5		**Others**		
	1515	Audit Fees	879,000.00	879,000.00
	1507	Security Services	24,068,233.80	22,247,689.35
	1510	Advertisement	3,306,498.94	5,270,842.80
	1306	Newspapers and Periodicals	269,510.40	183,190.00
	1501	Transport	673,148.71	1,974,371.15
	1301	Stationary & Office Requisites	7,793,475.71	6,258,750.51
	1513	Printing	-	94,083.40
	1201	Traveling (Local)	21,012,312.92	22,118,322.07
	1511	Entertainment Expenses	947,146.53	917,805.37
	1514	Allowance to Board Members	491,650.00	569,500.00
	1405	Laboratory Equipment	527,566.00	677,885.00
	1303	Mechanical & Electrical goods	680,709.99	554,131.00
	1512	Other Contractual Services	21,783,925.83	12,490,667.33
	1520	Expenses - Renting of Facilities at Kalawewa	7,290,297.10	2,758,716.90
	1522	Legal Expenses & Similar Cases	1,113,320.00	1,838,542.00
	1519	Ornamental Fish Training Program Expenses	3,820,364.00	3,712,429.90
	1524	Lease Rental (Operational Leasing)	3,399,866.00	2,572,560.00
	1525	Labour fees (Outsource)	33,900,056.50	29,312,031.50
	2201-B	Establishment Of IT Service	2,982,428.25	2,573,855.85
	1526	Fish Feed Training & Production MGT	223,450.00	89,520.00
			135,162,960.68	117,093,894.13
	Total		**806,678,267.06**	**722,535,212.12**

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07 Distribution Cost

		31/12/2022 Rs.	31/12/2021 Rs.
1302	Motor Vehicle Running Expenses	28,877,589.47	24,105,832.31
1302B	Fuel for Fingerling Transport	25,233,644.00	10,175,255.00
1401	Minor Repairs & Main Vehicles	21,518,554.32	21,881,293.16
1513-B	Fisheries ID	-	3,628.00
2103C	Vehicle Maintenance	1,249,450.00	2,111,917.39
1523	Vehicle Insurance	1,132,929.72	888,574.83
2106	Aquaculture Development	-	3,425,587.32
2108	Exhibitions Expenses	-	410,845.00
2107	Raids Illegal Fishing activities	6,704,577.00	439,624.00
2111	Test kits	18,000,159.00	11,846,714.60
2109	Training -Local & Foreign	700,714.60	1,546,671.70
1521	Vehicle License & Emission Test	727,095.00	733,110.00
1706	Depreciation on Motor Vehicle	21,923,483.18	24,534,763.96
	Bad Debtors Written Off	-	246,000.00
Total		**126,068,196.29**	**102,349,817.27**

08 Finance Cost

		31/12/2022 Rs.	31/12/2021 Rs.
1601	Bank Charges	95,758.65	208,883.60
Total		**95,758.65**	**208,883.60**

09 Property, Plant And Equipment

		Land	Building & Structures	Furniture & Office Equipments	Laboratory Equipments	Machinery & Other Equipments	Consumable & Sundry Equipments	Tools & Implements	Motor Vehicles	Communication & Computers	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value											
Balance at the beginning of the year 2021		141,411,854	2,405,999,766	78,024,948	25,975,332	63,654,183	10,137,649	1,573,467	237,207,035	28,240,882	2,992,225,117
Additions			186,044,319	22,269,537	5,533,623	9,400,436	-	-	6,025,215	13,362,290	242,635,420
Non Cash Additions											-
Disposales											-
Revaluation gain											-
Transfers during the year											-
Adjustment											-
Assets Uncapitalized (PYA)	10.1										-
Balance at the end of the year 2021		141,411,854	2,592,044,085	100,294,485	31,508,955	73,054,618	10,137,649	1,573,467	243,232,250	41,603,172	3,234,860,536
											-
Balance at the beginning of the year 2022		141,411,854	2,592,044,085	100,294,485	31,508,955	73,054,618	10,137,649	1,573,467	243,232,250	41,603,172	3,234,860,536
Additions		225,000	626,885,107	2,666,788	-	95,990	-	-	7,965,256	1,733,600	639,571,741
Non Cash Additions											-
Disposales											-
Revaluation gain											-
Transfers during the year											-
Adjustment											-
Assets Uncapitalized (PYA)											-
Balance at the end of the year 2022		141,636,854	3,218,929,191	102,961,273	31,508,955	73,150,608	10,137,649	1,573,467	251,197,506	43,336,772	3,874,432,277
Accumulated depreciation											
Balance at the beginning of the year 2021		-	418,383,810	48,144,221	15,515,884	28,448,867	10,133,190	1,573,467	179,542,869	20,122,842	721,865,150
Charge for the year			96,112,614	5,502,569	2,222,595	5,374,916	4,458		24,534,764	3,190,113	136,942,030
Under Depreciation adjustments											-
Revaluation Adjustment											-
Disposals											-
Balance at the end of the year 2021		-	514,496,424	53,646,790	17,738,480	33,823,784	10,137,648	1,573,467	204,077,633	23,312,954	858,807,180
											-
Balance at the beginning of the year 2022		-	514,496,424	53,646,790	17,738,480	33,823,784	10,137,648	1,573,467	204,077,633	23,312,954	858,807,180
Charge for the year			103,554,387	7,323,720	2,322,463	5,554,069	-	-	21,923,483	5,888,575	146,566,697
Over / Under Depreciation adjustments											-
Revaluation Adjustment											-
Disposals											-
Balance at the end of the year 2022		-	618,050,811	60,970,510	20,060,943	39,377,853	10,137,648	1,573,467	226,001,116	29,201,529	1,005,373,877
Net book value at 31.12.2022		141,636,854	2,600,878,380	41,990,763	11,448,012	33,772,755	2	0	25,196,390	14,135,243	2,869,058,400
Net book value at 31.12.2021		141,411,854	2,077,547,660	46,647,695	13,770,475	39,230,835	2	0	39,154,617	18,290,218	2,376,053,356

Note :
** PYA - Previous Year adjustment*
** Land has been shown on the valuation amount and other assets are shown in cost, except ministry transfer assets in year 1998*

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10 Breeding & Trading Assets

	Hatchery Rs.	Hatchery ADB Rs.	Fish Tank Rs.	Fish Ponds Rs.	Total Rs.
Cost/fair value					
Balance at the beginning of the year 2021	503,139,439	84,246,743	54,677,722	819,693,370	1,461,757,274
Additions	99,707,592	-	-	28,318,091	128,025,684
Disposals					-
Revaluation gain					-
Transfers during the year				-	-
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2021	602,847,031	84,246,743	54,677,722	848,011,461	1,589,782,957
					-
Balance at the beginning of the year 2022	602,847,031	84,246,743	54,677,722	848,011,461	1,589,782,957
Additions	34,616,520	-	-	29,800,043.10	64,416,564
Disposals					-
Revaluation gain					-
Transfers during the year				-	-
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2022	637,463,551	84,246,743	54,677,722	877,811,504	1,654,199,521
Accumulated depreciation					-
Balance at the beginning of the year 2021	84,796,532	84,246,743	32,585,385	303,034,465	504,663,125
Charge for the year	49,411,371		4,116,703	37,635,609	91,163,683
Over / Under Depreciation adjustments					-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2021	134,207,902	84,246,743	36,702,088	340,670,075	595,826,808
					-
Balance at the beginning of the year 2022	134,207,902	84,246,743	36,702,088	340,670,075	595,826,808
Charge for the year	59,382,130		4,095,163	39,292,402	102,769,695
Over / Under Depreciation adjustments					-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2022	193,590,032	84,246,743	40,797,250	379,962,477	698,596,503
Net book value at 31.12.2022	443,873,519	0	13,880,472	497,849,027	955,603,018
Net book value at 31.12.2021	468,639,128	0	17,975,635	507,341,386	993,956,149

* PYA - Previous Year adjustment

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11 Biological Assets

	Cows	Freshwater Brooders	Ornamental Fish Brooders	Coastal & Brackish water Brooders	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value					
Balance at the beginning of the year 2021	**748,850.00**	**16,127,974**	**774,776**	**1,003,200**	**18,654,799.50**
Additions	-	-	-	-	-
Adjustment					
Sale					-
Revaluation gain/ (Loss)	(253,050.00)	(1,666,304)	63,850	(260,000)	**(2,115,503.50)**
Transfers during the year					-
Balance at the end of the year 2021	**495,800**	**14,461,670**	**838,626**	**743,200**	**16,539,296**
					-
Balance at the beginning of the year 2022	**495,800**	**14,461,670**	**838,626**	**743,200**	**16,539,296**
Additions	-	-	-	-	-
Adjustment	-	333,755	544,802	-	**878,557**
Sale					-
Revaluation gain/ (Loss)	83,570	1,558,265	(59,808)	(297,904)	**1,284,123**
Transfers during the year					-
Balance at the end of the year 2022	**579,370**	**16,353,690**	**1,323,620**	**445,296**	**18,701,976**
Net book value at 31.12.2022	**579,370**	**16,353,690**	**1,323,620**	**445,296**	**18,701,976**
Net book value at 31.12.2021	**495,800**	**14,461,670**	**838,626**	**743,200**	**16,539,296**

Note : Commencing from Yr2020, NAQDA has adopted SLPSAS-18 Agriculture and treatment prescribed for Biological Assets under section 34

Note : Gain/loss from brooder assets valuation balance included all fish Addition, death, losses and sales all are adjusted balance. Fish Stock details as per Quantities' wise as follow,

Fish Quantity Details	Freshwater Brooders		Ornamental Fish Brooders	Coastal & Brackish water Brooders	Total	
	No's	Kg	No's	No's	No's	Kg
Opening Balance	34,395.00	44,812.50	19,835.00	1,649.00	55,879.00	44,812.50
Add -						
Addition	7,597.00	7,213.00	28,960.00	889.00	37,446.00	7,213.00
Less -						
Sale	8,743.00	14,325.00	26,163.00	73.00	34,979.00	14,325.00
Death	733.00	1,191.19	2,649.00	1,400.00	4,782.00	1,191.19
Other Loss / Transfer	698.00	962.60		32.00	730.00	962.60
Closing Balance	**31,818.00**		**19,983.00**	**1,033.00**	**52,834.00**	

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Notes to the Financial Statements

			31/12/2022 Rs.	31/12/2021 Rs.
12	**Working Progress**			
	B/F		537,882,828.07	184,963,062.08
	Construction During the Year	Sch 01	177,826,008.54	666,989,768.26
	Adjustment	Sch 01	(11,491,909.88)	-
	Capitalization			
	Building & Structures Rs.	Note 09	(626,885,106.77)	(186,044,318.73)
	Pond Rs	Note 10	(29,800,043.10)	(28,318,091.44)
	Hatchery Rs.	Note 10	(34,616,520.43)	(99,707,592.10)
	Total		**12,915,256.43**	**537,882,828.07**

		31/12/2022 Rs.	31/12/2021 Rs.
13	**Other Non Current Assets**		
	Lease Assets - Crab City	221,719,566.45	221,719,566.45
	Total	**221,719,566.45**	**221,719,566.45**

Note :
02) The authority is selected suitable investor for Rakawa Crab city via procurement process and enter in to a tri party agreement with investor and land fisheries society that established for Rakawa Crab city. Hence, recover the total investment over the long run from the selected investor. Hence, the investment done on Rakawa Crab city project have to treat as Long term investment.

		31/12/2022 Rs.	31/12/2021 Rs.
14	**Intangible Assets**		
	B/F Balance	5,623,143.00	4,832,583.00
	Addition during the year	5,080,695.04	790,560.00
	C/F Balance	10,703,838.04	5,623,143.00
	Amortizing		
	B/F Balance	2,305,944.27	1,834,996.75
	Amortizing during the year	446,751.75	470,947.52
	C/F Balance	2,752,696.02	2,305,944.27
	Total	**7,951,142.02**	**3,317,198.73**

			31/12/2022 Rs.	31/12/2021 Rs.
15	**Inventory**			
	3101	Stationery	134,932.00	101,872.50
	3102	Fish feed	13,415,584.81	24,571,396.78
	3103	Chemical & hormone	29,029,486.82	16,258,929.76
	3104 A	Fish seeds	23,132,150.00	3,823,435.00
	3105	Other Material (Netting)	8,348,639.80	8,083,354.17
	3106	PCR Test Kit	10,642,608.00	-
		Stock Stores	7,575,603.11	22,476,340.36
	Total		**92,279,004.54**	**75,315,328.57**

Note : For Fish Seed valuation it is the general practice to take per fish fry/Fingerling sale value multiply in to total number of the fish fry/Fingerling. Thus, NAQDA has been valuing all the fish fry/Fingerling at per fish fry/Fingerling sale price.

16	**Deposit, Advance & Prepayments**				
	Deposit				
	3304	Deposit CEB	Sch-02.01	2,003,220.00	2,003,220.00
	3311	Deposit Made by NAQDA	Sch-02.02	470,290.00	266,290.00
	Advances				
		Advances	Sch-02.03	81,139.50	261,186.50
	3402	Special Advance		(313.00)	3,687.00
	3402-D	Special Imprest Advance		-	7,500.00
	3404-B	Annual Imprest Advances		-	69,174.00
	3405	Festival Advance		332,750.00	145,250.00
	3406	Book Loan Advance		17,032.00	14,232.00
	3409	Local Purchasing Advance	Sch-02.04	146,671.50	1,763,474.08
		Special Advance - H.G. Viraj Indika		81,531.06	81,531.06
	Prepayments				
	3309	Prepaid Account	Sch-02.05	9,817,167.00	807,000.00
	Total			**12,949,488.06**	**5,422,544.64**

17	**Trade & Other Receivable**				
17.1		**Trade Debtors**			
		Debtors for Fish Sales	Sch 03	16,681,491.73	25,597,334.50
		Less :- Doubtful Debtors		(6,542,774.62)	(6,858,180.33)
				10,138,717.11	18,739,154.17
17.2		**Other Receivable**			
		Div Naguma Loan Debtors (Fish Cages)	Sch 04.01	3,572,500.00	3,652,500.00
	4306-B	MOF General Deposit (Retention)		29,314,446.91	30,202,062.27
	3302	Other fund Receivable		28,608,079.00	-
	3303	Construction Receivable	Sch 04.02	11,213,291.61	-
	4114	Ornamental Fish Industry Develop		-	365,333.41
	4124	Establishment of Iranamadu AQDC-Kilinochchi		-	1,637,187.06
	4138	FW Prawn Hatchery - Kahandamodara		-	1,017,763.92
	4139	Brakishwater Aqua Devpt		-	192,606.00
	4141	Establishment Of AQDC Muruthawela		-	6,452,258.38
	4143	Food Security-(151-2-3-53-2502)		-	2,833,061.09
	4146	F/W Fish Genetic Development- DMB		-	25,732.81
	4147	Coast Conservation & Resource Mgt		-	317,603.34
	4148	Establishment Of Crab City		-	7,562.50
	4153	Enhancing Fish Breeding Capacity		-	1,084,101.20
	4154	Expansion Of Operations Of NAQDA		-	1,445,948.17
	4155	Milkfish And Ornmtl Fish Hatchery		-	2,246,505.86
	4161	SAARC Reg Consult Dev		14,961.97	14,961.97
	3410	Salary Control Account		8,000.00	8,000.00
				72,731,279.49	51,503,187.98
17.3		**Employee Related Debtors**			
	3308	Debtors for distress Loan		68,276,223.46	59,678,981.05
	3310	Bicycle Loan		268,093.86	302,250.00
				68,544,317.32	59,981,231.05
	Total			**151,414,313.92**	**130,223,573.20**

18	**Cash In Hand & At Bank**		
	Cash in Hand		
	Cash	600.50	385.00
		600.50	385.00
	Cash at Bank		
	People's Bank (Recurrent) - 208-1-004-8-3320761	52,572,909.78	14,246,854.76
	People's Bank (Capital) - 208-1-003-9-3320761	2,188,783.93	844,849.31
	Bank of Ceylon (Mis. Deposit) - 3270048	46,038,549.12	36,052,747.67
	People's Bank (Distress Loan) -208-1-001-1-3320761	2,155,488.40	272,502.05
	People's Bank (Pro./Mis.) - 208-1-002-0-3320761	22,084,460.07	19,165,560.07
	People's Bank (Kalawewa) - 179-1-001-2-0000458	12,296,393.15	1,366,805.42
	Bank of Ceylon (Divinaguma) - 0072520724	53,862,894.07	53,151,560.25
	People's Bank (JICA) - 208-1-005-7-3320761	2,268,369.67	2,268,369.67
	People's Bank (Motor Bike Fund) - 208-1-001-3-002230	555,146.96	555,146.96
1901	Inter Bank transfer Accounts	69,799.91	74,605.38
		194,092,795.06	127,999,001.54
	Total	**194,093,395.56**	**127,999,386.54**

19	**Retirement Benefit Obligation**		
	Balance B/Forward	151,112,102.08	145,065,109.85
	Charge for the year	10,820,834.35	13,593,153.73
	Paid during the year	- 6,806,375.00	(7,546,161.50)
	Total	**155,126,561.43**	**151,112,102.08**

20	**Differed Revenue**		
	Treasury, Ministry & ADB Grants		
	Balance B/F (Ministry)	3,617,995,963.06	3,473,766,459.77
	Purchasing during the year under Capital Grants - NAQDA	14,688,414.60	22,919,004.33
	Purchasing during the year under Capital Grants - Ministry Capital	-	35,817,156.50
	Capitalized Assets Value of during the year-Ministry	691,301,670.30	293,618,779.97
	Capitalized Assets Value of during the year-Capital	-	20,451,222.30
	Value of Recurrent Nature Expenditure during the year-Ministry	61,930,278.00	28,730,922.18
	Transfer to as a Lease revenue suspense	(221,719,566.45)	
	Charged Profit & Loss A/C	(311,713,421.63)	(257,307,581.99)
	Total	**3,852,483,337.88**	**3,617,995,963.06**

21	**Government Grants**		
	Government Grants Projects (Bud. Propose	54,040,042.00	54,040,042.00
	Total	**54,040,042.00**	**54,040,042.00**

22	**Trade & Other Payable**			
22.1	**Trade Creditors**			
	Trade Creditors-Suppliers	Sch 05.01	1,287,231.40	1,155,766.79
	Trade Creditors-Other	Sch 05.02	11,231,901.90	-
	Debtors with Credit balances	Sch 05.03	577,500.00	14,067,212.20
			13,096,633.30	15,222,978.99

22.2	**Ministry Project**				
	4117	Mis. Deposit - Free Issue		0.01	0.01
	4129	Divinaguma Fingerling Stocking		1,258,960.75	1,258,960.75
	4134	MH Mud Ponds		-	7,790.60
	4140	Improvement of Ornamental Production		-	100,000.00
	4142	Establishment Of AQDC Polonnaruwa		-	5,604,128.54
	4143	Food Security		-	248,321.94
	4144	Aquaculture Park		-	1,826,698.63
	4149	Fisheries Empowerment		-	103,000.00
	4150	Wawak Samaga Gamak		-	378,548.75
	4151	Devp Project For Fisheries Village		-	1,535,461.17
	4156	Lagoon Development		9,690,000.00	269,534.02
	4162	Introduction Of New Technology		-	8,514,000.00
	4166	Devp of Ornamental Fish Production		-	966,200.00
	4168	Empowerment of Samurdi Family		-	238,258.28
	4168 B	Livelihood Cancelled Payment		1,225,000.00	-
				12,173,960.76	21,050,902.69
22.3	**Other Project**				
	4113	Mis. Deposit(IUCN)		71,212.00	71,212.00
	4121	Fingerling Stocking-FAO Project		593,704.00	593,704.00
	4132	FAO - Administration cost		120.00	120.00
	4136	EU-SDDP- FAO Project		40,342.42	40,342.42
	4137	Water Based Hatcheries- FAO		706,785.00	706,785.00
	4152	FAO Water Based Hatchery		700,431.47	700,431.47
	4158	Climate Resilient Tilapia Culture		197,932.45	197,932.45
	4159	ACIR Project		10,580,375.98	8,701,571.87
	4160	UNDP Project		799,367.80	799,367.80
	4164	International Labour Org. Project		392,400.00	392,400.00
	4169	ILO - Project Northern Province		10,756,850.00	3,059,108.00
		Vietnam MOU		454,948.60	454,948.60
				25,294,469.72	15,717,923.61
22.4	***Other Payables***				
	3411	EPF & ETP Payable Acct		7,565,402.21	8,322,150.12
	4104	Mis. Deposit Other		3,659,950.38	14,490,872.47
	4104-B	Non Identified Credit(Suspense)		77,126.00	77,126.00
	4108	Mis. Dep. (Provincial Council)		633,497.32	633,497.32
	4122	Divi Naguma-Agreements		66,326,301.66	65,967,151.66
	4163	Vehicle Insurance Receivable		277,494.26	64,311.44
	4301	Accrued Expenses	Sch-06.01	19,299,406.56	24,109,037.05
	4303	Stamp duty Payable		43,685.15	97,035.15
	4305	Provision for Audit Fees	Sch-06.02	1,758,600.00	5,193,000.00
	4306 D	MOF G.D (Retention OLD)		4,965,537.09	-
	4307	Construction Payable Account	Sch-01	35,848,031.34	-
		Performance Bond Recovered		492,553.83	-
	4308	Aquaculture Management License		227,738.01	227,738.01
	4310	Payable Account to Ministry	Sch-06.03	13,487,661.28	-
	4311	Fisheries ID		301,907.90	301,907.90
	4312	Cancel Cheque Account		173,126.49	173,126.49
	4318	Bike Deposit Fund		553,647.79	553,647.79
		Bid Bonds	Sch-06.04	2,245,577.50	2,414,497.50
		LD Recovered		13,803,267.75	-
				171,740,512.52	122,625,098.90
	Total			**222,305,576.30**	**174,616,904.19**

Note :

i) *Contingency liabilities - An adjudication has been filed by the Contractor of Sewenapitiya and welikanda Centre M/s RE Weerakone (pvt) ltd claiming of LD charges and deducted by NAQDA and some other charges.*

National Aquaculture Development Authority Of Sri Lanka

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Schedule-01 - Assets Capitalization and Work in progress

Contract No	Cont Reg. Page No	Contractor Name	Contract Details	Working Progress 31.12.2021	Construction in 2022	Construction in 2022 (Unpaid)	Adjustment	Capitalized 31.12.2022	Working Progress 31.12.2022
2020/KUS/CW/02	Cont Reg. VI-86	Unitec Lanka Eng. (pvt) ltd	Electric work of Ornamantal Fish Breeding Centre at Bangadeniya	-	446,900.00	-		446,900.00	-
2020/DAM/CW/01	Cont Reg. VI-94	Wasana Contractors	Supply & Inst. of 0.75mm Geo Membrance on Re. ponds at Dambulla AQDC	5,267,896.40	7,242,935.35	-		12,510,831.75	-
2021/FGU/DAM/01-R	Cont Reg. VII-102	Ranjith Motors & Building Contractor	Const. of Endamic fish nursary & live feed unit at fish genetic unit at dambulla	-	1,997,909.15	-		1,997,909.15	-
2021/OF/SEW/01-R	Cont Reg. VII-99	Ranjith Motors & Building Contractor	Const. of plaque & Improvements to roadway & painting work for OFBC at S'pitiya	-	271,306.25	-		271,306.25	-
2021/MR/KAL/02	Cont Reg. VII-91	Kumarasiri Civil Contractors	Ren. Work for NIFATI K'wawe in A'pura District	-	128,999.46	-		128,999.46	-
2021/MR/UDA/01-R	Cont Reg. VII-89	DTM Construction (pvt) ltd	Pond Maintance works at Uda. (CBC)	572,328.00	503,485.00	-		1,075,813.00	-
2021/MR/UDT/01	Cont Reg. VII-88	DTM Construction (pvt) ltd	Pond Maintance works at Uda. (CBC)	127,112.00	45,760.38	-		172,872.38	-
2021/HO/CW/03	Cont Reg. VII-87	State Eng. Co-oparation of Sri Lanka	Design and Building works of Addition and altration for HO	5,034,584.77	2,685,715.28	-		7,720,300.05	-
2021/R/NUE/EE/01	Cont Reg. VII-84	Unitec Lanka Eng. (pvt) ltd	Ren of LV lines including panel borads etc, AQDC N-Eliya	1,085,756.40	1,894,439.15	541,765.00		2,980,195.55	-
2021/R/UDA/EE/01	Cont Reg. VII-80	Unitec Lanka Eng. (pvt) ltd	Ren of LV lines including panel borads etc, AQDC Uda	1,711,854.00	4,760,865.50	4,760,865.50		6,472,719.50	-
2021/R/GIN/EE/01	Cont Reg. VII-79	Unitec Lanka Eng. (pvt) ltd	Ren of LV lines including panel borads etc, AQDC, G'hena	775,558.80	1,417,197.56	1,166,163.28		2,192,756.36	-
2021/R/DAM/EE/01	Cont Reg. VII-72	Unitech Lanka Eng. Com.	Ren. Of LV lines including panal board etc AQDC-Dambulla	2,689,653.60	1,706,972.90	1,077,880.50		4,396,626.50	-
2021/R/KAL/EE/01	Cont Reg. VII-71	Unitech Lanka Eng. Com.	Ren. Of LV lines including panal board etc NIFATI K'wawe	1,681,916.40	1,217,729.90	378,560.50		2,899,646.30	-

2021/FB/FR/KAH/02	Cont Reg. VII-66	Sihil Contractors	Imp. Worked for Fresh water prawn farming & Training Centre and Hatcjery Complex at A'wawe and K'modara in H'tota.	21,650,229.28	3,366,248.45	-		25,016,477.73	-
2021/SP/NUE/01	Cont Reg. VII-65	Lak Jaya Associate (pvt) ltd	Ren. Of 08nos of ponds at AQDC in N-Eliya	8,322,834.60	5,298,946.37	-		13,621,780.97	-
2021/SP/ING/01	Cont Reg. VII-64	UP Rannuge Construction	Imp. Works for AQDC in I'gala	29,442,920.78	12,947,366.37	-		42,390,287.15	-
2021/CONSL/NAQDA/EE/01	Cont Reg. VII-61	CESL	Const. Service for Desighne and estimating of Ren. Of LV lines including panal board etc in Dambulla, K'wawe, G'hena, N-Eliya	774,492.30	472,000.00	414,630.20		1,246,492.30	-
2021/FB/FR/PAM/01	Cont Reg. VII-60	Ranjith Constructions	Imp. Work for Fresh water prowns hatchery complex at pambala in puttalam district	4,574,987.05	9,265,370.81	9,265,370.81		13,840,357.86	-
2021/MR/UDA/02	Cont Reg. VII-59	DTM Construction (pvt) ltd	Pond Main. Works at AQDC in Udawalawa carp	2,939,087.96	(520,342.96)	-		2,418,745.00	-
2021/FB/FF/01	Cont Reg. VII-54	Theepam Contractors	Imp. Works for fin fish Hatchery at darmappura in b'colo district.	11,295,826.31	11,316,265.20	-		22,612,091.51	-
2021/FB/FR/KAR/01	Cont Reg. VII-50	Lanka Construction	Imp. Work for the fresh water hatchery complex at kallarawa in T'malee	17,973,245.83	2,802,916.74	-		20,776,162.57	-
2021/SP/UDA/01	Cont Reg. VII-48	Nayomi Builders	Imp. Works for AQDC U'walawe carp & new unit in R'pura	29,733,842.45	23,950,085.44	9,045,848.14		53,683,927.89	-
2021/SP/UDT/01	Cont Reg. VII-45	Brains Eng. (pvt) ltd	Imp. Works for AQDC U'walawe	29,579,376.55	879,015.33	-		30,458,391.88	-
2021/SP/DAM/01	Cont Reg. VII-35	Ranjith Motors & Building Contractors	Imp. Works for AQDC at Dambulla	33,538,996.72	30,031,739.19	6,826,736.70		63,570,735.91	-
2021/OF/BAN/01	Cont Reg. VII-29	RMT Construction	Cons. Of balance works at Marine Orn. Fish Breeding Centre at B'deniya	63,953,318.05	19,941,759.19	-		83,895,077.24	-
2021/FGU/DAM/01	Cont Reg. VII-17	Ranjith Motors & Building Conractors	Const. of Balance works at fish genetic unit at Dambulla in Matale district	34,944,897.10	3,860,117.57	115,087.54		38,805,014.67	-
2021/R/KAL/01	Cont Reg. VII-16	Kumarasiri Civil Contractors	Const. of Balance works at NIFATI at K'wawe	34,939,398.71	1,481,563.10	22,447.23		36,420,961.81	-
2021/OF/SEW/01	Cont Reg. VII-14	Ranjith Motors & Building Contractors	Const. of Balance works at Orn. Fish Breding & Rearing center at S'pitiya	50,283,826.89	5,712,858.58	176,597.54		55,996,685.47	-
2021/FB/MF/01	Cont Reg. VII-12	Kumarasiri Civil Construction	Const. of Milk Fish Hatchery complex at B'deniya	93,356,120.43	9,848,422.54	-		103,204,542.97	-

2021/R/DAM/EE/01-R	Cont Reg. VIII-01	Unitech Lanka Enginaring Com (PVT) Ltd.	Supply of 160 A Change Our Panel Accessenes For AQDC-Dambulla.	-	257,825.40	-		257,825.40	-
2021/R/UDA/EE/01-R	Cont Reg. VIII-02	Unitech Lanka Enginaring Com (PVT) Ltd.	Supply of 160 A Change Our Panel Accessenes For AQDC-Dambulla.	-	167,216.90	-		167,216.90	-
2022/CONSL/12-02	Cont Reg. VIII-03	Arehtechturad Engineering Consultancy Associated	Consultancy Service for Design & Construction Supervision for EST Ablishment of Aquaculture Park at Batticaloa	-	1,538,750.00	-		1,538,750.00	-
2021/CONSL/NAQDA/EE/01-R	Cont Reg. VIII-04	Central Engineering Consutancy Bareau	for checking the final bill for the project of electrification wook of a bangadeniya (phase ii)	-	115,000.00	-		115,000.00	-
2021/CONSL/NAQDA/EE/01	Cont Reg. VII-43	CECB	Designing and estimation of Of LV lines including panal board etc AQDC-Dambulla, K'wawe, G'hena, N-Eliya, Uda and	390,387.60	-	-		390,387.60	-
NAQDA/CONSL/FB/SP/OF/02	Cont Reg. VII-40	AECA	Supervision consultancy service for balance works at M'wela, Fish Genetics, NIFATI, Milks Fish, OFBC-S'pitiya	10,728,595.51	3,756,043.39	206,631.94		14,484,638.90	-
NAQDA/CONSL/FB/SP/OF/01	Cont Reg. VII-23	AECE	Desigh & Supervision cusaltancy service for AQDC om. Fish breding & rearing centre at costal hatchery	16,106,617.26	7,016,625.05	1,849,446.46		23,123,242.31	-
2021/R/MURL/02	Cont Reg. VII	St Theresa Industries (pvt) ltd	Ren. Works at AQDC Muruthuwela	4,677,265.29			(24,025.70)	-	4,653,239.59
2021/R/MURL/01	Cont Reg. VII-25	Kirula Eng. Service (pvt) ltd	Cons. Of Balance works at M'wela AQDC at H'tota district	12,800,237.11			(4,538,220.18)	-	8,262,016.93
NAQDA/CONSL/2016/06	Cont Reg. IV-105	CECB	Design & Supervision Estb. SFMU (penaeus Monodon) Naupli & dist. Centre in Puttalam	2,245,875.00			(2,245,875.00)	-	-
NAQDA/CONSL/2016/04	Cont Reg. V-52	AECA	Design & Supervision consaltancy for Const. of Aqu. Park in Mannar	1,786,479.00			(1,786,479.00)	-	-
NAQDA/CONSL/2017/04	Cont Reg. V-58	AECA	Design & Supervision consaltancy for Crab city Mankerni in Batticalo	2,897,310.00			(2,897,310.00)	-	-
				537,882,828.15	**177,826,008.54**	**35,848,031.34**	**(11,491,909.88)**	**691,301,670.29**	**12,915,256.52**

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Schedule - 02 - Deposit, Advance & Prepayments

Sch - 02.01 - Deposit CEB				
S.No.	**Payee**	**Ref. No.**	**Year**	**Amount**
1	CEB - UD Quarters	794	18.04.04	3,250.00
2	CEB - Rambodagalle	111	18.04.04	125,000.00
3	CEB - Inginiyagala	947	06.12.07	125,000.00
4	CEB - Kahadamodara	1747	27.06.07	40,000.00
5	CEB - Rambodagalle	485	19.02.08	200,000.00
6	CEB -	2487	15.07.08	125,000.00
7	CEB - H/O	2699	23.06.09	312,500.00
8	CEB - Baticaloa	3422	12.08.09	200,000.00
9	CEB -	4270	05.10.09	50,000.00
10	CEB - Udawalawe Carp	11/482	30.11.12	110,000.00
11	CEB -	REC-2090	21.06.18	125,000.00
12	CEB -	AD/0802/PST	02.10.18	125,000.00
13	CEB - Udawalawe -NEW	AD/1285/PST	12/31/2019	125,000.00
14	CEB- Fish feed unit Udawalawe CBC	AD/0515/PST	17-12-2020	187,500.00
15	CEB-Tilapiya Breeding center electricity connection	AD/0992/PST	31-12-2020	149,970.00
				2,003,220.00

Sch - 02.02 - Deposit Made by NAQDA				
S.No.	**Payee**	**Ref. No.**	**Year**	**Amount**
1	Kurunegala Plantation	2453	7/15/2008	80,000.00
2	National Water Supply H/O	3300	9/23/2008	120,000.00
3	American Premium Water	49	03/03/10	5,000.00
4	C.E.B-E. Supply K'modara	2554	7/14/2010	26,290.00
5	Dialog Axiata - Refundable deposit	4/370	4/24/2012	2,000.00
6	Dialog Axiata - Refundable deposit	5/513	5/29/2012	1,000.00
7	Dialog Axiata - Refundable deposit	21-Oct	10/1/2012	2,000.00
8	National Arbitration Center	HO-REC-3551	9/5/2019	15,000.00
9	National Arbitration Center	HO-REC-4999	12/27/2019	15,000.00
10	National Arbitration Center	HO-REC-3564	01.12.2022	60,000.00
11	National Arbitration Center	HO-REC-3565	01.12.2022	60,000.00
12	Nikawaratiya Pradeshiya Sabhawa	HO-REC-0660	11.03.2022	84,000.00
				470,290.00

Sch - 02.03 - Advance					
S.No.	**Account**	**Ref. No.**	**Year**	**Division**	**Pending Amt.**
1	ANP Rathnayaka				95.00
2	Athula Shantha	AO	2022	Administration	22,300.00
3	Diluka Sumanarathna		2022	Legal Division	34,244.50
4	S Mathanarajh			Coastal Aquaculture	10,000.00
5	WAD K Milinda			Extention	14,500.00
					81,139.50

Sch - 02.04 - Local Purchasing Advance					
S.No.	**Payee**	**Ref. No.**	**Year**	**Division**	**Pending Amt.**
1	Delmege Forsyth Ltd	Ad-02-88/130	2016	Finance Division	3,885.00
2	Institute Of Textile	Ad-02-93/168	2016	Finance Division	6,057.27
3	Metropoliton Office	LP/2019/REC/98	2019	Finance Division	1,225.00
4	SEANDIB TYRE & BATT	LP/2021/REC/38	2021	Coastal Aquaculture	40.00
5	Jhon Keels Office	LP/2022/REC/084	2022	PME UNIT	19,422.75
6	Jhon Keels Office	LP/2022/REC/085	2022	PME UNIT	18,161.54
7	OIC Dambulla	LP/2022/REC/094	2022	Administration	11,150.00
8	Ceylon Electricity B	LP/2022/REC/102	2022	Aqu- Engineer	43,199.64
9	Jhon Keels Office	LP/2022/REC/124	2022	PME UNIT	43,530.30
					146,671.50

Sch - 02.05 - Prepaid				
S.No.	**Account**	**Year**	**Division**	**Division**
4	Manel Chandrika-Kegalle extention office	2022	Legal	120,000.00
5	Secretary,Pradeshiya Sabawa, Hingurakgoda	2022	Legal	811.00
6	Pradeshiya sabha - Bingiriya	2022	Legal	6,356.00
7	Northsea Ltd	2022	Extention	5,000,000.00
8	Northsea Ltd	2022	Extention	4,690,000.00
		10,110.00	**-**	**9,817,167.00**

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Schedule-03 - Trade Debtors

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	Trade Debtors				
1	Agri Society Mahawawe			24,000.00	-
2	Amila Aquaculture Wariyapola			34,825.00	-
3	Aralaganvila Fisheries Society			93,750.00	-
4	Asoka Samantha			50,000.00	-
5	B.K. Shantha Padaviya MH Padaviya			100,000.00	-
6	C.F.C. Minneriya			44,800.00	-
7	Central Provincial Council			996,275.43	-
8	CFC			76,000.00	-
9	CFC at Minineriya			77,810.00	-
10	CFC Rathnapura			40,080.00	-
11	CFC Tangalle			176,935.00	-
12	Chairman Galewawe MH			16,000.00	-
13	Chairman Manamkattiwawe			7,150.00	-
14	Chairman Padaviya MH			62,500.00	-
15	Chairman, Fisheries Society-Nambuwawawew			125,000.00	-
16	Chairman,Fisheries Society - Himidurawa.			245,760.00	-
17	D.M. Inoka Perera EO			90,000.00	-
18	D.M. Inoka Perera. EO Battuluoya			53,100.00	-
19	D.M.I Perera EO Wijayakatupotha MH			85,000.00	-
20	D.M.K. Disanayaka Pitalawe			100,000.00	-
21	DAEO Ampara			60,000.00	-
22	DAEO A'pura			67,500.00	-
23	DAEO at Ampara			49,070.00	-
24	DAEO at Anuradhapura			18,225.00	-
25	DAEO At Batticoloa			22,500.00	-
26	DAEO at Battuluoya			100,000.00	-
27	DAEO at Bingiriya			50,000.00	-
28	DAEO At Monaragala			14,550.00	-
29	DAEO at Nuwara Eliya			95,530.00	-
30	DAEO at Nuwera Eliya			9,925.00	-
31	DAEO at Vavniya			202,000.00	-
32	DAEO Baddulla			38,780.00	-
33	DAEO Baddulla- P.G. Jayantha Bandara			5,400.00	-
34	DAEO Baddulla- R.L. Anura Keerthi			16,650.00	-
35	DAEO Baddulla- Serupitiya MH			194,200.00	-
36	DAEO Hambanthota			28,200.00	-
37	DAEO Hambanthota- Ridiyagama MH			47,075.00	-
38	DAEO Monaragala- Kesellanda MH			60,000.00	-
39	DAEO Monaragala- Muthukandiya MH			3,000.00	-
40	DAEO Polonnaruwe			115,000.00	-
41	DAEO Trinco			44,400.00	-
42	Dambulla			90,000.00	-
43	Department Of Fisheries			375,000.00	-
44	Devendra Wickramapala Embilipitiya			15,300.00	-
45	Diulwawe MH Kahatagasdigiliya			120,000.00	-
46	Diulwawe MH Sooriyawawe			60,000.00	-
47	Diulwawe MH Sooriyawewa			37,500.00	-
48	Divisional Secretory Kalawana			10,200.00	-
49	Eastern Provincial Council			37,500.00	-
50	EU- SDDP- FAO- FISH SEED			265,000.00	-
51	Faculty of Zoology University of Peraden			2,750.00	-
52	FAO- CEDA Project			48,200.00	-
53	FAO North Regional Office			150,000.00	-
54	FAO Project Matara			1,500.00	-
55	Fisheries Sosiety Thalawe			37,500.00	-
56	Fresh Water Fisheries Society Batticaloa			12,500.00	-

57	G.G.L Indika EO Diulwawe MH			100,000.00	-
58	G.K. Shriyani Sepalika Middeniya			15,570.00	-
59	G.P.S Ariyarathna Baddulla			17,850.00	-
60	H.G.G Ariyarathna Kandiyapitiya MH			42,600.00	-
61	H.S.W. Liyanage Puttalam			25,600.00	-
62	Hakwatunaoya Fisheries Society			75,000.00	-
63	Industrial Development-Southern Province			520,000.00	-
64	J.M.I. Senarath			34,967.50	-
65	Jagathsiri Sampath Nelumkulama			12,500.00	-
66	K.K. Warnakulawardhana Rathnapura			15,220.00	-
67	K.M. Somathilaka Allugalge MH			85,450.00	-
68	Kalabokka Estate			51,200.00	-
69	Kattumurivu Tank Fisheries Society			50,000.00	-
70	KGVS Ekanayaka			177,500.00	-
71	Kibulwana Fisherie Soceity			50,000.00	-
72	Kirimicchai Fsheries Society			25,000.00	-
73	Kithul Tank Fisheries Society			100,000.00	-
74	Kunchangal Fisheries Society			25,000.00	-
75	L.R.M. Samarasekara Wallawaye			61,875.00	-
76	M.G.K. Niroshan FPIO			30,500.00	-
77	Maduruoya Fisheries Soceity			275,000.00	-
78	Mahakanadarawe Fisheries Society			25,000.00	-
79	Mahapalasse Mini Hatchery			30,672.00	-
80	Mahasiyabalngamuwe F/Socit			50,000.00	-
81	Mahaweli Authority - Huruluwawe Zone			31,779.00	-
82	Mahaweli Authority Embilipitiya			437,873.30	-
83	Mahaweli Authority Monaragala			131,400.00	-
84	Mangalaeliyawatta Mangalaeliya			10,000.00	-
85	Miditha Sudusingha EO Ridiyagama MH			24,100.00	-
86	Miditha Sudusingha Riyagama MH			12,900.00	-
87	Minihatchery at Pahalahalmillawe			24,875.00	-
88	Ministry Of Agreculture -Peradeniya			10,000.00	-
89	Mistybill Estate			83,160.00	-
90	Mohomed Rilton			37,500.00	-
91	Mr. Siriwardhana EO			111,310.00	-
92	N.M. Siriwardhana EO			9,605.00	-
93	N.M.K. Jayantha			689.00	-
94	Nanda Kumara Nawagashinna Dambulla			750.00	-
95	North Central Province			193,120.00	-
96	Northern Provincial Council			5,431,262.50	-
97	NWPRRDA Pampala			278,375.00	-
98	P.M. Sarath Wijekon Alagala			13,500.00	-
99	Padaviya Mini Hatchery			87,500.00	-
100	Pahalathalampala MH Weeragamuwe			75,000.00	-
101	Provincial Fisheries Ministry A'Pura			244,075.00	-
102	Pulukunawe Fisheries Organization			30,000.00	-
103	Puthumurippu Tank Soceity			25,000.00	-
104	R.A. Rathnayake Nilame			15,000.00	-
105	R.M. Sanjaya Sirisena			40,000.00	-
106	R.M.K.G Wijethunga			13,175.00	-
107	R.M.Lalith Rathna			90,000.00	-
108	R.W.S Kumara			120,000.00	-
109	Randika Aquarium (Pvt) Ltd			47.00	-
110	Rural Fisheries Organization- Pulukunawa			70,000.00	-
111	Rural Fisheries Organization-Batticoloa.			40,000.00	-
112	Rural Fisheries Society - Muruthawela			40,000.00	-
113	S.A Predeep Kumara			175,000.00	-
114	S.M. Ariyasena Palwehera			15,300.00	-
115	S.M. Sanjaya Roshan Kalawawe			30,000.00	-
116	Sagara Jayasekara			120,000.00	-
117	Sagara Jayasena			55,000.00	-
118	Sagara Jayasena Minihatchery at Kathnoru			50,000.00	-
119	Saman Wickramarathna Battuluoya			26,250.00	-

120	Sampath Fernandoo			3,500.00	-
121	Sanjith Karunathilaka			750.00	-
122	Secratory, Eastan Province Counil			37,500.00	-
123	Southern Provincial Council			1,072,500.00	-
124	Sugath Weerakon. Weerakatiye			21,400.00	-
125	Unnichal Fisheries Society			90,000.00	-
126	Uva Provincial Councial			208,951.00	-
127	Vinee Liyanage Galgamuwe			12,500.00	-
128	W.P. Okadagedara			20,000.00	-
129	W.P. Okadagedara Ramakale Mahawelaw			24,000.00	-
130	Wahaneriya Wewa Fisheries Society			350.00	
131	Yasith Prasanna MH at Alugalge Alugalge			86,050.00	
				16,681,491.73	-

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Schedule-04 - Other Receivable

Sch - 04.01 - Divi Naguma Loan Recievable

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	10L.F.S-Galmatiyawe FW Fisheries Org.	10L.F.S		75,000.00	
2	11L.F.S-Balaluwawe Rural Fisheries Org.	11L.F.S		750,000.00	
3	12L.F.S-Namaloya Rural FW Fisheries Org.	12L.F.S		75,000.00	
4	13L.F.S-Pannalgama Rural FW Fisheries Or	13L.F.S		75,000.00	
5	14L.F.S-Malayadi Rural FW Fisheries Org.	14L.F.S		75,000.00	
6	15L.F.S-Ekgaloya Rural FW Fisheries Org.	15L.F.S		75,000.00	
7	16L.F.S-Kanchikudiaru Rural FW Fisheries	16L.F.S		150,000.00	
8	17L.F.S-Unnichchai Rural FW Fisheries Or	17L.F.S		75,000.00	
9	18L.F.S-Miyangal Rural FW Fisheries Org.	18L.F.S		75,000.00	
10	19L.F.S-Karadiyankulam Rural FW Fisherie	19L.F.S		75,000.00	
11	1L.F.S-Moragahakanda Rural Fisheries Org	01L.F.S		300,000.00	
12	20L.F.S-Udawalawel Rural Fisheries Org.	20L.F.S		520,000.00	
13	2L.F.S-Dewahuwe Rural Fisheries Org.	02L.F.S		150,000.00	
14	3L.F.S-Nalanda Rural Fisheries Org.	03L.F.S		150,000.00	
15	4L.F.S-Usgalasybalangamuwe Rural Fisheri	04L.F.S		300,000.00	
16	5L.F.S-Neelapanikkama N/Arunalu RFOrg	05L.F.S		55,000.00	
17	6L.F.S-Mahadiulwawe Ekamuthu FW Fisheri	06L.F.S		60,000.00	
18	7L.F.S-Kalyanapura Samagi Fisheries Org.	07L.F.S		75,000.00	
19	8L.F.S-Waan-ela Rural Fisheries Org.	08L.F.S		70,000.00	
20	9L.F.S-Paravipannamkulam Rural Fisheries	09L.F.S		60,000.00	
21	4122-B Divi Naguma Loan Recievable			332,500.00	
				3,572,500.00	-

Sch - 04.02 - Construction Receivable

S.No.	Account	Contract No.	Contract Reg. Ref	Amount
1	St Theresa Industries (pvt) ltd	2021/R/MURL/02	Cont Reg. VII-42	1,540,507.46
2	Kirula Eng. Service (pvt) ltd	2021/R/MURL/01	Cont Reg. VII-25	9,672,784.15
				11,213,291.61

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Schedule-05 - Trade Creditors

Sch - 05.01 - Trade Creditors-Suppliers					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
01	M/s Department of Goverment Printing				224,373.15
02	M/s Express Water Systems(Pvt)Ltd				14,950.00
03	M/s Mahesh Aqua Holdings (pvt) Ltd				923,707.00
04	M/s Pio Fiber Glass Industries				124,201.25
	Total			-	**1,287,231.40**

Sch - 05.02 - Trade Creditors-Others					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
01	Mahaweli Auth.Systam - Moragah Zon-TC				17,500.00
02	Mahaweli System " B " (Trade Creditors				3,788,334.00
03	Mahaweli System " C " (Trade Creditors				1,207,500.00
04	Mahaweli System " D " (Trade Creditors				1,073,600.00
05	Mahaweli System " G " (Trade Creditors				607,250.00
06	Mahaweli System " H " (Trade Creditors				923,054.90
07	Mahaweli System " L " (Trade Creditors				300,000.00
08	Mahaweli System E (Trade Creditor)				150,000.00
09	Mahaweli Victoria Project (Trade Credito				50,000.00
10	Mahaweli Walawe Zone (Trade Creditors)				180,750.00
11	North Western ProCoun(Trade Creditors)				52,005.00
12	Southern Pro.Councill (Trade Creditors				200.00
12	Stocking Payable Account (Trade Credit				2,449,718.00
13	Uva Provincial Council (Trade Creditors)				300.00
14	World Vision Lanka (Trade Creditors				431,690.00
	Total			-	**11,231,901.90**

Sch - 05.03 - Trade Debtors - with Cr Balances					
	Trade Debtors - with Cr Balances				
01	Mahaweli Authority System "G"				280,000.00
02	Mahaweli Authority System- C				297,500.00
	Total			-	**577,500.00**

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Schedule - 06 - Other Payables

Sch - 06.01 -Accrued Expenses

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	Salaries & Wages	1101			398,061.99
2	Overtime & Holiday Pay	1102			4,521,440.78
3	EPF NAQDA EXP	1104			40,146.80
4	ETF NAQDA EXP	1105			8,029.36
5	Traveling (local)	1201			594,299.02
6	Telecommmication	1502			673,447.23
7	Security Services	1507			4,159,904.21
8	Cleaning Services	1508			458,079.50
9	Electricity	1504 A			2,444,896.90
10	Water	1504 B			106,773.91
11	Labour Fees (Outsourse)	1525			2,826,880.00
12	Minor Repairs & Main Vehicles	1401			360,897.67
13	Minor Repairs & Plant & Machiner	1403			40,700.00
14	Stationery & Office requists	1301			620.00
15	Fuel & Lubricant	1302 A			24,310.00
16	Postage	1503			1,020.00
17	Transport	1501			28,590.00
18	Advertisement	1505			170,245.58
19	Rate & Tazes	1506			6,400.00
20	Legal fees	1522			15,500.00
21	Ornamental Fish Training Programme	1519			30,000.00
22	Renting Facilities at Kalawawa	1520			1,670,471.00
23	Oparetinal leasing	1524			564,800.00
24	Unidenty Amount	1524			153,892.61
				-	**19,299,406.56**

Sch - 06.02 - Provision for Audit Fee

S.No.	Account		Dr Rs.	Cr Rs.	Closing Balance Rs.
1	Provision for Yr 2021			879,600.00	879,600.00
2	Provision for Yr 2022			879,000.00	879,000.00
			-	**1,758,600.00**	**1,758,600.00**

Sch - 06.03 - Payable Account to Ministry

S.No.	Account	Contract No.	Contract Reg. Ref	Amount
1	RE Weerakoon (pvt) ltd	2017/SUN/CW/01	Cont Reg. V	2,274,369.67
2	St Theresa Industries (pvt) ltd	2021/R/MURL/02	Cont Reg. VII-42	1,540,507.46
3	Kirula Eng. Service (pvt) ltd	2021/R/MURL/01	Cont Reg. VII-25	9,672,784.15
				13,487,661.28

Sch - 06.04 - Bid Bonds

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	4313 A - Bid Bonds				512,250.00
2	A ONE PRINT SOLUTION				35,000.00
3	Abans PLC				4,000.00
4	Accmart Motors (Pvt) Ltd				40,000.00
5	Aklan International Pvt Ltd				60,000.00
6	Apollo Marine International (Pvt) Ltd				5,000.00
7	Best Mettls				15,000.00
8	Bethsaida Traders-W.S.Lowe				80,000.00
9	CLE City Lion Express Tours				72,000.00
10	Fibertec				5,000.00
11	Frostaire Industries (Pvt) Ltd				24,000.00

12	Golden Scalare Business Enterprise				150,000.00
13	GS Technology				35,000.00
14	Hero Tex				5,000.00
15	Industrial Safety Equipment Co				5,000.00
16	Industrial Services Bureau				21,000.00
17	Islandwide Scientific (Pvt) Ltd				2,932.50
18	J.P. Fernando & Sons				6,000.00
19	Jayashine Cleaning Services				100,000.00
20	Lakesha Construction Pvt Ltd				10,000.00
21	M/s Craft Lanka Engineering (Pvt) Ltd				4,000.00
22	M/s Devi Trading Company				69,050.00
23	M/s Technologies (Pvt) Ltd				25,000.00
24	Malba Ropes Private Limited				15,000.00
25	MEGA HEATERS (PVT) LTD				30,000.00
26	Metropolitan				3,000.00
27	Nawaloka Trading CO. PLC				3,000.00
28	Nayomi Builders				15,000.00
29	Nest Solution				3,000.00
30	Nilwimana Hela Bojun Resturant				400,000.00
31	Orient Lanka Plastic Pvt Ltd				30,945.00
32	P.M.S.Pathiraja				15,000.00
33	Prime Tours Arrivals PV) Ltd				15,000.00
34	Quolikem International (Pvt) Ltd				30,000.00
35	Solutioncity (Pvt) Ltd				20,000.00
36	Southern House Enterprises Pvt, Ltd				15,000.00
37	Sri Lanka Insurance				200,000.00
38	Super Feed (Pvt) Ltd				5,000.00
39	TCR FABRICATORS				28,165.00
40	Tedco Holding				35,000.00
41	Traffic Tours Travels & Transportes (Pvt				15,000.00
42	Trust Plastic Pvt.Ltd				15,000.00
43	U&R Vision Tec Solutions				31,785.00
44	Urusita Wewa Gramiya Miridiya Sanvidanay				24,450.00
45	Wheel Masters (Pvt) Ltd				8,000.00
46	Yoraka Power Industrial Solutions				3,000.00
				-	**2,245,577.50**

National Aquaculture Development Authority Of Sri Lanka

Yr2022- Final Accounts

Schedule - 07 - Grant Receved from Tresury (Direct and Thru Ministry of Fisheries)

Recurrent Grant				Capital Grant				Capital Grant (Ministry)			
No	**Reciept Date**	**Reciept No**	**Amount Rs**		**Reciept No**	**Amount Rs**	**Reciept Date**	**Reciept No**	**JAN-DEC State Ministry**	**JAN-DEC Cabinet Ministry**	**Amount Rs**
1	24-01-2022	REC-000154-2022	40,830,000.00	31-08-2022	REC-003111-2022	2,500,000.00	16.03.2022	BOC-0016	20,000,000.00		20,000,000.00
2	18-02-2022	REC-000541-2022	2,080,000.00	31-10-2022	REC-003820-2022	5,300,000.00	30.03.2022	BOC-0017	50,000,000.00		50,000,000.00
3	24-02-2022	REC-000735-2022	47,991,000.00	29-11-2022	REC-004306-2022	66,000.00	25.04.2022	BOC-0026	10,000,000.00		10,000,000.00
4	24-03-2022	REC-001267-2022	44,473,000.00	30-12-2022	REC-004861-2022	2,134,000.00	30.05.2022	BOC-0033	20,000,000.00		20,000,000.00
5	29-03-2022	REC-001340-2022	4,164,000.00				17.08.2022	BOC-0037	18,000,000.00		18,000,000.00
6	07-04-2022	REC-001466-2022	44,473,000.00				22.08.2022	BOC-0040	65,315,000.00		65,315,000.00
7	09-05-2022	REC-001925-2022	2,089,000.00				26.08.2022	BOC-0044	50,000,000.00		50,000,000.00
8	24-05-2022	REC-002037-2022	44,473,000.00				05.09.2022	BOC-0045	46,000,000.00		46,000,000.00
9	23-06-2022	REC-002458-2022	44,474,000.00				22.11.2022	BOC-0058	11,000,000.00		11,000,000.00
10	30-06-2022	REC-002492-2022	2,084,000.00				23.11.2022	BOC-0059	69,437,889.04		69,437,889.04
11	25-07-2022	REC-002641-2022	44,473,000.00				05.12.2022	BOC-0062	43,000,000.00		43,000,000.00
12	28-07-2022	REC-002667-2022	2,089,000.00				16.12.2022	BOC-0071	38,000,000.00		38,000,000.00
13	24-08-2022	REC-002977-2022	44,473,000.00				30.12.2022	BOC-0075	148,900,000.00		148,900,000.00
14	31-08-2022	REC-003111-2022	2,072,000.00				31.03.2022	BOC-0018		10,000,000.00	10,000,000.00
15	23-09-2022	REC-003411-2022	44,473,000.00				29.04.2022	BOC-0027		469,125.00	469,125.00
16	30-09-2022	REC-003516-2022	2,089,000.00				21.06.2022	BOC-0034		1,154,930.00	1,154,930.00
17	25-10-2022	REC-003754-2022	44,473,000.00				20.09.2022	BOC-0047		18,750,000.00	18,750,000.00
18	31-10-2022	REC-003820-2022	2,077,000.00				01.11.2022	BOC-0055		57,000,000.00	57,000,000.00
19	24-11-2022	REC-004252-2022	44,473,000.00				11.11.2022	BOC-0056		75,807,014.38	75,807,014.38
20	29-11-2022	REC-004306-2022	694,000.00				01.12.2022	BOC-0061		5,714,984.50	5,714,984.50
21	22-12-2022	REC-004707-2022	44,473,000.00				28.12.2022	BOC-0073		4,750,000.00	4,750,000.00
22	30-12-2022	REC-004861-2022	3,146,000.00				30.12.2022	BOC-0074		5,000,000.00	5,000,000.00
23							30.12.2022	BOC-0076		51,831,706.00	51,831,706.00
24							30.12.2022	BOC-0077		4,690,000.00	4,690,000.00
	Total Amount Rs.		**556,136,000.00**	**Total Amount Rs.**		**10,000,000.00**	**Total Amount Rs.**		**589,652,889.04**	**235,167,759.88**	**824,820,648.92**