Ministry of Fisheries, Aquatic and Ocean Resources

Annual Report 2024

National Aquaculture Development Authority of Sri Lanka

Annual Report
2024

National Aquaculture Development Authority of Sri Lanka

41/1, New Parliament Road,

Pelawatta,

Battaramulla.

Tel: 011 2786495

Fax: 011 2786493

Web: www.naqda.gov.lk

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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.

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

Vision

To be the leading aquaculture service provider in South Asia, contributing to national food security and economic prosperity through sustainable and export-oriented aquaculture.

Mission

- To promote and develop sustainable aquaculture practices that ensure the long-term assurance of food security for the nation.
- To enhance Sri Lanka's foreign exchange earnings by supporting export-oriented aquaculture initiatives.
- To provide innovative, efficient, and environmentally responsible services for the growth of the aquaculture sector.
- To empower communities and stakeholders through technical support, capacity building, and responsible resource management.

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 2024 and seven (07) Board Meetings were held during the year.

Governing Board Members

The Members of the Board of Directors -2024			
Members appointed by the Hon. Minister of Fisheries			
Name		**Designation**	**Period of the Service**
1	Mr. B. Wijayaratne	The Chairman of the Board	04/09/2023 - 08/10/2024
2	Mr. Ganeshamurthi Rajkumar	Board Member	10/08/2022 - 10/11/2024
3	Mr. P.B.L.U. Balasooriya	Board Member	04/05/2021 - 10/11/2024
Ex-Officio Members			
4	Mr. S.J. Kahawatta	Officially appointed Board Member	07/02/2019 - 31/12/2024
5	Mrs. R.H.M.P. Abeykoon	Officially appointed Board Member	20/02/2020 - 31/12/2024
6	Mr. Prof. M.J.S. Wijayarathna	Officially appointed Board Member	01/02/2023 - 19/10/2024
7	Mr. T. A. D. Dhammika Premarathna	Officially appointed Board Member	04/03/2022 - 07/11/2024
8	Mrs. Chandika Athugala	Officially appointed Board Member	06/09/2022 - 31/12/2024
9	Mrs. P.H. Handunhewa	Officially appointed Board Member	12/02/2020 - 31/12/2024
10	Mr. D. V. Upul	Officially appointed Board Member	28/04/2023 - 16/05/2024
11	Mr. Eng. W. K. S. Wickramapala	Officially appointed Board Member	10/06/2024 - 31/12/2024

Governing Board New Members appointed after September 2024

The Members of the Board of Directors -2024			
Members appointed by the Hon. Minister of Fisheries, Aquatic and Ocean Resources			
Name		**Designation**	**Period of the Service**
1	Mr. K.P. Kithsiri Dharmapriya	The Chairman of the Board	09/10/2024 - 31/12/2024
2	Mr. A.B.A.K Gunaratne	Board Member	11/10/2024 - 31/12/2024
3	Mr. Jagath Sirinimala Thrimahavithana	Board Member	11/10/2024 - 31/12/2024
4	Mr. Sumira Randika Fernando	Board Member	11/10/2024 - 31/12/2024
5	Mr. Nuwan Liyanage	Board Member	11/10/2024 - 31/12/2024
Ex-Officio Members			
6	Mr. J.A.K Mark	Officially appointed Board Member	30/10/2024 - 31/12/2024
7	Dr. Sanath Hettiarachchi	Officially appointed Board Member	20/10/2024 - 31/12/2024
8	Mrs. D.A.C.D. Peiris	Officially appointed Board Member	11/12/2024 - 31/12/2024

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 2024.

Introduction

The performance of the National Aquaculture Development Authority of Sri Lanka (NAQDA) during the 12 months commencing from 01/01/2024 is as follows.

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
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
2023	99,640	15,210	114,850	-2
2024	93,290	9,830	103,120	-10

Source: Planning, Evaluation and Monitoring Division, NAQDA

In 2024, inland fisheries and aquaculture production in Sri Lanka totaled 103,120 Mt, reflecting a decline of 11,730 Mt compared to 2023. Inland fish production, primarily from perennial and seasonal reservoirs, fell by 6% to 93,290 Mt. This reduction was mainly due to the loss of fish stocks caused by adverse weather conditions and the lower number of fingerlings stocked in 2023. Shrimp production also recorded a sharp decline, dropping by 37% to 7,320 Mt in 2024, largely as a result of disease outbreaks and farmers' reluctance to stock shrimp post-larvae, owing to high production costs particularly for feed and electricity. A year-on-year comparison of aquaculture and inland fisheries production is presented in Table 1.

Foreign Exchange earned and contribution to rural economy

In 2024, inland fisheries and aquaculture generated an estimated Rs. 38 billion, providing a notable boost to the rural economy. Earnings from shrimp exports declined by 7%, amounting to USD 29.53 million, compared with USD 31.73 million in 2023. Similarly, ornamental fish exports recorded a 7% reduction, totaling USD 24.47 million in 2024, against USD 26.38 million in the previous year.

(Source: www.fisheries.gov.lk and Planning, Evaluation and Monitoring Division, NAQDA)

Fry Production & Distribution

A total of 126.97 million fry were produced in 2024 by the Aquaculture Development Centres (AQDCs) at Udawalawa, Dambulla, Inginiyagala, Iranamadu, Kalawewa, Nuwara Eliya, Polonnaruwa, and Muruthawela. This output was 12% lower than in the previous year, largely because unfavorable temperatures during the early months of 2024 disrupted the breeding process at these centres. The fry were distributed to private ponds, cages, and mini-nurseries for rearing into fingerlings and food fish. Fry issuance to mini nurseries, private ponds, and cages from AQDCs also recorded a 2% decline, reaching 75.37 million in 2024 compared with 2023 76.53 million. Details of fry production and distribution from 2019 to 2024 are presented in Table 2.

Table 2 - Fry Production & Distribution (Million)

	2019	2020	2021	2022	2023	2024
Fry reared at AQDCs	57.85	100.03	113.11	81.22	68.34	51.60
Fry issued to Mini Nurseries	20.43	14.60	31.05	35.60	18.82	9.82
Fry issued to Private ponds	23.73	23.40	36.59	60.43	22.48	26.95
Fry issued to Cages	42.31	47.60	59.01	53.13	35.23	38.60
Total	**144.32**	**185.63**	**239.76**	**230.38**	**144.86**	**126.97**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Fingerling Production

Fingerling production in Sri Lanka reached 75.18 million in 2024, marking a 5% increase over the previous year. This production came from NAQDA's Aquaculture Development Centres (AQDCs), community-based organization (CBO)-managed mini nurseries, cages, and private ponds. NAQDA directly contributed 37% of the total production, while the balance was produced by mini nurseries, cages, and private ponds using fry supplied by AQDCs. Trends in fingerling production across different units for the period 2019–2024 are summarized in Table 3.

Table 3 - Fingerling Production (Million)

	2019	**2020**	**2021**	**2022**	**2023**	**2024**
Fingerlings produced Mini Nurseries	15.07	12.49	17.45	21.26	10.30	4.94
Fingerlings produced AQDCs	29.17	36.40	42.14	47.71	25.50	27.50
Fingerlings produced PPOs	14.26	15.14	26.75	47.00	15.90	17.01
Cages / Pens	30.09	31.91	25.24	29.46	20.10	25.73
Total	**88.59**	**95.94**	**111.58**	**145.43**	**71.80**	**75.18**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Stocking of fingerlings

Fingerlings produced from Aquaculture Development Centres, private ponds, mini nurseries, pens, and cages were released into key aquaculture and inland fisheries development areas, as outlined in Table 4. The stocking carried out in 2024 is expected to support higher inland fish production in 2025.

Table 4 – Stocking of Fish Fingerlings - 2024

Type of the water body	Number of tanks / units	Fingerling Stocked (Mn)
Major Reservoirs	39	23.25
Medium Reservoirs	74	20.56
Minor Reservoirs	270	22.50
Seasonal Tanks	285	5.45
Estate Tanks	12	0.52
Ponds/Cages/Pens	303	1.42
Villu, Rivers & Lagoons	8	0.66
Total	**993**	**74.36**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Freshwater Prawn Post Larvae Production

In 2024, a total of 37.95 million freshwater prawn post-larvae were distributed from the Pambala, Kahandamodara, Kallarawa centers, and private hatchery for stocking. However, this represents an 18% decline compared to 46.10 million in 2023, primarily due to lower demand from fisheries societies. Table 5 presents 2024 distribution of freshwater prawn post-larvae by water body type.

Table 5 – Stocking of Freshwater Prawn Post Larvae - 2024

Type of the water body	Number of tanks	Post larvae stocked (Mn)
Major Reservoirs	21	11.25
Medium Reservoirs	40	13.54
Minor Reservoirs	86	10.97
Seasonal Tanks	19	0.96
Ponds	25	0.23
Lagoons	01	0.99
Other	01	0.01
Total	**193**	**37.95**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Fish seed stocking programme

A total of Rs. 200 million was allocated by the government in 2024 for the fish seed stocking program. Under this initiative, 14.62 million fry, 13 million fingerlings, and 13.52 million freshwater prawn post-larvae were stocked in reservoirs and cages. Essential inputs such as fish feed, artemia, hormones, chemicals, bleaching, and trichlorfon were also provided to support seed production. The program's total expenditure amounted to Rs. 200 million.

Development of Reservoir Fisheries

In 2024, efforts to enhance the management of inland fisheries in perennial reservoirs included joint actions by the NAQDA and fisheries societies to reduce illegal fishing through raids, as well as awareness programs to strengthen existing rural fisheries organizations. During the year, a total of 9,647 inland fishing boats were in operation, engaging 56,153 inland fishers in fishing activities.

Shrimp Farming Industry

The shrimp industry in Sri Lanka is managed through continuous surveillance and monitoring by NAQDA, ensuring regulated farming, prevention of disease outbreaks, and promotion of sustainable production practices. Despite these efforts, shrimp aquaculture production fell sharply by 37% in 2024, totaling 7,320 metric tons compared to 11,596 metric tons in previous year. The decline was largely due to disease outbreaks and farmers' reluctance to stock shrimp post-larvae, driven by high production costs, particularly for feed and electricity. Consequently, shrimp exports also dropped by 15%, with only 3,432 metric tons exported in 2024 compared to 4,020 metric tons in 2023, underscoring the challenges the industry faces in maintaining profitability amid rising operational expenses.

In 2024, as part of its ongoing regulatory and monitoring efforts, NAQDA issued 272 Aquaculture Management licenses, including 236 for shrimp farms and 36 for shrimp hatcheries. During the year, 2,540 PCR tests were performed to screen brooders and post-larvae, helping to ensure the production of healthy post-larvae for farm stocking. These screenings were conducted at the Brackish Water Fish Health and Environmental Monitoring Laboratory in Battuluoya.

During the same year, a total of 49 shrimp hatcheries and 755 shrimp farms were operational across the Puttalam, Batticaloa, Mannar, Kilinochchi, and Hambantota districts. Private hatcheries produced 73.2 million *Penaeus monodon* post-larvae and 352.9 million *Litopenaeus vannamei* post-larvae in 2024.

Ornamental Fish and Aquatic Plant Farming

NAQDA is actively engaged in the development of new ornamental fish strains, the advancement of technologies, the provision of broodstock, the diagnosis of fish diseases, and the delivery of training and technical support to strengthen ornamental fish and aquatic plant production and boost exports. The Aquaculture Development Centres at Rambodagalla, Ginigathena, and Sevanapitiya focus specifically on ornamental fish and aquatic plant production. During the period, 12 new varieties (Swordtail – Pink wag, Snow white, Platy – Rainbow, Blue wag, Blue diamond, Red halfmoon, Sunset halfmoon, Whiterin, Platy fintail - Blue wag, Variatus wag, Sunset wag, Black) were developed at the Ginigathena centre and 2 new varieties (Guppy - Luminous Green Chest, Lemon Cobra) at the Rambodagalla centre.

The tissue culture laboratory at Rambodagalla specializes in the tissue culture of ornamental aquatic plants. This initiative aims to facilitate technology transfer and enhance the export of aquatic plants, thereby generating foreign exchange. In 2024, a total of 56,323 aquatic plants were produced.

4.03 million ornamental fish were sold in 2024 along with 172,257 brooders to producers and exporters. Freshwater aquarium species such as guppies, swordtails, platys, barbs, tetras, angelfish, gouramis, and catfish are among Sri Lanka’s most popular exports, with guppies accounting for the majority. The country has approximately 60 regular exporting companies in this sector. Major buyers of Sri Lankan ornamental fish in 2024 included the USA, China, Australia, UK, Germany, Saudi Arabia, Canada, UAE, South Korea, and Poland. In addition, training programs were conducted during the year, and 1,732 persons were trained on ornamental fish culture.

Non- traditional Aquaculture

- **Sea cucumber breeding and farming**

Sea cucumber farming is also an emerging and promising sector within Sri Lanka's aquaculture industry. Sea cucumbers fetch high prices in international markets, especially in China and other East Asian countries where they are considered a delicacy and have medicinal properties. Since there is a growing demand for sea cucumber in the export market, steps have taken to promote sea cucumber farming among the local fishing communities to support their livelihood and bring much-needed foreign exchange to the country.

In 2024, 273,750 Juveniles were produced by NAQDA hatchery and private hatcheries. Farming activities were carried out by the private sector in Mannar, Kilinochchi, Jaffna, and Puttalam with a total harvest of 479 metric tons (wet weight).

- **Sea weed farming**

NAQDA facilitate seaweed farming through community participation in the Northern Sea and in 2024, the total seaweed harvest reached to 795 metric tons (wet weight), with culture area of approximately 100 ha.

- **Sea bass breeding and farming**

The private sector is engaged in sea bass cage culture in Negombo Lagoon, Mannar, Galle and Batticaloa. In 2024, 2.48 million sea bass seeds were stocked and 978 metric tons were harvested.

Large scale sea bass culture in sea cages operated in Trincomalee Sea and 955 Mt of sea bass were harvested from these sea cages.

Legal Matters

In 2024, six cases were filed against NAQDA, including four arbitration cases, two labour tribunal cases additionally; NAQDA initiated three cases against other institutions, consisting of two arbitration cases and one insurance case. Apart from that, 106 cases which were filed against beneficiaries under the Livelihood Development Programme have been continued which commenced in 2021.

Human Resource Information

As of December 31, 2024, the National Aquaculture Development Authority of Sri Lanka had 600 employees, with 120 vacant positions. A total of 20 employees received local training, while 10 employees underwent foreign training. Additionally, 38 employees had resigned from the organization.

Financial Information

In 2024, the Authority generated a revenue of Rs. 286.41 million, while the Treasury provided Rs. 593.01 million to cover recurring expenses. In 2024, NAQDA received Rs. 116.47 million for capital expenditure, Rs. 200.00 million for the fish seed stocking program to support the freshwater fisheries industry and Rs. 34.66 million to upgrade the existing ornamental fish farms with advance technologies.

Under foreign grants, NAQDA received Rs. 33.61 Mn from the Australian Centre for International Agricultural Research (ACIAR) and the United Nations Food and Agriculture Organization (FAO) to support aquaculture development.

Compliance to Sustainable Development

The inland fisheries and aquaculture sector has significant potential to contribute to several SDGs, including SDG 1 – No Poverty, SDG 2 – Zero Hunger, and SDG 12 – Responsible Consumption and Production. The achievement of SDG 14 – Life Below Water falls directly under the mandate of the ministries and agencies responsible for the development and management of fisheries and living aquatic resources.

- SDG 1 No poverty – NAQDA has continued livelihood development activities and in 2024, Fishermen and Farmers engaged in inland fisheries and aquaculture sector increased to 94,994 Nos compared to 94,754 in 2023.

- SDG 2 Zero Hunger - SDG 2 – Zero Hunger: This goal aims to end hunger, achieve food security, improve nutrition, and promote sustainable aquaculture. NAQDA has implemented and continued programs to develop culture-based fisheries and aquaculture, with the objective of increasing inland fish and aquaculture production. In 2024, inland fish and aquaculture production totaled 103,120 Mt, representing a decrease of 11,730 Mt compared to the 114,850 Mt produced in 2023.

- SDG 12 Responsible Consumption and Production – Reservoir fish are sold fresh directly at reservoirs or within local villages. Surplus inland fish is transported to Colombo markets in fresh form or processed into dried fish at the village level. All fishers and farmers operate under licenses, adhere to Best Management Practices (BMPs), and follow co-management approaches, exemplifying responsible fisheries practices. Furthermore, all new aquaculture projects adopt an ecosystem-based approach, ensuring sustainable and 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 2024 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.

National Aquaculture Development Authority of Sri Lanka functions under the Ministry of Fisheries and is operated under the purview of a Board of Directors. Mr. B. Wijayaratne (04/09/2023 - 08/10/2024) and Mr. Kithsiri Dharmapriya (9/10/2024 - 31/12/2024) functioned as the Chairmen and Dr. (Mrs.) J.M. Asoka functioned as the Director General during the year under review. The Authority consists of five major Divisions namely Freshwater Aquaculture Development, Coastal Aquaculture Development, Extension, Finance, Human Resource Development and 4 units namely Engineering, Legal, Internal Audit, Planning, Monitoring & Evaluation under the Director General. Following officials officiated as Heads of Divisions / Units during the year 2024.

Main operational and Support Services Divisions/ Units

Division / Unit	Name of the Head of the Division / Unit
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	Ms. Anusha Sarathchandra
Engineering	Mr. S.T. Withanage
Legal	Ms. Diluka Sumanaratne
Internal Audit	Mr. G. A. D. A. Perera
Planning and Monitoring	Mr. K.M.D.M. Somaratne

The organization structure of NAQDA is shown in page 20.

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

Aquaculture Development Centers	**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
Polonnaruwa	Common Carp, Indian Carps, Chinese Carps and Tilapia
Kalawewa	Common Carp, Indian 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
Oleithuduwai	Sea cucumber

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 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.

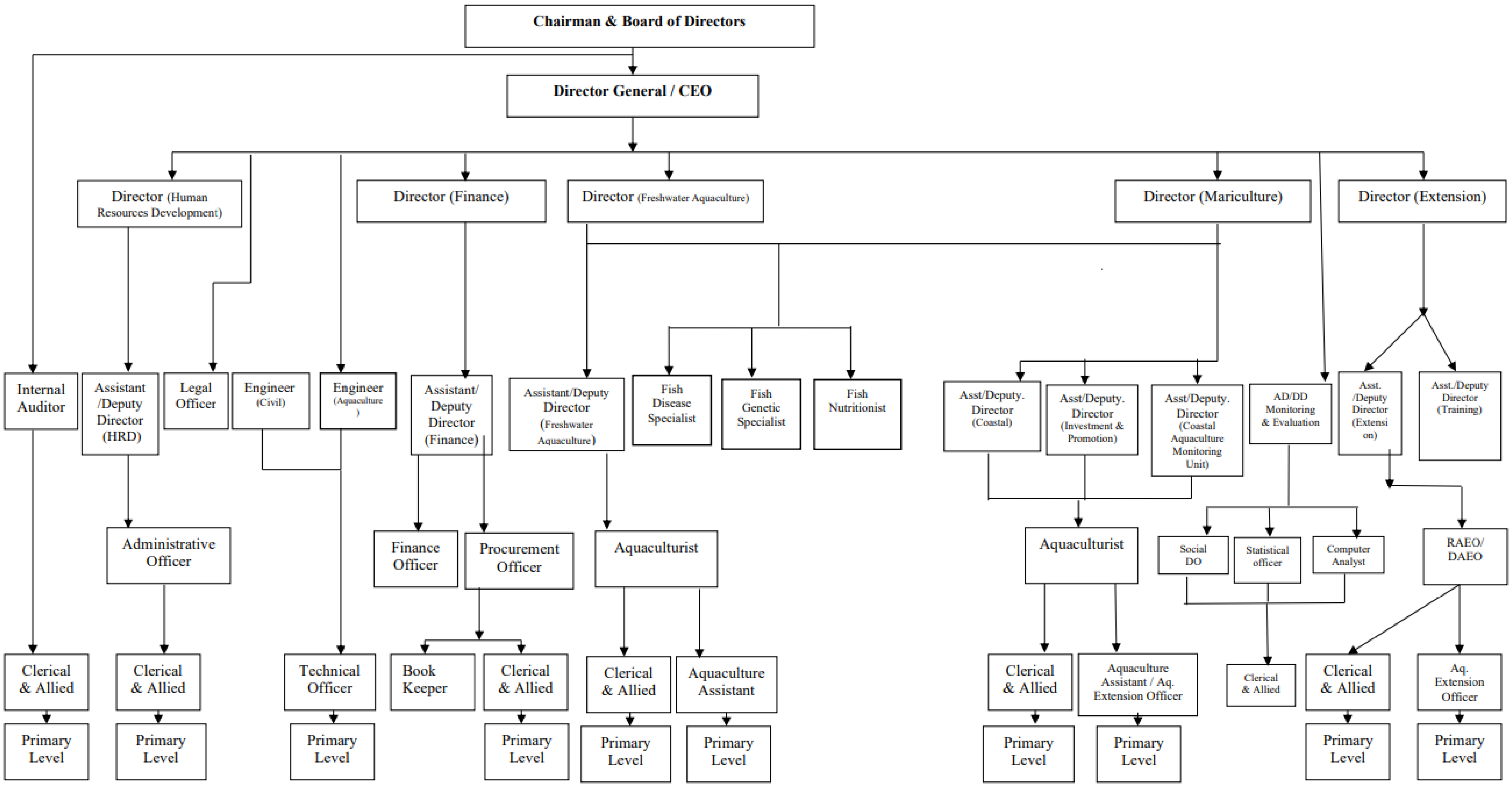
Coastal Aquaculture Development

There are three Coastal Aquaculture extension and monitoring units, three Freshwater prawn breeding centers, two ornamental fish breeding centers and one ornamental fish breeding and training center functioned under the Coastal Aquaculture Development Division. All these centers operate 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, Community-based organizations and interested parties in the fields related to aquaculture and inland fisheries. In addition, provides facilities for other institutions for their own training programmes and Assistant Director (Training) heads this Institute.

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

Human Resource of National Aquaculture Development Authority of Sri Lanka as at 31st December 2024

Categories	Approved Carder	Existing Carder	Balance
Chief Executive Officer	**01**	**01**	**-**
Senior Managers	**05**	**02**	**03**
Middle Managers	**28**	**24**	**04**
Junior Managers	**99**	**76**	**23**
Aquaculturists	69	50	19
Regional/District Extension Officers	20	18	02
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
Management Assistant – Technical	**142**	**113**	**29**
Assistant Aquaculturists	23	17	06
Extensions Officers	110	103	07
Management Assistant	03	-	03
Technical Officers	03	01	02
Book keeper	01	01	-

Forman	01	01	-
Translator	01	-	01
Management Assistant – Non-Technical	**83**	**66**	**13**
Management Assistant	82	65	13
Warden	01	01	-
Primary Level	**436**	**323**	**48**
Technicians (Electrical/ Mechanical)	11	06	05
Drivers	54	46	08
Lab Assistant	03	02	01
Circuit Bungalow keeper	08	03	05
Minor Staff *	360	261	29
Total	**794**	**600**	**120**

* Note:

- Out of 82 Management Assistant posts, the number of approved posts is 78 and there are 04 posts given as personal only to be held by the circular of 24/10/2014.
- Out of 360 labor posts, the number of approved posts is 290 and there are 70 posts given as personal only to the holder by the circular of 24/10/2014.
- There were 05 contract employees.
- Also, NAQDA has taken the service of 123 labours from a man-power out sourcing institute to carry out the aquaculture related activities.

Recruitments

	Name	Nature	Designation	Date of Appointment
01	Ms. D. A. Sarathchandra	Permanent	Director (Finance)	27.04.2024
02	Mr. K.A.T. Navodya	Permanent	Procurement Officer	03.06.2024

Resignations / Retirements

	Name	Nature	Designation	Resigned Date
1	Ms. W. A. Sriyani	Retired	Management Assistant	08.12.2024
2	Mr. K. D. Nishantha	Resigned	Management Assistant	22.07 2024
3	Mr. W. Piyarathne	Retired	Driver	21.03.2024
4	Mr. K. Yoga Rajha	Retired	Labour	21.08.2024
5	Mr. U. M. J. Kithsiri	Resigned	Labour	25.04.2024
6	Mr. K. B. Karunarathna	Retired	Labour	15.10.2024
7	Mr. M. P. R. Premasiri	Retired	Labour	28.10.2024
8	Mr. D. M. A. K. Dissanayaka	Resigned	Labour	02.03.2024
9	Mr. S. M. Dissanayaka	Retired	Labour	03.11.2024

10	Mr. R.M.G. Rathnayake	Retired	Senior Aquaculturist	25.04.2024
11	Ms. E.S.K. Hettiarachchi	Resigned	Aquaculturist	01.02.2024
12	Mr. W.P.R. Chandrarathne	Resigned	Fish Pathologist	28.09.2024
13	Mr. P. Pemadasa	Retired	Labour	12.05.2024
14	Mr. S. A. S. Abeywickrama	Resigned	Aquaculture Assistant	18.09.2024
15	Mr. K. V. P. J. Madhushanka	Resigned	Aquaculturist	02.07.2024
16	Mr. R. Nishanthan	Resigned	Labour	23.02.2024
17	Mr. S. Sayakkara	Resigned	Labour	05.03.2024
18	Mr. N. B. N. Madhumal	Resigned	Labour	07.05.2024
19	Mr. K. C. Ilangasingha	Resigned	Aquaculture Extension Officer	25.09.2024
20	Mr. A. A. J. Ahamad	Resigned	Aquaculture Extension Officer	12.01.2024
21	Mr. E. M. B. S. Ekanayake	Resigned	Aquaculturist	26.09.2024
22	Mr. T. A. Wijesekara	Resigned	Aquaculturist	31.05.2024
23	Mr. W. M. P. Kumara	Resigned	Aquaculturist	31.01.2024
24	Mr. R. J. H. K. Sandana	Resigned	Aquaculturist	09.09.2024
25	Ms. H. G. I. Madhuwanthi	Resigned	Assistant Aquaculturist	03.04.2024
26	Ms. L.G.T. Janeesha	Resigned	Management Assistant	11.03.2024
27	Mr. A. N. P. Rathnayaka	Resigned	Aquaculturist	25.06.2024
28	Mr. M. A. M. Sifan	Resigned	Labour	24.02.2024
29	Mr. K. Sankeethan	Resigned	District Aquaculture Extension Officer	30.09.2024
30	Mr. E. S. Madushan	Resigned	Technical Officer	25.03.2024
31	Mr. M. Ilawarasan	Resigned	Aquaculture Extension Officer	04.03.2024
32	Mr. K. G. C. J. Kumara	Resigned	Aquaculturist	31.03.2024
33	Mr. I. U. Dayawansha	Resigned	Aquaculturist	31.07.2024
34	Mr. P. R. D. M. Jayasuriya	Resigned	District Aquaculture Extension Officer	26.07.2024
35	Mr. S. Sivashankar	Resigned	Aquaculture Extension Officer	30.05.2024
36	Mr. D. R. Liyanarachchi	Resigned	Aquaculture Extension Officer	02.07.2024
37	Mr. B. L. P. P. R. Saaptharanga	Resigned	Aquaculture Extension Officer	26.01.2024
38	Mr. K. P. C. D. Weerasooriya	Resigned	Assistant Aquaculturist	09.01.2024

Local Trainings

	Name and Designation	Training Programme Name	Training Institute	Training Dates
01	Mrs. N. S. Jessima (Management Assistant)	Training course on Filling	Ministry of Fisheries	04.03.2024
02	Mrs. R. M. Nishani (Management Assistant)			
03	Mrs. I. H.A. Dandeniya (Management Assistant)			
04	Mr. J. A. P. Madusanka (Labour)	Training course on plumbing technology	Construction Industry Development Authority	27.06.2024
05	Mr. R. M. Ekanayake (Labour)			
06	Mr. W. D. C. Samantha (Labour)			
07	Mr. B. A. D. Malika (Civil Engineer)	Public Procurement Procedure	Institute of Engineering	30.06.2024
08	Mr. Madhusanka Pitigala (Management Assistant)	Training course on salaries of public officials	Distance Learning Center	26.06.2024
09	Ms. Deepika H. Kumari (Management Assistant)			
10	Ms. Ayesha Nuwandi (Labour)			
11	Ms. D. A. Sarathchandra (Director Finance)	Awareness workshop on contract award issues related to standard bidding documents	Construction Industry Development Authority	26.06.2024
12	Mr. B. A. D. Malika (Civil Engineer)			
13	Mr. K. A. T. Navodhya (Procurement Officer)			
14	Ms. T. N. S. Dissanayake (Management Assistant)	Training course on internal control systems and internal audit	Skills Development Fund	07.07.02024 08.07.2024
15	Mr. B.C.P. Cooray (Management Assistant) Ms. Chanika Madhunthi (Labour)	Stores Management and Annual Board of Survey	Skills Development Fund	20.08.2024 21.08.2024
16	Mr. R. A. K. S. Rajapaksa (Finance Officer)	Salary Conversion Training Course	Skills Development Fund	05.08.2024 06.08.2024
17	Ms. Deepika H. Kumari (Management Assistant)			
18	Mr. Asanga R. Kumara (Management Assistant)	Training course on the role of the cashier position	Skills Development Fund	08.08.2024

19	Mr. K. A. T. Navodhya (Procurement Officer)	Training course on public procurement management	Metropolitan Campus	01.08.2024
20	Mr. K.H.A. S. Kumara (Management Assistant)	Advance Excel	Metropolitan Campus	30.07.2024 31.07.2024

Foreign Trainings

	Name	Designation	Training Programme Name	Training Institute / Country	Training Dates
1	Mr. A. Anojan	Aquaculturist	Mariculture and aquatic produce processing technology for Sri Lanka	China	16.05.2024 05.06.2024
2	Mr. N. H. S. W. Krishantha	Aquaculturist			
3	Mr. B. M. K. Sosai	Aquaculturist			
4	Mr. L. H. W. C. Pushpakumara	Aquaculturist			
5	Mr. B. Nirooparaj	Assistant Director (Coastal)			
6	Mr. W.C. Jayaweera	Assistant Director (Ornamental)	Clown fish breeding training Programme	Thailand	03.7.2024 17.07.2024
7	Mr. B. M. P. Krishantha	Aquaculturist			
8	Mr. P. G. Tharanga	Aquaculturist			
9	Mr. A. M. L. W. Adhikari	Aquaculture Extension Officer			
10	Mr. B. Nirooparaj	Assistant Director (Coastal)	Knowledge exchange program in korea, advanced seaweed value chain	Korea	18.11.2024 22.11.2024

4. Legal Matters

The cases which have filed against NAQDA by other institutions in the year 2024

1. R. E. Weerakoon Constructions against NAQDA – Construction of Fish breeding center at Welikanda – Case No: DSP 220/2020

   The Case No. DSP 220/2020 was settled on 17/12/2024 by releasing the performance bond of Rs.14,363,745.55/-.

2. Arbitration filed by M/S Kirula Engineering Services (Pvt) Ltd against NAQDA

   The Adjudicator gave his decision in favor of NAQDA on 10/01/2023 deciding to pay Rs.8, 147,748/63 to NAQDA. The Arbitration has not yet commenced.

3. LT/M/26/24/2023 – Matara – The case filed by Mr. G G L Indika (Management Assistant) against NAQDA

   The applicant filed the case against NAQDA to obtain his position.

4. LT Case No 39/15/2023 – Matale – The case filed by Ms. Rajitha Harshani Samarapperuma against NAQDA

   The applicant Ms. Rajitha Harshani Samarapperuma Management Assistant has filed this case at Labour Tribunal Matale accused that she has been interdicted based on false two disciplining orders.

5. Colombo East District Labour Office Case No. - B.S.K.01/04/Berum/N.K./37/2024- CLE/COM/D1/M/2024-01/0004 - Mr. K. M. D. M. Somaratne was sentenced by the Disciplinary Authority after the preliminary investigation conducted against him in connection with the death of a broodstock during his tenure as the Officer-in-Charge of the Udawalawe CarpBreeding Centre and later a formal investigation was conducted by issuing a charge sheet at the request of Mr. K. M. D. M. Somaratne

   In that investigation, Mr. K. M. D. M. Somaratne was found guilty of one of the charges and was sentenced accordingly. Challenging that situation, Mr. K. M. D. M. Somaratne has filed a complaint with the Colombo North Labour Office which is currently under investigation.

Cases filed by the authority in the year 2024

1. CHC/1298/22/ARB Case filed against: M/S R.E Weerakoon Constructions by NAQDA

   The Case was settled by payment of Rs. 33,998,493.63/- to M/s R. E. Weerakoon Constructions and there was no need to remove the Arbitrator.

2. Dambulla District Court Case No. 2013 /MR - NAQDA against W. D. N. Vipula Owner of the vehicle and the others

   This case was filed to recover from the insurance company of the owner of the tipper No. WPLL 8305 that damaged the NAQDA vehicle, No. 253-3478 which could not be recovered whole damage from the Sri Lanka Insurance Corporation

3. Construction of Ornamental Fish Breeding Centre Sewanapitiya – NAQDA against M/S R. E. Weerakoon Construction

   At the Arbitration, it was decided to pay Rs. 21,390,451.18/- to M/S R. E. Weerakoon Constructions and the case was concluded by the payment of Rs. 21,390,451.18/- to M/S R. E. Weerakoon Constructions.

4. <u>M/s R. E. Weerakoon Constructions against NAQDA – Construction of Fish Breeding Centre at Welikanda, Polonnaruwa</u>

At the Arbitration, a payment of Rs. 33,998,493.63/- (VAT included as the whole payment) was paid to M/S R E Weerakoon Constructions on 15/03/2024 and settled the case.

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

Freshwater Aquaculture Development Division

Table 6 - Fish Seed Production

Aquaculture Development Centrre	Post Larvae Production (Mn)	Fry Production (Mn)	Fingerling Production (Mn)
Udawalawa (Carp)	35.11	8.58	2.47
Udawalawa (Tilapia)	-	7.93	1.42
New Udawalawa	0.60	9.80	2.22
Inginiyagala	56.20	17.58	6.27
Dambulla	53.34	34.55	4.65
Iranamdu	7.35	12.11	3.76
Muruthawela	24.96	9.73	2.39
Nuwara Eliya	-	0.18	0.36
Sevanapitiya	14.98	12.19	2.33
Kalawewa	12.90	14.32	1.63
Total	**205.43**	**126.97**	**27.50**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 7 – Fish Seed Distribution

Aquaculture Development Centre	Post Larvae (Mn)	Fry (Mn)	Fingerling (Mn)
Udawalawa (Carp)	0.25	4.23	2.47
Udawalawa (Tilapia)	-	4.59	1.42
New Udawalawa	-	2.86	2.22
Inginiyagala	2.53	10.60	6.27
Dambulla	2.60	28.22	4.65
Iranamdu	-	3.87	3.76
Muruthawela	4.46	3.19	2.39
Nuwara Eliya	-	0.12	0.36
Sevanapitiya	-	7.15	2.33
Kalawewa	-	10.54	1.63
Total	**9.84**	**75.37**	**27.50**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Coastal Aquaculture Division Progress

Table 8 - Freshwater Prawn Post Larvae Production

Aquaculture Development Centre	Freshwater Prawn Post Larvae (Mn)
Kahandamodara	10.81
Pambala	11.08
Kallarawa	5.36
Total	**27.25**

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.)	No. of Person's Trained
Rambadagalla	0.53	56,057	1732
Ginigathena	2.29	266	-
Sevanapitiya	1.21	-	-
Total	**4.03**	**56,323**	**1732**

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	627	0.19	469	790.3
Eastern Province	450	956	-	4.3
North Western Province	6144	-	10	-
Southern Province	99	22	-	-
Total	**7320**	**978.19**	**479**	**794.6**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Extension Division Progress

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	4.41	0.72
Anuradhapura	7.52	3.73
Badulla	3.63	1.55
Batticaloa	4.33	0.45
Colombo	0.34	0.24
Galle	0.33	0.99
Gampaha	0.37	0.11
Hambantota	5.59	2.73
Jaffna	0.25	-
Kalutara	0.29	0.01
Kandy	3.68	1.46
Kegalle	0.05	-
Killinochchi	2.04	2.82
Kurunagala	6.29	1.43
Mannar	0.53	0.33
Matale	7.41	1.33
Matara	0.85	0.65
Monaragala	5.96	4.19
Mullaitivu	2.36	4.11
Nuwara Elliya	3.02	0.60
Polonnaruwa	5.84	2.45
Puttalam	3.06	3.83
Rathnapura	3.49	0.40
Trincomalee	1.91	2.66
Vavunia	0.81	1.14
Total	**74.36**	**37.93**

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 12 – Inland Fish Production

District	Inland Fish Production (Mt)
Ampara	13,780
Anuradhapura	19,050
Badulla	1,970
Batticaloa	3,800
Colombo	290
Galle	210
Gampaha	720
Hambantota	6,390
Jaffna	90
Kalutara	440
Kandy	1,210
Kegalle	10
Killinochchi	580
Kurunagala	8,100
Mannar	80
Matale	1,650
Matara	840
Monaragala	7,180
Mullaithivu	1,650
Nuwara Elliya	490
Polonnaruwa	11,120
Puttalam	3,100
Rathnapura	1,270
Trincomalee	8,950
Vavunia	310
Total	**93,280**

Source: Planning, Evaluation and Monitoring Division, NAQDA

6. *Progress of Action Plans*

Programme / Activity	Allocation (Rs. Mn)	Expenditure (Rs. Mn)	Physical Progress
Capital Expenditure			
Completion of urgent and continuation of partially completed works of 07 Nos. of Aquaculture Development Centres. (Udawalawe Carp, Udawalawe New, Udawalawe Tilapia, Muruthawela, Inginiyagala, Dambulla, Iranamadu)	43.27	42.79	Udawalawe Carp AQDC Renovation of the old Chinese hatchery building and water storage tank has been completed. Udawalwe (Tilapia) AQDC Urgent improvement works of 02 ponds (B9. B10) have been completed. Udawalwe New AQDC Urgent improvement works on the alternative water line and 05 ponds have been completed. Iranamadu AQDC Urgent improvement works on the water supply line, storage tank, hatchery and related works has been completed. Inginiyagala AQDC Urgent renovations of 10 ponds, water supply system, rearing tank system have been completed. Muruthawela AQDC

			Construction of two ponds and the associated water supply system, fence has been completed. Dambulla AQDC Renovation of C8 pond has been completed.
Completion of urgent and continuation partially completed works of 02 nos. freshwater prawn breeding centres (Pambala, Kahandamodara), Freshwater Prawn Demonstration Centre (Angunawewa), Sea cucumber hatchery (Oleithuduwai)	6.25	6.25	The improvement works at the Angunawewa embankment and the Kahandamodara Centre have been completed.
Completion of urgent and continuation works of Ornamental fish Breeding Centres. (Sevanapitiya, Ginigathena, Rambadagalle)	10.11	10.11	The renovation of the Ginigathhena office building and the rearing tank system has been completed. The improvement of the drainage system at the Sevanapitiya Center has been completed.
Completion of urgent and continuation works of NIFATI-Kalawewa, Head Office and DAEOs	7.78	7.78	Waterproofing work has been completed on the ground floor of the head office. Urgent repairs to the

			Kalawewa water supply line have been completed.
Settlement of payments as per Arbitration decision for Ornamental fish Breeding Centre, Sewanapitiya	21.39	21.39	Payment was settled
Heavy Maintenance of Vehicles	5.00	4.82	14 vehicles were repaired
Heavy Maintenance of Plants and Machinery	0.70	0.65	Ac machines, motors, generator, grass cutters were repaired
Information Technology Services	9.41	4.82	Emails and virus guard software were renewed. UPS, Laptops, Printers, Projector, Monitor were purchased. Bid called for procurement of computers, printers, scanners and due to no competition (only 1 bidder) procurement closed.
Procurement of Laboratory equipment's for seed production enhancement of AQDCs	9.65	9.65	2023 awarded items were delivered . Microscope, digital scale, multi functional meter were purchased.
Procurement of Furniture & Office equipment's	2.75	2.52	Furniture and office equipment's were purchased for District Aquaculture Extension Offices and Aquaculture

			Development Centres and Head Office
Procurement of Plant & machinery for seed production enhancement of AQDCs	0.24	0.24	Grass cutters and grill machine were purchased
Procurement of vehicles	3.45	3.45	Tax paid for 3 seed transportation bowsers which were purchased through FAO
Training of Officers and Farmers	4.00	3.67	**Local Training** Lab Training programme (16), Public procurement procedures training (1), Pump maintenance (3), Financial regulations (1) Advance excel (1), PhD registration (2 terms) of Genetic Specialist **Foreign Training** 33rd Governing Council Meeting in India (1), China training (5), Thailand training (4), World Bank Meeting in Korea (1), Korea Training
Total	**122.00**	**116.47**	
Stocking of Fish Fry, Fish Fingerlings and Freshwater Prawn Post Larvae in Reservoirs			
Stocking of fish fingerlings	56.71	56.71	13 Mn fish fingerlings were stocked

Stocking of fish fry Stocking of freshwater prawn post larvae Supply Feed, Artemia & Soya Beans to produce fish / Prawn Seed Supply hormones, chemicals, bleaching, trichlorfon and other related services	16.10 27.03 74.78 25.38	16.10 27.03 74.78 25.38	14.62 Mn fish fry were stocked 13.52 Mn freshwater prawn post larvae were stocked Supplied Feed, Artemia Supplied hormones, chemicals, bleaching, trichlorfon and other related services
Total	**200.00**	**200.00**	
Ornamental fish production increase by Upgrading existing ornamental fish farms with applying advance technologies and Awareness creation on breeding, farming under Agriculture Modernization Programme			
Release Loan to upgrade the existing ornamental fish farms with advance technologies Administration cost	34.65 0.35	34.65 0.35	Loan released to 75 beneficiaries Administration works were carried out
Total	**35.00**	**34.66**	

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

The income from the sale of fish seeds, rental income from leased centers, and other sources amounted to Rs. 286.41 million. The Treasury grant for financing recurrent expenditure was Rs.593.01 million for the year ended 31st December 2024.

10. Performance of the Organization

National Aquaculture Development Authority has made a loss of Rs. (171.82) Million for the year ended 31st December 2024.

11. Statement of Affairs

The statement of affairs of the Authority as at 31st December 2024 is set out in Financial Statements.

12. Capital Expenditure

In 2024, Rs. 122.00 Mn was allocated for capital expenditure and out of this allocation, Rs. 116.47 million was received during the year. The received funds were fully utilized for the rehabilitation and improvement of capital assets, acquisition of fixed assets, and freshwater aquaculture development activities.

Additionally, Rs. 200.00 Mn was allocated for fish seed stocking program, and received Rs. 200.00 Mn. Furthermore, NAQDA received Rs. 34.66 Mn to upgrade existing ornamental fish farms with applying advance technologies under Agriculture Modernization Programme.

Under foreign grants, NAQDA received Rs. 33.61 Mn from the Australian Centre for International Agricultural Research (ACIAR) and the United Nations Food and Agriculture Organization (FAO) to support 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, INGOs and private sector for operating the Brackish water Shrimp Hatchery, Rakawa Aquaculture Farm, Vakarai Shrimp Farm, Marine Ornamental Fish Breeding Centre.

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 2024.

15. Auditors

The Accounts of the National Aquaculture Development Authority of Sri Lanka for the Year ended 31st December 2024 was audited by the National Audit Office.

මගේ අංකය / எனது இல. / My No. } එෆ්එල්එස්/ඒ/නැක්ඩා/1/එෆ්/2024/01 | ඔබේ අංකය / உமது இல. / Your No. } | දිනය / திகதி / Date } 2025 ජූනි 09 දින

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ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරියේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

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1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වාගණනය කළ මතය

ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරියේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ ආදායම් ප්‍රකාශය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන්, සාරාංශගත වැදගත් ගිණුම්කරණ ප්‍රතිපත්තිවලින් සමන්විත 2024දෙසැම්බර් 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 පනතේ සහ 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 තුළින් 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරීත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

අංක 306/72, පොල්දුව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34 +94 11 2 88 72 23 ag@auditorgeneral.gov.lk www.naosl.gov.lk

1.2 තත්ත්වාගණනය කළ මතය සඳහා පදනම

(අ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත 2හි 29 ඡේදය ප්‍රකාරව ඍජු ක්‍රමයට මුදල් ප්‍රවාහ ප්‍රකාශනය සකස් කිරීමේදී අතිරික්තය සමඟ ශුද්ධ මුදල් ප්‍රවාහය සසඳා හෙළිදරව් කළ යුතු වුවත් අධිකාරිය විසින් එසේ සිදුකර නොතිබුණි.

(ආ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත 7හි ඡේද අංක 80(අ) සහ 81 ට පටහැනිව 2024 වර්ෂය තුළ වෙන්දේසි කරන ලද පිරිවැය රු. 3,129,555 ක්වූ වාහන හා යතුරුපැදි 13 කට අදාළව එහි පිරිවැය හා ඊට අදාළ සමුච්චිත ක්ෂය ප්‍රමාණයන් අදාළ ගිණුම්වලින් ඉවත් නොකර වාහන වෙන්දේසි කිරීම මඟින් ලද රු. 890,621 ක මුදල අධිකාරියේ ආදායමක් ලෙස ගිණුම්ගත කර තිබුණි.

(ඇ) සමාලෝචිත වර්ෂයේ රඳවා ගැනීමේ මුදල් නිදහස් කිරීම සඳහා අමාත්‍යාංශයෙන් ලැබුණු රු.8,150,845 ක මුදල ශ්‍රී ලංකා රාජ්‍ය ගිණුම්කරණ ප්‍රමිත අංක 11 හි 49 පරිදි අයභාරය ලෙස හඳුනා නොගැනීම නිසා සමාලෝචිත වර්ෂයේ ලාභය එම ප්‍රමාණයෙන් අවප්‍රමාණය වී තිබුණි.

(ඈ) සමාලෝචිත වර්ෂයේ අධිකාරිය වෙත විදේශ ප්‍රදාන වශයෙන් ලද මුළු ප්‍රදාන එකතුව රු.65,768,991 ක් ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම් ප්‍රමිත 11 හි 95 ඡේදයේ විධිවිධාන ප්‍රකාරව ආදායමට හඳුනා ගැනීමකින් තොරව ව්‍යාපෘති ගිණුම් වලට බැර කර තිබුණි. එම වැඩසටහන් සඳහා සමාලෝචිත වර්ෂයේ දරන ලද රු.51,233,815 ක මුළු වියදමද ආදායම් ප්‍රකාශය තුළට නොගෙන ව්‍යාපෘති ගිණුම්වලට හර කර තිබුණි.

(ඉ) අධිකාරිය දේපළ, පිරියත උපකරණ ගිණුම් තබන ආකාරය හෙළිදරව් කර නොතිබූ අතර 2012 වර්ෂයේ ඉඩම් දෙකක් පමණක් ප්‍රත්‍යාගණන කර තිබුණි. 2024 වර්ෂයේ ඉඩම් කිහිපයක් තක්සේරු කර එම වටිනාකම් මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර තිබුණද, ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 07 පරිදි දේපළ , පිරියත හා උපකරණ වල සාධාරණ වටිනාකම් ගිණුම්ගත කර නොතිබුණු බැවින් පිරිවැය රු.2,703,182,770 ක දේපළ පිරියත උපකරණ හා පිරිවැය රු.854,727,329ක් වූ අභිජනනාගාර වත්කම් වල සාධාරණ අගය මූල්‍ය ප්‍රකාශන තුලින් නිරූපණය වී නොතිබුණි.

(ඊ) අධිකාරිය විසින් අභිජනනයට යොදාගත නොහැකි මව් මත්ස්‍යයින් අලෙවි කරන සාමාන්‍ය වෙළඳපල මිල පදනම් කරගෙන, අභිජනනය සඳහා යොදාගත හැකි මව් මත්ස්‍ය තොගයද අගය කර ගිණුම්ගත කිරීම තුළින් අභිජනනය සඳහා යොදාගත හැකි මව් මත්ස්‍යයින්ගේ නිවැරදි වටිනාකම මූල්‍ය ප්‍රකාශන තුලින් හෙළිදරව් නොවුණි.

(උ) ලෝක ආහාර හා කෘෂිකර්ම සංවිධානය (FAO) විසින් රු.මිලියන 143 ක් වැයකර මඩකලපුව දිස්ත්‍රික්කයේ බහු විශේෂ කරදිය වරල් මත්ස්‍ය අභිජනනාගාරයක් ඉදිකර 2017

ජූනි 29 වන දින අධිකාරියට භාරදී තිබුණි. එම වත්කම රු.155,450,000 ක් ලෙස අධිකාරිය විසින් තක්සේරු කර තිබුණද මේ දක්වා ගිණුම්ගත කිරීමට කටයුතු කර නොතිබුණි.

(ඌ) පුදුකුඩිරිප්පුහි පිහිටි රු.75,880,829 ක්වූ ඉස්සන් අභිජනනාගාරය, ජලජීවී වගා සංවර්ධන හා තත්ත්ව ප්‍රවර්ධන ව්‍යාපෘතිය විසින් 2009 දෙසැම්බර් 30 දින අධිකාරියට භාරදී තිබුණි. 2015 ජූනි 22 දිනැති තක්සේරු වාර්තාවට අනුව මෙම අභිජනනාගාර ඉඩම හා ගොඩනැගිල්ල රු.47,951,600 කටද, අනෙකුත් වත්කම් රු.3,146,550 කටද තක්සේරු කර තිබුණු අතර එම වත්කම් කිසිවක් මේ දක්වා ගිණුම් ගතකර නොතිබුණි.

(එ) 2014 ජූලි 16 දිනැති තක්සේරු වාර්තා අනුව බත්තුළුඔය ජලජීවී වගා කාර්යාලයේ ඉඩම රු.4,000,000 කට තක්සේරු කර තිබුණද, සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ එම ඉඩම රු.2,599,000ක් ලෙස ගිණුම්ගත කර තිබූ බැවින් ජංගම නොවන වත්කම් රු.1,401,000කින් අඩුවෙන් දැක්වුණි.

(ඒ) 2017 සිට 2020 වර්ෂය 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 2022 වර්ෂයේදී එම වටිනාකම විලම්භිත ආදායම් ගිණුමෙන් ඉවත් කර කල්බදු අවිනිශ්චිත ආදායම් ගිණුමක් ලෙස ජංගම නොවන බැරකම් යටතේ ඇතුලත් කර තිබුණද එම ගිණුම් නිවැරදි කිරීමට කටයුතු කර නොතිබුණි.

(ඔ) රැකව මඩ කකුළු ව්‍යාපෘතිය බදු පදනම මත ලබාදුන් පුද්ගලික සමාගමෙන් 2024 දෙසැම්බර් 02 දිනට අයවිය යුතු රු. 7,440,769 ක බදු මුදල ලැබිය යුතු බදු ආදායම් ලෙස ගිණුම් ගතකර නොතිබීම හේතුවෙන් ජංගම වත්කම් සහ ආදායම එම ප්‍රමාණයෙන් අඩුවෙන් දැක්වුනි.

(ඕ) කල් ඉකුත් වූ කොන්ත්‍රාත් මත රඳවාගත් රු.10,321,732ක්වූ මුදල් රාජ්‍ය ආදායමට බැර කිරීම වෙනුවට අධිකාරියේ ආදායමට බැර කිරීම හේතුවෙන් වසරේ ලාභය එම වටිනාකමින් වැඩියෙන් දැක්වුණි.

(ක) සමාලෝචිත වර්ෂයේ මත්ස්‍ය පැටවුන් තැන්පත් කිරීම වෙනුවෙන් දරන ලද වියදම රු.99,844,016ක් වූවද සමාලෝචිත වර්ෂයේ මුදල් ප්‍රවාහ ප්‍රකාශ තුළ ආයෝජන ක්‍රියාකාරකම් යටතේ මත්ස්‍ය පැටවූ තැන්පත් කිරීම් වෙනුවෙන් රු.200,000,000 ලෙස දක්වා තිබීම හේතුවෙන් ආයෝජන ක්‍රියාකාරකම්වල මුදල් ගලායැම් රු. 100,155,984 වැඩියෙන් දැක්වුණි.

(ග) රාජ්‍ය පෞද්ගලික හවුල් ගිවිසුම් යටතේ සමාලෝචිත වර්ෂයේ බදු කුලී වශයෙන් ලැබුණු රු.16,372,269 ක් සමාලෝචිත වර්ෂයේ මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම්

ලැබීම් යටතේ දක්වා නොතිබීම හේතුවෙන් ආයෝජන ක්‍රියාකාරකම්වල මුදල් ගලා ඒම එම වටිනාකමින් අඩුවෙන් දැක්වුණි.

(ච) ජංගම නොවන වගකීම් යටතේ දක්වා තිබුණු රු.54,040,042 ක්වූ රජයේ ප්‍රදාන (ව්‍යාපෘති) නිවැරදි ලෙස ගිණුම්ගත කිරීමකින් තොරව, වසර ගණනාවක සිට ඉදිරියට එමින් පැවති අතර එම ශේෂයේ පැවැත්ම හා නිවැරදිතාවය තහවුරු කිරීමට අදාළ ලිඛිත සාක්ෂි විගණනයට ඉදිරිපත් නොවුණි.

(ජ) අධිකාරියේ ප්‍රධාන කාර්යාලය ඇතුළුව මධ්‍යස්ථාන 21 කින් මධ්‍යස්ථාන 05 ක පමණක් තොග සමීක්ෂණ සිදුකර තිබුණු අතර මූල්‍ය ප්‍රකාශනයේ දක්වා ඇති අවසාන තොග හා එම මධ්‍යස්ථාන විසින් ඉදිරිපත් කර තිබූ තොග වාර්තා අතර රු. 2,354,710 වෙනසක් නිරීක්ෂනය වූ බැවින් රු. 105,258,129 ක්වූ තොග ශේෂයෙහි නිවැරදිතාවය තහවුරු කර ගත නොහැකි විය.

(ට) වෙනත් ගෙවිය යුතු ශේෂය යටතේ වූ උපචිත වියදම් තුළ රු. 413,340 ක හඳුනා නොගත් ශේෂයක් දක්වා තිබුණු අතර එහි පැවැත්ම හා නිවැරදිතාවය තහවුරු නොවීය.

(ඩ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ රු.30,249,085 ක්වූ ණයහිමි ශේෂයක් සහ එකතුව රු.33,575,680 ක්වූ කෘෂිකර්ම නවීකරණ ව්‍යාපෘති ණයගැති ශේෂ 74 ක් තහවුරු කර ගැනීම සඳහා මූලාශ්‍ර ලේඛණ, ශේෂ සනාථන ආදී ලේඛණ විගණනයට ඉදිරිපත් නොවුයෙන් එහි පැවැත්ම හා නිවැරදිතාවය විගණනයට තහවුරු නොවීය.

(ණ) අධිකාරිය විසින් ස්ථාවර වත්කම් ලේඛනයක් පවත්වාගෙන ගොස් නොතිබුණු බැවින් රු.2,703,182,770 ක්වූ දේපළ පිරියත උපකරණ සහ රු.854,727,329 ක්වූ අභිජනනාගාර වටිනාකමෙහි පැවැත්ම හා නිවැරදිතාව සනාථ කරගත නොහැකි විය.

(ත) දිවි නැගුම ගිවිසුම නමින් සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට රු.74,981,435 ක බැර ශේෂයක් දක්වා තිබුණු අතර එම ශේෂයෙහි නිවැරදිතාවය තහවුරු කර ගැනීමට අදාළ කිසිදු සාක්ෂියක් විගණනය වෙත ඉදිරිපත් නොවීය.

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 2024 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු.

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන අධිකාරියේ 2024 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 ලබාගත හැකි වූ විට 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 තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, අධිකාරිය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරීත්වය අධිකාරිය ඇවර 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 දූස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟහැරීමෙන් 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 ප්‍රකාශනවලජ් 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 දූර්වලතා 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 මාගේ වාර්තාවේ තත්ත්වාගණනය කළ විගණන මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර 2018 අංක19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, 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) (ඈ) (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) (ඈ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ මතය සඳහා පදනම කොටසේ සඳහන් 1.2 (අ), (ඌ), (එ), (ඒ) සහ (ක) ඡේද හැර 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 ගිවිසුමක්සම්බන්ධයෙන් සෘජුව හෝ අනාාකාරයකින් 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 පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීති රීති / විධානයට යොමුව	**අනුකූල නොවීම**
(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය	
(i) මුදල් රෙගුලාසිය 104 හා 105	ඉදිකිරීම් කොන්ත්‍රාත් 05 කින් සහ මත්ස්‍ය ආහාර මිලදී ගැනීමකින් අධිකාරියට රු.119,966,304 මුදලක් අහිමි වී තිබුණු අතර ඒ සම්බන්ධයෙන් වගකිව යුතු නිලධාරීන් හඳුනාගෙන මුදල් රෙගුලාසි ප්‍රකාරව පරීක්ෂණ පවත්වා එම අලාභ හානි අදාල පාර්ශවයන්ගෙන් අය කරගෙන නොතිබුණි.
(ii) මුදල් රෙගුලාසි 137(2)	ගුණාත්මක තත්ත්වයෙන් තොරව සැපයුම් කර තිබුණු මත්ස්‍ය ආහාර සඳහා මුදල් රෙගුලාසියට පටහැනිව සමාලෝචිත වර්ෂයේදී රු.18,888,505 ක් අදාල සැපයුම්කරු වෙත ගෙවා තිබුණි.
(iii) මුදල් රෙගුලාසිය 396 (ඇ)	2025 මාර්තු 31 දිනට බැංකු ගිණුම් 2 කට අදාළව එකතුව රු.1,180,586 ක්වූ ගෙවීමට ඉදිරිපත් නොවූ මාස 06 ඉක්මවූ චෙක්පත් 73 ක් සම්බන්ධයෙන් මුදල් රෙගුලාසි ප්‍රකාරව කටයුතු කර නොතිබුණි.

(ඇ) 1994 අප්‍රේල් 20 රාජ්‍ය ගිණුම් චක්‍රලේඛ 30/94 (4.4)	රාජ්‍ය සංස්ථා විසින් ප්‍රයෝජනයට ගනු ලබන විදේශාධාර සම්බන්ධව වැය ඇස්තමේන්තුවට ප්‍රතිපාදන සලසා රේඛීය අමාත්‍යාංශය හරහා ආයතනය වෙත විදේශ ප්‍රදාන ලැබිය යුතු වුවද සමාලෝචිත වර්ෂයේ අධිකාරිය වෙත ලැබී ඇති රු.65,768,991 ක්වූ විදේශ ප්‍රදාන සම්බන්ධයෙන් එම විධි විධාන ප්‍රකාරව කටයුතු කර නොතිබුණි.
(ඇ) විදේශ සම්පත් දෙපාර්තමේන්තුවේ 2011 ආප්‍රේල් 21 දිනැති අංක MOEF/ERD/2011/01දරන චක්‍රලේඛය හා 2014 ජූනි 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.65,768,991 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 ඵලදායි ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

2.3 වෙනත් කරුණු

(අ) තිලාපියා මත්ස්‍යයන් සඳහා අවශ්‍ය ආහාර නිපදවීමට 2019 ඔක්තෝබර් 08 දින උඩවලව මත්ස්‍ය ආහාර සැකසුම් මධ්‍යස්ථානයේ ස්ථාපිත කර තිබූ රු.11,802,000 ක් වටිනා මත්ස්‍ය ආහාර නිෂ්පාදන යන්ත්‍රය මගින් 2024 වර්ෂයේදී ආහාර නිෂ්පාදන කටයුතු සිදුකර නොතිබුණු අතර විගණිත දින වන 2025 අප්‍රේල් 04 දින වන විටත් යන්ත්‍රය නිෂ්ක්‍රියව පැවතුණි.

(ආ) අධිකාරිය විසින් ජලජීවී වගා ප්‍රවර්ධන කටයුතු වෙනුවෙන් අක්කර 14 ක් හා හෙක්ටයාර් 137.0294 ක්වූ ඉඩම් 05 ක් රජයේ ඉඩම් භාරදීම මත ලබාගෙන තිබුණද, එම ඉඩම් ජලජීවී වගා ප්‍රවර්ධන කටයුතු වෙනුවෙන් උපයෝගී කර ගැනීමකින් තොරව නිශ්කාර්යව පැවතුනි.

(ඇ) 2024 දෙසැම්බර් 31 දිනට ණයගැතියන් 84 දෙනෙකුගෙන් ලැබිය යුතුරු.23,557,079 ක ශේෂයක් වූ අතර ඒ තුළ වසර 1ත් වසර 3ත් අතර රු.17,471,907 ක්ද වසර 3ත් වසර 5ත් අතර රු.664,683 ක්ද, වසර 5 ඉක්මවූ රු.5,420,489 ක ශේෂයක්ද පැවති අතර එම ශේෂයන් අයකර ගැනීමටඅධිකාරිය විසින් විධිමත් ක්‍රියාමාර්ග ගෙන නොතිබුණි.

(ඈ) 2024 දෙසැම්බර් 31 දිනට අයවීමට පැවති දිවි නැගුම ව්‍යාපෘතිය යටතේ බාහිර පාර්ශවයන්ට ලබාදෙන ලද රු.3,162,500ක ණය ශේෂය අයකර ගැනීමට අධිකාරිය විසින් විධිමත් ක්‍රියාමාර්ග ගෙන නොතිබුණි.

(ඉ) අධිකාරිය විසින් මත්ස්‍ය වගා මධ්‍යස්ථාන බදු පදනමට ලබාදුන් පුද්ගලික ආයතන 06කින් 2023 සහ 2024 වර්ෂයන්ට අදාළව, 2024 දෙසැම්බර් 31 දිනට රු. 23,184,119 ක මුදලක් අයවීමට පැවති අතර මේ දක්වා බදු මුදල් අයකර ගැනීමට අධිකාරිය විසින් විධිමත් ක්‍රියාමාර්ග ගෙන නොතිබුණි.

(ඊ) මඩකලපුව පුදුකුඩිරිප්පුහි පිහිටි ඉස්සන් අභිජනනාගාරය 2021 වර්ෂයේ දෙසැම්බර් 02 දින සිට වසර 05ක් කාලසීමාවන් සඳහා පුද්ගලික සමාගමක් වෙත බදුදී තිබූ අතර බදු කාලසීමාව අවසන් වීමට පෙර 2024 ජූලි 01 දින මෙම ගිවිසුම අවසන් කර තිබුණි.ගිවිසුමේ කොන්දේසි 21 පරිදි ගිවිසුම අදාළ කාලපරිච්ඡේදයට පෙර අවසන් වුවහොත් අධිකාරියට සිදුවන අලාභය පියවා ගැනීම සඳහා වාර්ෂික බදු මුදලින් සියයට 50 කට සමාන එනම් රු. 3,000,000 කාර්යයසාධන බැඳුම්කරයක් ලබාගත යුතු වුවද එසේ කාර්යයසාධන බැඳුම්කරයක් ලබා ගෙන නොතිබුණි. අදාළ සමාගම විසින් අධිකාරියේ නිළධාරින් වෙත අභිජනනාගාරය සහ ඉන්වෙන්ට්‍රි භාණ්ඩ ආපසු භාරගෙන තිබුණිද අධිකාරියට අයවිය යුතු රු. 5,885,000 ක්වූ හිඟ බදු වාරික අයකර ගැනීමට කටයුතු කර නොතිබුණි.

(උ) 2022 මාර්තු 30 වන දින ඉදිකිරීම් අවසන් කර අධිකාරිය වෙත භාරදී තිබූ රු.17,041,113ක් වටිනා දඹුල්ල ජාන විද්‍යාගාර ගොඩනැගිල්ල මේ දක්වා භාවිතයට ගෙන නොතිබුණි.

(ඌ) දඹුල්ල ජාන විද්‍යාගාරය සඳහා අධිකාරිය විසින් මිලදී ගෙන ඇති රු.6,308,429 ක් වටිනා උපකරණ 08 ක් මේ දක්වා භාවිතයට ගෙන නොතිබුණි.

(ඔ) 2022 වර්ෂයේදී අවලංගු කරන ලද කොන්ත්‍රාත්තුවක් සම්බන්ධයෙන් අධිකාරියට අයවිය යුතු රු.1,540,507ක මුදලක් සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දක්වා අයකර ගැනීමට කටයුතු කර නොතිබුණි.

(ඔ) අධිකාරියට හිමිකමක් නොමැති ඉඩම්වල පසු කීටයන් නිෂ්පාදනය සඳහා කුඩා පරිමාණ මත්ස්‍ය බිජ එකක ඉදිකිරීමේ කටයුතු සඳහා 2021 සිට 2023 වර්ෂය දක්වා රු.62,719,414 ක් ගෙවා තිබූ අතර එමගින් මේ දක්වා අධිකාරියට කිසිදු ප්‍රතිලාභයක් ලැබී නොතිබුණි.

(ක) උපදේශන සේවා ආයතනයක් වෙත ජලජීවී උයනක් ඉදිකිරීම සඳහා උපදේශන සේවා සම්පූර්ණ කර නොතිබියදී 2016 හා 2017 වර්ෂවලදී රු.4,683,789 ක් ගෙවා තිබුණද 2022 වර්ෂයේදී ද එම ආයතනයට මෙම කොන්ත්‍රාත්තුව සඳහා රු.1,538,750 ක් ගෙවා තිබුණි. කෙසේ වුවද ඉදිකිරීම සම්පූර්ණ කර නොතිබූ බැවින් අපේක්ෂිත අරමුණු ඉටුවී නොතිබූ අතර ගෙවීමද නිෂ්කාර්ය වියදමක් වී තිබුණි.

(ග) වැලිකන්ද හා සෙවනපිටිය මත්ස්‍ය අභිජනනාගාර ඉදිකිරීම කොන්ත්‍රාත් අසාර්ථක වීම මත දිර්ඝ කාල දිගුවක් ලබාදී පසුව ඇවර කරණ ලදී. සමථකරණ හා බේරුම්කරණය වෙත සාධාරණ කරුණු දැක්වීම මඟින් ආයතනයට වාසි සහගත තීරණ ලබා ගැනීමට අපොහොසත් වීම මත අයකර ගත් ප්‍රමාද ගාස්තු නැවත ගෙවීම, එයට අදාල පොලිය සහ කොන්ත්‍රාත්කරුට ආදායම් අහිමි වීමට අදාලව රු.55,388,945 ක් අධිකාරිය විසින් කොන්ත්‍රාත්කරුට ගෙවීමට සිදුවී තිබුණි. මෙම මුදලට අමතරව රු.14,363,745 ක්වූ කාර්යයසාධන බැඳුම්කරය ද නියමිත කාලය තුළ මුදල් කර නොගැනීම නිසා එකතුව රු. 69,752,690 ක් අධිකාරියට අහිමි වී තිබුණි.

(ච) මත්ස්‍ය නිෂ්පාදනය වැඩිදියුණු කිරීමේ මූලික අරමුණින් එකතුව රු.894,766,888 ක් වැය කරමින් මත්ස්‍ය අභිජනනාගාර 5ක් ඉදි කරනු ලැබුවද, 2020 සිට 2024 වර්ෂය දක්වා එම අභිජනනාගාර 5න් සෙවනපිටිය හා මන්නාරම මධ්‍යස්ථාන දෙකෙහි පමණක් මත්ස්‍ය පැටවුන් 6,257,241ක් අලෙවිකර රු.8,481,123ක ආදායමක් ලබගෙන තිබුණි. 2024 දෙසැම්බර් 31 දින වන විට එයින් මන්නාරම මුහුදු කුඩැල්ලන් අභිජනනාගාරය රු.25,000 ක මාසික කුලි මුදලකට බදු දී තිබුණු අතර සෙවනපිටිය විසිතුරු මධ්‍යස්ථානය පමණක් ක්‍රියාත්මකව පැවතුණි. ඉතිරි මධ්‍යස්ථාන 03 ක්‍රියාත්මක තත්ත්වයේ නොපැවතුණි.

(ජ) **රූකව ප්‍රදේශයේ කිවුල් දිය ඉස්සන් වගා කිරීමේ ව්‍යාපෘතිය**

හම්බන්තොට දිස්ත්‍රික්කයේ, කිවුල් දිය ඉස්සන් වගාව සඳහා පෞද්ගලික ආයෝජන සමාගමක්, කකුළුවන් වගා කිරීමේ ජලජීවී සංවිධානයක් හා අධිකාරිය 2021 දෙසැම්බර් 02 දින ත්‍රෛ පාර්ශවීය බදු ගිවිසුමකට එළඹ මෙහෙයුම් කටයුතු ආරම්භ කර තිබුණි. අධිකාරියේ මූල්‍ය ප්‍රකාශනය අනුව 2021 දෙසැම්බර් 31 දිනට මෙම ව්‍යාපෘතිය වෙනුවෙන් රු.221,719,566ක මුදලක් වැය කර තිබුණද ගිවිසුමේ 10 වන කොන්දේසිය අනුව පෞද්ගලික ආයෝජන සමාගම මඟින් රු.193,460,000ක් පමණක් වසර 30ක් තුළ බද්දක්

ලෙස අධිකාරිය ලබා ගන්නා බැවින් අවම වශයෙන් අධිකාරිය විසින් සිදුකරන ලද වියදමවත් පියවාගෙන නොමැති බව නිරීක්ෂණය විය.

එසේම 2006 අංක 23 දරන ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරි(සංශෝධන පනතේ) 5.4(උ) ප්‍රකාරව ජලජ සම්පත් ආනයනකරුවකු, අපනයනකරුවකු, අලෙවිකරුවකු සපයන්නෙකු හා බෙදාහරින්නකු ලෙස ව්‍යාපාර කරගෙන යාම අධිකාරියේ කර්තව්‍ය වන අතර ඒ අනුව කටයුතු නොකර ඉහත පරිදි අධිකාරියට මූල්‍ය අලාභයක් සිදුවන ලෙස සහ මහා පරිමාණ පෞද්ගලික සමාගමකට වාසිසහගත වන ලෙස ගිවිසුම්ගත වීම තුලින් පනත මගින් අධිකාරිය වෙත පැවරී ඇති කාර්යය හා කර්තව්‍ය බාහිර පාර්ශවයන්ට පවරා ඇති බව වැඩිදුරටත් නිරීක්ෂණය විය.

(ට) අධිකාරියට හිමිකාරිත්වය නොමැති හෙක්ටයාර් 1361.76 ක ඉඩම් 04 ක් සහ වපසරිය හඳුනාගත නොහැකි ඉඩමක් සඳහා යටිතල පහසුකම් සංවර්ධනය කිරීමට 2017 වර්ෂයේ සිට 2022 වර්ෂය දක්වා රු. මිලියන 107.6 ක මුදලක් වැයකර තිබුණද මේ දක්වා කිසිදු ව්‍යාපෘතියක් ආරම්භ කර නොතිබූ බැවින් එම වියදම නිෂ්කාර්ය වියදම් බවට පත්ව තිබුණි.

ජී.එච්.ඩී.ධර්මපාල
විගණකාධිපති (වැ.බ)

National Aquaculture Development Authority of Sri Lanka
Statement Of Financial Performance
For the Year ended 31st December 2024

	Note	Yr 2024 Rs.	Yr 2023 Restated Rs.	Yr 2023 Audited Rs.
Revenue - Fish Seed	03	286,407,839.00	267,907,362	267,907,362
Cost Of Sales	04	(218,843,213.58)	(347,509,506)	(347,509,506)
Gross Profit/(Loss)		**67,564,625.42**	**-79,602,144**	**-79,602,144**
Revenue from Non Exchange-Current				
Recurrent Grant from Treasury		593,009,298.69	529,066,000	529,066,000
Capital Grants used for Non Capital Expenditure		140,574,002.42	29,443,977	29,443,977
Other Income	05	115,760,171.20	102,358,222	102,358,222
Gain/Loss from Biological Assets valuation		95,370.00	510,800	510,800
Over Provision of Doubtful Debtors		965,445.80	-	-
		850,404,288.11	661,378,998.68	581,776,854.25
Revenue from Non Exchange-Capital				
Capital Grants form Treasury - 2201		76,050,928.13	35,506,023	-
Capital Grants form Treasury - 2202		99,844,016.00	44,000,000	-
Capital Grants form MOF		43,757,500.00	124,952,830	-
Gift, Donation (Assets) - Local & Foreign		48,467,738.00	-	-
		268,120,182.13	204,458,852.68	-
Total Grant of Capital & Current		**1,118,524,470.24**	865,837,851	581,776,854
Administrative Expenses	06	(829,111,751.52)	(813,875,421)	(820,793,071)
Distribution Cost	07	(112,719,909.77)	(152,239,276)	(152,239,276)
Finance Cost	08	(285,990.95)	(346,911)	(346,911)
Other Capital Expenditure	09	(397,389,565.21)	(315,877,442)	-
Total Expenditure (Current & Capital)		-1,339,507,217.45	-1,282,339,049.80	-973,379,257.55
Differed Revenue		-	-	271,877,444.54
Surplus/(deficit) Before Adjust comprehensive income/(expense)		**(153,418,121.79)**	**(496,103,342.87)**	**(119,724,958.76)**
Other comprehensive income/(expense)				
Gratuity Surplus	21.3	- 18,406,239.64	(63,456,423.49)	38,137,717.63
SURPLUSE/(DEFICIT) FOR THE PERIOD		**-171,824,361.43**	**-559,559,766.36**	**-81,587,241.13**

SURPLUSE/(DEFICIT) FOR THE PERIOD			
Surplus/(deficit) for the period - Current	- 42,554,978.35	- 448,141,177.50	- 81,587,241.13
Surplus/(deficit) for the period - Capital	- 129,269,383.08	- 111,418,588.86	-
	- 171,824,361.43	- 559,559,766.36	- 81,587,241.13

**The accounting policies, notes No. 01 to 24 and Schedule 01 to 07 form an integral part of these financial statem*

National Aquaculture Development Authority Of Sri Lanka

Statement of Financial Position

As At 31st December 2024

	Note	Yr 2024 Rs.	Yr 2023 Restated Rs.	Yr 2023 Audited Rs.
Assets				
Non Current Assets				
Property, Plant & Equipment	10	2,703,182,769.88	2,723,825,834.62	2,723,825,833.37
Breeding & Trading Assets	11	854,727,328.96	847,589,629.82	847,589,629.78
Biological Assets	12	23,636,414.00	24,806,984.44	24,806,984.04
Working Progress	13	-	97,971,206.22	97,971,206.42
Other Non Current Assets	14	221,719,566.45	223,796,736.48	223,796,736.48
		3,803,266,079.29	3,917,990,391.58	3,917,990,390.09
Lease Assets				
Lease Assets	15	586,666.66	613,333.33	-
		586,666.66	613,333.33	-
Intangible Assets				
Software	16	6,041,499.52	6,996,320.77	6,996,320.77
		6,041,499.52	6,996,320.77	6,996,320.77
Current Assets				
Inventory	17	81,621,714.72	76,277,101.72	76,277,101.72
Deposit, Advance & Prepayments	18	3,440,974.10	11,559,332.40	11,559,332.40
Trade & Other Receivable	19	148,298,226.48	158,685,813.09	158,685,813.09
Cash In Hand & At Bank	20	221,861,967.43	123,504,871.21	123,504,871.21
		455,222,882.73	370,027,118.42	370,027,118.42
Total Assets		4,265,117,128.20	4,295,627,164.10	4,295,013,829.28
Equity				
Capital & Reserves				
Capital Grants		(31,239,164.10)	(31,341,702.18)	111,440,478.13
Retained Earnings		(758,027,193.32)	(468,281,510.86)	- 84,990,810.79
Accumulated Fund - Capital		4,253,630,162.50	4,124,360,779.42	-
Assets Valuation Fund		17,400,000.00	17,400,000.00	17,400,000.00
Total Equity		3,481,763,805.08	3,642,137,566.38	43,849,667.34
Liabilities				
Non Current Liabilities				
Retirement Benefit Obligation	21	135,925,284.56	106,219,634.58	106,219,634.36
Differed Revenue		0.00	0.00	3,598,282,565.23
Government Grants	22	54,040,042.00	54,040,042.00	54,040,042.00
Lease Revenue Suspense Acct - Crab City		221,719,566.45	221,719,566.45	221,719,566.45
Lease Creditors	23	544,000.00	608,000.00	-
		412,228,893.01	382,587,243.03	3,980,261,808.04
Current Liabilities				
Trade & Other Payable	24	355,948,787.25	232,861,227.42	232,861,227.42
Retention On Contract		15,175,642.86	38,041,126.47	38,041,126.47
		371,124,430.11	270,902,353.89	270,902,353.89
Total Liabilities		783,353,323.12	653,489,596.92	4,251,164,161.93
Total Equity And Liabilities		4,265,117,128.20	4,295,627,164.30	4,295,013,830.27

**The accounting policies, notes No. 01 to 24 and Schedule 01 to 07 form an integral part of these financial statements.*

....
D A Sarathchandra
Director - Finance

....
Dr(Mrs) J M Ashoka
Director General

The Board
These Financial Statements were approved by the Board of Directors and signed on their behalf.

....
K P Kithsiri Dharmapriya
Chairman

....
D.A.C.D Peiris
Board Director

National Aquaculture Development Authority of Sri Lanka

Statement Of Changes in Equity

For the Year ended 31 December 2024

	Note	Recurrent Grants Rs.	Capital Grants Rs.	Capital Grants (Stocking)	Accumulated Surplus/(Deficit) - Capital	Assets Valuation Fund Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 1st January 2023		-	528,878,007.47	0.00	-	17,400,000.00	(132,751,687.64)	413,526,319.83
Recurrent & capital Grants Received during the year		556,136,000.00	10,000,000.00	0.00	-	-	-	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)	10	-	(6,723,158.53)		-	-	-	- 6,723,158.53
Differed Revenue amount of during the year-Capital (Construction)	Sch-01	-	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)	-		-	-	-	- 556,136,000.00
Capital Grants Use to Non Capital Expenditure		-	(2,521,540.45)		-	-	-	- 2,521,540.45
Capital Grants use to pay Fish stocking Bills		-	-				-	-
Adjustment								
Previous Year Adjustment		-	(11,651,317.58)		-	-	19,281,819.18	7,630,501.60
Net Profit / (Loss) for the Year		-	-		-	-	103,989,074.80	103,989,074.80
Balance as at 31st December 2023		-	(31,341,702.18)	-	-	17,400,000.00	(9,480,794.66)	- 23,422,495.84
Balance as at 1st January 2024		-	(31,341,702.18)		-	17,400,000.00	(9,480,794.66)	- 23,422,496.84
Recurrent & capital Grants Received during the year	**Sch-07**	529,066,000.00	64,950,000.00	44,000,000.00		-	-	638,016,000.00
Capital Grants Received from Ministry Used to Capital		-	124,952,829.79	-		-	-	124,952,829.79
Differed Revenue amount of during the year-Capital (Addition)		-	(7,369,657.50)	-		-	-	- 7,369,657.50
Differed Revenue amount of during the year-Capital (Construction)		-	(1,687,163.49)	-		-	-	- 1,687,163.49
Differed Revenue amount of during the year-Ministry (Construction)	**Sch-01**	-	(8,619,851.38)	-		-	-	- 8,619,851.38
Recurrent Grants transfer to P&L A/c		(529,066,000.00)	-	-		-	-	- 529,066,000.00

Capital Grants Use to Non Capital Expenditure		-	(29,443,977.11)	-		-	-	- 29,443,977.11
Capital Grants use to pay Fish stocking Bills		-	-	(43,999,997.00)		-	-	- 43,999,997.00
Adjustment		-	-	-		-	-	-
Previous Year Adjustment		-	-	-		-	6,077,225.00	6,077,225.00
Net Profit / (Loss) for the Year		-	-	-		-	(81,587,241.13)	- 81,587,241.13
Balance as at 31st December 2023		-	111,440,478.13	3.00		17,400,000.00	(84,990,810.79)	43,849,670.34
Balance as at 1st January 2023 before Restate		-	111,440,478.13	3.00	-	17,400,000.00	(84,990,810.79)	43,849,670.34
Differed Revenue Balance transfer to Accumulated Fund		-	-		3,852,483,337.88	-	-	3,852,483,337.88
Adjusted Received Capital grant for Stocking				(44,000,000.00)				
Adjusted spent Capital Grant for Assets Purchase		-	17,676,672.37		-	-	-	17,676,672.37
Adjusted Amortizing amount (Differed Revenue)		-	-		-	-	-271,877,444.54	- 271,877,444.54
Adjusted spent Capital Grant - For Construction works	Sch-01	-	- 35,506,022.89			-	-	- 35,506,022.89
Adjusted spent Capital Grant - For Construction works (MoF)		0.00	- 124,952,829.79		160,458,852.68	-	5,333.33	35,511,356.22
Adjusted spent Capital grant for Stocking		-	-	43,999,997.00	-	-	-	43,999,997.00
Transfer to capital deficit		-	-		111,418,588.86	-	(111,418,588.86)	-
Balance as at 31st December 2023 after restated		-	(31,341,702.18)	-	4,124,360,779.42	17,400,000.00	(468,281,510.86)	3,686,137,566.38
Balance as at 1st January 2024		-	-31,341,702.18	-	4,124,360,779.42	17,400,000.00	-468,281,510.86	3,642,137,566.38
Received Grants in during the year		593,009,298.69	116,468,946.48	243,757,500.00				953,235,745.17
Grants transfer to P&L A/c - Non-Exchange (Capital)			-76,050,928.13					-76,050,928.13
Grants transfer to P&L A/c		(593,009,298.69)	-40,418,018.42	- 100,155,984.00				-733,583,301.11
Grants transfer to P&L A/c - Non-Exchange (Capital)				-99,741,477.85				-99,741,477.85
Grants transfer to P&L A/c - Non-Exchange (MoF)				-43,757,500.00				-43,757,500.00
Previous Year Adjustment							11,348,062.05	11,348,062.05
Surplus/(deficit) for the period							-171,824,361.43	-42,554,978.35
Transfer to capital deficit					129,269,383.08		-129,269,383.08	
Balance as at 31st December 2024		**-**	**(31,341,702.25)**	**102,538.15**	**4,253,630,162.50**	**17,400,000.00**	**(758,027,193.32)**	**3,611,033,188.16**

*The accounting policies, notes No. 01 to 24 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 2024

	Yr 2024 Rs.	Yr 2023 Restated Rs.
CASH GENERATED FROM OPERATING ACTIVITIES		
RECEIPT		
Treasury Recurrent Grant	593,009,298.69	529,066,000.00
Cash Received from Sale of Fish Seed	175,097,499.75	155,053,348.00
Cash Received from Trade Debtors	112,952,594.50	83,752,527.68
Other income	103,671,921.43	84,247,891.62
Total Operational Receipt	984,731,314.37	852,119,767.30
PAYMENTS		
Administrative Expenses	-819,218,739.50	-734,680,849.28
Selling & Distribution	-94,849,301.73	-153,096,485.16
Finance Expenses	-285,990.95	-346,910.67
Payment to Suppliers	-96,370,911.52	-51,192,064.27
Retirement Benefit Obligation	-8,801,004.39	-10,022,109.69
Payment to Creditors	-42,028,115.71	-19,753,348.50
Total Operational Payment	-1,061,554,063.80	-969,091,767.57
Net Cash Inflow / (Out Flow)	-76,822,749.43	-116,972,000.27
Others		
Loan Recover - Staff	32,354,718.50	27,059,036.51
Loan Payment - Staff	-33,676,514.56	-34,954,167.06
Other Expenses	-270,773.41	4,917,772.00
	-1,592,569.47	-2,977,358.55
Net Cash Flows From /(Used In) Operating Activities	**-78,415,318.90**	**-119,949,358.82**
Cash Flow From /(Used In) Investing Activities		
Purchase Of Property, Plant & Equipment	-19,309,561.60	-12,048,111.00
Ministry Grants Using for Projects	-34,657,500.00	-229,520,723.43
Special Treasury Grant using for Stocking	-200,000,000.00	-43,999,997.00
Capitalized Assets - NAQDA Capital	-54,759,069.22	-21,207,128.96
Payment for stocking	-33,831,403.45	-4,847,549.00
Other Projects Expenses	-45,353,133.61	-18,546,248.56
Retention Release	-8,121,550.16	-33,134,372.00
Net Cash From / (Used In) Investing Activities	**-396,032,218.04**	**-363,304,129.95**
Cash Flow From / (Used In) Financing Activities		
Special Treasury Grant For Stocking	200,000,000.00	44,000,000.00
Treasury Capital Grant	116,468,946.55	64,950,000.00
Grants received from Ministry	51,791,840.64	256,413,270.31
Foreign Grant	65,789,492.10	14,264,997.73
Cash Received for Funds	63,156,305.27	19,125,803.29
Other Cash Received for Fish Stocking	58,158,941.35	39,940,649.50
Construction Receiveble Recovery	17,439,107.25	0.00
Delay Intrest & Abttration Payment	-	-12,226,488.66
Payment to Ministry - LD Recoved Cash	-	-13,803,267.75
Net Cash Flows From /(Used In) Financing Activities	**572,804,633.16**	**412,664,964.42**
Net Increase / (Decrease) In Cash & Cash Equivalent	98,357,096.22	-70,588,524.35
Cash & Cash Equivalent At The Beginning Of The Year	123,504,871.21	194,093,395.56
Cash & Cash Equivalent At The End Of The Year	**221,861,967.43**	**123,504,871.21**
Analysis Of Cash & Cash Equivalent		
At The End Of The Year		
Cash At Banks	221,518,416.93	123,484,133.71
Cash In Hand	343,550.50	20,737.50
	221,861,967.43	**123,504,871.21**

**The accounting policies, notes No. 01 to 24 and Schedule 01 to 07 form an integral part of these financial statements.*

National Aquaculture Development Authority of Sri Lanka

Accounting Policies

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

T

he 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 Changes in Accounting Policies / Estimates and Disclosures

SLPSAS 11 (Revenue from Non-Exchange Transactions).

The authority applied certain accounting standards and accounting policies which are effective for the financial period on and after 31st December 2024.The authority has not early adapted SLPSAS 11 (Revenue from Non-Exchange Transactions). The authority recognizes revenue following the established criteria of SLPSAS 11 (Revenue from Non-Exchange Transactions) from the financial year 2024.

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 14 Nos Lands in using to breeding operations of NAQDA and PPP, 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. Jaffna – 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 Iranamadu Fish Hatchery in Kilinochchi District

xiii. Batticaloa Finfish Hatchery
xiv. Pudukudirippu Prawn Hatchery, Batticaloa District

2.9.2 52 lands and assets where the Authority's centres and extension offices are located have been handed over to the Valuation Department for valuation in the years 2020 and 2021. Out of those lands, 21 lands have been previously valued and the remaining lands have not been previously valued.

Note - 01

As of the year 2024, valuation reports of 11 lands have been received. Out of those lands, 02 lands are subject to re-valuation. When adjustments are made to the valuation accounts of those 02 reports, the following surpluses/deficits arise.

#	Name of the land - Centre / Extension Office / Other	Land Valuation Value	Land Value in Financial Statements	Revaluation Surplus/(Deficit)
1	Milk Fish Breeding Centre - Kusalabangadeniya	1,750,000.00	39,475,000.00	(37,725,000.00)
2	Fish Breeding Centre - Muruthawela	63,175,000.00	12,000,000.00	51,175,000.00
Total		**64,925,000.00**	**51,475,000.00**	**13,450,000.00**

Note - 02

The valuation values of the remaining 09 lands reported have not been previously identified in the accounts. Accordingly, the valuation values in relation to those lands are given below and the sum of the valuation values of these 09 lands can be identified as a surplus arising from the valuation.

#	Name of the land - Centre / Extension Office / Other	Land Valuation Value	Land Value in Financial Statements	Revaluation Surplus/(Deficit)
1	District Aquaculture Extension Office - Monaragala	26,900,000.00	-	26,900,000.00
2	District Aquaculture Extension Office - Bingiriya	7,000,000.00	-	7,000,000.00
3	District Aquaculture Extension Office - Kilinochchi	10,250,000.00	-	10,250,000.00
4	Fish Breeding Centre - Kilinochchi	45,950,000.00	-	45,950,000.00
5	District Aquaculture Extension Office - Ampara	15,000,000.00	-	15,000,000.00
6	Southbar - Mannar	4,000,000.00	-	4,000,000.00
7	Freshwater Prawn Breeding Centre - Angunawewa	20,450,000.00	-	20,450,000.00
8	Freshwater Prawn Breeding Centre - Tangalle	8,850,000.00	-	8,850,000.00
9	Mutiyankattu Breeding Unit	2,300,000.00	-	2,300,000.00
Total		**140,700,000.00**	**-**	**140,700,000.00**

Since the entire asset class must be revalued and adjusted at the same time according to the standard, it is planned to adjust the accounts after revaluing all the lands accordingly. The impact on the statement of financial position when the above valuation adjustments are made in the year 2024 is shown below.

Statement of Financial Position

As At 31st December 2024

Assets

Non Current Assets

Property, Plant And Equipment - Land

Description	Note	Without Valuation Adjustment	With Valuation Adjustment
Balance at the beginning of the year 2024		141,636,854.00	141,636,854.00
Revaluation gain	Note - 01	-	13,450,000.00
Additions - valuation	Note - 02	-	140,700,000.00
Balance at the end of the year 2024		141,636,854.00	295,786,854.00

Equity

Capital & Reserves

Assets Valuation Fund

Description	Note	Without Valuation Adjustment	With Valuation Adjustment
Balance at the beginning of the year 2024		17,400,000.00	17,400,000.00
Revaluation gain	Note - 01		13,450,000.00
Additions - valuation	Note - 02		140,700,000.00
Balance at the end of the year 2024		17,400,000.00	171,550,000.00

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%

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

2.9.4 From Financial Statement 2022, Computer software present under intangible assets as per Sri Lanka Public Sector Accounting Standard and the rate of amotizing as follows,

Computer software	10%

2.10 Investment Assets

Olaithudai - mannar

This land has been acquired under a lease for 30 years. Accordingly, this asset has been amortized in equal instalments over the lease period of 30 years.

2.11 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.

2.12 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.

2.13 Retirement Benefit Obligation

Defined Benefit Plan-Gratuity

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The authority is liable to pay gratuity in terms of the Payment of Gratuity Act No. 12 of 1983.
In accordance with the Gratuity Act No. 12 of 1983, a liability arises for a defined benefit obligation to employees. Such defined benefit obligation is a post-employment benefit obligation falling within the scope of Sri Lanka Public Sector Accounting SLPSAS 19 Employee Benefit.

Measurement of the defined benefit liability, which comprises actuarial gains and losses are recognized immediately in the statement of financial performances. The University recognizes the increase in defined benefit liability attribute to the services provided by employees during the year.

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.

2.14 Contingencies recognition

A contingent liability also arises in extremely rare cases where there is a liability that cannot be measured reliably. The uncertainty does not recognize a following contingent liability in 2023, but disclose its existence in the financial statement.

i. However, the Authority had to settle the cases related to the following liabilities disclosed in the year 2023 by making payments to the other party with the approval of the Board of Directors. The details are given below and the expenses have been included in the administrative and sales accounts of the year 2024.

Case Details	Payment Amount	Payment Date
Contract Name : RE Weerakoon Construction (pvt) ltd and Contract No : NAQDA/WK/CW/03 Construction of Aquaculture Development Centre in welikanda in polonnaruwe District – Phase 11	33,998,493.60	2024.03.14
Contract Name : RE Weerakoon Construction (pvt) ltd and Contract No : NAQDA/SEW/CW/01 Construction of Ornamental Fish Breeding and Rearing Centre at Sewanapitiya in Welikanda DS Division in Polonnaruwa District	21,390,451.18	2024.05.17

ii. In addition to the above two cases, the issue regarding the following contracts that existed in 2023 is being taken forward and No provisions have been recognized in the Financial Statements up to 31 December 2024.

- Construction of Balance works at Muruthuwela Aquaculture Development Centre in Hambantota District. (Contract Name: Kirula Engineering (pvt) ltd and Contract No: 2021/R/MURL/01)
- Renovation works at Muruthuwela Aquaculture Development Centre in Hambantota District. (Contract Name: St. Theresa Industries (pvt) ltd and Contract No: 2021/R/MURL/02)

2.15 Expenditure recognition

Expenses are recognized 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.

2.16 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.

2.16.1 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.

2.16.2 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

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

Revenue recognized when;

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

a) The amount of revenue can be measured reliably
b) Fee / Licenses / Fine / Charges are recognized when payment received.
c) Interest should be recognized on a time proportion basis that takes into account that effective yield on the assets;
d) Royalties recognized as they are earned in accordance with the substance of the relevant agreements;

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

2.17 The Impact to the financial Statements due to adopt SLPSAS 11 Revenue from non-exchange Transactions

To harmonize the presentation of financial statements, the financial statement of the year 2023 was restated accordance with the SLPSAS 11 and guidance issued by the APFASL.

The impact is as follows.

a) Impact to Financial Performance.

According to the SLPSAS 11 government grants, donations, gifts were classified as revenue and capital. Capital nature and recurrent nature grants were recognized fully in Income Statement and expenses were recognized according to nature of capital or recurrent separately instead of amortization of capital grants according to the accounting standard.

The Income Statement of year 2023 was restated to comply with the requirement of the SLPAS 11 and the surplus/(deficit) was identified as current surplus/ (deficit) and capital surplus/ (deficit).

b) Impact to Financial Position

According to the SLPSAS 11 government grants, donations, gifts are identified as to the accumulated fund capital. The balances of the capital grant spent, gift and donation as at 31st December 2023 transferred to the accumulated fund capital. The statement of financial position of the year 2023 was restated through changes in equity to comply with the requirement of the SLPAS 11.

National Aquaculture Development Authority of Sri Lanka

Yr 2024 - Final Accounts

Notes to the Financial Statements

			31/12/2024 Rs.	31/12/2023 Rs.
03	**Revenue**			
	6300	Credit Sale of fish seed	111,310,619.25	120,427,894.00
	6301	Cash Sale of Fish Seeds	117,581,931.25	147,479,468.00
	6325	Free Stocking	57,515,288.50	-
	Total		**286,407,839.00**	**267,907,362.00**
04	**Cost of Sale**			
	Stocks as at 01.01			
		Fish Seeds	8,695,675.00	23,132,150.00
			8,695,675.00	23,132,150.00
	Add-Direct Expenses			
	2105	Improvement Brood Stocks	3,633,192.32	4,437,013.00
		Brooders Valuation	1,265,940.04	- 1,905,078.24
	Fish Feed consumption			
		Stocks as at 01.01	12,134,972.43	13,415,584.81
	1304	Add : Purchases	142,546,173.84	140,224,555.89
	3102	Less : Stocks as at 31.12	- 23,064,699.50	- 12,134,972.43
	1304		131,616,446.77	141,505,168.27
	Hormone , Chemicals & Oxygen consumption			
		Stocks as at 01.01	29,286,412.60	29,029,486.82
	1305	Add : Purchases	5,717,843.08	13,662,200.34
	3103	Less : Stocks as at 31.12	- 14,391,667.29	- 29,286,412.60
	1305		20,612,588.39	13,405,274.56
	Net & Accessories			
		Stocks as at 01.01	10,563,556.72	8,348,639.80
	1305	Add : Purchases	763,450.00	4,691,880.00
	3103	Less : Stocks as at 31.12	- 11,068,232.95	- 10,563,556.72
	1305		258,773.77	2,476,963.08
	Add : Breeding Overhead			
	1504	Electricity & Water @ 60%	22,280,162.56	23,736,857.80
	1403	Minor Repaired & Plant & Machinery	6,366,026.50	7,365,586.11
	2102B	Plant & Machinery Maintain	650,320.00	738,170.00
	1507	Security Services @ 50%	33,477,463.23	27,984,794.57
			62,773,972.29	173,153,690.76
	Less : Stocks as at 31.12			
		Fish Seeds	- 10,013,375.00	- 8,695,675.00
			- 10,013,375.00	- 8,695,675.00
	Total		218,843,213.58	347,509,506.43

Note :

1) NAQDA Value Fish seeds at sales value.

2) Commencing from Yr2020, NAQDA has adopted SLPSAS-18 Agriculture and treatment prescribed for

05	**Other Income**			
6303	Circuit Bungalow Income		3,758,196.50	2,273,105.00
6303-B -	CB Gas income		113,018.00	85,595.00
6304	Other Income		7,399,073.97	8,215,373.63
6304-B-	Other Income(Rent Facility Rcry)		443,479.27	548,255.36
6305	House Rent		390,114.89	375,048.90
6306	Tender Deposits		513,500.00	1,115,400.00
6309	Distress Loan Interest		2,841,604.83	2,790,898.30
6310	Bicycle Loan interest		11,021.07	10,533.21
6312	Ornamental Fish Training Program		7,649,040.00	6,137,933.00
6313	Aquaculture Mgt License Income		3,153,441.00	4,860,283.00
6313-B -	Shrimp Farm Mgt License Income		3,666,840.00	2,884,290.00
6313-C -	PL Transport License Income		506,200.00	553,200.00
6315	Renting of Facilities at Kalawewa		22,518,014.03	18,584,769.85
6316	Fine		3,893,871.00	2,484,674.16
6317	Fingerling Transport Income		21,384,239.43	26,645,076.50
6318	Lab Testing Income		233,400.00	4,149,650.00
6318-B	PCR Lab Testing Cash		5,292,250.00	1,148,350.00
6318-C	PCR Lab Testing Credit		3,074,500.00	9,469,000.00
6318-E	Algie Sale Cash		48,800.00	36,400.00
6319	Fisheries ID Income		609,065.00	10,603.00
6320	Field Inspection Charges		301,400.00	476,700.00
6321	Income PPP		17,184,650.00	9,062,371.00
6322	Book Loan Interest		17,640.00	10,500.88
6324	Fish Nutrition Training Program		435,080.00	-
6325	Retention Writeoff		10,321,732.21	-
	VAT Over Provision		-	430,210.78
Total			**115,760,171.20**	**102,358,221.57**
06	**Administrative Expenses**			
06.1	**Emoluments**			
1101	Salaries & Wages		254,876,685.48	267,319,077.01
1102	Overtime & Holiday pay		26,061,498.88	26,060,807.81
1103	Other Allowances		162,469,638.38	105,160,551.11
1104	Contributions to E.P.F		56,190,391.40	48,998,506.18
1105	Contributions to E.T.F		11,238,078.50	9,805,449.05
1302-C	Fuel Allowances for NAQDA Staff		3,287,950.00	3,381,134.00
1501-B	Transport Allowance for HD		1,000,000.00	850,000.00
1502-B	Telephone Expenses		855,000.00	867,016.67
1307	Uniform		230,186.00	298,441.00
1516	Welfare Expenses		7,448,662.12	5,003,850.17
1701	Gratiuty Provision	19.02	20,935,545.35	25,318,706.08
			544,593,636.11	493,063,539.08
06.2	**Communication**			
1502	Telephone, Telex and Fax Charges		6,390,773.24	6,327,383.55
1503	Postage and Telegrams		2,060,044.97	1,733,888.03
			8,450,818.21	8,061,271.58
06.3	**Repairs and Maintenance**			
1402	Minor Repaired & Building & Struct		8,327,984.56	11,348,222.52
1404	Minor Repaired & Office Equipment		6,684,781.56	4,790,771.18
			15,012,766.12	127,694,114.65

06.4		**Premises Maintenance**		
	1505	Rent & Hire Charges	3,747,412.30	3,499,393.00
	1506	Rates & Taxes	1,655,499.45	963,585.80
	1508	Cleaning Services	7,393,395.43	5,881,379.22
	1504A	Electricity	13,161,799.49	14,290,177.88
	1504B	Water	1,691,642.22	1,534,393.99
			27,649,748.89	26,168,929.89
06.5		**Others**		
	1201	Traveling (Local)	23,278,761.96	23,822,424.33
	1301	Stationary & Office Requisites	8,663,007.53	9,558,146.54
	1303	Mechanical & Electrical goods	924,720.50	1,525,657.29
	1306	Newspapers and Periodicals	7,260.00	16,340.00
	1405	Laboratory Equipment	921,803.22	559,763.00
	1501	Transport	1,236,880.11	695,994.73
	1507	Security Services	33,477,463.22	27,984,794.57
	1510	Advertisement	1,195,826.75	2,584,417.50
	1511	Entertainment Expenses	472,767.21	798,369.85
	1512	Other Contractual Services	28,142,322.44	25,065,240.48
	1513	Printing	-	4,915.00
	1514	Allowance to Board Members	369,500.00	669,500.00
	1515	Audit Fees	1,443,612.00	1,036,512.00
	1519	Ornamental Fish Training Program Expenses	4,040,921.80	3,609,687.50
	1520	Expenses - Renting of Facilities at Kalawewa	14,561,350.11	11,001,286.90
	1522	Legal Expenses & Similar Cases	56,137,244.78	3,238,274.63
	1524	Lease Rental (Operational Leasing)	6,558,077.42	5,278,400.00
	1525	Labour fees (Outsource)	48,911,762.36	38,738,800.00
	1526	Fish Feed Training & Production MGT	211,855.00	229,355.00
	1527	CB Gas Expenditure	46,159.00	37,350.00
	1528	Lease Asset Amortization	26,666.67	26,666.67
	2201-B	Establishment Of IT Service	2,745,774.24	2,405,670.14
		VAT Under Provision	31,045.87	-
			233,404,782.19	158,887,566.13
	Total		**829,111,751.52**	**813,875,421.33**

07	**Distribution Cost**			
	1302	Motor Vehicle Running Expenses	40,976,591.87	41,500,164.69
	1302B	Fuel for Fingerling transport	15,264,953.85	15,869,049.00
	1309	Aquatic Plant & others weeds	96,900.00	-
	1401	Minor Repairs & Main Vehicles	30,960,583.65	27,513,680.36
	1521	Vehicle License & Emission Test	841,290.00	943,373.00
	1523	Vehicle Insurance	1,267,873.88	1,073,804.21
	2106	Aquaculture Development	8,712,849.90	19,925,715.99
	2107	Raids Illegal Fishing activities	1,420,636.00	1,535,016.00
	2109	Training -Local & Foreign	2,024,649.94	3,670,377.65
	2111	Test kits	6,312,293.68	19,729,924.95
	2103C	Vehicle Maintenance	4,841,287.00	2,173,549.44
	1702	Provision for Doubtful Debtor	-	1,656,819.21
		Bad Debtors Written Off	-	1,916,782.50
	Total		**112,719,909.77**	**137,508,257.00**

08	**Finance Cost**			
	1601	Bank Charges	285,990.95	346,910.67
	Total		**285,990.95**	**346,910.67**

09	**Other Expenses**			
		Exp for Devmt of Inland Fisheries Indrty	99,844,016.00	43,999,997.00
		Exp for Ornamental Industry Developmet	34,657,500.00	-
		Depreciation and amortization expenses	262,888,049.21	271,877,444.53
	Total		**397,389,565.21**	**315,877,441.53**

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10 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 2023	**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**	**3,874,432,276**
Additions	-	10,307,014	3,443,345	341,000	374,500	-	-	-	3,210,813	**17,676,672**
Non Cash Additions										-
Disposales										-
Revaluation gain										-
Transfers during the year										-
Adjustment										-
Assets Uncapitalized (PYA)										-
Balance at the end of the year 2023	**141,636,854**	**3,229,236,205**	**106,404,618**	**31,849,955**	**73,525,108**	**10,137,649**	**1,573,467**	**251,197,506**	**46,547,585**	**3,892,108,948**
Balance at the beginning of the year 2024	**141,636,854**	**3,229,236,205**	**106,404,618**	**31,849,955**	**73,525,108**	**10,137,649**	**1,573,467**	**251,197,506**	**46,547,585**	**3,892,108,948**
Additions	-	55,351,347	3,298,020	14,940,877	158,450	-	-	50,192,489	8,901,972	**132,843,155**
Non Cash Additions										-
Disposales										-
Revaluation gain										-
Transfers during the year										-
Adjustment										-
Assets Uncapitalized (PYA)										-
Balance at the end of the year 2024	**141,636,854**	**3,284,587,552**	**109,702,638**	**46,790,833**	**73,683,558**	**10,137,649**	**1,573,467**	**301,389,995**	**55,449,557**	**4,024,952,103**
Accumulated depreciation										
Balance at the beginning of the year 2023	-	**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**
Charge for the year		128,629,791	7,007,570	2,297,659	5,314,895			14,731,019	4,928,301	**162,909,236**
Under Depreciation adjustments										-
Revaluation Adjustment										-
Disposals										-
Balance at the end of the year 2022	-	**746,680,603**	**67,978,080**	**22,358,602**	**44,692,748**	**10,137,648**	**1,573,467**	**240,732,135**	**34,129,830**	**1,168,283,113**
Balance at the beginning of the year 2024	-	**746,680,603**	**67,978,080**	**22,358,602**	**44,692,748**	**10,137,648**	**1,573,467**	**240,732,135**	**34,129,830**	**1,168,283,113**
Charge for the year		128,714,763	7,017,891	2,369,725	5,118,305	-	-	5,225,140	5,040,396	**153,486,220**
Over / Under Depreciation adjustments										-
Revaluation Adjustment										-
Disposals										-
Balance at the end of the year 2024	-	**875,395,366**	**74,995,971**	**24,728,327**	**49,811,053**	**10,137,648**	**1,573,467**	**245,957,276**	**39,170,226**	**1,321,769,333**
Net book value at 31.12.2024	**141,636,854**	**2,409,192,186**	**34,706,667**	**22,062,506**	**23,872,505**	**2**	**-**	**55,432,719**	**16,279,331**	**2,703,182,770**
Net book value at 31.12.2023	**141,636,854**	**2,482,555,602**	**38,426,538**	**9,491,353**	**28,832,360**	**2**	**-**	**10,465,371**	**12,417,755**	**2,723,825,835**

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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11 Breeding & Trading Assets

	Hatchery	Hatchery ADB	Fish Tank	Fish Ponds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value					
Balance at the beginning of the year 2023	**637,463,550**	**84,246,743**	**54,677,722**	**877,811,504**	**1,654,199,520**
Additions	-	-	-	-	-
Disposals					-
Revaluation gain					-
Transfers during the year				-	-
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2023	**637,463,550**	**84,246,743**	**54,677,722**	**877,811,504**	**1,654,199,520**
					-
Balance at the beginning of the year 2024	**637,463,550**	**84,246,743**	**54,677,722**	**877,811,504**	**1,654,199,520**
Additions	49,870,684	-	12,543,556	53,170,465.40	**115,584,706**
Disposals					-
Revaluation gain					-
Transfers during the year				-	-
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2024	**687,334,235**	**84,246,743**	**67,221,278**	**930,981,969**	**1,769,784,226**
Accumulated depreciation					-
Balance at the beginning of the year 2023	**193,590,032**	**84,246,743**	**40,797,250**	**379,962,477**	**698,596,503**
Charge for the year	62,843,782		4,095,163	41,074,442	**108,013,387**
Over / Under Depreciation adjustments					
Revaluation Adjustment					
Disposals					
Balance at the end of the year 2023	**256,433,814**	**84,246,743**	**44,892,413**	**421,036,919**	**806,609,890**
					-
Balance at the beginning of the year 2024	**256,433,814**	**84,246,743**	**44,892,413**	**421,036,919**	**806,609,889**
Charge for the year	63,277,403		4,095,163	41,074,442	**108,447,008**
Over / Under Depreciation adjustments					-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2024	**319,711,217**	**84,246,743**	**48,987,576**	**462,111,361**	**915,056,897**
Net book value at 31.12.2024	**367,623,018**	**0**	**18,233,703**	**468,870,608**	**854,727,329**
Net book value at 31.12.2023	**381,029,736**	**0**	**9,785,309**	**456,774,585**	**847,589,630**

* PYA - Previous Year adjustment

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12 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 2023	**579,370.00**	**16,353,689**	**1,323,620**	**445,296**	**18,701,975**
Additions		3,734,363	23,200	(68,432)	**3,689,131**
Adjustment					-
Sale					-
Revaluation gain/ (Loss)	510,800.00	1,623,654	43,088	238,336	**2,415,878**
Transfers during the year					-
Balance at the end of the year 2023	**1,090,170**	**21,711,706**	**1,389,908**	615,200	**24,806,984**
					-
Balance at the beginning of the year 2024	**1,090,170**	21,711,706.4	**1,389,908**	**615,200**	**24,806,985**
Additions		-	-	-	-
Adjustment					-
Sale					-
Revaluation gain/ (Loss)	95,370	(1,269,053)	195,782	(192,670)	**(1,170,571)**
Transfers during the year					-
Balance at the end of the year 2024	**1,185,540**	**20,442,654**	**1,585,691**	**422,530**	**23,636,414**
Net book value at 31.12.2024	**1,185,540**	**20,442,654**	**1,585,691**	**422,530**	**23,636,414**
Net book value at 31.12.2023	**1,090,170**	**21,711,706**	**1,389,908**	**615,200**	**24,806,984**

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

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	Total	
	No's	**Kg**	**No's**	**No's**	**No's**	**Kg**
Opening Balance	46,888.00	47,437.54	20,447.00	1,659.00	68,994.00	47,437.54
Adjesment					-	-
Add -					-	
Addition	14,833.00	8,659.80	23,780.00	3,345.00	41,958.00	8,659.80
Less -					-	
Sale	11,936.00	15,381.85	18,790.00	500.00	31,226.00	15,381.85
Death	527.00	629.50	3,255.00	1,594.00	5,376.00	629.50
Other Loss / Transfer	852.00	787.14	159.00	885.00	1,896.00	787.14
over weight		1.20	-	-	-	1.20
Closing Balance	**48,406.00**	**39,297.65**	**22,023.00**	**2,025.00**	**72,454.00**	**39,297.65**

			31/12/2024 Rs.	31/12/2023 Rs.
13	**Working Progress**			
	B/F		97,971,206.22	12,915,256.43
	Construction During the Year	Sch 01	56,604,552.56	155,121,285.58
	Adjustment	Sch 01	379,704.26	(59,758,321.30)
	Mobilizatin Avdance Adjustment	Sch 01	11,644,378.22	-
	Capitalization			
	Building	Note 09	(55,351,347.04)	(10,307,014.49)
	Ponds	Note 10	(53,170,465.40)	0.00
	Fish Tank	Note 10	(12,543,556.45)	
	Hatchery	Note 10	(45,534,472.37)	0.00
	Total		**(0.00)**	**97,971,206.22**
14	**Other Non Current Assets**			
	Lease Assets - Crab City		221,719,566.45	221,719,566.45
	Stock Stores - Assets		-	2,077,170.03
	Total		**221,719,566.45**	**223,796,736.48**
15	**Lease Assets**			
	B/F Balance		613,333.33	640,000.00
	Amortizing during the year		- 26,666.67	- 26,666.67
	C/F Balance		586,666.66	613,333.33
16	**Intangible Assets**			
	B/F Balance		10,703,838.04	10,703,838.04
	Addition during the year		-	-
	C/F Balance		10,703,838.04	10,703,838.04
	Amortizing			
	B/F Balance		3,707,517.27	2,752,696.02
	Amortizing during the year		954,821.25	954,821.25
	C/F Balance		4,662,338.52	3,707,517.27
	Total		**6,041,499.52**	**6,996,320.77**
17	**Inventory**			
	3101	Stationery	1,123,028.24	145,510.86
	3102	Fish feed	23,064,699.50	12,134,972.43
	3103	Chemical & hormone	14,391,667.29	29,286,412.60
	3104 A	Fish seeds	10,013,375.00	8,695,675.00
	3105	Other Material (Netting)	11,068,232.95	10,563,556.72
	3106	PCR Test Kit	13,229,181.80	3,553,853.00
		Stock Stores - Consumable Items	8,731,529.94	11,897,121.11
	Total		**81,621,714.72**	**76,277,101.72**

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.

18 Deposit, Advance & Prepayments

18.1 Deposit

3304	Deposit CEB	Sch-02.01	2,003,220.00	2,003,220.00
3311	Deposit Made by NAQDA	Sch-02.02	766,260.00	773,290.00

18.2 Advances

	Advances	Sch-02.03	99,950.00	18,075.00
3402	Special Advance		-	(313.00)
3404-B	Annual Imprest Advances		10,000.00	80.00
3405	Festival Advance		232,750.00	231,500.00
3406	Book Loan Advance		15,182.00	15,182.00
3409	Local Purchasing Advance	Sch-02.04	5,364.62	1,625.00
	Special Advance - H.G. Viraj Indika		-	(18.94)

18.3 Prepayments

3309	Prepaid Account	Sch-02.05	308,247.48	8,516,692.34
Total			**3,440,974.10**	**11,559,332.40**

19 Trade & Other Receivable

19.1 Trade Debtors

Debtors for Fish Sales	Sch 03.01	23,557,075.30	45,682,378.30
Less :- Doubtful Debtors		(7,234,148.03)	(8,199,593.83)
		16,322,927.27	37,482,784.47
PCR Lab Testing Debtor	Sch 03.01	454,800.00	1,344,700.00
		454,800.00	1,344,700.00
Total		**16,777,727.27**	**38,827,484.47**

19.2 Other Receivable

	Div Naguma Loan Debtors (Fish Cage	Sch 04.01	3,162,500.00	3,322,500.00
	Agri New Tech Debtors (Ornmtl indus	Sch 04.02	33,575,680.00	-
4306-B	MOF General Deposit (Retention)		2,083,774.37	9,809,637.04
4306 D	MOF G.D (Retention OLD)		-	4,648,580.60
3302	Other fund Receivable		1,537,931.77	1,505,943.50
3303	Construction Receivable	Sch 04.03	1,540,507.46	11,213,291.61
3314	Debtors(PPP)	Sch 04.04	15,743,350.00	3,918,900.00
4161	SAARC Reg Consult Dev		14,961.97	14,961.97
3410	Salary Control Account		7,999.60	8,000.00
4163-B	Vehical Accident (not cover insurance)		44,546.00	-
4172	Kalawawe Training Programme Income Receivble		405,470.85	1,091,733.12
4176	FAO Tecnical Cooperation Program		-	332,194.11
4178	FAO Tect Assit Programme in Ampara		905,186.12	411,049.50
	Mobiliozation Advance Account		-	11,644,378.22
4180	FAO Data sharing in Shrimp industry		90,572.18	-
			59,112,480.32	47,921,169.67

19.3 Employee Related Debtors

3308	Debtors for distress Loan	72,192,025.03	71,686,915.09
3310	Bicycle Loan	215,993.86	250,243.86
		72,408,018.89	71,937,158.95
Total		**148,298,226.48**	**158,685,813.09**

20 Cash In Hand & At Bank

20.1 Cash in Hand

Ginigathhena	0.50	-
Udawalawe-Carp	343,550.00	
Sewanapitiya OFBC	-	20,737.50
	343,550.50	20,737.50

20.2 Cash at Bank

People's Bank (Recurrent) - 208-1-004-8-3320761	69,541,709.25	34,267,544.32
People's Bank (Capital) - 208-1-003-9-3320761	8,396,768.29	3,239,473.32
Bank of Ceylon (Mis. Deposit) - 3270048	47,033,489.96	21,653,728.50
People's Bank (Distress Loan) -208-1-001-1-33207	3,808,732.07	1,595,343.36
People's Bank (Pro./Mis.) - 208-1-002-0-3320761	21,503,172.72	3,584,460.07
People's Bank (Kalawewa) - 179-1-001-2-0000458	1,214,159.02	117,302.88
Bank of Ceylon (Divinaguma) - 0072520724	70,415,409.66	59,399,305.30
People's Bank (JICA) - 208-1-005-7-3320761	-	25,000.00
People's Bank (Motor Bike Fund) - 208-1-001-3-0(	555,121.96	555,121.96
Inter Bank transfer Accounts	(950,146.00)	(953,146.00)
	221,518,416.93	123,484,133.71
Total	**221,861,967.43**	**123,504,871.21**

21 Retirement Benefit Obligation

21.1 *Movement of Defined Benefit Obligation during the year*

Balance as at 1st January	106,219,634.58	155,126,561.43
Adjustment-Paid Cheque Cancle	200,454.99	-
Charge for the Year	9,088,473.34	7,694,328.26
Interest expenses	11,847,072.01	17,624,377.82
Benefits paid from plan	(9,836,590.00)	(10,769,209.44)
Deficit/(Surplus) charge for the year	18,406,239.64	(63,456,423.49)
Balance as at 31st December	**135,925,284.56**	**106,219,634.58**

21.2 *Amounts Recognised in Profit or Loss*

Charge for the Year	9,088,473.34	7,694,328.26
Interest expenses	11,847,072.01	17,624,377.82
Total amount recognised in Financial Performance	**20,935,545.35**	**25,318,706.08**

21.3 *Amounts Recognised in OCI*

Deficit/(Surplus) charge for the year	18,406,239.64	(63,456,423.49)
Total amount recognised in Other Comprensive Income	**18,406,239.64**	**(63,456,423.49)**

21.4 *Financial assumptions*

Expected salary increment % :	12%	12%
Discounting/Interest % :	7%	7%
Staff Turnover Factor (As a %) :	3.3%	3.3%
Retirement age	**60 years**	**60 years**

22 Government Grants

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

23	**Lease Creditor**				
	Division Secretory - Mannar			544,000.00	608,000.00
	Total			**544,000.00**	**608,000.00**
24	**Trade & Other Payable**				
24.1	**Trade Creditors**				
	Trade Creditors-Suppliers		Sch 05.01	36,383,638.76	3,840,216.92
	Trade Creditors-Other		Sch 05.02	19,788,625.75	12,107,022.15
				56,172,264.51	15,947,239.07
24.2	**Ministry Project**				
	4117	Mis. Deposit - Free Issue		-	0.01
	4129	Divinaguma Fingerling Stocking		1,258,960.75	1,258,960.75
	4168 B	Livelihood Cancelled Payment		5,060,000.00	3,815,000.00
	4175	Dev of Intrastrucutre Facility		-	0.22
				6,318,960.75	5,073,960.98
24.3	**Other Project**				
	4113	Mis. Deposit(IUCN)		71,212.00	71,212.00
	4121	Fingerling Stocking-FAO Project		593,704.00	593,704.00
	4130	Vietnam MOU		454,948.60	454,948.60
	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		4,990,325.58	1,681,889.12
	4160	UNDP Project		33,482.80	444,417.80
	4164	International Labour Org. Project		11,105,250.00	392,400.00
	4169	ILO - Project Northern Province			10,712,850.00
	4171	CRIWMP PROJECT		1,649,847.00	368,007.00
	4176	FAO Tecnical Cooperation Program		128,822.46	-
	4179	FAO Aquculture development Programm		5,117,055.51	-
				25,790,259.29	16,365,039.86
24.4	***Other Funds***				
	4122	Divi Naguma-Agreements		74,981,435.47	71,928,492.45
	4110	Aquaculture Development Fund		71,229,529.75	13,273,612.50
	4110 - C	Aquaculture Modernization Fund		34,650,000.00	-
				180,860,965.22	85,202,104.95

24.5 ***Other Payables***

3411	EPF & ETP Payable Acct		8,601,092.51	7,113,046.16
4104	Mis. Deposit Other		3,434,979.20	3,437,234.79
4104-B	Non Identified Credit(Suspense)		107,906.00	525,740.00
4108	Mis. Dep. (Provincial Council)		633,497.32	633,497.32
4163	Vehicle Insurance Receivable		694,968.48	591,318.48
4301	Accrued Expenses	Sch-06.01	39,201,366.64	73,874,910.31
4303	Stamp duty Payable		82,665.15	91,335.15
4305	Provision for Audit Fees	Sch-06.02	2,887,224.00	3,109,536.00
	Performance Bond Recovered	Sch-06.03	8,385,061.08	492,553.83
4308	Aquaculture Management License		227,738.01	227,738.01
4310	Payable Account to Ministry	Sch-06.04	9,688,256.09	13,487,661.28
4311	Fisheries ID		301,907.90	301,907.90
4312	Cancel Cheque Account		384,481.38	2,211,362.58
4316	Payee Tax		58,434.20	32,430.46
4318	Bike Deposit Fund		553,647.79	553,647.79
4173	Ornamenta Training Programme Income Receivble		1,445,415.00	106,500.00
	Bid Bonds	Sch-06.05	2,676,927.50	2,873,812.50
	Other Payable		7,440,769.23	608,650.00
			86,806,337.48	110,272,882.56
Total			**355,948,787.25**	**232,861,227.42**

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Schedule - 01 - Assets Capitalizing & Working progress 2024

Contract No	Cont Reg. Page No	Contractor Name	Contract Details	Working Progress 31.12.2023	Trf From Mob Adv.	Construction in 2024 (with Retention) & Interest paid	Construction in 2024 (Unpaid)	WIP Adjustment	Capitalized 31.12.2024	Working Progress 31.12.2024	Capitalized (BOC)	Capitalized (Capital)	Construction in 2024 (BOC)	Construction in 2024 (CAP)	Capitalized in 2024, 2023 WIP	Not Capitalized in 2024, 2023 WIP
2021/R/MURL/02	Cont Reg. VII-42	St Theresa Industries (pvt) ltd	Ren. Works at AQDC Muruthuwela	4,653,239.59	-	-	-	-	4,653,239.59	-	4,653,239.59				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	8,262,016.93	-	-	-	-	8,262,016.93	-	8,262,016.93				8,262,016.93	
2023/MR/KAH/01	Cont Reg. VIII-06	DTM Contruction (Pvt)Ltd	DTM Contruction (Pvt)Ltd	3,128,655.25	-	2,914,466.05	-	-	6,043,121.30	-	-	6,043,121.30	-	2,914,466.05	3,128,655.25	-
2323/MR/GIN/01	Cont Reg. VIII-07	DTM Contruction (Pvt)Ltd	Urgmt Renovation of office Building roof at Ornamental fish brreding & Rearing center at Ginigathhena	3,288,481.13	149,559.56	715,279.17	-	-	4,153,319.86	-	-	4,153,319.86	-	715,279.17	3,288,481.13	-
2023/MR/MURL/04	Cont Reg. VIII-08	DTM Contruction (Pvt)Ltd	Urgent Renovation work for Aquaculture Development Center at Muruthawela	6,432,395.94	-	-	-	(117,650.74)	6,314,745.20	-	6,432,395.94	(117,650.74)	-	-	6,432,395.94	-
2023/MR/ING/01	Cont Reg. VIII-09	Nayomi Builders	Urgent Renovation works at AQDC Inginiyagala	5,697,910.47	2,286,260.90	1,616,026.96	-	-	9,600,198.33	-	7,984,171.37	1,616,026.96	-	1,616,026.96	5,697,910.47	-
2023/MR/MURL/02	Cont Reg. VIII-10	Nayomi Builders	Renoavation of Ponds at AQDC at Muruthawela	7,495,359.31	425,021.69	5,474,172.37	-	-	13,394,553.37	-	7,495,359.31	5,899,194.06	-	5,474,172.37	7,495,359.31	-

2023/MR/ING/03	Cont Reg. VIII-11	Nayomi Builders	Urgent Renovation works at supply center AQDC Inginiyagala	1,003,106.57	247,203.34	36,328.69	-	-	1,286,638.60	-	1,003,106.57	283,532.03	-	36,328.69	1,003,106.57	-
2023/MR/MURL/03	Cont Reg. VIII-12	Nayomi Builders	Construction of Barbet wire fence for AQDC Muruthawela	9,467,605.00	-	403,336.06	-	-	9,870,941.06	-	9,467,605.00	403,336.06	-	403,336.06	9,467,605.00	-
2023/MR/UDA/05	Cont Reg. VIII-13	Nayomi Builders	Renovation works to storage tank drainage canel & machine building at AQDC Udawalawa Carp Unit	6,519,283.48	733,020.06	2,597,400.27	-	-	9,849,703.81	-	6,519,283.48	3,330,420.33	-	2,597,400.27	6,519,283.48	-
2023/CONSL/MURL-01	Cont Reg. VIII-14	Architectural Engineering Consultancy Associates	Consultancy Services for Prepairation of Engineering estimate & necessary details drawing for balance works of terminated contracts at AQDC Muruthawela	637,675.00	-	-	-	-	637,675.00	-	-	637,675.00	-	-	637,675.00	-
2023/CONSL/UDA/02	Cont Reg. VIII-15	Architectural Engineering Consultancy Associates	Engineers estimate & necessary deatails drawings for improvements to B9 & B10 at Udawalawa TBC	216,750.00	-	-	-	-	216,750.00	-	-	216,750.00	-	-	216,750.00	-
2023/CONSL/UDA/02	Cont Reg. VIII-17	Architectural Engineering Consultancy Associates	Prepairation of bill of Quantities Engineers estimate and necessary details drawings for Improvements for brooders & nersary ponds (07 Nos) wet -blanketing Udawalawa AQDC	565,000.00	-	-	-	-	565,000.00	-	-	565,000.00	-	-	565,000.00	-

2023/MR/UDA/03	Cont Reg. VIII-18	Nayomi Builders	Improvements works to 9 Ponds at AQDC TBC Unit - Udawa;lawa -Stage II	4,648,516.80	352,581.54	1,453,849.66	-	-	6,454,948.00	-	4,648,516.80	1,806,431.20	-	1,453,849.66	4,648,516.80	-
2023/MR/UDA/02	Cont Reg. VIII-19	Nayomi Builders	Improvement works to B10 Ponds at AQDC TBC Unit at Udawalawa - Stage I	5,933,582.22	522,989.05	2,055,332.35	-	-	8,511,903.62	-	5,933,582.22	2,578,321.40	-	2,055,332.35	5,933,582.22	-
2023/MR/UDA/01	Cont Reg. VIII-20	Nayomi Builders	Improvement works to Nursery Ponds 05 Nos. at AQDC Udawalawa	4,454,361.10	1,379,828.37	3,870,918.91	-	-	9,705,108.38	-	4,454,361.10	5,250,747.28	-	3,870,918.91	4,454,361.10	-
2023/MR/UDA/04	Cont Reg. VIII-22	DTM Construction (Pvt) Ltd	Renovation works to Chinese hatchery at AQDC - Carp unit Udawalawe	6,788,436.09	365,364.87	346,415.13	-	-	7,500,216.09	-	6,788,436.09	711,780.00	-	346,415.13	6,788,436.09	-
2023/MR/GIN/02	Cont Reg. VIII-25	DTM Construction (Pvt) Ltd	Urgent Renovation of Nursery tank unit at Ornamental fish Breeding & Rearing center at Ginigathhena	6,276,228.75	1,096,780.87	5,170,546.83	-	-	12,543,556.45	-	-	12,543,556.45	-	5,170,546.83	6,276,228.75	-
2023/CONSL/KAL-01	Cont Reg. VIII-26	Architectural Engineering Consultancy Associates	Prepairation of Engineers estimate & necessary details drawing for water supply sysstem 20000ltr, capacity over head water tank steam structure for hatchery at NIFATI - Kalawewa	238,750.00	-	-	-	-	238,750.00	-	-	238,750.00	-	-	238,750.00	-
2023/MR/DAM/02	Cont Reg. VIII-27	Sanjaya Constructions	Urgent Renovation works at AQDC Dambulla	2,914,474.50	-	115,843.30	-	147,480.50	3,177,798.30	-	147,480.50	3,030,317.80	-	115,843.30	2,914,474.50	-

2023/CONSL/UDA- 03	Cont Reg. VIII-28	Architectural Engineering Consultancy Associates	Prepairation of bill of Quantities Engineers estimate and necessary details drawings for urgent ponds renovation at AQDC Udawalawa	617,500.00	-	-	-	-	617,500.00	-	-	617,500.00	-	-	617,500.00	-
2023/MR/KAL/02	Cont Reg. VIII-29	Kamal Construction	Construction of Steel water tank structure for Hatchery at NIFATI Kalawewa	5,438,752.52	-	1,323,963.55	-	349,874.50	7,112,590.57	-	349,874.50	6,762,716.07	-	1,323,963.55	5,438,752.52	-
2023/MR/IRA/01	Cont Reg. VIII-31	Central Engineering Services	Urgent Renovation Works at AQDC Iranamadu	3,293,125.28	4,085,767.97	7,686,997.16	-	-	15,065,890.41	-	3,293,125.28	11,772,765.13	-	7,686,997.16	3,293,125.28	-
2024/MR/MURL/01	Cont Reg. VIII-32	DTM Construction (Pvt) Ltd	Cont.of Barbet wire fence for AQDC at Muruthawela in Hambanthota District	-	-	4,837,337.88	-	-	4,837,337.88	-	-	4,837,337.88	-	4,837,337.88	-	-
2024/MR/KAL/01	Cont Reg. VIII-33	KDY Construction (PVT) LTD	Renovation of Supply canel for NIFATI -Kalawewa	-	-	752,777.79	-	-	752,777.79	-	-	752,777.79	-	752,777.79	-	-
2024/MR/MURL/02	Cont Reg. VIII-34	Nayomi Builders	Construction of Balance work for AQDC Muruthawela	-	-	8,264,084.27	-	-	8,264,084.27	-	-	8,264,084.27	-	8,264,084.27	-	-
2024/MR/SEW/01	Cont Reg. VIII-35	K.D.Y.Construction (Pvt)LTD	Renovation of Drainage canel for Ornamental Fish Breeding & Rearing Center at Sewanapitiya	-	-	1,836,745.40	-	-	1,836,745.40	-	-	1,836,745.40	-	1,836,745.40	-	-
2024/MR/ING/01	Cont Reg. VIII-36	DTM Construction (Pvt) Ltd	Urgent Improvement work to Aquaculture Development Center at Inginiyagala	-	-	2,180,190.18	-	-	2,180,190.18	-	-	2,180,190.18	-	2,180,190.18	-	-
2024/MR/HO/01	Cont Reg. VIII-37	Renovation of NAQDA Head Office at Pelawatte	Renovation of NAQDA Head Office at Pelawatte	-	-	2,952,540.95	-	-	2,952,540.95	-	-	2,952,540.95	-	2,952,540.95	-	-
Total				**97,971,205.93**	**11,644,378.22**	**56,604,552.93**	**-**	**379,704.26**	**166,599,841.34**	**-**	**77,432,554.68**	**89,167,286.66**	**-**	**56,604,552.56**	**97,971,205.93**	**-**

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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	7,970.00
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
13	Seethawaka Pradeshiya Sabhawe	HO-REC-2723	25.08.2023	303,000.00
				766,260.00

	Sch - 02.03 - Advance				
S.No.	**Account**	**Ref. No.**	**Year**	**Division**	**Pending Amt.**
1	AHM Wimalarathna	SP/2024/REC/461	2024	Extenstion	19,300.00
2	HA Alie	SP/2024/REC/441	2024	Costal	43,350.00
3	WMIK Wijesekara	FU/2024/REC/288	2024	Admin	37,300.00
					99,950.00

	Sch - 02.04 - Local Purchasing Advance				
S.No.	**Payee**	**Ref. No.**	**Year**	**Division**	**Pending Amt.**
1	Ceylon Grain Elevators PLC	LP/2024/REC/55	2024	Procurement	2,711.17
2	Ceylon Grain Elevators PLC	LP/2024/REC/31	2024	Procurement	0.28
3	Ceylon Grain Elevators PLC	LP/2024/REC/61	2024	Procurement	270.92
4	Ceylon Grain Elevators PLC	LP/2024/REC/62	2024	Procurement	2,382.25
					5,364.62

	Sch - 02.05 - Prepaid			
S.No.	**Account**	**Year**	**Ref**	**Amount**
1	Sanath Bandaranayake- Kegalle Rent	2024	HO-REC-3865-2024	17,500.00
2	Secretary,Pradeshiya Sabawa, Hingurakgoda	2024	HO-REC-3502-2024	900.83
3	Surveyor General, Survey Department	2024	HO-REC-2512-2024	42,480.00
4	Director General, RDA, Baththaramulla.	2024	HO-REC-3346-2024	9,803.97
5	ET Lab Manufacturing	2024	HO-REC-3951-2024	10,166.66
6	Kurunagala Plantation Ltd	2024	HO-REC-4197-2024	162,000.00
7	Ceylon Grain PLC Prepaid Account	2024	3309 - C	65,396.02
				308,247.48

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Schedule-03 - Trade Debtors

Sch - 03.01 -Trade Debtors - Fish Seed

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	Agri Society Mahawawe			24,000.00	-
	Agriculture Ministry-Westarn Province			1,903,750.00	-
	Ambalanoya Fisheries Society			150,000.00	-
	Aralaganvila Fisheries Society			93,750.00	-
	Asoka Samantha			50,000.00	-
	B.K. Shantha Padaviya MH Padaviya			100,000.00	-
	C.F.C. Minneriya			44,800.00	-
	Central Provincial Council			1,180,320.00	-
	CFC			76,000.00	-
	CFC at Minineriya			77,810.00	-
	CFC Rathnapura			40,080.00	-
	CFC Tangalle			176,935.00	-
	Chairman, Fisheries Society-Nambuwawawew			125,000.00	-
	Chairman,Fisheries Society - Himidurawa.			245,760.00	-
	D.M. Inoka Perera EO			90,000.00	-
	D.M. Inoka Perera. EO Battuluoya			53,100.00	-
	D.M.I Perera EO Wijayakatupotha MH			85,000.00	-
	D.M.K. Disanayaka Pitalawe			100,000.00	-
	DAEO at Ampara			49,070.00	-
	DAEO at Anuradhapura			18,225.00	-
	DAEO At Batticoloa			22,500.00	-
	DAEO at Battuluoya			100,000.00	-
	DAEO At Monaragala			14,550.00	-
	DAEO at Vavniya			202,000.00	-
	DAEO Baddulla			8,000.00	-
	DAEO Baddulla- P.G. Jayantha Bandara			5,400.00	-
	DAEO Baddulla- R.L. Anura Keerthi			16,650.00	-
	DAEO Baddulla- Serupitiya MH			89,200.00	-
	DAEO Polonnaruwe			115,000.00	-
	Department Of Fisheries			375,000.00	-
	Dept of Animal Production & Health (WP)			403,750.00	-
	Diulwawe MH Kahatagasdigiliya			120,000.00	-
	Ekgaloya Mini Hatchery			122,500.00	-
	EU- SDDP- FAO- FISH SEED			265,000.00	-
	Faculty of Zoology University of Peraden			2,750.00	-
	FAO- CEDA Project			48,200.00	-
	FAO North Regional Office			150,000.00	-
	FAO Project Matara			1,500.00	-
	Fisheries Sosiety Thalawe			37,500.00	-
	Fresh Water Fisheries Society Batticaloa			12,500.00	-
	G.G.L Indika EO Diulwawe MH			100,000.00	-
	Hakwatunaoya Fisheries Society			75,000.00	-
	Jayanthiwawe Fisheries Society			100,000.00	-
	Kalabokka Estate			51,200.00	-
	Kasalrie Fisheries Society			51,000.00	-
	KGVS Ekanayaka			177,500.00	-
	Kithul Tank Fisheries Society			70,000.00	-
	Maduruoya Fisheries Soceity			275,000.00	-

	Mahakanadarawe Fisheries Society			25,000.00	-
	Mahapalasse Mini Hatchery			30,672.00	-
	Mahaweli Authority Embilipitiya			257,873.30	-
	Mahaweli Authority Monaragala			131,400.00	-
	Mahaweli Authority System- C			45,000.00	-
	Miditha Sudusingha Riyagama MH			12,900.00	-
	Ministry Of Agreculture -Peradeniya			10,000.00	-
	Mistybill Estate			83,160.00	-
	Mohomed Rilton			37,500.00	-
	N.M.K. Jayantha			689.00	-
	North West Provincial Council			675,000.00	-
	Northern Provincial Council			2,449,905.00	-
	NWPRRDA Pampala			98,375.00	-
	Padaviya Mini Hatchery			87,500.00	-
	Pannalgama Rural Fisheries Society			455,000.00	-
	Provincial Fisheries Ministry A'Pura			194,075.00	-
	Puthumurippu Tank Soceity			25,000.00	-
	R.M.Lalith Rathna			90,000.00	-
	R.W.S Kumara			120,000.00	-
	Randika Aquarium (Pvt) Ltd			47.00	-
	Rural Fisheries Organization- Pulukunawa			70,000.00	-
	Rural Fisheries Organization-Batticoloa.			40,000.00	-
	Rural Fisheries Society - Muruthawela			40,000.00	-
	S.A Predeep Kumara			175,000.00	-
	Sabaragamuwe Provincial Council			871,250.50	-
	Sagara Jayasekara			120,000.00	-
	Sampath Fernandoo			3,500.00	-
	Secratory, Eastan Province Counil			37,500.00	-
	Secretary, Ministry Of Fisheries-Noth Pr	;		680,000.00	-
	Southern Provincial Council			2,207,050.00	-
	Unnichal Fisheries Society			50,000.00	-
	Uva Provincial Councial			6,608,332.50	-
	W.P. Okadagedara			20,000.00	-
	W.P. Okadagedara Ramakale Mahawelawatta			24,000.00	-
	Winsenthi Church-Beruwala			-	4.00
	Yasith Prasanna MH at Alugalge Alugalge			86,050.00	-
				23,557,079.30	**4.00**

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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.**
	10L.F.S-Galmatiyawe FW Fisheries Org.	10L.F.S		75,000.00	
	11L.F.S-Balaluwawe Rural Fisheries Org.	11L.F.S		700,000.00	
	12L.F.S-Namaloya Rural FW Fisheries Org.	12L.F.S		75,000.00	
	13L.F.S-Pannalgama Rural FW Fisheries Or	13L.F.S		75,000.00	
	14L.F.S-Malayadi Rural FW Fisheries Org.	14L.F.S		75,000.00	
	15L.F.S-Ekgaloya Rural FW Fisheries Org.	15L.F.S		75,000.00	
	16L.F.S-Kanchikudiaru Rural FW Fisheries	16L.F.S		150,000.00	
	17L.F.S-Unnichchai Rural FW Fisheries Or	17L.F.S		65,000.00	
	18L.F.S-Miyangal Rural FW Fisheries Org.	18L.F.S		65,000.00	
	19L.F.S-Karadiyankulam Rural FW Fisherie	19L.F.S		65,000.00	
	1L.F.S-Moragahakanda Rural Fisheries Org	01L.F.S		300,000.00	
	20L.F.S-Udawalawel Rural Fisheries Org.	20L.F.S		340,000.00	
	2L.F.S-Dewahuwe Rural Fisheries Org.	02L.F.S		150,000.00	
	3L.F.S-Nalanda Rural Fisheries Org.	03L.F.S		150,000.00	
	4L.F.S-Usgalasybalangamuwe Rural Fisheri	04L.F.S		150,000.00	
	5L.F.S-Neelapanikkama N/Arunalu RFOrg	05L.F.S		55,000.00	
	6L.F.S-Mahadiulwawe Ekamuthu FW Fisherie	06L.F.S		60,000.00	
	7L.F.S-Kalyanapura Samagi Fisheries Org.	07L.F.S		75,000.00	
	8L.F.S-Waan-ela Rural Fisheries Org.	08L.F.S		70,000.00	
	9L.F.S-Paravipannamkulam Rural Fisheries	09L.F.S		60,000.00	
	4122-B Divi Naguma Loan Recievable			332,500.00	
				3,162,500.00	**-**

Sch - 04.02 - Agri New Tech Debtors (Ornmtl industry)					
S.No.	**Account**	**Year**	**Referance No**	Dr Rs.	**Cr Rs.**
	A.B. Kasun De Silva	2024	801651739V	500,000.00	
	A.P.C. Sandun Gunasinghe	2024	197510200775	479,000.00	
	A.V.A. Madushanka	2024	910162128V	479,000.00	
	A.W.C.I. Bandara	2024	833533614V	458,332.00	
	B.D. Dhanapala	2024	502800779V	300,000.00	
	B.L. Jinasena	2024	503164310 V	458,332.00	
	B.N.K. Perera	2024	732091017V	479,000.00	
	C.I. Withanawasam	2024	200209101030	479,000.00	
	D. Chamod Udara	2024	200301000889	479,000.00	
	D.M.D. Sisira	2024	662810703V	500,000.00	
	E.A. Sameera Madushan	2024	913663500V	479,000.00	
	E.A.A.C. Sanjeewa Edirisinghe	2024	197403900198	500,000.00	
	E.P. Sathyajith Ekanayaka	2024	972621188V	349,000.00	
	E.T.K. Premawardana	2024	828234862 V	437,498.00	
	G.D.Kumara Gunathilaka	2024	661180137V	300,000.00	
	H.A. Mahesh Anuruddha	2024	822730566V	479,000.00	
	H.A. Sarath	2024	570592378V	500,000.00	
	H.A.A.Kumarasiri Ruparathna	2024	197115200333	500,000.00	
	H.K.M. Dilshan Indrarathna	2024	952030132V	500,000.00	
	H.P. Ranaweera	2024	196024102652	500,000.00	
	H.P.A. Samantha Wijayaratna	2024	721753239V	479,166.00	
	H.P.A. Wickramasinghe	2024	197720003358	150,000.00	
	Heenipellage Nilmini	2024	667921430V	479,160.00	
	I.D.D. Tharindu Ariyarathna	2024	960702948V	479,000.00	
	J.A.C. Nilanga Wimalasena	2024	753531220V	479,166.00	
	J.A.J.C. Kumara	2024	701690788V	479,166.00	
	J.A.S. Prasanna Jayakody	2024	661312491V	500,000.00	
	J.H.N. Irangi Tissera	2024	765252792V	91,600.00	

	K. Prasad Hettige	2024	722460120V	500,000.00	
	K.A.R. Kavinda	2024	991681566V	500,000.00	
	K.D. Samarasiri Perera	2024	843504434V	450,000.00	
	K.H. Priyankara Sanjeewan	2024	743090632V	479,166.00	
	K.K.G.Krishani Wijenayake	2024	199476300733	500,000.00	
	K.P. Nandana Kumarasinghe	2024	940781272V	350,000.00	
	K.R.R.N. Jayasooriya	2024	861210464V	479,166.00	
	K.S. Pushpa Kumara Jayasinghe	2024	783170795V	479,100.00	
	L.A.D. Nayanajith Perera	2024	981762835V	479,000.00	
	M. Chandana Peiris	2024	197023502525	500,000.00	
	M.A. Thusitha Manjula	2024	802784864V	287,500.00	
	M.A.D. Koshila Swahashini	2024	955812700V	300,000.00	
	M.D.H.R. Sumanasekara	2024	196807100589	479,166.00	
	M.H. Mohomed Mazahir	2024	197020203025	500,000.00	
	M.K.T.H. Herath	2024	782663399V	437,498.00	
	M.L. Wasantha Swarnamali	2024	195456110224	500,000.00	
	M.P. Perera	2024	803453993V	479,000.00	
	M.S.Thiwanka De Silva	2024	883254368V	500,000.00	
	Malith Pahan Sangasinghe	2024	199808800761	437,166.00	
	N. Sanjeewa Sumithraarachchi	2024	197007101820	500,000.00	
	N.A.T. Niklesh	2024	200218402910	458,000.00	
	N.D. Janith Lakshan	2024	200218701937	300,000.00	
	O. Jagath Sisira	2024	197321603085	500,000.00	
	P. Viraj Niroshan	2024	198423401477	383,000.00	
	P.L Rajapaksha	2024	840223000V	458,000.00	
	R. Nanayakkara	2024	197834204711	500,000.00	
	R.A. Ruwan Lakmal	2024	198004601472	500,000.00	
	R.D. Roshan Chaminda	2024	199029301252	500,000.00	
	R.K.S. Iranga Perera	2024	750801714V	239,000.00	
	R.M. Priyantha	2024	740553500V	479,166.00	
	S. Dilrukshi Ariyarathne	2024	826440767V	479,000.00	
	S.A.S. Kumarasiri Perera	2024	197625101576	500,000.00	
	S.D.C.L. Karunasena	2024	843111408V	479,000.00	
	S.M.D.S. Manel Nishanthi	2024	768312281V	262,500.00	
	S.M.P. Indika	2024	197421803025	500,000.00	
	T.A. Sameera Madushantha	2024	833432230V	500,000.00	
	T.I.K. Ranasingha Arachchi	2024	951350478V	500,000.00	
	T.T.T. Kodagoda	2024	198886402951	500,000.00	
	T.W.M.C.P.S. Weerasooriya	2024	890972098V	500,000.00	
	W. Dinusha Swarnamali	2024	198880700508	479,000.00	
	W. Thivanka Madushan	2024	901580642V	458,000.00	
	W.A. Darshani Sandareka	2024	897043220V	500,000.00	
	W.A.S. Indraneela Wanigasekara	2024	782270583V	191,666.00	
	W.D. Preethiviraj Jayawardena	2024	661380519V	479,166.00	
	W.L. Dayananda	2024	832112453V	500,000.00	
	W.N. Sameera Wanasinghe	2024	198533500559	500,000.00	
	W.P. Jayani Kavindi	2024	200368010389	500,000.00	
				33,575,680.00	-

Sch - 04.03 - 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
				1,540,507.46

Sch - 04.04 - PPP Debtors

S.No.	Privert Partner Name	Project	Amount
1	Tropical Fish International (Pvt) Ltd	PPP-Marine Ornamantal	5,878,350.00
2	Marine Algae Farms (Pvt) Ltd	PPP-Sea weed , Olaithudai	100,000.00
3	Global Ceyloan Seafood (Pvt) Ltd	PPP-Fin Fish, Batticola	3,750,000.00
4	Taprobane Forzena Food (pvt) ltd	PPP-Pudikurippu, Batticolo	5,885,000.00
5	Pudimurippu Rural Fish Socity	PPP-Pudimurippu MH	130,000.00
			15,743,350.00

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Schedule-05 - Trade Creditors

Sch - 05.01 - Trade Creditors-Suppliers

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	M/s B Force Media			-	65,565.00
	M/s Buddhi Auto Traders (Pvt) Ltd			-	112,950.00
	M/s Craft Lanka Engineering (Pvt) Ltd			-	4,000.00
	M/s Dahanayake Motors (pvt) Ltd			-	48,560.00
	M/s Department of Goverment Printing			-	163,193.17
	M/s Devi Trading Company			-	69,050.00
	M/s Dilrukshi Contruction & Suppliers			65,362.08	-
	M/s Express Water Systems(Pvt)Ltd			-	19,780.00
	M/s KMN Aqua Service (Pvt) Ltd			-	5,314,840.00
	M/s Mahesh Aqua Holdings (pvt) Ltd			-	30,249,085.30
	M/s Marshal Trading Company			-	203,904.00
	M/s MF Marine			-	4,071.00
	M/s Nadeesha Travels & Tours			-	28,300.00
	M/s Pio Fiber Glass Industries			-	124,201.25
	M/s Sandeew Auto Enterprise (Pvt)Ltd			-	16,501.12
	M/s Technologies (Pvt) Ltd			-	25,000.00
	Total			**65,362.08**	**36,449,000.84**

Sch - 05.02 - Trade Creditors-Others

S.No.	Account	Vote	Referance	Dr Rs.	Cr Rs.
	ACTED Project (Trade Creditors)			-	48,000.00
	Central Provincial Coun.(Trade Creditar)			-	135,000.00
	Crysalis Lanka (Trade Creditar)			-	5,850.00
	Kadukamunai MH(Trade Creditors)			-	772,500.00
	Mahaweli Huruluwawe Zone (Trade Creditor	Huruluwawe		-	463,223.25
	Mahaweli Rambakanoya (Trade Creditors)	Rambakanoya		-	7,500.00
	Mahaweli System " B " (Trade Creditors	Walikanda		-	8,482,990.35
	Mahaweli System " C " (Trade Creditors	Dehiattakandiya		-	3,309,500.00
	Mahaweli System " D " (Trade Creditors	Madirigiriya		-	870,239.75
	Mahaweli System " G " (Trade Creditors	Moragahakanda		-	20,002.50
	Mahaweli System " H " (Trade Creditors	Thabuththegama		-	591,259.15
	Mahaweli Walawe Zone (Trade Creditors)	Walawe		-	750.00
	North Central Provincial (Trade Creditor	Procoun-06		-	43,692.75
	North Western ProCoun(Trade Creditors)	Procoun-02		-	52,005.00
	Sabaragamuwe Pro Coun (Trade Creditors			-	15,562.00
	SARP Project (Trade Creditors)			-	1,295,761.50
	Southern Pro.Councill (Trade Creditors	Procoun-03		-	200.00
	Stocking Payable Account (Trade Credit			-	2,449,718.00
	USAID Globle Commiunity(Trade Creditors)			-	312,824.00
	Uva Provincial Council (Trade Creditors)	Procoun-09		-	300.00
	Western Provincial Council (Trade Credit	Procoun-01		-	88,950.00
	World Vision Lanka (Trade Creditors			-	822,797.50
	Total			**-**	**19,788,625.75**

National Aquaculture Development Authority of Sri Lanka

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Schedule - 07 - Other Payables

Sch - 06.01 -Accrued Expenses					
S.No.	**Account**	**Vote**	**Parent Group**	Dr Rs.	**Cr Rs.**
1	Salaries & Wages	1101			184,572.50
2	Overtime & Holiday Pay	1102			2,233,007.63
3	EPF NAQDA EXP	1104			21,135.88
4	ETF NAQDA EXP	1105			4,227.18
5	Traveling (local)	1201			1,983,331.50
6	Telecommunication	1502			254,490.76
7	Postage	1503			18,000.00
8	Security Services	1507			18,217,334.10
9	Electricity	1504 A			2,098,130.68
10	Water	1504 B			222,966.25
11	other contractual service	1512			227,744.00
12	rental of vehicles	1524			623,040.00
13	Labour Fees (Outsourse)	1525			6,114,603.14
14	Minor Repairs & Main Vehicles	1401			1,508,070.38
15	Minor Repairs & Plant & Machiner	1403			114,650.00
17	Fuel & Lubricant	1302			20,000.00
21	Advertisement	1505			1,471,627.93
23	Cleaning Sevice	1508			810,122.51
24	Legal fees	1522			67,500.00
25	Renting Facilities at Kalawawa	1520			1,689,592.20
26	PCR test kit	2111			903,880.00
27	Un Cleared	-			413,340.00
				-	**39,201,366.64**

Sch - 06.02 - Provision for Audit Fee				
S.No.	**Account**	**Year**	**Dr Rs.**	**Cr Rs.**
1	National Audit Office-Audit fee	2023		1,443,612.00
2	National Audit Office-Audit fee	2024		1,443,612.00
			-	**2,887,224.00**

Sch - 06.03 - Performance Bond Recovered				
S.No.	**Account**	**Referance**	**Contract Reg. Ref**	**Amount**
1	Co-oparate Insurance Company	REC-001544-2022	Medical Insurance	492,553.83
2	Continental Insurance PLC	REC-000109-2024	Medical Insurance	732,557.25
3	Kirula Eng. Service (pvt) ltd	2021/R/MURL/01	Construction	7,159,950.00
				8,385,061.08

Sch - 06.04 - Payable Account to Ministry				
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	8,147,748.63
				9,688,256.09

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	Sch - 06.05 - Bid Bonds				
1	A ONE PRINT SOLUTION				35,000.00
2	Abans PLC				4,000.00
3	ABC Trade & Investement				53,000.00
4	Aklan International Pvt Ltd				60,000.00
5	Apollo Marine International (Pvt) Ltd				5,000.00
6	Best Mettls				15,000.00
7	Bethsaida Traders-W.S.Lowe				80,000.00
8	Cey-Nor Fundation Ltd				200,000.00
9	CLE City Lion Express Tours				72,000.00
10	D.P Sachith Sudeeraka				2,000.00
11	Dawwuat Nurdeen				1,000.00
12	Dineth Civil Idikirim Ha Upadesna Sewa				22,000.00
13	E.M.R Edirisinghe				3,000.00
14	Fibertec				5,000.00
15	Fintek Managed Solution Pvt Ltd'				10,000.00
16	Frostaire Industries (Pvt) Ltd				24,000.00
17	Golden Scalare Business Enterprise				150,000.00
18	GS Technology				35,000.00
19	Hero Tex				5,000.00
20	Industrial Safety Equipment Co				5,000.00
21	Industrial Services Bureau				21,000.00
22	Islandwide Scientific (Pvt) Ltd				2,932.50
23	J.P. Fernando & Sons				6,000.00
24	K.D.Y Construction Pvt Ltd				22,000.00
25	K.H.M.R.C Madubashini				13,000.00
26	Kumari Stores				100,000.00
27	Laboratory Solutions Ltd				10,000.00
28	Lakesha Construction Pvt Ltd				10,000.00
29	Lapro Technology (Pvt) Ltd				32,000.00
30	M.D Namal				1,000.00
31	M/S Hayleys Electronic Lighth Pvt Ltd				35,000.00
32	Malba Ropes Private Limited				15,000.00
33	MEGA HEATERS (PVT) LTD				30,000.00
34	Metropolitan				3,000.00
35	MF Marine				100,000.00
36	Micro Tech Biological (Pvt) Ltd				5,170.00
37	Nawaloka Trading CO. PLC				3,000.00
38	Nayomi Builders				15,000.00
39	Nest Solution				3,000.00
40	Organic trading (Pvt) Ltd				320.00
41	Orient Lanka Plastic Pvt Ltd				30,945.00
42	P.M.S.Pathiraja				15,000.00
43	Pelican Tours				307,200.00
44	Prime Tours Arrivals PV) Ltd				15,000.00
45	Pure Tech Solution Pvt Ltd				500.00
46	Quolikem International (Pvt) Ltd				30,000.00
47	Research Instruments Pvt Ltd				8,000.00
48	S & D Associates				10,000.00
49	S.M.B Faizer				1,000.00
50	S.R Jayasingha				1,000.00
51	Scientific Instrument (Pvt) Ltd				10,000.00

52	Simplex solution Corporation (Pvt)Ltd				1,210.00
53	Solutioncity (Pvt) Ltd				20,000.00
54	Southern House Enterprises Pvt, Ltd				15,000.00
55	Sri Lanka Insurance				200,000.00
56	Super Feed (Pvt) Ltd				5,000.00
57	TCR FABRICATORS				28,165.00
58	Tedco Holding				35,000.00
59	Theekshana Construction				80,000.00
60	Touch Solution System(Pvt) Ltd				32,000.00
61	Traffic Tours Travels & Transportes (Pvt				15,000.00
62	Trust Plastic Pvt.Ltd				15,000.00
63	TS Fast Food & Catering Services				55,000.00
64	U&R Vision Tec Solutions				31,785.00
65	Urusita Wewa Gramiya Miridiya Sanvidanay				24,450.00
66	Vextop Holding (Pvt) Ltd				8,000.00
67	Wheel Masters (Pvt) Ltd				8,000.00
68	Yoraka Power Industrial Solutions				3,000.00
69	Bid Bonds	4313 A			458,250.00
				-	**2,676,927.50**

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

Recurrent Fund from Treasury			
No	**Reciept No**	**Reciept Date**	**Amount Rs**
1	REC-000133-2024	23-01-2024	41,667,000.00
2	REC-000463-2024	21-02-2024	47,051,600.00
3	REC-000515-2024	29-02-2024	8,333,000.00
4	REC-000922-2024	21-03-2024	37,990,000.00
5	REC-000923-2024	25-03-2024	3,693,400.00
6	REC-001092-2024	08-04-2024	4,167,000.00
7	REC-001117-2024	08-04-2024	46,456,000.00
8	REC-001582-2024	14-05-2024	3,592,000.00
9	REC-001629-2024	21-05-2024	46,733,000.00
10	CAP -0009-2024	11-06-2024	4,167,000.00
11	CAP -0010-2024	24-06-2024	46,627,600.00
12	CAP -0011-2024	02-07-2024	4,167,000.00
13	CAP -0012-2024	24-07-2024	45,743,000.00
14	CAP -0013-2024	06-08-2024	8,334,000.00
15	CAP -0016-2024	22-08-2024	46,699,000.00
16	CAP -0018-2024	02-09-2024	17,240,000.00
17	CAP -0022-2024	24-09-2024	45,999,000.00
18	CAP -0027-2024	24-10-2024	45,950,000.00
19	CAP -0034-2024	22-11-2024	44,958,000.00
20	CAP -0046-2024	20-12-2024	43,836,000.00
21	HO-CAP-0460-2024	12/23/2024	(394,301.31)
Total Amount Rs.			**593,009,298.69**

Capital Fund from Treasury -2201			
No	**Reciept No**	**Reciept Date**	**Amount Rs**
1	REC-000988-2024	01-04-2024	10,000,000.00
2	REC-001092-2024	08-04-2024	17,000,000.00
3	REC-001582-2024	14-05-2024	20,000,000.00
4	CAP -0008-2024	04-06-2024	22,000,000.00
5	CAP -0011-2024	7/2/2024	10,000,000.00
6	CAP -0014-2024	8/12/2024	10,000,000.00
7	CAP -0024-2024	10/8/2024	2,400,000.00
8	CAP -0033-2024	11/19/2024	3,000,000.00
9	CAP -0037-2024	12/3/2024	3,000,000.00
10	CAP -0043-2024	12/19/2024	2,600,000.00
11	CAP -0054-2024	12/27/2024	22,000,000.00
12	HO-CAP-461-2024	12/31/2024	(5,531,053.45)
Total Amount Rs.			**116,468,946.55**

Capital Fund from Stocking - 2202			
No	**Reciept No**	**Reciept Date**	**Amount Rs**
1	REC-000988	01.04.2024	15,000,000.00
2	REC-0010921	08.04.2024	10,000,000.00
3	REC-001582	14.05.2024	10,000,000.00
4	CAP-0009	11.05.2024	10,000,000.00
5	CAP-0011	01.07.2024	20,000,000.00
6	CAP-0013	05.08.2024	20,000,000.00
7	CAP-0024	08.10.2024	10,000,000.00
8	CAP-0025	14.10.2024	25,000,000.00
9	CAP-0029	29.10.2024	25,000,000.00
10	CAP-0043	19.12.2024	23,000,000.00
11	CAP-0048	23.12.2024	15,000,000.00
12	CAP-0054	27.12.2024	17,000,000.00
Total Amount Rs.			**200,000,000.00**

Capital Fund from MoF					
No	**Reciept Date**	**Reciept No**	**Chq'Date**	**Chq. No**	**Amount Rs.**
1	02.08.2024	BOC-0075	31.07.2024	704394	4,300,000.00
2	30.08.2024	BOC-0086	30.08.2024	Transfer	4,500,000.00
	25.09.2024	BOC-0103	13.09.2024	Transfer	4,700,000.00
4	25.09.2024	BOC-0105	25.09.2024	Transfer	1,850,000.00
5	07.10.2024	BOC-0110	04.10.2024	Transfer	12,457,500.00
6	24.10.2024	BOC-0119	18.10.2024	Transfer	4,500,000.00
7	11.11.2024	BOC-0126	05.11.2024	Transfer	1,500,000.00
8	27.12.2024	BOC-0157	27.12.2024	Transfer	850,000.00
9	30.12.2024	BOC -0159	30.12.2024	Transfer	9,100,000.00
Total Amount Rs.					**43,757,500.00**