

Annual Report

2020

National Aquaculture Development Authority of Sri Lanka

41/1, New Parliament Road,

Pelawatta,

Battaramulla.

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National Aquaculture Development Authority of Sri Lanka
41/1, New Parliament Road,
Pelawatta,
Battaramulla.

21st October 2022


Hon. Minister of Fisheries
Ministry of Fisheries
Maligawatte
Colombo 10.

Dear Sir,

In accordance with the provision of the NAQDA Act No. 53 of 1998, I am pleased to present the following reports and reviews in respect of the activities of the National Aquaculture Development Authority of Sri Lanka for the period 01st January 2020 to 31st December 2020.

- 1 Chairman 's Review
- 2 Report of the Board of Directors
- 3 Auditor General's Report
- 4 Balance Sheet with Annual Accounts

Thanking You.
Yours Faithfully,


Jayantha Wijeratne
Chairman

Corporate Information

Name of the Organization

NATIONAL AQUACULTURE DEVELOPMENT AUTHORITY OF SRI LANKA

Directors

1.	Mr. Jayantha Wijeratne	-	Chairman
2.	Mr. B. P. L. U. Balasooriya	-	Director
3.	Mr. Ganeshmoorthy Rajkumar	-	Director
4.	Mr. Vipula Abeyrathne	-	Director
5.	Mr. Thusitha Wijesinghe	-	Director
6.	Mr. S. J. Kahawatta	-	Director
7.	Prof. Jayantha Wijeratne	-	Director
8.	Mr. Chathuranga Udawatte	-	Director
9.	Mrs. P. H. Handunhewa	-	Director
10.	Mr. T.A.D. Dhammika Premarathne	-	Director
11.	Mrs. R. H. M. P. Abeykoon	-	Director
12.	Mrs. Chandika Athugala	-	Director

Head Office

41/1, New Parliament Road, Pelawatta, Battaramulla

Auditors

National Audit Office

Bankers

Peoples Bank

Bank of Ceylon

Chairman's Review

I have the duty of presenting the Annual Report of NAQDA for the year
ended 31/12/2020.

Introduction

The performance of the National Aquaculture Development Authority of Sri Lanka (NAQDA) during the 12 months commencing from 01/01/2020 continued to improve as in the previous years.

Inland Fish Production

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

Year	Inland Fisheries & Aquaculture (MT)	Coastal Aquaculture & shrimp production (MT)	Total Production (MT)	% Increase over previous year
2013	62,480	4,430	66,910	-3
2014	70,600	5,150	75,750	13
2015	60,210	7,090	67,300	-11.2
2016	67,900	6,030	73,930	10
2017	76,953	5,587	82,540	12
2018	73,910	14,100	88,010	7
2019	77,340	13,250	90,580	3
2020	89,520	12,700	102,220	13

The inland fish and aquaculture production was 102,220 Mt. in the year 2020 which was an increase of 11,640 Mt. (13%) over that in the year 2019. The inland fish production from culture-based fisheries in the perennial reservoirs and inland aquaculture production was increased by 16% compared to 2019. Also, the Shrimp Production was increased by 15% compared to 2019. During Covid 19 period fisheries sector was declared as an essential service. Therefore, fishing in inland reservoirs and aquaculture activities were carried out throughout the period. But we have noted that there is a decreased in production due to low fishing effort with less movement of fishermen even though fisheries were declared as essential service.

Foreign Exchange earned and contribution to rural economy

This inland fish and aquaculture production in 2020 is valued at approximately Rs. 29.22 billion contributing significantly to the national economy. Further it is valued that foreign exchange earned through Shrimp exports decreased by 8% to Rs. 3,235 Mn. in 2020 compared to 2019 Rs. Mn 3,522. Also Ornamental fish exports decreased by 17% to Rs. 2,409 Mn in 2020 compared to 2019 Rs. Mn 2,913. Furthermore, freshwater prawn exports decreased by 33% to Rs. Mn 480 in 2020 compared to 2019 Rs. Mn 713.

In 2020 live rocks to the value of Rs. Mn 1.47 has been exported through private sector involvement.

The impact of COVID-19 on the Inland fisheries and Aquaculture sector

During Covid 19 period fisheries sector was declared as an essential service. Therefore, fishing in inland reservoirs was carried out throughout the period. But we have noted that there is a decreased in production due to less movement of fishermen although they were asked to carryout fishing. And also there were no. of illegal fishing activities carried out due less intervention of officers and Police. However, stocking in reservoirs were carried out according to the schedules. Activities of ornamental fish industry and other aquaculture industries were affected to some extend because of the curfew. Especially, movement of people in order to manage the facilities and supply materials to the industry were affected due to cur few. Though government declared aquaculture and fisheries as an essential service, field level operations were interrupted due to communication gap between hierarchy people and grass root level Police officers. Ornamental fish industry, shrimp and other aquaculture products exports were severely affected but export demand was highly increased due to lockdown of other countries. However, fish breeding centres were operated properly with adequate staff as they are isolated in rural areas.

Fry Production & Distribution

The Aquaculture Development Centers (AQDCs) at Udawalawa, Dambulla, Inginiyagala, Iranamadu, Kalawewa, Nuwara Eliya, Polonnaruwa and Muruthawela produced 185.63 Mn fry in 2020 and this is an increase of 29% compared to 2019. A part of these fry were sold to Private Pond Owners (PPO), Pens, Cages and Community Based Organizations (CBO) managed Mini Nurseries for rearing to fingerling size.

Table 2 - Fry Production & Distribution (Million)

	2015	2016	2017	2018	2019	2020
Fry sold to Mini Nurseries	11.90	15.76	19.13	26.35	20.43	14.60
Fry reared at AQDCs	50.79	57.64	60.82	79.02	57.85	100.03
Fry sold to PPOs	15.67	8.53	6.63	16.89	23.73	23.40
Issued to Cages / pens	9.95	30.34	47.20	60.26	42.31	47.60
Total	88.31	112.27	133.78	182.52	144.32	185.63

Fingerling Production

In the year 2020, 95.94 Mn fingerlings were produced in Aquaculture Development Centers (AQDCs) of NAQDA, CBO managed Mini Nurseries, cages, pens and Private Ponds. Fingerling production was increased compared to 2019 by 8%. 38% of fingerlings production stated in the above were directly produced by NAQDA and balance produced by Mini Nurseries, Pens, Cages and Private Ponds by growing fry issued by AQDCs of NAQDA.

Table 3 - Fingerling Production (Million)

	2015	2016	2017	2018	2019	2020
Fingerlings produced Mini Nurseries	7.24	10.30	13.38	16.74	15.03	12.07
Water based Mini Hatcheries	-	-	-	0.46	0.04	0.42
Fingerlings produced AQDCs	39.65	37.29	38.07	48.20	29.17	36.40
Fingerlings produced PPOs	6.06	4.07	3.31	7.44	14.26	15.14
Cages / Pens	2.26	18.11	28.16	38.79	30.09	31.91
Total	55.21	69.77	82.92	111.63	88.59	95.94

Distribution of fingerlings

The fingerlings produced at AQDCs, Private Ponds, Mini Nurseries, Pens and Cages were distributed amongst major aquaculture and inland fisheries development areas as given in the following table. It is anticipated that the fish stocking during 2020, will support an increase in inland fish production in 2021.

Table 4 – Stocking of Fish Fingerlings - 2020

Type of the water body	Number of tanks / units	Fingerling Stocked (Mn)
Major Reservoirs	41	24.29
Medium Reservoirs	77	26.68
Minor Reservoirs	315	29.76
Seasonal Tanks	538	9.28
Ponds/Cages/Pens	504	2.44
Rivers and Lagoons	-	2.05
Total	1475	94.50

Through the expansion of hatchery facilities, rearing facilities and infrastructure at existing AQDCs, will increase the freshwater fish seed production.

Establishment of Freshwater Fish Genetic Development Centre, Dambulla

Construction work of the Freshwater Fish Genetic Development Centre, Dambulla was continued in order to produce high quality broodstock, increase quality of fish seed and develop new strains of indigenous species such as Lula (*Ophiocephalus striatus*), Walaya (*Walago attu*), etc for freshwater aquaculture. By introducing these new hybrids, freshwater aquaculture will be more diversified. Therefore, establishment of a fish genetic development centre is mandatory to ensure sustainable freshwater fish production in Sri Lanka.

Fresh Water Prawn Production (Post Larvae)

77.6 Mn. Post larvae of fresh water prawn were issued from Pambala, Kahandamodara, Kallarawa centers and private hatchery and stocked as follows. This is an increase of 18% compared to 2019.

Table 5 – Stocking of Freshwater Prawn Post Larvae - 2020

Type of the water body	Number of tanks	Post larvae stocked (Mn)
Major Reservoirs	23	41.8
Medium Reservoirs	33	19.9
Minor Reservoirs	75	13.9
Seasonal Tanks	6	0.1
Ponds	33	0.4
Lagoons	6	1.5
Total	176	77.6

Today, there are mainly four companies engaged in exporting freshwater prawn. Total of 1164 m. tons of Freshwater Prawns were harvested during 2020 and around 198 m. tones have been exported. As prawns are a high valued species income of fisherman was increased. Return on investment of stocking freshwater prawn in reservoirs is higher than stocking of fish fingerlings. Therefore, stock

enhancement of freshwater prawn in reservoirs can be reputed as culture-based fishery with high valued species.

Programme to issue Fry & Fingerlings Free of Charge

Under this programme 2.01 Mn fry, 11.97 Mn fish fingerlings and 69.43 Mn freshwater prawn post larvae were stocked in reservoirs during 2020.

Development of Reservoir Fisheries

To improve the management of inland fisheries in perennial water bodies (by preventing illegal methods of fishing) the Authority and the fisheries societies conducted 120 raids during the year 2020. In addition, 50 fishing crafts and 5 net cages were purchased. Now the total inland fishing boat number increased up to 9880.

Shrimp Farming Industry

At present, the shrimp industry is being managed to an effective level due to continued surveillance and monitoring activities of NAQDA. It was made to understand that with the existing area of shrimp farms, maximum sustainable shrimp production is obtained at present in North Western Province. In order to increase the shrimp production in the district NAQDA has planned to intensify the shrimp culture activity through introduction of water recirculation system and enhancing the biosecurity of farming area. However, shrimp production in 2020 is 7,355 Mt and Foreign exchange earned through export of shrimp was Rs. Mn 3,235 in 2020.

Also, in order to increase the shrimp aquaculture production, the Ministry of Fisheries and Aquatic Resources Development and NAQDA has taken a policy decision to introduce the *Litopenaeus vannamei* species which has a high growth rate and high productivity compared to *Peneaus monodon*. Accordingly, farming

started in Mannar, Batticaloa and Puttalam districts and 2640 Mt were harvested in 2020.

During 2020 under monitoring activities, 342 Aquaculture Management licenses including 310 Shrimp Farms and 32 Shrimp Hatcheries were issued. Further, NAQDA conducted 1,664 no. of PCR tests to screen brooders and post larvae. This screening enabled the industry to breed healthy post larvae for stocking in farms. These tests were carried out by the brackish water fish health and environmental monitoring laboratory at Battuluoya and Batticaloa. Further to improve the quality of post larvae, all the shrimp hatcheries were monitored by testing for Monodon Bacula Virus and white spot disease by officials from the brackish water fish health and environmental laboratory.

In 2020, 49 Shrimp Hatcheries and 897 Shrimp Farms were operated in Puttalam, Batticaloa, Mannar Districts. *Peneaus monodon* post larvae production during the year was 398 Mn. and *Litopenaeus vannamei* post larvae production was 289.04 Mn.

Ornamental Fish and Aquatic Plant Farming

NAQDA is involved in development of new ornamental fish strains, development of technology, provide brood fish, fish disease diagnosis, provide training and technical assistance etc. to support development of ornamental fish and aquatic plant culture and exports. Aquaculture Development Centres at Rambodagalla and Ginigathena are dedicated for ornamental fish and plants. Genetic improvement programmes were initiated to improve genetic diversity of guppy varieties at Rambodagalle and swordtail at Ginigathena. A tissue culture laboratory established at Rambodagalla is involved in tissue culture of ornamental aquatic plants. The main objectives of this are to technology transfer and to earn the foreign exchange by exporting aquatic plants. 52,572 numbers of aquatic plants were produced and 40,060 issued locally and unable to export plants due to Covid 19 during in 2020.

These centers sold 6.07 Mn ornamental fish for farmers and exporters. 64,794 brooders were also sold in 2020. Freshwater aquarium fish comprise the more

colorful and striking species of guppies, swordtails, platys, bards, tetras, angels, gouramies and catfish. Out of these freshwater species exported from Sri Lanka, about 50-60% consists of guppies. There are about 45 regular exporting companies in Sri Lanka. Major buyers for Sri Lanka ornamental fish in 2020 were USA, UK, Germany, China, France, Japan, Poland, Italy, Czech Republic, and Netherlands. Training programmes were conducted and 232 people were trained in ornamental fish farming in the year 2020 and due to Covid 19 training programmes were not conducted as planned. NAQDA has taken steps to develop a national strategic plan with collaborating key industry stakeholders in order to develop this sector.

Live rock export is a new addition to our product range and as at 2020 live rocks to the values of Rs. Mn 1.47 has been exported through private sector involvement.

Ornamental Fish Breeding Centre, Sevanapitiya, Polonnaruwa

NAQDA continued the establishment of an ornamental fish breeding center for koi carp and gold fish in Sevanapitiya, Polonnaruwa to set up a pond farming cluster in the district. Lack of quality seeds and quality parent stocks are the main constraints for further development of the koi carp and gold fish ornamental fish industry in Polonnaruwa district. For this purpose, Ornamental Fish Breeding Centre will be established at Sevanapitiya in Polonnaruwa District to produce Gold fish and Carp ornamental fish quality seeds and supply to the farmers in Polonnaruwa district and this will be assured the more sustainability of this sector in Polonnaruwa District.

Centre commenced its operations in 2020 and it is targeted to produce 1.3 Mn Gold fish seeds and 10 Mn Koi Carp seeds in 2021.

Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam

Sri Lanka exports marine ornamental fish and invertebrates by collecting from the wild. There are restrictions for the collection of certain species from the wild. It was noted that some of the wild populations of ornamental fish and invertebrates has been depleted due to various reasons such as overfishing, destruction of habitats,

coral breaching, siltation of sea bed and pollution etc. It is anticipated that more restrictions will be imposed in the future to restrict the catching of marine ornamental fish based on conservation concerns. This will affect export of marine ornamental fish from Sri Lanka. Therefore, it is imperative to introduce breeding in captivity of marine ornamental fish and invertebrates to uplift the ornamental fish sector in Sri Lanka. Marine ornamental fish fetches a very high price, when compared to freshwater ornamental fish and there is a high demand in International markets. Also captive bred marine fish has very high market as they are easy to rear at indoor aquaria. In order to disseminate the technology, increase the product range of ornamental fish and enhance foreign exchange earnings, NAQDA has continued the establishment of Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam.

Non- traditional Aquaculture

- **Sea cucumber breeding and farming**

Sea cucumber hatchery

In order to promote and develop sea cucumber farming, NAQDA continued the construction of a sea cucumber hatchery in Oleithuduwai, Mannar and planning to commence the operations in March 2021.

Also, NAQDA provided expertise to breed Sea cucumber in private hatcheries; two hatcheries are operating in Kilinochchi and Puttalam at present. During 2020, 470,000 sea cucumber juveniles were produced and 340 Mt (wet) were harvested from pens during 2020.

- **Sea weed farming**

NAQDA facilitates sea weed farming with community participation in the Northern, Eastern and North Western Sea. Sea weed harvest in 2020 was 422 Mt (wet) and the total farming sea area is about 100 ha.

- **Sea bass breeding and farming**

NAQDA continued the operation at Multi-species Marine Finfish hatchery in Batticaloa and 57,700 no. of fingerlings were issued in 2020. This will pave the way for expansion of Sea bass farming in Sri Lanka. Private sector involved in sea bass cage culture in Negombo lagoon, Mannar, Puttalam, Kilinochchi, Jaffna and Batticaloa. Around 350 people were involved in sea bass farming in cages and ponds. 2.82 Mn stocked and 179 Mt. of sea bass were also harvested in 2020.

A large scale sea bass farming in cages commenced operation in Trincomalee Sea. 144 Mt of sea bass were harvested from these sea cages. This sea bass culture create livelihood to coastal community through direct employment, reduce pressure on wild fishery and provide a consistent supply base, generate import revenue, added tourist attraction, and provide forward linkage opportunities such as value added fish production.

- **Milk Fish breeding and farming**

Sri Lanka annually spends over Rs. 250 million to import fish bait for tuna fishing in the country. This situation has necessitated the consideration of farming baitfish to ensure a sustainable supply to tuna fishers. Milkfish is one of the potential farmed fish that could be used as bait in the tuna industry, as it has been successfully trialed in the past. There is no milkfish hatchery in Sri Lanka and therefore, it is very important to start a milkfish hatchery. NAQDA has taken steps to establish a Milk Fish Hatchery in Bangadeniya, Puttalam and construction is in progress. Milk fish farming for bait is carried out in Jaffna, Kilinochchi, Mannar, Puttalam Districts and 66.5 Mt was harvested in 2020.

- **Crab breeding and farming**

NAQDA provided expertise to breed mud crabs in a private hatchery and 233,000 crablets were produced in 2020 and also 22 Mt of crabs were harvested from ponds.

Wewak samaga Gamak Programme

The project Wewak Samaga Gamak began in 2016 as a concept of Minister of Fisheries and Aquatic Resources Development. It is a massive development programme initiated to develop fishing villages with the aim to improve the lifestyle of the villagers. The project assists to develop infrastructure facilities, livelihood development programmes and welfare activities of the fisheries villages. In 2020, Ministry released Rs. Mn 46.30 utilized for infrastructure development in selected fishery villages.

The Chairman and Board of Directors wish to extend their grateful thanks to the Staff of the National Aquaculture Development Authority of Sri Lanka for their unstinted co-operation and support offered at all times and also wish to express their appreciation for the assistance extended to improve the quality of life of the fish farming community island wide and increase the income level of people who are engaged in this sector. The Board also wishes to place on record the co-operation and assistance provided by the Donor Agencies, NGO's, Provincial Councils and Projects which provided funds for the purchase of fish seed required by the Fisheries Societies and the fish farming sector and other aquaculture related programmes. Private Sector Shrimp Farmers, Exporters and other sponsors who contributed much to the sector also deserve our thanks.

Finally and not least, we wish to offer our thanks to His Excellency the President of Sri Lanka and the Hon. Prime Minister for the guidance given in increasing the inland fish and aquaculture production, the Hon. Minister of Fisheries, the Hon. State Minister of Ornamental Fish, Inland Fish & Prawn Farming, Fishery Harbour Development, Multiday Fishing Activities and Fish Exports, Secretary to the Ministry of Fisheries, Secretary to the State Ministry of Ornamental Fish, Inland Fish & Prawn Farming, Fishery Harbour Development, Multiday Fishing Activities and Fish Exports, and the staff of the Ministry for the guidance, support & assistance provided to carryout various other aquaculture projects, the Secretary to General Treasury, for all the financial assistance provided to carry out the activities of NAQDA smoothly.

Chairman
National Aquaculture Development Authority of Sri Lanka

Compliance to Sustainable Development

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

- SDG 1 No poverty – NAQDA has continued livelihood development activities and in 2020, Fishermen and Farmers engaged in inland fisheries and aquaculture sector increased to 90,646 Nos.
- SDG 2 Zero Hunger - In fact the goal is to end hunger, achieve food security and improved nutrition and promote sustainable aquaculture, NAQDA has initiated and continued programmes to develop culture based fisheries and aquaculture in order to increase the inland fish and aquaculture production. The inland fish and aquaculture production was 102,220 Mt. in the year 2020 which was an increase of 11,640 Mt compared to 2019 production of 90,580 Mt.
- SDG 12 Responsible Consumption and Production – Reservoir fish production is available fresh at reservoirs and these fishes are sells around the reservoirs or within the village. Excess inland fish production is coming to Colombo markets in fresh mode and also this excess production is process to dry fish at village level. In 2020, dry fish production was 630 Mt and 1kg is valued at Rs. 650.00. All the fishers and farmers operate with a license, follows Best Management Practices (BMPs) & every important BMPs were converted to regulations, introduced co-management practices are examples for responsible fisheries. Also all the new aquaculture projects use an ecosystem approach and this will ensure the responsible farming and ultimately will make responsible production.
- SDG 14 Life below Water – Since the coastal capture fishery is stable due to over exploitation, illegal or unauthorized fishing, pollution, etc., the coastal trend is sea farming. Ecosystem approach farming is promoted in sea water and environmental friendly materials are used for farming systems. Sea weed farming is promoted in shallow sea areas and sea weed absorb the CO₂ 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 2020 together with the Audited Accounts and Report of the Auditor General.

1. Introduction

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

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

Aquaculture Development Centers (AQDCs) of NAQDA

NAQDA maintains nine (09) major Freshwater Aquaculture Breeding Centers, Three (03) Freshwater Prawn Breeding Centers, Two (2) Ornamental Fish Breeding Centers and a Multi Species Marine Fin fish hatchery.

<u>Centre</u>	<u>Fish Species Produced/Activity</u>
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
Pambala	Freshwater Prawn
Thillawatawena	Freshwater Prawn
Kallarawa	Freshwater Prawn
Rambodagalle	Ornamental Fish Breeding and Conducting Training Programmes
Ginigathhena	Ornamental Fish Breeding & Rearing
Multi Species Marine Fin fish hatchery	Marine fin fish

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

Kalawewa Inland Fisheries and Aquaculture Training Institute

This Institute conducts training for staff of NAQDA, Inland fishers, Fish farmers, NGO's, CBO's and interested parties in the fields related to Aquaculture and Inland Fisheries. In addition provides facilities for other institutions for their own training programmes and Assistant Director (Training) heads this Institute.

Aquaculture Extension Service

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

Coastal Aquaculture Development

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

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 nine aquaculture development centres managed by this division

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. Manpower of National Aquaculture Development Authority of Sri Lanka as at 31st December 2020

Categories		Nos.
Chief Executive Officer		01
Senior Managers		04
Middle Managers		26
Junior Managers		72
Aquaculturists	48	
Regional/District Extension Officers	17	
Statistical Officers	03	
Computer Analyst	01	
Procurement Officer	01	
Social Development Officer	-	
Finance Officer	01	
Administrative Officer	01	
Management Assistant – Technical		115
Assistant Aquaculturists	16	
Extensions Officers	95	
Technical Officers	02	
Book keeper	01	
Forman	01	
Translator	-	
Management Assistant – Non Technical		78
Primary Level		393
Technicians (Electrical/ Mechanical)	07	
Drivers	50	
Lab Assistant	03	
Circuit Bungalow keeper	03	
Minor Staff	330	
Total		689

4. 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.

5. Capital

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

6. Income

Income from sale of fish seeds, rent on leased centers and other income is Rs. 198.66 Million. The Treasury grant for financing recurrent expenditure was Rs.495.50 Million for the year ended 31st December 2020.

7. Performance of the Organization

National Aquaculture Development Authority has made a net deficit of Rs. 57.34 Million for the year ended 31st December 2020.

8. Statement of Affairs

The statement of affairs of the Authority as at 31st December 2020 is set out in Financial Statements.

9. Capital Expenditure

A financial allocation of Rs. 196.20 Million was made available for National Aquaculture Development Authority of Sri Lanka for the year 2020. Total allocation was utilized for rehabilitation and renovation of buildings and Ponds at the Centers, rehabilitation of

vehicles and equipment, Acquisition of Fixed assets and Aquaculture Development activities.

10. Collaboration with other Agencies

The Authority collaborated with the private sector for operating the Brackish water Shrimp Hatchery, Sea bass hatchery, Demonstration Shrimp Farm, Sea weed farming.

11. 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 2020.

12. Auditors

The Accounts of the National Aquaculture Development Authority of Sri Lanka for the Year ended 31st December 2020 was audited by the National Audit Office.

FLS/A/NAQDA/1/F/A/2020/1

February 2022

Chairman

National Aquaculture Development Authority

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

1. Financial Statements

1.1 Qualified Opinion

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

In my opinion, except for the matters discussed in the Basis for Qualified Opinion section of my report, the accompanying financial statements do not give a true and fair view of the financial position of the Authority as at 31 December 2020 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) The amount used for capital payments under the investment activities had been overstated by Rs. 108,697,995 in the cash flow statement submitted along with the financial statements .
- (b) A sum Rs. 4,060,518 paid to a contractor institution for the construction of Welikanda Breeding Centre during the year under review had been deducted from the balance of other creditors without debiting to the relevant contract account. Therefore, the value of work-in- progress during the year under review and the other creditor value were understated in the financial statements by that amount.
- (c) Even though the Rekawa Crab City Project, which was constructed under the grants of the Ministry and capitalized at a cost of Rs. 183,691,999 had been specified under the non-current assets recognizing as a long-term investment, actions had not been taken to amortize as per the useful life time of the assets belonging to that Project in terms of Section 69 of Sri Lanka Public Sector Accounting Standards No. 07 .
- (d) As a result of the balance brought forward in the contract account payable in the preceding year had been transferred to capital grant account by deducting Rs.5,969,686 from the contract account payable as a correction, the capital grant account balance had increased and the relevant adjustment details were also not submitted to the audit. Similarly, the details pertaining to the prior year contract bills payable adjustment amounting to Rs. 4,184,416 that had been written off to aquaculture development expenditure account were also not furnished to audit.
- (e) Six payable balances which had to be paid as at 31 December of the year under review totalled to Rs. 7,853,430 had not been entered in the financial statements. As a result, the current liabilities for the year under review had been understated by that amount in the financial statements.

-
- (f) The balance of Rs. 64,576,327 remained as at 31 December of the Revolving Fund established for the welfare of fishermen with the provisions of the Ministry had been shown in the financial statements as a balance to be paid without any commitment to repay, instead of indicating it in the financial statements as a Revolving Fund. As a result, the current year liabilities for the year under review were overstated by that amount in the financial statements.
- (g) The accounting policy for valuation of biological stock maintained by the Authority had not been disclosed in the financial statements and the physical stock remained at 18 centres as at the balance sheet day had been stated in the financial statements at its cost of Rs. 37,781,566 without calculation.
- (h) The total assessed value of 04 lands amounting to Rs. 23,271,000 had not been entered in the financial statements as per the land valuation reports submitted by the Authority. Similarly, the Land which was in extent of 01 acre and leased out for 30 years by the Authority with an estimated value of Rs. 800,000, and currently being used for the construction of sea cucumber hatcheries at Olaythuduvai in the Mannar District had not been included in the financial statements as a leased property.
- (i) Although the valuation should be carried out every 03 years or every 05 years, when the fair value of the property, plant, and equipment materially differs from its carrying value as per Section 47 of the Sri Lanka Public Sector Accounting Standards No. 07, as a result of failure to revalue all the fixed assets after the year 1998, the reasonable value of breeding centre assets cost at Rs. 1,702,306,274 and property plant equipment cost at Rs. 894,757,806 had not been adjusted to the financial statements. Further, actions had not been taken to assess the value of 14 plots of land with 1,097,597 hectares currently in use by the Authority and to enter into the accounts.
- (j) Since the liquidity damage values of contracts applied for arbitration had been debited to the contract account, the contract cost had been overstated by Rs. 14,173,684.

- (k) Even though it had been revealed by the notes that the deducting of the Sundara Thotupola Project which was constructed by the capital grants amounting to Rs.27,659,046 from assets and transferred to the Fisheries Societies, the approval of the Board of Directors, Board Paper, transfer documents to relevant Fisheries Societies were not furnished to audit.
- (l) Since the balance confirmation letters for 28 debtor balances totalled to Rs. 19,292,045 were not submitted to audit, the accuracy and existence of those debt balances could not be ascertained in audit

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

1.3 Other Information Included in the Annual Report 2020 of the Authority

The other information comprises the information included in the Annual Report 2020 of the Authority, but does not include the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. The Management is responsible for these other information.

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

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

If I conclude that this other information is quantitatively incorrect, based on the other information I received prior to the date of this audit report and the work I have done, I want to report that. I have nothing to report on this.

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

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

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

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

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

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Although reasonable assurance is a high level

of assurance, there is not any guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Although an understanding of the internal governance of the Authority was gained in order to plan appropriate audit procedures from time to time, it does not intend to express an opinion on the effectiveness of internal control of the Authority.
- The fairness of the accounting policies and accounting estimates used and the appropriateness of the relevant disclosures made by management were evaluated.
- The relevance of using the institution as a basis for the continued existence of the institution was determined based on the audit evidence obtained on whether there is quantitative uncertainty about the continued existence of the Authority due to events or circumstances. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

- The presentation, structure and content of the financial statements, including disclosures, were evaluated and the transactions and events on which they were based were evaluated to be appropriately and reasonably included in the financial statements.

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

2. Report on Other Legal and Regulatory Requirements

2.1 Specific provisions for following requirements are included in the National Audit Act, No. 19 of 2018 .

2.1.1 I have obtained all the information and explanations required for the audit, subject to the observations made in the Basis for Audit Opinion section in this report as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018 and the Authority had maintained proper financial records as my examination indicates.

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

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

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

2.2.1 To state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority which are out of

the normal cause of business as per the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018 .

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

Reference to Laws, Rules /Regulations	Observation
-----	-----
(a) Financial Regulation of Democratic Socialist Republic of Sri Lanka	

(i) 371 (c)	A sum of Rs. 463,589 had not been settled as special and fuel advances and it was observed that, a sum of Rs. 98,640 from that had remained for more than 02 years.
(ii) 395 (c)	Bank reconciliation statements had not been prepared and submitted for audit after the month of April 2020 for the current account where the balance of Rs. 1,649,263 had remained as at 31 December 2020 .
(b) Section 30 (3) of the National Aquaculture Development Authority of Sri Lanka Act No. 53	Even though the budget allocations have been made available for the Ambalanthota Crab City Project as a

	of 1998 dated 27 November 1998	private-public partnership, the 89 hectares of land allotted to the Authority for the project had not yet been properly acquired under the Act.
(c)	Public Asset Management Circular No. 02 /2017 dated 21 December 2017	Three tractors and 05 bicycles provided to the Authority by the Ministry of Fisheries and Aquatic Resources had not been registered and the ownership of them had not been transferred to the Authority.
(d)	Assets Management Circular No. 05/2020 dated 02 October 2020	Necessary actions had not been taken to dispose of 04 pool vehicles which were in non-running condition .
(e)	Sections 2.8.4 and 2.14.1 of the Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka	Although a Technical Evaluation Committee consisting of 03 members including a subject expert should be appointed for procurements carry out under the Department Procurement Committee, a sum of Rs. 822,000 had been spent for the repair of a lorry. A Technical Evaluation Committee had not been appointed and recommendations had not been obtained. Likewise, the above amount had been paid to a private institution obtaining only 02 bids for this repair.
(f)	Section 5 (a) of the Motor Traffic (Amendment) Act No. 08 of 2009	Even though the above lorry has been renovated and converted to a water bowser, the approval of the

Commissioner General of Motor Traffic had not been obtained for that change.

(g) Circular No. 2/2015 dated 10 July 2015 on Vehicle Disposal

Due to delays in the sale of a cab belonging to the Authority, it was rapidly becoming unusable after being dormant for 2 years.

2.2.1 To state that it had not performed according to Authority's powers, functions and duties as per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018 .

2.2.2 To state that the resources of the Authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of Section 12 (h) of the National Audit Act, No. 19 of 2018 except for;

2.3 Other Matters

(a) The Top Management had not taken actions to take disciplinary actions in accordance with Chapter XLVIII of the II Volume of the Establishments Code against the officers who had involved in the payment of advance from the fraudulent Performance Bond valued at Rs. 42,572,925 on 13 July 2018 and no legal action whatsoever had been taken against the supplier.

(b) Issuance of new licenses for prawn farming in Brakish Water had decreased by 22 licenses that was 62 per cent in the year under review as compared to 2019 and renewal of old licenses had also reduced by 41 per cent compared to 2019 . The Authority had not make arrangements to review the situation and take appropriate actions. Similarly, there was a decrease observed in the Fin Fisheries Farming in the Seasonal Tanks reservoirs performed by the Extension Division as compared to the year 2019.

- (c) The Environment Protection License should be obtained before the expiry of the first 06 months of the issued license, in accordance with Schedule II of the Extraordinary Gazette Notification No. 1736/21 dated 13 December 2011 . Although it was observed that out of the 16 files examined by the audit, none of the cultivators had submitted Environment Protection License , the Authority had not taken the necessary actions in this regard.
- (d) After 06 months of the issuance of Advance Bonds amounting to Rs. 4,000,000 and Performance Bonds amounting to Rs. 1,806,768 for a contract valued at Rs. 30,112,800 for the construction of 05 Aquatic Ponds it was revealed that they were fraudulent Bonds. Although the bank had later reissued the bonds, the Authority had not taken any action even by 18 February 2021 against the company which had issued fraudulent bonds and actions had not been taken to make a complaint with the Construction Industry Development Authority (CIDA) .
- (e) Proposals for Construction of Proposed Aquaculture Industrial Park on 1491 hectares including the Vedithaltivu Sanctuary which was published by the Extraordinary Gazette Notification No. 956 /13 dated 01 March 2016 was rejected by an expert evaluation committee and decided to release only 165 hectares as per the NARA Environmental Report . The expenditure made on project plan, product plan, consulting services and surveying carried out covering an area of 1491 hectares in a natural reserve without proper supervision amounting to Rs. 19,442,652 had become a futile expense.
- (f) As a result of the construction work of the Welikanda Breeding Centre Construction Project which had been commenced on 25 May 2017 and had been terminated from 15 September 2020, there was a risk that the amount incurred for that valued at Rs. 158,487,599 would become a futile expenditure.
- (g) When planning the construction of the Fin Fish Breeding Centre in Batticaloa , annual production was planned to produce 5,000,000 fish and the annual production target had been reduced to 100,000 and 200,000 in the years 2019 and 2020 respectively. The actual annual fish production of the production centre in the years 2019 and 2020 was 88,050 and 57,700 respectively and it was 88 per

cent and 29 per cent of targeted fish production, respectively. Further there was a 59 per cent of decrease observed in 2020 as compared to 2019. Nevertheless, the necessary steps to achieve the production target of this Project, which was launched to reduce poverty in the area, had not been taken.

- (h) Although a Crab Cultivation Project had been commenced in Rekawa in the year 2017 at a cost of Rs. 190 Million, due to the lack of adequate salinity level, the concept of crab cultivation which was the main objective of the Project could not be implemented. This was due to the fact that no formal feasibility study had been conducted prior to the commencement of the Project. Similarly, although the initial approval is required for projects over 100 million of initial cost that was, the approval of the Cabinet of Ministers should be obtained in principle in terms of Financial Regulation 3 (b) III, the Project had been commenced only with the approval of the Board of Directors.
- (i) Due to the failure of the above Project, although tri party agreement had been entered into on 02 December 2021 private landowners who provided the land for the project and the Authority for the breeding of prawns changing the objectives of the Project, actions had not been taken in accordance with Supplementary 23 of Procurement Guidelines for Public Private Investment Projects to be followed when leasing directly to a private investor.

W.P.C.Wickramaratne
Auditor General.

National Aquaculture Development Authority Of Sri Lanka
Statement Of Income
For the Year ended 31 December 2020

	Note	Yr 2020 Rs.	Yr 2019 (Restated) Rs.
Revenue	03	153,927,489.22	141,667,578
Cost Of Sales	04	(223,527,832.16)	(166,191,219)
Gross Profit/(Loss)		(69,600,342.94)	(24,523,641)
Treasury Grants - Recurrent	N-1	495,500,000.00	432,900,000
Treasury Capital Grants used for Non Capital Expenditure		64,741,225.85	69,886,525
Other Income	05	60,712,785.81	71,319,798
Gain from Biological Assets valuation		324,050.00	44,800
Net operating income		551,677,718.72	549,627,482
Administrative Expenses	06	(673,040,146.88)	(644,139,705)
Distribution Cost	07	(112,977,781.15)	(124,166,285)
Finance Cost	08	(97,525.63)	(145,245)
Profit / (Loss) Before Adjust Deffered Revenue		(234,437,734.94)	(218,823,753)
Differed Revenue	.	191,268,397.93	163,409,793
Profit / (Loss) For The Year		(43,169,337.01)	(55,413,960)

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 03 form an integral part of these financial statements.*

N-1 - Since 2017 we have shown treasury Grants "Recurrent" under the statement of Comprehensive Income to Identify actual operational Profit/Loss of the institute. Since 2019 Treasury grants Recurrent re-classified under the Statement of Income due to continues Audit qualification issued on this practice in 2017 & 2018 auditor general's audit Reports.

National Aquaculture Development Authority Of Sri Lanka
Statement Of Comprehensive Income
For the Year ended 31 December 2020

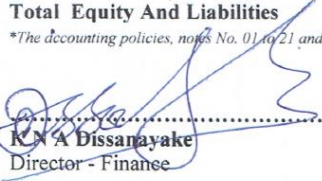
	Note	Yr 2020 Rs.	Yr 2019 (Restated) Rs.
Profit / (Loss) For The Year		(43,169,337.01)	(55,413,960.01)
<u>Other comprehensive income/(expense) net of tax</u>			
Other comprehensive income for the year		0.00	0.00
Total comprehensive income for the year		(43,169,337.01)	(55,413,960.01)

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 03 form an integral part of these financial statements.*

National Aquaculture Development Authority Of Sri Lanka
Statement of Financial Position
As At 31st December 2020

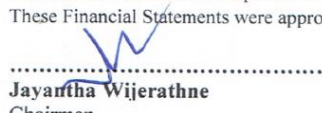
	Note	Yr 2020 Rs.	Yr 2019 Rs.
Assets			
Non Current Assets			
Property, Plant & Equipment	9	2,273,357,552.40	1,693,981,041
Breeding & Trading Assets	10	957,094,148.63	776,413,637
Biological Assets	11	18,654,799.50	21,070,750
Working Progress	12	184,963,062.08	781,178,443
Other Non Current Assets	13	221,719,566.45	211,351,045
		<u>3,655,789,129.06</u>	<u>3,483,994,916.63</u>
Current Assets			
Inventory	14	37,781,566.49	51,567,772
Deposit, Advance & Prepayments	15	12,885,958.45	24,105,017
Trade & Other Receivable	16	123,074,883.25	128,450,310
Cash In Hand & At Bank	17	97,088,289.31	80,837,979
		<u>270,830,697.50</u>	<u>284,961,078</u>
Total Assets		<u>3,926,619,826.56</u>	<u>3,768,955,995</u>
Equity			
Capital & Reserves			
Capital Grants		178,248,258.93	801,131,975
Retained Earnings		(174,255,505.91)	(131,016,682)
Assets Valuation Fund		17,400,000.00	17,400,000
Total Equity		<u>21,392,753.01</u>	<u>687,515,293</u>
Liabilities			
Non Current Liabilities			
Retirement Benefit Obligation	18	145,065,109.85	120,970,382
Differed Revenue	19	3,473,766,459.77	2,675,681,869
Government Grants	20	54,040,042.00	54,040,042
		<u>3,672,871,611.62</u>	<u>2,850,692,293</u>
Current Liabilities			
Trade & Other Payable	21	165,500,593.75	150,582,670
Retention On Contract		66,854,868.18	80,165,739
		<u>232,355,461.93</u>	<u>230,748,409</u>
Total Liabilities		<u>3,905,227,073.55</u>	<u>3,081,440,702</u>
Total Equity And Liabilities		<u>3,926,619,826.56</u>	<u>3,768,955,995</u>

*The accounting policies, notes No. 01 to 21 and Schedule 01 to 03 form an integral part of these financial statements.


K N A Dissanayake
Director - Finance


P Nimal Chandrarathne
Director General

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


Jayantha Wijerathne
Chairman


N L T D Narasinghe
Board Director



National Aquaculture Development Authority of Sri Lanka

Statement Of Changes in Equity

For the Year ended 31 December 2020

	Note	Recurrent Grants Rs.	Capital Grants Rs.	Assets Valuation Fund Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 1st January 2019		0.00	1,037,705,878.64	17,400,000.00	(73,851,622.39)	981,254,256.25
Recurrent & capital Grants Received during the year		432,900,000.00	171,910,000.00	0.00	0.00	604,810,000.00
Capital Grants Received from Ministry Used to Capital		0.00	383,601,315.75	0.00	0.00	383,601,315.75
Differed Revenue amount of during the year-Capital (Addition)	10	0.00	(15,213,162.58)	0.00	0.00	(15,213,162.58)
Differed Revenue amount of during the year-Capital (Construction)	Sch-01	0.00	(96,518,467.66)	0.00	0.00	(96,518,467.66)
Differed Revenue amount of during the year-Ministry (Construction)	Sch-01	0.00	(601,229,564.12)	0.00	0.00	(601,229,564.12)
Livestock Valuation gain		0.00	0.00	0.00	0.00	0.00
Over/Under Depreciation adjustment		0.00	0.00	0.00	0.00	0.00
Over/Under Differed Revenue adjustment		0.00	0.00	0.00	0.00	0.00
Livestock valuation gain/loss transfer to P&L A/c		0.00	0.00	0.00	0.00	0.00
Capital Grants Use to Non Capital Expenditure		0.00	(69,886,524.63)	0.00	0.00	(69,886,524.63)
Capital Grant Return to Treasury	N-1	0.00	(9,237,500.00)	0.00	0.00	(9,237,500.00)
Previous Year Adjustment	N-2	0.00	0.00	0.00	(1,751,100.00)	(1,751,100.00)
Net Profit / (Loss) for the Year		(432,900,000.00)	0.00	0.00	(55,413,960.01)	(488,313,960.01)
Balance as at 31st December 2019		-	801,131,975.40	17,400,000.00	(131,016,682.40)	687,515,293.00
Balance as at 1st January 2020		0.00	801,131,975.40	17,400,000.00	(131,016,682.40)	687,515,293.00
Recurrent & capital Grants Received during the year		495,500,000.00	196,200,000.00	0.00	0.00	691,700,000.00
Capital Grants Received from Ministry Used to Capital		0.00	258,651,930.43	0.00	0.00	258,651,930.43
Differed Revenue amount of during the year-Capital (Addition)	10	0.00	(28,782,702.52)	0.00	0.00	(28,782,702.52)
Differed Revenue amount of during the year-Capital (Construction)	Sch-01	0.00	(159,719,557.51)	0.00	0.00	(159,719,557.51)
Differed Revenue amount of during the year-Ministry (Construction)	Sch-01	0.00	(802,368,251.47)	0.00	0.00	(802,368,251.47)
Livestock Valuation gain		0.00	0.00	0.00	0.00	0.00
Over/Under Depreciation adjustment		0.00	0.00	0.00	0.00	0.00
Over/Under Differed Revenue adjustment		0.00	0.00	0.00	0.00	0.00
Livestock valuation gain/loss transfer to P&L A/c		0.00	0.00	0.00	0.00	0.00
Capital Grants Use to Non Capital Expenditure		0.00	(64,741,225.85)	0.00	0.00	(64,741,225.85)
Assets T/F to Society - Sundarathotopola		0.00	(27,659,046.44)	0.00	0.00	(27,659,046.44)
Adjustment/Previous Year capitalized but unpaid		0.00	5,535,136.88	0.00	(69,486.50)	5,465,650.38
Net Profit / (Loss) for the Year		(495,500,000.00)	0.00	0.00	(43,169,337.01)	(538,669,337.01)
Balance as at 31st December 2020		-	178,248,258.93	17,400,000.00	(174,255,505.91)	21,392,753.01

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 03 form an integral part of these financial statements.*

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

** N-1 : In Year 2018, Rs. 9,237,500/- paid to Land reclamation commission to get transfer the ownership of the N-Eliya Land (land on which Nuwara Eliya AQDCs established) to NAQDA, but Land reclamation commission return the cheque in Year 2019 hence we have return same cash to the Treasury.*

** N-2 : correction of Posting errors pertaining to Debtor Collection in Previous years, charges to income statement and restated debtors A/c.*

National Aquaculture Development Authority Of Sri Lanka

Statement Of Cash Flows

For the Year ended 31 December 2020

	Note	Yr 2020 Rs.	Yr 2019 Rs.
Cash Flow From/(Used In) Operating Activities			
Profit /(Loss) For Year		(43,169,337.01)	(55,413,960)
Adjustments For			
Depreciation - Fixed Assets	10	114,541,461.11	100,197,835
Depreciation - Breeding Assets	11	76,726,936.83	63,211,958
Doubtful Debtor	16.1	914,203.00	773,713
Gratuity Provision	06.1	27,436,338.39	26,698,683
Biological Assets valuation	Note-12	2,415,950.63	(44,800)
Assets Disposable Profit		-	(2,313,000)
Differed Revenue		(191,268,397.93)	(163,409,793)
PY Adjustment		0.00	(1,751,100)
Non Cash Income-Bond Recoved amount identify as per income		(15,978,462.00)	-
Capital Grants Use to Non Capital Expenditure		(64,741,225.85)	(69,886,525)
Operating Profit Before Working Capital Changes		(93,122,532.83)	(101,936,989)
(Increase)/Decrease In Inventory		13,786,205.38	(5,028,744)
(Increase)/Decrease In Advance & Prepayments		11,219,058.77	46,575,294
(Increase)/Decrease In Debtors & Other Receivables		4,461,223.46	(15,351,894)
(Decrease)/ Increase In Retention		(13,310,870.47)	2,255,198
(Decrease)/ Increase In Trade & Other Payable		14,917,923.45	(4,565,368)
Cash Generated From Operations		(62,048,992.24)	(78,052,503)
Gratuity Paid		(3,341,610.16)	(3,089,746)
Net Cash From/(Used In) Operating Activities		(65,390,602.40)	(81,142,249)
Cash Flow From /(Used In) Investing Activities			
Purchase Of Property, Plant & Equipment		(19,464,097.52)	(15,976,858)
Capitalized Assets and Other Projects - Ministry		(367,349,921.77)	(389,878,519)
Capitalized Assets - NAQDA Capital		(107,655,046.73)	(96,518,468)
Capitalized Assets - Crab City/Sundarthotopola		0.00	(211,351,045)
Work In Progress		0.00	222,871,670
Ministry Grants Using for Projects		0.00	(48,359,014)
Retention Release		(3,683,211.14)	0
Capitalized Assets Refund		0.00	9,237,500
Disposal of Vehicle		0.00	2,313,000
Net Cash From / (Used In) Investing Activities		(498,152,277.16)	(527,661,734)
Cash Flow From / (Used In) Financing Activities			
Treasury Grant For Capital	Sch-4	196,200,000.00	171,910,000
Grants received from Ministry	Sch-4	383,593,189.52	431,960,329
Treasury Capital Grants Return		0.00	(9,237,500)
Net Cash Flows From /(Used In) Financing Activities		579,793,189.52	594,632,829
Net Increase / (Decrease) In Cash & Cash Equivalent		16,250,309.96	(14,171,154)
Cash & Cash Equivalent At The Beginning Of The Year		80,837,979.35	95,009,132
Cash & Cash Equivalent At The End Of The Year		97,088,289.31	80,837,979
Analysis Of Cash & Cash Equivalent			
At The End Of The Year			
Cash At Banks		97,017,405.31	80,837,979
Cash In Hand		70,884.00	0
		97,088,289.31	80,837,979

*The accounting policies, notes No. 01 to 21 and Schedule 01 to 03 form an integral part of these financial statements.

N-1 : PY Adjustment is correction amount of previous years debtor collection erroneously credited to income account.

National Aquaculture Development Authority of Sri Lanka

Accounting Policies

Version – 3.1

1. CORPORATE INFORMATION

1.1 General

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

1.2 Principal Activities and Nature of Operation

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

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

1.3 Date of authorization for issue

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

2.1 BASIS OF PREPARATION

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

2.2 Statement of Compliance

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

2.3 Functional and presentation currency

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

2.4 Comparative Information

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

2.5 Materiality & aggregation

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

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

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

2.6 Capital and Recurrent Grants

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

- (a) the entity will comply with the conditions attaching to them; and**
- (b) the grants will be received.**

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

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

2.7 Trade and Other Receivable

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

2.8 Cash and Cash Equivalent

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

2.9 Property, Plant and Equipment

Except lands, all other Assets are stated at cost less accumulated depreciation.

Depreciation is calculated on a straight line basis over the useful life of the assets. The rate of depreciation as follows,

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

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

2.10 Doubtful debtors.

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

2.11 Biological Assets

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

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

2.12 Retirement Benefit Obligation

Defined Benefit Plan-Gratuity

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

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

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

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

2.13 Expenditure recognition

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

2.14 Measurement of revenue

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

2.14.1 Sales of Goods

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

- a) The entity has transferred to the purchaser the significant risk and rewards of ownership of the goods;
- b) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c) The amount of revenue can be measured reliably;

- d) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity / or to the government of Sri Lanka; and
- e) The cost incurred or to be incurred in respect of the transaction can be measured reliably.

2.14.2 Service Income

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

- a) The amount of revenue can be measured reliably;
- b) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- c) The stage of completion of the transaction at the reporting date can be measured reliably; and
- d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably

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

Revenue recognized when;

- a) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and
- b) The amount of revenue can be measured reliably
- c) Fee / Licenses / Fine / Charges are recognized when payment received.
- d) Interest should recognized on a time proportion basis that takes into account that effective yield on the assets;
- e) Royalties recognized as they are earned in accordance with the substance of the relevant agreements;
- f) Dividends or their equivalents recognized when the entity's right to receive payment is established.

National Aquaculture Development Authority Of Sri Lanka

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Notes to the Financial Statements

	31/12/2020 Rs.	31/12/2019 Rs. (Restated)
03 Revenue		
6301- 1 Credit Sale of fish seed	63,180,394.80	66,182,884.50
6301- 1 Cash Sale of Fish Seeds	90,747,094.42	75,484,693.00
Total	153,927,489.22	141,667,577.50
<i>Note: NAQDA is being issuing Fingerling / Fry and Freshwater Prawns at 100% discount to various water reservoirs even neither any government agencies or Fisheries societies pay for it. Thus keep the Inland Fisheries production at higher level and make sure income and protein intakes of the rural community. As this represent production output of NAQDA along with other sales, value of the production issued at 100% discount "absolute free issue" also showed to give "True and Fair" view of the output of the NAQDA to the readers and contribution done to the National economy. Cost of the 100% discount was showed under admin cost. However, this classification ceased in Year 2020 Final accounts and re-stated the Year 2019 data due to continues Audit qualification issued on this practice.</i>		
04 Cost of Sale		
Stocks as at 01.01		
Fish Seeds	6,544,968.75	5,696,949.50
	6,544,968.75	5,696,949.50
Add-Direct Expenses		
2105 Improvement Brood Stocks	20,722,703.75	3,679,916.35
Brooders Valuation	2,740,000.63	(5,486,820.00)
Fish Feed consumption		
Stocks as at 01.01	8,386,700.50	6,928,150.50
1304 Add : Purchases	76,188,158.67	59,250,135.95
3102 Less : Stocks as at 31.12	(4,555,467.28)	(8,386,700.50)
1304	80,019,391.89	57,791,585.95
	-	
Hormone , Chemicals & Oxygen consumption		
Stocks as at 01.01	10,054,037.21	14,553,635.47
1305 Add : Purchases	12,985,109.83	6,355,060.05
3103 Less : Stocks as at 31.12	(9,385,031.26)	(10,054,037.21)
1305	13,654,115.78	10,854,658.31
	-	
Add : Breeding Overhead		
1504 Electricity & Water @ 60%	11,694,289.91	12,658,097.60
1507 Security Services @ 50%	17,209,990.00	17,808,365.26
1403 Minor Repaired & Plant & Machinery	2,335,692.21	2,369,377.47
2102B Plant & Machinery Maintain	928,687.97	1,385,839.01
1708 Depreciation Account- Purchase	79,681,591.27	65,978,218.09
	111,850,251.36	100,199,897.43
Less : Stocks as at 31.12		
Fish Seeds	(12,003,600.00)	(6,544,968.75)
	(12,003,600.00)	(6,544,968.75)
Total	223,527,832.16	166,191,218.79

Note :

1) NAQDA Value Fish seeds at sales value.

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

05 Other Income

6303	Circuit Bungalow Income	521,400.00	1,289,684.20
6304	Other Income	19,730,285.23	4,748,892.24
6305	House Rent	333,596.76	308,418.05
6306	Tender Deposits	558,545.00	617,000.00
6309	Distress Loan Interest	1,873,760.83	2,114,636.32
6310	Bicycle Loan interest	19,486.67	23,299.38
6312	Ornamental Fish Training Program	1,620,050.00	6,317,720.00
6313	Aquaculture Mgt License Income	7,462,270.00	6,539,570.00
6315	Renting of Facilities at Kalawewa	8,391,534.50	24,093,484.17
6316	Fine	3,603,580.88	6,943,271.91
6317	Fingerling Transport Income	8,210,323.35	8,548,488.68
6318	Lab Testing Income	5,062,750.00	5,569,100.00
6319	Fisheries ID Income	81,030.00	54,910.00
6320	Field Inspection Charges	632,000.00	695,600.00
6321	Income PPP	2,062,739.40	910,000.00
6322	Book Loan Interest	24,668.00	24,834.00
6404	ADB Minihachery Loan recoveries	100,000.00	207,889.50
	Disposal Assets	-	2,313,000.00
6323	6323- Bank Interest (A/N- BOC-85886176)	424,765.19	-
Total		60,712,785.81	71,319,798.45

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

06 Administrative Expenses

06.1	<u>Emoluments</u>		
1101	Salaries & Wages	275,582,032.49	249,624,372.80
1102	Overtime & Holiday pay	29,979,587.75	28,814,295.14
1103	Other Allowances	70,516,215.78	77,030,946.87
1104	Contributions to E.P.F	51,477,097.93	47,051,864.03
1105	Contributions to E.T.F	10,185,068.48	9,419,181.89
1307	Uniform	239,674.26	209,236.50
1516	Welfare Expenses	2,761,865.32	2,716,034.37
1701	Provision - Gratuity	27,436,338.39	26,698,683.19
		<u>468,177,880.40</u>	<u>441,564,614.79</u>
06.2	<u>Communication</u>		
1502	Telephone, Telex and Fax Charges	4,059,146.25	4,515,713.21
1503	Postage and Telegrams	547,199.02	732,325.60
		<u>4,606,345.27</u>	<u>5,248,038.81</u>
06.3	<u>Repairs and Maintenance</u>		
1402	Minor Repaired & Building & Struct	4,146,059.82	3,571,023.07
1404	Minor Repaired & Office Equipment	1,840,943.65	3,972,386.62
1705	Depreciation on Fixed assets	80,892,625.78	69,910,611.11
		<u>86,879,629.25</u>	<u>77,454,020.80</u>

06.4	<u>Premises Maintenance</u>		
1505	Rent & Hire Charges	1,372,273.13	1,708,707.82
1506	Rates & Taxes	79,210.96	138,995.01
1508	Cleaning Services	4,841,768.97	5,176,763.23
1504A	Electricity	6,898,668.35	7,529,537.37
1504B	Water	2,038,482.83	909,194.36
		<u>15,230,404.24</u>	<u>15,463,197.79</u>
06.5	<u>Others</u>		
1515	Audit Fees	920,160.00	288,360.00
1507	Security Services	17,209,990.00	17,808,365.26
1510	Advertisement	2,328,830.00	1,495,648.50
1306	Newspapers and Periodicals	51,420.00	182,512.00
1501	Transport	1,973,253.58	1,471,875.16
1301	Stationary & Office Requisites	5,321,438.96	5,503,507.90
1513	Printing	19,463.50	451,813.52
1201	Traveling (Local)	18,223,401.52	19,878,234.19
1511	Entertainment Expenses	686,519.29	826,730.04
1514	Allowance to Board Members	532,200.00	391,500.00
1405	Laboratory Equipment	301,621.50	247,249.20
1303	Mechanical & Electrical goods	715,250.98	965,161.14
1512	Other Contractual Services	13,832,139.69	18,264,982.10
1520	Expenses - Renting of Facilities at Kalawewa	3,926,025.00	13,967,945.00
1522	Legal Expenses & Similar Cases	1,853,656.00	2,426,485.00
1519	Ornamental Fish Training Program Expenses	670,496.75	3,122,631.75
1524	Lease Rental (Operational Leasing)	4,716,360.00	5,588,172.00
1525	Labour fees (Outsource)	22,634,013.00	9,667,798.50
2201-B	Establishment Of IT Service	2,127,307.40	1,860,548.31
	VAT Under/Over Provision	102,340.55	313.40
		<u>98,145,887.72</u>	<u>104,409,832.97</u>
	Total	673,040,146.88	644,139,705.16
07	<u>Distribution Cost</u>		
1302	Motor Vehicle Running Expenses	18,264,417.55	18,251,363.80
1302B	Fuel for Fingerling Transport	5,489,645.00	4,635,426.00
1401	Minor Repairs & Main Vehicles	6,827,879.53	5,153,840.57
1513-B	Fisheries ID	1,428.00	45,208.92
2103C	Vehicle Maintenance	8,099,405.82	11,195,634.13
1523	Vehicle Insurance	1,937,007.52	2,349,528.95
2106	Aquaculture Development	25,414,330.63	24,877,758.48
2108	Exhibitions Expenses	-	3,810,167.63
2107	Raids Illegal Fishing activities	1,736,877.35	3,670,799.00
2110	Shrimp Farming Expenses	-	2,532,506.79
2111	Test kits	12,462,182.32	9,915,829.40
2109	Training -Local & Foreign	358,804.80	7,047,936.84
2205-B	Consumables Laboratory Items	227,927.50	1,770,137.00
1521	Vehicle License & Emission Test	549,491.25	615,470.00
1706	Depreciation on Motor Vehicle	30,694,180.88	27,520,963.73
1702	Doubtful Debtor	914,203.00	773,713.40
	Total	112,977,781.15	124,166,284.64
08	<u>Finance Cost</u>		
1601	Bank Charges	97,525.63	145,244.94
	Total	97,525.63	145,244.94

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Notes to the Financial Statements

09 Property, Plant And Equipment

	Land	Building & Structures	Furniture & Office Equipments	Laboratory Equipments	Machinery & Other Equipments	Consumable & Sundry Equipments	Tools & Implements	Motor Vehicles	Communication & Computers	Computer Software	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value											
Balance at the beginning of the year 2019	155,649,354	1,476,267,453	70,909,919	25,676,486	40,534,321	10,137,649	1,573,467	230,661,943	24,424,312	3,003,648	2,038,838,553
Additions			3,184,312	298,846	3,082,316			6,841,059	1,836,510	733,815	15,976,858
Non Cash Additions								5,886,305			5,886,305
Disposals								(7,921,532)			(7,921,532)
Revaluation gain											-
Transfers during the year		274,509,044									274,509,044
Adjustment	(14,237,500)	-									(14,237,500)
Assets Uncapitalized (PYA)	10.1										-
Balance at the end of the year 2019	141,411,854	1,750,776,496	74,094,231	25,975,332	43,616,637	10,137,649	1,573,467	235,467,775	26,260,822	3,737,463	2,313,051,727
Balance at the beginning of the year 2020	141,411,854	1,750,776,496	74,094,231	25,975,332	43,616,637	10,137,649	1,573,467	235,467,775	26,260,822	3,737,463	2,313,051,727
Additions			3,930,717	-	20,037,545			1,739,260	1,980,060	1,095,120	28,782,703
Non Cash Additions											-
Disposals		(11,800,000)								-	11,800,000
Revaluation gain											-
Transfers during the year		666,652,793									666,652,793
Adjustment		370,477									370,477
Assets Uncapitalized (PYA)											-
Balance at the end of the year 2020	141,411,854	2,405,999,766	78,024,948	25,975,332	63,654,183	10,137,649	1,573,467	237,207,035	28,240,882	4,832,583	2,997,057,700
Accumulated depreciation											
Balance at the beginning of the year 2019	-	299,925,985	37,527,573	11,597,124	22,727,953	9,883,178	1,573,467	126,931,256	13,179,639	1,130,208	524,476,383
Charge for the year	-	58,923,322	5,100,375	1,955,448	2,766,260	145,739		27,520,964	3,450,522	335,205	100,197,835
Under Depreciation adjustments											-
Revaluation Adjustment											-
Disposals								5,603,532.00			(5,603,532)
Balance at the end of the year 2019	-	358,849,307	42,627,948	13,552,572	25,494,213	10,028,917	1,573,467	148,848,688	16,630,161	1,465,413	619,070,687
Balance at the beginning of the year 2020	-	358,849,307	42,627,948	13,552,572	25,494,213	10,028,917	1,573,467	148,848,688	16,630,161	1,465,413	619,070,687
Charge for the year		69,446,503	5,516,273	1,963,312	2,954,654	104,273	-	30,694,181	3,492,681	369,584	114,541,461
Over / Under Depreciation adjustments											-
Revaluation Adjustment											-
Disposals		(9,912,000)						-			(9,912,000)
Balance at the end of the year 2020	-	418,383,810	48,144,221	15,515,884	28,448,867	10,133,191	1,573,467	179,542,869	20,122,842	1,834,997	723,700,147
Net book value at 31.12.2020	141,411,854	1,987,615,957	29,880,727	10,459,447	35,205,315	4,459	0	57,664,167	8,118,041	2,997,585	2,273,357,552
Net book value at 31.12.2019	141,411,854	1,391,927,189	31,466,283	12,422,760	18,122,424	108,732	(0)	86,619,088	9,630,661	2,272,049	1,693,981,040

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

* 11 Nos Lands in using to breeding operation of NAQDA till not been transferred to NAQDA and not accounted to year 2020. There are located in Hambantota, Killinochchi, Kallarawa, Jaffna, Pambala, Anuradhapura, Ampara, Angunuwawe and Polonnaruwa districts.

* Complete Fixed assets valuation planned during year 2020 but due to COVID-19 situation the process was interrupted. All the lands details are sent to Valuation Department for valuation and internal teams to be appointed to do the other assets valuation as during year 2021.

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10 Breeding & Trading Assets

	Hatchery Rs.	Hatchery ADB Rs.	Fish Tank Rs.	Fish Ponds Rs.	Total Rs.
Cost/fair value					
Balance at the beginning of the year 2019	243,149,899	84,246,743	54,677,722	610,387,517	992,461,882
Additions		-	-		-
Disposals					-
Revaluation gain					-
Transfers during the year	59,356,074			152,531,869	211,887,943
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2019	302,505,973	84,246,743	54,677,722	762,919,387	1,204,349,825
Balance at the beginning of the year 2020	302,505,973	84,246,743	54,677,722	762,919,387	1,204,349,825
Additions	-	-	-	-	-
Disposals					-
Revaluation gain					-
Transfers during the year	200,633,465.76			56,773,982.88	257,407,449
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2020	503,139,439	84,246,743	54,677,722	819,693,370	1,461,757,273
Accumulated depreciation					-
Balance at the beginning of the year 2019	31,089,635	67,397,395	23,881,313	242,355,887	364,724,230
Charge for the year	23,885,644	8,424,674	4,587,369	26,314,270	63,211,958
Over / Under Depreciation adjustments				-	-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2019	54,975,280	75,822,069	28,468,682	268,670,158	427,936,188
Balance at the beginning of the year 2020	54,975,280	75,822,069	28,468,682	268,670,158	427,936,188
Charge for the year	29,821,252	8,424,674	4,116,703	34,364,308	76,726,937
Over / Under Depreciation adjustments					-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2020	84,796,531	84,246,743	32,585,385	303,034,465	504,663,125
Net book value at 31.12.2020	418,342,907	0	22,092,337	516,658,904	957,094,149
Net book value at 31.12.2019	247,530,693	8,424,674	26,209,040	494,249,229	776,413,637

* PYA - Previous Year adjustment

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11 Biological Assets

	Cows	Freshwater Brooders	Ornamental Fish Brooders	Coastal & Brackish water Brooders	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value					
Balance at the beginning of the year 2019	380,000.00	13,980,500	723,130	455,500	15,539,130.00
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation gain/ (Loss)	44,800.00	4,771,032	(12,312)	728,100	5,531,620.00
Transfers during the year	-	-	-	-	-
Assets Uncapitalized (PYA)	-	-	-	-	-
Balance at the end of the year 2019	424,800	18,751,532	710,818	1,183,600	21,070,750
Balance at the beginning of the year 2020	424,800	18,751,532	710,818	1,183,600	21,070,750
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation gain/ (Loss)	324,050	(2,623,559)	63,958	(180,400)	(2,415,951)
Transfers during the year	-	-	-	-	-
Assets Uncapitalized (PYA)	-	-	-	-	-
Balance at the end of the year 2020	748,850	16,127,974	774,776	1,003,200	18,654,800
Net book value at 31.12.2020	748,850	16,127,974	774,776	1,003,200	18,654,800
Net book value at 31.12.2019	424,800	18,751,532	710,818	1,183,600	21,070,750

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

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Notes to the Financial Statements

		31/12/2020 Rs.	31/12/2019 Rs.
12	Working Progress		
	B/F	781,178,443.49	1,004,050,113.78
	Construction During the Year	Sch 01 366,306,977.15	474,876,361.50
	Adjustments	(434,549.59)	-
	Capitalization		
	<i>Building & Structures Rs.</i>	(666,652,792.89)	(274,509,043.54)
	<i>Pond Rs</i>	(56,773,982.88)	(152,531,869.24)
	<i>Hatchery Rs.</i>	(200,633,465.76)	(59,356,073.56)
	<i>Tanks Rs.</i>	-	-
	Non Capitalization Items		
	<i>Sundarathotopala</i>	-	(27,659,046.44)
	<i>Crab City-Rekawa</i>	(38,027,567.45)	(183,691,999.00)
	C/F	184,963,062.08	781,178,443.49

13	Other Non Current Assets		
	B/F	211,351,045.44	-
	Sundarathotopala	(27,659,046.44)	27,659,046.44
	Crab City-Rekawa	38,027,567.45	183,691,999.00
	C/F	221,719,566.45	211,351,045.44

Note :

01) Rs. 27,659,046.44 represent total investment done for the "Sundara thotopala" project where landing site developed with modern facilities at several water bodies to facilitate fishermen's and proper data capture. These developments were promptly handed over to the respective Fisheries Societies and applicable Government agencies during year 2020.

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

14	Inventory		
	3101 Stationery	87,546.77	387,582.90
	3102 Fish feed	4,555,467.28	8,386,700.50
	3103 Chemical & hormone	9,385,031.26	10,054,037.21
	3104 A Fish seeds	12,003,600.00	6,544,968.75
	3105 Other Material (Netting)	12,384,530.49	26,194,482.51
	Stock Stores	(634,609.31)	-
	Total	37,781,566.49	51,567,771.87

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.

15 Deposit, Advance & Prepayments				
<u>Deposit</u>				
3304	Deposit CEB		2,003,220.00	1,665,750.00
3311	Deposit Made by NA QDA		266,290.00	2,302,290.00
<u>Advances</u>				
	Advances		438,245.88	436,947.78
3402	Special Advance		11,187.00	3,687.00
3403	Fuel Advance		10,000.00	18,000.00
3403B	Fuel Advance Imprest		(10,135.00)	-
3404	Petty Cash Advance		31,979.00	(12,500.00)
3405	Festival Advance		70,000.01	202,500.01
3406	Book Loan Advance		82,109.25	20,909.25
3407	Traveling Advance (Local)		-	-
3409	Local Purchasing Advance		8,820,408.05	9,883,092.28
	Special Advance - Staff		102,957.21	837,421.57
<u>Prepayments</u>				
3309	Prepaid Account		1,059,697.05	8,746,919.33
Total			12,885,958.45	24,105,017.22
16 Trade & Other Receivable				
16.1 <u>Trade Debtors</u>				
	Debtors for Fish Sales	Sch 02	38,360,155.50	30,003,330.50
	Less :- Doubtful Debtors		(8,501,754.60)	(7,587,551.60)
			29,858,400.90	22,415,778.90
16.2 <u>Other Receivable</u>				
	Div Naguma Loan Debtors (Fish Cages)	Sch 02	3,652,500.00	-
	Creditors with Debit Balances	Sch 02	37,602,347.90	51,358,800.01
3410	Salary Control Account		8,000.00	-
4163	Vehical Insurance Reciev able		89,493.56	-
			41,352,341.46	51,358,800.01
16.3 <u>Employee Related Debtors</u>				
3308	Debtors for distress Loan		51,473,986.99	54,220,826.90
3310	Bicycle Loan		390,153.90	454,903.90
			51,864,140.89	54,675,730.80
Total			123,074,883.25	128,450,309.71
17 Cash In Hand & At Bank				
<u>Cash in Hand</u>				
	Cash		70,884.00	-
			70,884.00	-
<u>Cash at Bank</u>				
	People's Bank (Recurrent) - 208-1-004-8-3320761		1,649,262.78	2,907,067.04
	People's Bank (Capital) - 208-1-003-9-3320761		169,852.79	209,368.48
	Bank of Ceylon (Mis. Deposit) - 3270048		33,871,875.97	19,011,005.60
	People's Bank (Distress Loan) -208-1-001-1-3320761		5,644,026.33	302,829.47
	People's Bank (Pro./Mis.) - 208-1-002-0-3320761		2,401,956.07	5,237,426.07
	People's Bank (Kalawewa) - 179-1-001-2-0000458		1,438,598.76	2,016,031.46
	Bank of Ceylon (Divinaguma) - 0072520724		49,756,540.93	50,600,603.44
	People's Bank (JICA) - 208-1-005-7-3320761		2,268,369.67	-
	People's Bank (Motor Bike Fund) - 208-1-001-3-0022301		555,146.96	553,647.79
	1901 - Inter Bank transfer A ccounts		(738,224.95)	-
			97,017,405.31	80,837,979.35
Total			97,088,289.31	80,837,979.35

18 Retirement Benefit Obligation			
	Balance B/Forward	120,970,381.62	97,361,444.06
	Charge for the year	27,436,338.39	26,698,683.19
	Paid during the year	(3,341,610.16)	(3,089,745.63)
	Total	145,065,109.85	120,970,381.62
19 Differed Revenue			
<u>Treasury, Ministry & ADB Grants</u>			
	Balance B/F (Ministry)	2,675,681,869.21	2,127,562,162.79
	Value of Grants received during the year (Purchasing)	28,782,702.52	15,213,162.58
	Capitalized Assets Value of during the year-Ministry	802,368,251.47	601,229,564.12
	Capitalized Assets Value of during the year-Capital	159,719,557.51	96,518,467.66
	Value of Non Cash Grants received during the year	-	5,886,305.00
	Land Transfer Value	-	(5,000,000.00)
	Differed Revenue Value of Disposale	(1,888,000.00)	(2,318,000.00)
	Over/Under Differed Revenue adjustment	370,477.00	0.00
	Charged Profit & Loss A/C	(191,268,397.93)	(163,409,792.94)
	Total (Restated)	3,473,766,459.77	2,675,681,869.21
20 Government Grants			
	Govemment Grants Projects (Bud. Propos	54,040,042.00	54,040,042.00
	Total	54,040,042.00	54,040,042.00
21 Trade & Other Payable			
21.1 Creditors			
	Other Creditors	Sch 03 119,119,840.03	79,743,002.18
21.2 Debtors with Credit balances			
		Sch 03 982,408.00	2,950,504.00
21.3 Other Payables			
	3410 Salary Control Account	-	3,909,294.25
	3411 EPF & ETP Payable Acct	7,948,042.15	7,374,545.49
	4301 Accrued Expenses	35,225,023.42	28,707,292.33
	4303 Stamp duty Payable	95,610.15	97,335.15
	4305 Provision for Audit Fees	2,129,670.00	1,209,510.00
	4307 Construction Payable Account	-	10,154,102.47
	4315 WHT	-	363,329.07
	4315 B WHT Control Account	-	95,294.00
	4316 Payee Tax	-	(0.64)
	Performanace Bond Recovered	-	15,978,462.00
		45,398,345.72	67,889,164.12
	Total	165,500,593.75	150,582,670.30

Note :

- i) Contingency liabilities - An adjudication has been filed by the Contractor of Sewenapitiya and welikanda Centre M/s RE Weerakone (pvt) ltd claiming of LD charges deducted by NAQDA.
- ii) Performance Bond Recoverd is the amount of net cash recovered from the defunded supplier of the weedharvester procurement. NAQDA has recoved full cost plus penalties from the supplier. During the year this amonut recognaized as a income of the authority due to there is no any objection from the supplier about decition taken by the authority.
- iii) 02 nos of Legal cases are ongoing against to authority and this 02 cases are favour to authoeiry.

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Schedule-01 - Capitalizing & Working progress

Contract No	Cont Reg. Page No	Contractor Name	Contract Details	Working Progress 31.12.2019	Construction in 2020 (Paid)	Construction in 2020 (Unpaid)	Adjustment	Capitalized 31.12.2020	Working Progress 31.12.2020	Capitalized under Ministry Allocation (BOC)	Capitalized under NAQDA Capital Allocation (Capital)	WIP under Ministry Allocation (BOC)	WIP under NAQDA Capital Allocation (Capital)	Construction in 2020 under Ministry Allocation (BOC)	Construction in 2020 under NAQDA Capital Allocation (Capital)
2019/ING/CW/01	Cont Reg. VII-04	Super Dyna Power	Ren. Works Doremety blocks at Tgala	-	653,576.55	-	-	-	653,576.55	-	-	-	653,576.55	-	653,576.55
2020/KAL/CW/07	Cont Reg. VII-03	Sanjaya Construction	Reno. & Imp. Works at NIFATI at K'wawe	-	381,780.00	-	-	-	381,780.00	-	-	-	381,780.00	-	381,780.00
2020/BIN/CW/01	Cont Reg. VII-02	Ranjith Construction	Ren. Of Extension Ofc at Bingriya in K'gala District	-	198,570.06	-	-	-	198,570.06	-	-	-	198,570.06	-	198,570.06
2020/UDA/CW/05	Cont Reg. VII-01	DTM Construction	Const. of Pump room house at new carp centre at U'walawe	-	298,321.50	-	-	-	298,321.50	-	-	-	298,321.50	-	298,321.50
2019/HO/CW/01	Cont Reg. VI-96	TCR Fabricator	Const. of Bicycle Hut & Other renovation works at HO	-	250,085.00	-	-	250,085.00	-	-	250,085.00	-	-	-	250,085.00
2020/DAM/CW/03	Cont Reg. VI-95	Gamodh Construction & Enterprises	Ren. Work of Security Hut at Dambulla AQDC	-	623,949.30	-	-	-	623,949.30	-	-	-	623,949.30	-	623,949.30
2020/DAM/CW/01	Cont Reg. VI-94	Wasana Contractors	Supply & Inst. of 0.75mm Geo Membrane on Re. ponds at Dambulla AQDC	-	5,267,896.40	-	-	-	5,267,896.40	-	-	-	5,267,896.40	-	5,267,896.40
2020/UDA/CW/04	Cont Reg. VI-93	DTM Construction (pvt) Ltd	Const. of reserch Tank block at fish nutrition unit U'walawe	-	472,622.70	-	-	-	472,622.70	-	-	-	472,622.70	-	472,622.70
2020/HO/CW/01	Cont Reg. VI-92	Contec (pvt) Ltd	Water proofing work of toilet blocks at HO	-	732,416.30	-	-	-	732,416.30	-	-	-	732,416.30	-	732,416.30
2020/HO/CW/03	Cont Reg. VI-91	TCR Fabricators	Reno. Work of Extension Division	-	473,304.50	-	-	473,304.50	-	-	473,304.50	-	-	-	473,304.50
2020/KUS/CW/01	Cont Reg. VI-90	Ranjith Constructions	Supply & Inst. Of water supply line to milk fish hatchery at B'deniya	-	2,978,502.32	-	-	-	2,978,502.32	-	-	-	2,978,502.32	-	2,978,502.32
2020/UDA/CW/01	Cont Reg. VI-89	Athulya Engineering (pvt) Ltd	Const. of Generator room for New carp centre at U'walawe	-	973,927.12	-	-	973,927.12	-	-	973,927.12	-	-	-	973,927.12
2020/UDA/CW/03	Cont Reg. VI-88	DTM Construction (pvt) Ltd	Const. of fence work of New carp Centre at U'walawe	-	1,685,380.50	-	-	1,685,380.50	-	217,829.17	1,467,551.33	-	-	217,829.17	1,467,551.33
2020/UDA/CW/02	Cont Reg. VI-87	Uniteck Lanka Engineering Co. (pvt) Ltd	Supply & inst. Of main panel for Generator Room at New Carp Centre	-	1,600,000.00	-	-	1,600,000.00	-	-	1,600,000.00	-	-	-	1,600,000.00
2020/KUS/CW/02	Cont Reg. VI-86	Uniteck Lanka Engineering Co. (pvt) Ltd	Electrification work of ornamental fish breeding center at B'deniya	-	2,774,873.00	-	-	-	2,774,873.00	-	-	-	2,774,873.00	-	2,774,873.00
2019/UDA/CW/04	Cont Reg. VI-85	DTM Construction (pvt) Ltd	Ren. Work of Ofc. Building of TBC at U'walawe	-	1,004,462.00	-	-	-	1,004,462.00	-	-	-	1,004,462.00	-	1,004,462.00

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2019/RAM/CW/02	Cont Reg. VI-84	DTM Construction (pvt) Ltd	Ren of New varieties section and well at OFBC at R'galla	-	1,428,841.83	-	-	-	1,428,841.83	-	-	-	1,428,841.83	-	1,428,841.83
NAQDA/SEW/CW/02	Cont Reg. VI-83	Gamodh Const. & Enterprises	Const. of OFBC at S'pitiya	-	39,212,457.91	-	-	-	39,212,457.91	-	-	39,212,457.91	-	39,212,457.91	-
NAQDA/KUS/CW/03	Cont Reg. VI-82	Ranjith Construction	Const. of Milk fish Hatchery Complex at B'deniya - Phase II	-	48,691,515.96	-	-	-	48,691,515.96	-	-	47,151,044.00	1,540,471.96	47,151,044.00	1,540,471.96
NAQDA/REK/CW/03	Cont Reg. VI-81	Nayomi Builders	Const. of Crab City at Rekawa in H'tota	-	24,864,733.27	-	-	24,864,733.27	-	24,864,733.27	-	-	-	24,864,733.27	-
NAQDA/PAM/CW/02	Cont Reg. VI-80	Ranjith Construction	Imp. Of fresh water prawn hatchery at Pambala Phase II	-	6,232,866.94	-	-	6,232,866.94	-	6,232,866.94	-	-	-	6,232,866.94	-
2017/NUE/CW/02	Cont Reg. VI-76	UR Engineering & Construction (pvt) Ltd	Cont. of Reg. Ext. Office at N-Eliya - stage I	-	106,860.01	-	-	106,860.01	-	-	106,860.01	-	-	-	106,860.01
2019/UDA/CW/02	Cont Reg. VI-75	Unitech Lanka Engineering Co. (pvt) Ltd	Imp. To External Electrification works for AQDC at U'walawe	-	2,256,400.00	-	-	2,256,400.00	-	-	2,256,400.00	-	-	-	2,256,400.00
2019/KAL/CW/01	Cont Reg. VI-73	Sarjaya Construction	Const. & Ren. Fence & Gate at K'wewa NIFATI	894,561.66	2,282,782.54	-	-	3,177,344.20	-	-	3,177,344.20	-	-	-	2,282,782.54
2019/DAM/CW/01	Cont Reg. VI-72	Gamodh Construction	Const. of Resource Person Quarters at Dambulla-Phase II	-	18,063,808.98	-	-	18,063,808.98	-	-	18,063,808.98	-	-	-	18,063,808.98
NAQDA/WK/CW/05	Cont Reg. VI-71	Ranjith Motors & Builders Construction	Additional Work at Welikanda P'ruwe AQDC	1,150,000.00	16,200,934.27	-	-	-	17,350,934.27	-	-	17,350,934.27	-	16,200,934.27	-
2019/UDA/CW/03	Cont Reg. VI-70	Atthiya Engineering (pvt) Ltd	Const. Of Feed Mill Building at U'walawe	12,410,458.45	5,035,713.24	-	-	17,446,171.69	-	-	17,446,171.69	-	-	-	5,035,713.24
2019/SEW/CW/01	Cont Reg. VI-67	Sunpower System (pvt) Ltd	Const. of wild life control fence for ornamental fish breeding centre at P'ruwe	800,550.00	1,913,038.56	-	-	2,713,588.56	-	2,713,588.56	-	-	-	1,913,038.56	-
NAQDA/DAM/CW/01	Cont Reg. VI-50	Ranjith Construction	Imp. & Const. works at Fish Genetic unit at Dambulla AQDC	16,444,559.91	3,727,253.73	-	-	20,171,813.64	-	-	20,171,813.64	-	-	-	3,727,253.73
NAQDA/ING/CW/01	Cont Reg. VI-43	Wasana Contractor	Const. of Rearing ponds 05nos, water supply & associated structure at Igala AQDC	16,118,221.77	17,472,197.45	-	-	33,590,419.22	-	26,779,840.54	6,810,578.68	-	-	10,661,618.77	6,810,578.68
NAQDA/OLE/CW/01	Cont Reg. VI-42	Central Engineering Service (pvt) Ltd	Const. of Sea cucumber hatchery complex at Oleithuduwai in mannar Phase III	13,083,805.43	8,116,667.48	-	(75,617.84)	21,124,855.07	-	21,124,855.07	-	-	-	8,116,667.48	-
2018/NUE/CW/01	Cont Reg. VI-40	UR Engineering & Construction (pvt) Ltd	Ren. & Imp. Works at N-Eliya AQDC	1,065,058.19	242,166.42	-	-	1,307,224.61	-	-	1,307,224.61	-	-	-	242,166.42
NAQDA/DAM/CW/01	Cont Reg. VI-36	Lolitha Construction	Imp. & Const. works at fish Genetic unit at Dambulla	13,046,057.84	9,719,689.31	-	-	22,765,747.15	-	-	22,765,747.15	-	-	-	9,719,689.31
2018/IRA/CW/01	Cont Reg. VI-34	Central Engineering Service (pvt) Ltd	Urgent Imp. Of existing syphens structure at Imadu AQDC	14,663,513.35	2,696,680.63	-	-	-	17,360,193.98	-	-	-	17,360,193.98	-	2,696,680.63
NAQDA/KUS/CW/01	Cont Reg. VI-31	Lolitha Construction	Const. of Milk fish Hatchery complex at kusala bangadeniya-Phase I	66,570,644.47	25,203,710.43	-	-	91,774,354.90	-	91,774,354.90	-	-	-	25,203,710.43	-

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2018/UDA/CW/01	Cont Reg. VI-29	BKG Construction (pvt) ltd	Urgent Imp. Works for the Udawalawe New Rearing Centre	7,593,177.77	-	-	-	7,593,177.77	-	7,593,177.77	-	-	-	-	-
NAQDA/UDA/CW	Cont Reg. VI-25	BKG Construction (pvt) ltd	Const. of New AQDC at Udawalawe	31,253,879.28	4,810,190.13	-	-	36,064,069.41	-	-	36,064,069.41	-	-	-	4,810,190.13
NAQDA/KUS/CW	Cont Reg. VI-15	ASB Construction (pvt) ltd	Const. of Marine Orn. Fish Breeding Centre at Kusala bangadeniya	79,873,805.95	16,152,815.02	-	-	96,026,620.97	-	96,026,620.97	-	-	-	16,152,815.02	-
NAQDA/OLE/CW	Cont Reg. V-70	Central Engineering Service (pvt) ltd	Const. of sea cucumber Hatchery complex-Phase II	87,928,255.61	15,675,578.69	-	-	103,603,834.30	-	101,948,624.81	1,655,209.49	-	-	14,020,369.20	1,655,209.49
NAQDA/SEW/CW	Cont Reg. V-59	RE Weerakoon Contractor	Const. of Ornamental fish breeding & rearing centre at sewenapitiya in welikanda in P'uwe	80,926,638.77	17,614,213.06	-	-	98,540,851.83	-	98,540,851.83	-	-	-	17,614,213.06	-
NAQDA/WK/CW	Cont Reg. V-40/41	RE Weerakoon Construction	Const. of New P'uwe AQDC - Stage III	146,540,245.14	25,877,483.88	-	-	172,417,729.02	-	172,417,729.02	-	-	-	25,877,483.88	-
NAQDA/OLE/CW	Cont Reg. V-37	Finit Lanka (pvt) ltd	Const. of Sea cucumber Hatchery at Olathuduwa	35,182,228.56	25,828,993.56	-	-	61,011,222.12	-	37,897,470.14	23,113,751.98	-	-	2,715,241.58	23,113,751.98
NAQDA/WK/CW	Cont Reg. V-20	Padmini Construction (pvt) ltd	Const. Of water storage tank, hatchery & associated structure at P'uwe AQDC	13,145,620.13	223,648.72	-	-	13,369,268.85	-	13,369,268.85	-	-	-	223,648.72	-
NAQDA/ING/CW	Cont Reg. V-08	Padmini Construction (pvt) ltd	Const. of ponds & associated structure at Igala AQDC	26,835,576.99	(3,652,013.33)	-	-	23,183,563.66	-	23,183,563.66	-	-	-	(3,652,013.33)	-
NAQDA/CONSL	Cont Reg. IV-91	AECS	Design & Const. Supervision for Consts. of P'uwe AQDC	23,884,688.53	1,229,750.00	-	-	25,114,438.53	-	25,114,438.53	-	-	-	1,229,750.00	-
NAQDA/CONSL	Cont Reg. IV-102	RDC (pvt) ltd	Design & Const. Supervision for Const. of Seacucumber Hatchery in Mannar	8,281,929.26	-	-	-	8,281,929.26	-	8,281,929.26	-	-	-	-	-
NAQDA/CONSL	Cont Reg. IV-105	CECB	Design & Supervision Estb. SFMJ (penaeus Monodon) Naupli & dist. Centre in Puttalam	2,245,875.00	-	-	-	2,245,875.00	-	-	2,245,875.00	-	-	-	-
NAQDA/CONSL	Cont Reg. V-44	AECA	Design & Supervision consultancy for new AQDC at P'uwe	16,938,999.75	955,000.00	-	-	17,893,999.75	-	17,893,999.75	-	-	-	955,000.00	-
NAQDA/CONSL	Cont Reg. V-45	AECA	Design & Supervision consultancy for Crab city t H tota	13,162,834.18	-	-	-	13,162,834.18	-	13,162,834.18	-	-	-	-	-
NAQDA/CONSL	Cont Reg. V-52	AECA	Design & Supervision consultancy for Const. of Aqu. Park in Mannar	1,786,479.00	-	-	-	1,786,479.00	-	-	1,786,479.00	-	-	-	-
NAQDA/CONSL	Cont Reg. V-58	AECA	Design & Supervision consultancy for Crab city Mankerni in Batticalo	2,897,310.00	-	-	-	2,897,310.00	-	-	2,897,310.00	-	-	-	-
NAQDA/CONSL	Cont Reg. V-68	AECA	Design & Supervision consultancy for Estab. Of Marine ornamental fish breeding centre at B'deniya	16,153,265.71	1,042,100.00	-	-	17,195,365.71	-	-	16,153,265.71	1,042,100.00	-	-	1,042,100.00

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NAQDA/CONSL	Cont Reg. V-69	AECA	Design & Supervision consultancy for Etab. Of Milk fish hatchery complex at B'deriva	19,712,118.38	1,695,000.00	-	-	-	21,407,118.38	-	-	20,452,118.38	955,000.00	740,000.00	955,000.00
NAQDA/CONSL	Cont Reg. VI-26	AECA	Design & Supervision consultancy for Const. Seacucumber-stage III in Mannar	10,588,084.50	1,979,084.72	-	(358,931.75)	12,208,237.47	-	11,910,652.75	297,584.72	-	-	1,681,500.00	297,584.72
NAQDA/CONSL	Cont Reg. VI-27	AECA	Design & Supervision consultancy for Const. & Reno. Of AQDC Dambulla, Igala, Uwalawe, K'wawe, Mwela, N-Eliya & K'nochchi	-	3,037,146.50	-	-	3,037,146.50	-	1,319,021.50	1,718,125.00	-	-	1,319,021.50	1,718,125.00
				781,178,443.68	366,206,977.16	-	(434,549.69)	962,087,808.97	184,963,062.17	802,368,261.47	169,719,667.61	147,249,484.27	37,713,577.90	268,661,930.43	107,666,046.73

National Aquaculture Development Authority Of Sri Lanka
Yr2020- Final Accounts
Schedule-02 - Debtors

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
Trade Debtors					
1	Agri Society Mahawawe			24,000.00	-
2	Agriculture Ministry-Western Province			21,800.00	-
3	Amila Aquaculture Wariyapola			34,825.00	-
4	Aralaganvila Fisheries Society			133,750.00	-
5	Asoka Samantha			50,000.00	-
6	B.K. Shantha Padaviya MH Padaviya			100,000.00	-
7	Brandian Organization			50,000.00	-
8	C.F.C. Minneriya			444,800.00	-
9	Carolina Estate Walkers Society			9,100.00	-
10	Central Provincial Council			1,300,000.00	-
11	CFC			76,000.00	-
12	CFC at Minneriya			77,810.00	-
13	CFC Rathnapura			40,080.00	-
14	CFC Tangalle			176,935.00	-
15	Chairman , Devahuwe Fishries Society			115,625.00	-
16	Chairman Galewawe MH			16,000.00	-
17	Chairman Manankattiawawe			7,150.00	-
18	Chairman Padaviya MH			62,500.00	-
19	Chairman, Fisheries Society-Nambuwwawewa			125,000.00	-
20	Chairman, Fisheries Society - Himidurawa.			245,760.00	-
21	Chairman Fishries Society, Nachchaduwa			60,000.00	-
22	D.M. Inoka Perera EO			90,000.00	-
23	D.M. Inoka Perera. EO Battuluoya			53,100.00	-
24	D.M.I Perera EO Wijayakatupeetha MH			85,000.00	-
25	D.M.K. Disanayaka Pitalawe			100,000.00	-
26	D.S Office Mulative			937,500.00	-
27	DAEO Ampara			97,500.00	-
28	DAEO A'pura			67,500.00	-
29	DAEO A'pura- S.B. Rajakaruna			1,000.00	-
30	DAEO at Ampara			49,070.00	-
31	DAEO at Anuradhapura			18,225.00	-
32	DAEO At Batticoloa			360,130.00	-
33	DAEO at Battuluoya			100,000.00	-
34	DAEO at Bingiriya			50,000.00	-
35	DAEO At Kurunagala			23,625.00	-
36	DAEO At Monaragala			87,850.00	-
37	DAEO at Nuwara Eliya			20,530.00	-
38	DAEO at Nuwera Eliya			9,925.00	-
39	DAEO at Vavuniya			217,000.00	-
40	DAEO Baddulla			38,780.00	-
41	DAEO Baddulla- P.G. Jayantha Bandara			5,400.00	-
42	DAEO Baddulla- R.L. Anura Keerthi			16,650.00	-
43	DAEO Baddulla- Serupitiya MH			194,200.00	-
44	DAEO Hambanthota			28,200.00	-
45	DAEO Hambanthota- Ridiyagama MH			47,075.00	-
46	DAEO Monaragala- Kandiyapitiya MH			45,675.00	-
47	DAEO Monaragala- Kesellanda MH			80,000.00	-
48	DAEO Monaragala- Muthukandiya MH			3,000.00	-
49	DAEO Polonnaruwe			115,000.00	-
50	DAEO Polonnaruwe- Ellewawe MH			14,242.00	-
51	DAEO Trinco			44,400.00	-
52	DAEO-Puttalam			80,000.00	-
53	Dambulla			90,000.00	-
54	Dambuluoya Fisheries Society			80,000.00	-
55	Department Of Fisheries			2,696,200.00	-

56	Devendra Wickramapala Embilipitiya		15,300.00	-
57	Director, Ministry Of Fisheries-NW		80,000.00	-
58	Diulwawe MH Kahatagasdigiliya		120,000.00	-
59	Diulwawe MH Sooriyawawe		60,000.00	-
60	Diulwawe MH Sooriyawewa		37,500.00	-
61	Divisional Secretary Kalawana		10,200.00	-
62	DS Batticaloa		1,322,330.00	-
63	DS Mahaoya		186,990.00	-
64	DS Matale		263,870.00	-
65	DS Monaragala		1,614,825.00	-
66	Eastern Provincial Council		112,500.00	-
67	EU- SDDP- FAO- FISH SEED		265,000.00	-
68	Faculty of Zoology University of Peraden		2,750.00	-
69	FAO- CEDA Project		48,200.00	-
70	FAO North Regional Office		150,000.00	-
71	FAO Project Matara		1,500.00	-
72	Fisheries Society Thalawe		37,500.00	-
73	Fresh Water Fisheries Society Batticaloa		702,500.00	-
74	G.G.L Indika EO Diulwawe MH		100,000.00	-
75	G.K. Shriyani Sepalika Middeniya		15,570.00	-
76	G.P.S Ariyaratna Baddulla		17,850.00	-
77	H.G.G Ariyaratna Kandiyapitiya MH		42,600.00	-
78	H.S.W. Liyanage Puttalam		25,600.00	-
79	Hakwatunaoya Fisheries Society		235,000.00	-
80	Industrial Development-Southern Province		152,500.00	-
81	J.M.I. Senarath		34,967.50	-
82	Jagathsiri Sampath Nelumkulama		12,500.00	-
83	Jesmin De Silva		25,000.00	-
84	K.Jude Selvan Fernando		40,350.00	-
85	K.K. Wamakulawardhana Rathnapura		15,220.00	-
86	K.Kumara Fernando		40,350.00	-
87	K.M. Somathilaka Allugalle MH		85,450.00	-
88	Kalabokka Estate		51,200.00	-
89	Kandalama Fishery Organization		375,000.00	-
90	Kattumuru Tank Fisheries Society		50,000.00	-
91	KGVS Ekanayaka		200,000.00	-
92	Kibulwana Fisheries Society		237,500.00	-
93	Kirimicchai Fisheries Society		25,000.00	-
94	Kithul Tank Fisheries Society		150,000.00	-
95	Kunchangal Fisheries Society		25,000.00	-
96	L. Weerakoon		5,400.00	-
97	L.R.M. Samarasekera Wallawaye		61,875.00	-
98	Lagoon Project Fish Seed		375,000.00	-
99	M.D. Chandrakumara Ellewawe		25,000.00	-
100	M.G. Karunawathi		6,400.00	-
101	M.G.K. Niroshan FPIO		30,500.00	-
102	Maduruoya Fisheries Society		275,000.00	-
103	Mahagalgamuwa Fisheries Society		75,000.00	-
104	Mahakanadarawe Fisheries Society		25,000.00	-
105	Mahapalasse Mini Hatchery		30,672.00	-
106	Mahasiyabalangamuwa F/Socit		50,000.00	-
107	Mahawale Authority- Madiniriya		1,036,000.00	-
108	Mahaweli H Zone		612,750.00	-
109	Mahaweli Authority - Hasalaka		25,000.00	-
110	Mahaweli Authority - Huruluwawe Zone		1,007,800.00	-
111	Mahaweli Authority Embilipitiya		1,389,562.50	-
112	Mahaweli Authority Monaragala		131,400.00	-
113	Mahaweli Authority System "G"		125,000.00	-
114	Mahaweli Authority System- C		969,000.00	-
115	Mahaweli Authority System L		2,983,875.00	-

116	Mahaweli Authority System - E		25,000.00	-
117	Mangalaeliyawatta Mangalaeliya		10,000.00	-
118	Miditha Sudusingha EO Ridiyagama MH		24,100.00	-
119	Miditha Sudusingha Riyagama MH		12,900.00	-
120	Minihatchery at Pahalahalmillawe		39,875.00	-
121	Ministry Of Agreculture -Peradeniya		10,000.00	-
122	Ministry of Export Agriculture		1,294,000.00	-
123	Mistybill Estate		83,160.00	-
124	Mohomed Rilton		37,500.00	-
125	Mr. Siriwardhana EO		111,310.00	-
126	N.M. Siriwardhana EO		9,605.00	-
127	N.M.K. Jayantha		689.00	-
128	Nalanda Fisheries Society		95,000.00	-
129	Nanda Kumara Nawagas hinna Dambulla		750.00	-
130	Nayapana Estate		9,600.00	-
131	North Central Province		1,679,201.00	-
132	North West Provincial Council		200,000.00	-
133	NWPRDA Pampala		278,375.00	-
134	P.M. Sarath Wijekon Alagala		13,500.00	-
135	Padaviya Mini Hatchery		87,500.00	-
136	Pahalathalampala MH Weeragamuwe		75,000.00	-
137	Paravipannankulam Tank		200,000.00	-
138	Provincial Fisheries Ministry A'Pura		244,075.00	-
139	Pulukunawe Fisheries Organization		30,000.00	-
140	Puthumurippu Tank Socceity		25,000.00	-
141	R.A. Rathnayake Nilame		15,000.00	-
142	R.M. Sanjaya Sirisena		40,000.00	-
143	R.M.K.G Wijethunga		13,175.00	-
144	R.M.Lalith Rathna		90,000.00	-
145	R.P.M. Mahaweli Walikanda		237,500.00	-
146	R.W.S Kumara		120,000.00	-
147	Randika Aquarium (Pvt) Ltd		47.00	-
148	Rukman Sebasthiyan		40,350.00	-
149	Rural Fisheries Org anaization-Maduruoya		120,000.00	-
150	Rural Fisheries Org anization- Pulukunawa		120,000.00	-
151	Rural Fisheries Org anization-Batticaloa.		90,000.00	-
152	Rural Fisheries Society - Muruthawela		40,000.00	-
153	S.A Predeep Kumara		175,000.00	-
154	S.B. Rajakaruna Weluwanagama A'Pura		40,000.00	-
155	S.M. Ariyasena Palwehera		15,300.00	-
156	S.M. Sanjaya Roshan Kalawawe		30,000.00	-
157	Sabaragamuwe Provincial Council		1,591,550.00	-
158	Sagara Jayasekara		120,000.00	-
159	Sagara Jayasena		55,000.00	-
160	Sagara Jayasena Minihatchery at Kathnoru		50,000.00	-
161	Saman Wickramarathna Battuluoya		26,250.00	-
162	Sampath Fernando		3,500.00	-
163	Sanjith Karunathilaka		750.00	-
164	Secratory, Eastan Province Counil		37,500.00	-
165	Southern Provincial Council		777,250.00	-
166	Sugath Weerakon. Weerakatiye		21,400.00	-
167	Sujith Nilantha		24,000.00	-
168	U.I. Jayasingha Kaluthara		2,510.00	-
169	UNDP CRIWMP Project		575,000.00	-
170	UNDP PROJECT-FISH SEED		975,000.00	-
171	Unnichal Fisheries Society		90,000.00	-
172	Uva Provincial Council		1,935,150.50	-
173	Victoria Fisheries Society		102,500.00	-

174	Vinee Liyanage Galgamuwe		12,500.00	-
175	W.E.Kumara		40,350.00	-
176	W.M.N.M. Weerasinghe		32,000.00	-
177	W.Nisanka		27,000.00	-
178	W.P. Okadagedara		20,000.00	-
179	W.P. Okadagedara Ramakale Mahawelawatta		24,000.00	-
180	Wadamunai Fisheries Society		225,000.00	-
181	Wahaneriya Wewa Fisheries Society		350.00	-
182	WAN Femando		6,400.00	-
183	Yanoya Rural Fisheries Society		197,500.00	-
184	Yasith Prasanna MH at Alugalge Alugalge		86,050.00	-
185	Aqualified International Pvt Ltd		136,310.00	-
186	N.M.K. Jayantha Nawarathna		12,629.00	-
187	N.M.K. Jayantha Nawarathne		23,015.00	-
188	P. Dayananda		1,410.00	-
			38,360,155.50	

<i>Divi Naguma Loan Recievable</i>				
1	10L.F.S-Galmatiyawe FW Fisheries Org.	10L.F.S	75,000.00	
2	11L.F.S-Balaluwawe Rural Fisheries Org.	11L.F.S	750,000.00	
3	12L.F.S-Namaloya Rural FW Fisheries Org.	12L.F.S	75,000.00	
4	13L.F.S-Pannalgama Rural FW Fisheries Or	13L.F.S	75,000.00	
5	14L.F.S-Malayadi Rural FW Fisheries Org.	14L.F.S	75,000.00	
6	15L.F.S-Ekgaloya Rural FW Fisheries Org.	15L.F.S	75,000.00	
7	16L.F.S-Kanchikudiaru Rural FW Fisheries	16L.F.S	150,000.00	
8	17L.F.S-Unnichchai Rural FW Fisheries Or	17L.F.S	75,000.00	
9	18L.F.S-Miyangal Rural FW Fisheries Org.	18L.F.S	75,000.00	
10	19L.F.S-Karadiyankulam Rural FW Fisherie	19L.F.S	75,000.00	
11	1L.F.S-Moragahakanda Rural Fisheries Org	01L.F.S	300,000.00	
12	20L.F.S-Udawalawel Rural Fisheries Org.	20L.F.S	600,000.00	
13	2L.F.S-Dewahuwe Rural Fisheries Org.	02L.F.S	150,000.00	
14	3L.F.S-Nalanda Rural Fisheries Org.	03L.F.S	150,000.00	
15	4L.F.S-Usgalasybalangamuwe Rural Fisheri	04L.F.S	300,000.00	
16	5L.F.S-Neelapanikkama N/Arunalu RFOrg	05L.F.S	55,000.00	
17	6L.F.S-Mahadiulwawe Ekamuthu FW Fisherie	06L.F.S	60,000.00	
18	7L.F.S-Kalyanapura Samagi Fisheries Org.	07L.F.S	75,000.00	
19	8L.F.S-Waan-ela Rural Fisheries Org.	08L.F.S	70,000.00	
20	9L.F.S-Paravipannankulam Rural Fisheries	09L.F.S	60,000.00	
21	4122-B Divi Naguma Loan Recievable		332,500.00	
			3,652,500.00	-

<i>Other Creditros with Dr Balances</i>				
01	4114 - Ornamental Fish Industry Developm	4114	Other Creditors	365,333.41
02	4124 - Establishment of Iranamadu AQDC-Kil	4124	Other Creditors	1,637,187.06
03	4138 - FW Prawn Hatchery - Kahandamodara	4138	Other Creditors	1,017,763.92
04	4139 - Brakishwater Aqua Devpt	4139	Other Creditors	192,606.00
05	4141 - Establizment Of AQDC Muruthawela	151-2-3	Other Creditors	6,452,258.38
06	4143- Food Secuerity-(151-2-3-53-2502)	4143	Other Creditors	4,328,284.37
07	4144-A quaculture Park151-2-3-55-2506(11)	(151-2-	Other Creditors	890,218.22
08	4146 F/W Fish Genatic Development- DMB	151-2-3-	Other Creditors	25,732.81
09	4147 Coast Consevation & Resource Mgt	(151-2-3	Other Creditors	5,705,648.34
10	4148 Establizment Of Crab City	151-2-3-	Other Creditors	7,562.50
11	4153-Enhancing Fish Breeding Capacity	4153	Other Creditors	6,686,008.49
12	4154- Expansion Of Operations Of NA QDA	4154	Other Creditors	6,258,635.80
13	4155-Milkfish And Ommtl Fish Hatchery	4155	Other Creditors	2,246,505.86
14	4156 - Lagoon Development	4156	Other Creditors	1,773,640.77
15	4161- SAARC Reg Consult Dev	4161	Other Creditors	14,961.97
			37,602,347.90	-

National Aquaculture Development Authority Of Sri Lanka
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Schedule-03 - Creditors

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	<u>Other Creditors</u>				
01	4104 - Mis Deposit Other	4104	Other Creditors	-	24,366,656.56
02	4104 - B Non Identified B.Credit(Suspence)	4104-B	Other Creditors	-	77,126.00
04	4108 - Mis. Dep. (Provincial Council)	4108	Other Creditors	-	633,497.32
08	4113 - Mis. Deposit (IUCN)	4113	Other Creditors	-	71,212.00
12	4117 - Mis. Deposit - Free Issue	4117- (151-2-	Other Creditors	-	0.01
15	4121 - Fingerling Stocking-FAO Project	4121	Other Creditors	-	593,704.00
16	4122 - Divi Naguma-Agreements	4122	Other Creditors	-	64,576,326.66
17	4123 - Dayatakirula Fingerling Stocking	4123	Other Creditors	-	1,258,960.75
24	4132 - FAO - Admininstration cost	4132	Other Creditors	-	120.00
25	4134 - MH Mud Ponds	4134	Other Creditors	-	7,790.60
26	4135 - Ministry Imprest	4135	Other Creditors	-	2,043,174.79
27	4136 - EU-SDDP- FAO Project	4136	Other Creditors	-	40,342.42
28	4137 - Water Based Hatcheries- FAO	4137	Other Creditors	-	706,785.00
31	4140 - Improvement of Ornamental Productio	4140	Other Creditors	-	100,000.00
33	4142 - Establizment Of A QDC Polonnaruwe	4142	Other Creditors	-	7,473,686.62
35	4143 - B Food Security	4143-B	Other Creditors	-	248,321.94
41	4149 - Fisheries Empowerment	4149- (151-2-	Other Creditors	-	103,000.00
42	4150 - Wawak Samaga Gamak	4150- 151-2-3	Other Creditors	-	378,548.75
43	4151 - Devp Project For Fishries Village	4151- 151-2-3	Other Creditors	-	4,330,778.68
44	4152 - FAO Water Based Hatchery	4152	Other Creditors	-	721,931.47
46	4158 - Climate Resilient Tilapia Culture	4158	Other Creditors	-	197,932.45
47	4159 - A CIR Project	4159	Other Creditors	-	2,916,271.87
48	4160 - UNDP Project	4160	Other Creditors	-	747,167.80
49	4164 - International Labour Org. Project	4164	Other Creditors	-	392,400.00
50	4308 - Aquaculture Management License	4308	Other Creditors	-	227,738.01
51	4311 - Fisheries ID	4311	Other Creditors	-	301,907.90
52	4312 - Cancel Cheque Account	4312	Other Creditors	-	150,450.00
53	4318 - Bike Deposit Fund	4318	Other Creditors	-	553,647.79
54	Viatnam MOU		Other Creditors	-	454,948.60
	<u>Bid Bonds</u>				
01	4313 A - Bid Bonds				512,250.00
02	Abans PLC			-	4,000.00
03	A-Grade Aqua			-	30,000.00
04	Apollo Marine International (Pvt) Ltd			-	5,000.00
05	Avon Pharmo Chem Pvt Ltd			-	95,000.00
06	Best MettIs			-	15,000.00
07	Bethsaida Traders-W.S.Lowe			-	80,000.00
08	CLE City Lion Express Tours			-	42,000.00
09	DTM Construction(Pvt) Ltd			-	30,000.00
10	Fibertec			-	5,000.00
11	Frostaire Industries (Pvt) Ltd			-	24,000.00
12	Hero Tex			-	5,000.00
13	Industrial Safety Equipment Co			-	5,000.00
14	Industrial Services Bureau			-	21,000.00
15	Islandwide Scientific (Pvt) Ltd			-	2,932.50
16	J.P. Fernando & Sons			-	6,000.00
17	Lakesha Construction Pvt Ltd			-	10,000.00
18	MEGA HEA TERS (PVT) LTD			-	30,000.00

19	Metropolitan		-	3,000.00
20	Nawaloka Trading CO. PLC		-	3,000.00
21	Nayomi Builders		-	15,000.00
22	Nest Solution		-	3,000.00
23	P.K Enterprises		-	40,000.00
24	P.M.S Pathiraja		-	15,000.00
25	Prime Tours Arrivals PV) Ltd		-	15,000.00
26	Quolikem International (Pvt) Ltd		-	30,000.00
27	Ranjith Construction		-	16,000.00
28	Regional Resource Dev. Authority		-	10,000.00
29	Singer - Pelawatta		-	30,000.00
30	Solutioncity (Pvt) Ltd		-	20,000.00
31	Southern House Enterprises Pvt, Ltd		-	15,000.00
32	Sunway Global Pvt Ltd		-	100,000.00
33	Super Feed (Pvt) Ltd		-	5,000.00
34	TCR FABRICATORS		-	20,160.00
35	Trust Plastic Pvt Ltd		-	15,000.00
36	Uniken Lanka Ltd		-	30,000.00
37	Urusita Wewa Gramiya Miridiya Sanvidanay		-	24,450.00
38	Waga Instrument		-	75,000.00
39	Wheel Masters (Pvt) Ltd		-	8,000.00
40	Yavinro Engineering (Pvt) Ltd		-	45,000.00
41	Yoraka Power Industrial Solutions		-	3,000.00
Suppliers				
01	M/s A - Grade Aqua	C - 1002	-	1,632.40
02	M/s American Premium Water Systems (Pvt)		-	15,341.00
03	M/s Asian Auto Electrical & Spare Parts		-	21,500.00
04	M/s Bethsaida Traders		-	49,000.00
05	M/s Craft Lanka Engineering (Pvt) Ltd		-	4,000.00
06	M/s Daya Service Station & Motor Garage		-	6,460.00
07	M/s Devi Trading Company		-	69,050.00
08	M/s Heavy Machinery Tyre Point		-	168,480.00
09	M/s Jayantha Traders		-	285,552.00
10	M/s Lion Chem (Pvt) Ltd		-	20,250.00
11	M/s Malba Ropes (Pte) Ltd		-	15,000.00
12	M/s MF Marine		-	2,142,000.00
13	M/s Micro Tech Biological (Pvt) Ltd		-	30,000.00
14	M/s Orient Lanka Plastic (Pvt) Ltd		-	30,000.00
15	M/s Perera Tyre Service(Pvt)Ltd		-	2,700.00
16	M/s Pio Fiber Glass Industries		-	124,201.25
17	M/s State Trading (General) Corporation	STC	-	360,558.89
18	M/s T.K.Auto Lanka		-	470,000.00
19	M/S Technologies (Pvt) Ltd		-	25,000.00
20	M/s U & H Wheel Service (Pvt) Ltd		-	55,944.00
21	M/s Victory Battery Works		-	85,950.00
Total				119,119,840.03

*National Aquaculture Development Authority of Sri Lanka
Annual Report - 2020*

	<u>Trade Debtors - with Cr Balances</u>				
01	Ass:Comm:Agrarian Developm: -Monaragala		Trade Debtors	-	5,650.00
02	Cultivation Resource Enterprises		Trade Debtors	-	3,190.00
03	DAEO-Gampaha		Trade Debtors	-	13,500.00
04	Dam Safety Project-Irr.Eng, A'pura		Trade Debtors	-	214,586.00
05	DG - NARA		Trade Debtors	-	12,767.00
06	Green Vally Aquacultures		Trade Debtors	-	30.00
07	Hattan Shenan Estate		Trade Debtors	-	5,806.00
08	Mahaweli Authotiry System B		Trade Debtors	-	46,280.00
09	Ministry Of Primery Industries		Trade Debtors	-	47,269.00
10	N.H.K.Keerthirathne		Trade Debtors	-	25,000.00
11	Northern Provincial Council		Trade Debtors	-	145,040.00
12	NW Province Fishries Mistry		Trade Debtors	-	307,780.00
13	Perera-Kithulhitiyawa		Trade Debtors	-	60.00
14	R.A.R.Ranga Kumara		Trade Debtors	-	66,710.00
15	Rural Fisheries Organization		Trade Debtors	-	5,000.00
16	Shriyani Dilrukshi		Trade Debtors	-	170.00
17	T.Susitharan		Trade Debtors	-	5,000.00
18	World Vision Lanka		Trade Debtors	-	60,440.00
19	Milco PLC- Nawalapitiya		Trade Debtors	-	14,445.00
20	K.M.G. Chanchana		Ginigathena Local Cus	-	665.00
21	P. Dayanandan		Ginigathena Local Cus	-	1,030.00
22	P. Dayananthan		Ginigathena Local Cus	-	380.00
23	R.A. Maleesha		Ginigathena Local Cus	-	450.00
24	W.T. Udesa		Ginigathena Local Cus	-	270.00
25	Walk in Customer - Ginigathena		Ginigathena Local Cus	-	885.00
26	Randika Fish Farm House		Ginigathena Exporters	-	5.00
	Total			-	982,408.00

[illegible]

National Aquaculture Development Authority of Sri Lanka
Yr2020- Final Accounts
Schedule-04.02-Trasury Grants (Ministry) Received Summery

Ministry Capital Fund from Treasury								
No	Reciept No	Reciept Date	JAN-AUG Lagoon Project	SEP-DEC Lagoon Project	JAN-AUG Ministry	SEP-DEC State Ministry	SEP-DEC Cabinet Ministry	Amount Rs
1	BOC-0001	1/9/2020	46,500.00					46,500.00
2	BOC-0002	1/9/2020	2,096,875.00					2,096,875.00
3	BOC-0003	1/9/2020	2,594,200.00					2,594,200.00
4	BOC-0009	2/3/2020			18,900,000.00			18,900,000.00
5	BOC-0010	2/10/2020	1,999,975.00					1,999,975.00
6	BOC-0013	2/18/2020			31,000,000.00			31,000,000.00
7	BOC-0014	2/20/2020			24,000,000.00			24,000,000.00
8	BOC-0017	2/25/2020	1,781,150.00					1,781,150.00
9	BOC-0016	2/25/2020	1,995,950.00					1,995,950.00
10	BOC-0020	2/26/2020	571,359.30					571,359.30
11	BOC-0018	2/26/2020	9,464,212.06					9,464,212.06
12	BOC-0019	2/26/2020	107,000.00					107,000.00
13	BOC-0026	5/26/2020			5,250,000.00			5,250,000.00
14	BOC-0027	5/30/2020			11,500,000.00			11,500,000.00
15	BOC-0040	6/10/2020	8,318,950.61					8,318,950.61
16	BOC-0041	6/10/2020	2,854,243.11					2,854,243.11
17	BOC-0042	6/10/2020	110,025.00					110,025.00
18	BOC-0046	6/29/2020			18,801,250.00			18,801,250.00
19	BOC-0047	7/7/2020			11,000,000.00			11,000,000.00
20	BOC-0049	7/16/2020			2,000,000.00			2,000,000.00
21	BOC-0050	7/21/2020	543,750.00					543,750.00
22	BOC-0051	7/21/2020	420,440.00					420,440.00
23	BOC-0052	7/30/2020	241,900.00					241,900.00
24	BOC-0055	8/11/2020			15,300,000.00			15,300,000.00
25	BOC-0056	8/18/2020	2,600,000.00					2,600,000.00
26	BOC-0057	8/20/2020	8,223,016.16					8,223,016.16
27	BOC-0062	8/31/2020	2,500,000.00					2,500,000.00
28	BOC-0063	8/31/2020			17,000,000.00			17,000,000.00
29	BOC-0064	9/10/2020		1,500,000.00				1,500,000.00
30	BOC-0068	14.10.2020				15,000,000.00		15,000,000.00
31	BOC-0071	21.10.2020				25,000,000.00		25,000,000.00
32	BOC-0075	26.11.2020				17,138,000.00		17,138,000.00
33	BOC-0076	27.11.2020				50,000,000.00		50,000,000.00
34	BOC-0091	12/31/2020				12,000,000.00		12,000,000.00
35	BOC-0073	18.11.2020					5,000,000.00	5,000,000.00
36	BOC-0077	27.11.2020					3,600,000.00	3,600,000.00
37	BOC-0081	16.12.2020					5,000,000.00	5,000,000.00
38	BOC-0092	12/31/2020					5,000,000.00	5,000,000.00
39	BOC-0097	31.12.2020					2,079,714.62	2,079,714.62
40	BOC-0069	10/16/2020		1,224,846.99				1,224,846.99
41	BOC-0070	10/16/2020		3,000,000.00				3,000,000.00
42	BOC-0074	11/20/2020		8,148,014.36				8,148,014.36
43	BOC-0078	11/30/2020		7,027,125.19				7,027,125.19
44	BOC-0079	11/30/2020		409,800.00				409,800.00
45	BOC-0080	12/14/2020		8,387,689.06				8,387,689.06
46	BOC-0096	31.12.2020		11,607,203.06				11,607,203.06
47	BOC-0095	31.12.2020		1,250,000.00				1,250,000.00
Total Amount Rs.			46,469,546.24	42,554,678.66	154,751,250.00	119,138,000.00	20,679,714.62	383,593,189.52

National Aquaculture Development Authority of Sri Lanka

Trial Balance

As On : 31-12-2020

All Accounts

Account	Vote	Group	Debit Bal.	Credit Bal.
Div Naguma Loan Debtors (Fish Cages)			3,320,000.00	-
10L.F.S-Galmatiyawe FW Fisheries Org.	10L.F.S		75,000.00	-
11L.F.S-Balaluwawe Rural Fisheries Org.	11L.F.S		750,000.00	-
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		75,000.00	-
18L.F.S-Miyangal Rural FW Fisheries Org.	18L.F.S		75,000.00	-
19L.F.S-Karadiyankulam Rural FW Fisherie	19L.F.S		75,000.00	-
1L.F.S-Moragahakanda Rural Fisheries Org	01L.F.S		300,000.00	-
20L.F.S-Udawalawel Rural Fisheries Org.	20L.F.S		600,000.00	-
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		300,000.00	-
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	-
Administrative Expenses			674,089,406.48	-
1101-Salaries & Wages	1101		275,582,032.49	-
1102-Overtime & Holiday Pay	1102		29,979,587.75	-
1103-Other Allowances	1103		70,516,215.78	-
1104-E.P.F (NAQDA Expenditure-1104)	1104		51,477,097.93	-
1105-E.T.F (NAQDA Expenditure-1105)	1105		10,185,068.48	-
1201-Traveling Local	1201		18,223,401.52	-
1301-Stationary & Office Requisites	1301		5,321,438.96	-
1302-C Fuel Allowances for NAQDA Staff	1302-C		1,151,600.00	-
1303-Mechanical & Electrical Good	1303		715,250.98	-
1306- News Papers & Periodicals	1306		51,420.00	-
1307- Uniform	1307		239,674.26	-
1402-Minnor Repaire & Building & Struct	1402		4,146,059.82	-
1404- Minnor Repaire & Office Equipment	1404		1,840,943.65	-
1405- Laboratory Equipments & Consumable	1405		301,621.50	-
1501 - Transport	1501		873,253.58	-
1501-B Transport Fees for HD	1501-B		1,100,000.00	-
1502 - Telecommunication	1502		2,961,234.46	-
1502- B Telephone Expenses	1502-B		1,097,911.94	-
1503 - Postage	1503		547,199.02	-
1504 A - Electricity	1504 A		6,898,668.35	-
1504 B - Water	1504 B		2,038,482.83	-
1505- Rent & Hire Charges	1505		1,372,273.13	-
1506- Rates & Taxes	1506		79,210.96	-
1507 - Security Services	1507		17,209,990.00	-
1508 - Cleaning Services	1508		4,841,768.97	-
1510- Advertisement	1510		2,328,830.00	-
1511- Entertainment Expenses	1511		686,519.29	-
1512 - Other Contractual Services	1512		13,832,139.69	-
1513- Printing	1513		19,463.50	-

1514 - Allowance To board Members	1514	532,200.00	-
1515 - Audit Fee	1515	920,160.00	-
1516 - Welfare Expenses	1516	2,761,865.32	-
1519-Ornamental Fish Training Program Ex	1519	670,496.75	-
1520 - Renting of Facilities at Kalawawe	1520	3,926,025.00	-
1522 - Legal Expenses & Similer Cases	1522	1,853,656.00	-
1524-Lease Rental (Operational Leasing)	1524	4,716,360.00	-
1525 Labour Fees (Outsource)	1525	22,634,013.00	-
1701- Gratuity Account- Expenses	1701	27,436,338.39	-
1705- Depreciation Account- Assest	1705	80,892,625.78	-
2201-B Esatablishment Of IT Service	2201-B	2,127,307.40	-
Selling & Distributional		111,826,181.15	-
1302B-Fuel for Fingerling transport	1302 B	5,489,645.00	-
1302-Fuel & Lubricant	1302	17,112,817.55	-
1401- Minor Repairs & Main Vehicles	1401	6,827,879.53	-
1513- B Fisheries ID Printing	1513-B	1,428.00	-
1521 - Vehicle License & Emission Test	1521	549,491.25	-
1523 - Vehical Insurance	1523	1,937,007.52	-
1702 - Doubtful Debtors	1702	914,203.00	-
1706 - Depreciation Account- Selling	1706	30,694,180.88	-
2103-C Vehical Maintainance	2103- C	8,099,405.82	-
2106 - Aquaculture Development Activitie	2106	25,414,330.63	-
2107 - EX Raids ,Illegal fishing activit	2107	1,736,877.35	-
2109 - Training - Local & Foreign	2109	358,804.80	-
2111- Test kits	2111	12,462,182.32	-
2205-B Consumables Laboratory Items	2205-B	227,927.50	-
Rounded Off		-	-
Seed Ditrubution Under Free Issue		-	-
Purchase		228,986,463.28	5,458,631.25
1304 A -Fish Feed	1304 A	80,019,391.89	-
1304 B-Fish Seed	1304 B	-	5,458,631.25
1305-Hormone , Chemicals & Oxygen	1305	13,654,115.78	-
1403- Minnor Repaire & Plant & Machiner	1403	2,335,692.21	-
1708 - Depreciation Account- Purchase	1708	79,681,591.27	-
2102-B Plant & Machinery Maintain	2102 B	928,687.97	-
2105 - Improvement Brood Stocks	2105	20,722,703.75	-
Broad Stock		2,740,000.50	-
Electricity & Water Expenses 60%	1504-C	11,694,289.91	-
Security Services @ 50%	1507-B	17,209,990.00	-
Finance Cost		97,525.63	-
1601 - Bank Charges	1601	97,525.63	-
Other Creditors		35,965,160.84	114,924,902.94
1901 - Inter Bank transfer Accounts	1901	-	738,224.95
4104 - Mis.Deposit Other	4104	-	24,366,656.56
4104-B Non Identified B.Credit(Suspence)	4104-B	-	77,126.00
4108 - Mis. Dep. (Provincial Council)	4108	-	633,497.32
4113 - Mis. Deposit(IUCN)	4113	-	71,212.00
4114 - Ornamental Fish Industry Developm	4114	365,333.41	-
4117- Mis. Deposit - Free Issue	4117- (151-2-3	-	0.01
4121 -Fingerling Stocking-FAO Project	4121	-	593,704.00
4122 - Divi Naguma-Agreements	4122	-	64,576,326.66
4129 - Divinaguma Fingerling Stocking	4129	-	1,258,960.75
4132 - FAO - Admininstration cost	4132	-	120.00
4134 - MH Mud Ponds	4134	-	7,790.60
4135 - Ministry Imprest	4135	-	2,043,174.79

4136 - EU-SDDP- FAO Project	4136	-	40,342.42
4137- Water Based Hatcheries- FAO	4137	-	706,785.00
4138- FW Prawn Hatchery - Kahandamodara	4138	1,017,763.92	-
4139 - Brakishwater Aqua Devpt	4139	192,606.00	-
4140-Improvement of Ornamental Productio	4140	-	100,000.00
4141- Establizment Of AQDC Muruthawela	4141- 151-2-3-	6,452,258.38	-
4142- Establizment Of AQDC Polonnaruwe	4142	-	7,473,686.62
4143- Food Secuerity-(151-2-3-53-2502)	4143	4,328,284.37	-
4143-B Food Security	4143-B	-	248,321.94
4144-Aquaculture Park151-2-3-55-2506(11)	4144- (151-2-3-	890,218.22	-
4146 F/W Fish Genatic Development- DMB	4146- 151-2-3-6	25,732.81	-
4147 Coast Consevation & Resource Mgt	4147- (151-2-3-	5,705,648.34	-
4148 Establizment Of Crab City	4148-(151-2-3-	7,562.50	-
4149-Fisheries Empowerment	4149- (151-2-3-	-	103,000.00
4150-Wawak Samaga Gamak	4150- 151-2-3-6	-	378,548.75
4151- Devp Project For Fishries Village	4151- 151-2-3-5	-	4,330,778.68
4152-FAO Water Based Hatchery	4152	-	721,931.47
4153-enhancing Fish Breeding Capacity	4153	6,686,008.49	-
4154- Expansion Of Operations Of NAQDA	4154	6,258,635.80	-
4155-Milkfish And Ornmtl Fish Hatchery	4155	2,246,505.86	-
4156- Lagoon Development	4156	1,773,640.77	-
4158 - Climate Resilient Tilapia Culture	4158	-	197,932.45
4159- ACIR Poject	4159	-	2,916,271.87
4160- UNDP Project	4160	-	747,167.80
4161- SAARC Reg Consult Dev	4161	14,961.97	-
4164-International Labour Org. Project	4164	-	392,400.00
4308 - Aquaculture Management License	4308	-	227,738.01
4311 - Fisheries ID	4311	-	301,907.90
4312 - Cancel Cheque Account	4312	-	150,450.00
4313 A - Bid Bonds	4313 A	-	512,250.00
4318 - Bike Deposit Fund	4318	-	553,647.79
Viatnam MOU		-	454,948.60
Sale		-	153,927,489.22
1-Credit Sale of fish seed		-	63,180,394.80
6301- 1-Cash Sale of Fish Seeds	6301	-	90,747,094.42
NAQDA Fish Seed Free Issue		-	-
Property Plant & Equipment		2,997,057,698.24	723,700,147.04
2101 A -Buildings & Structure -ADB	2101A	206,460,717.00	-
2101- Buildings & Structure.	2101	2,196,354,644.34	-
2102- Plant, Machinery & Other Equipment	2102	63,654,182.79	-
2103 - Vehicles	2103	199,013,131.68	-
2103 A -Vehicles - ADB	2103A	38,193,904.00	-
2201 - Furniture & Office Equipment	2201	73,113,128.03	-
2201A- Furniture & Office Equipment -ADB	2201A	4,911,820.00	-
2205 - Laboratory Equipment	2205	25,975,331.45	-
2206 - Consumable and Sundry Equipment	2206	10,137,648.96	-
5109 - Lands	5109	141,411,854.00	-
5112 - Communication outlay and Computer	5112	28,240,882.49	-
5113 - Building & Structure (New Office)	5113	3,184,404.00	-
5114 - Computer Software	5114	4,832,582.50	-
Pro-For-Dep-Building & Structure (New Of		-	3,184,404.00
Pro-For-Dep-Buildings & Structure (ADB)		-	99,101,144.16
Pro-For-Dep-Buildings & Structure.		-	316,098,261.62

Pro-For-Dep-Communication and Computer			-	20,122,841.67
Pro-For-Dep-Computer Software			-	1,834,997.15
Pro-For-Dep-Consumable and Sundry Equipm			-	10,133,190.65
Pro-For-Dep-Furniture & Office Equipment			-	43,232,400.34
Pro-For-Dep-Laboratory Equipment			-	15,515,884.09
Pro-For-Dep-Machinery & Other Equipment			-	28,448,867.45
Pro-For-Dep-Tools & Implement			-	1,573,467.29
Pro-For-Dep-Vehicles			-	141,348,964.63
Pro-For-Dep-Vehicles - ADB			-	38,193,904.00
Pro-Of Furniture & Office Equipment-ADB			-	4,911,819.99
Tools & Implement			1,573,467.00	-
Live Stock			18,654,799.50	-
2207 - Livestock- Cattle	2207		748,850.00	-
2208-A Live Stock- Freshwater Brooders	2208-A		16,127,973.50	-
2208-B Live Stock Brooders-Ornmt Fish	2208-B		774,776.00	-
2208-C Live Stock Broods-Coastal & Brack	2208-C		1,003,200.00	-
INVENTIRIES			38,416,175.80	-
3101-Stock Stationery	3101		87,546.77	-
3102-Stock Fish Feed	3102		4,555,467.28	-
3103-Stock Chemical & hormone	3103		9,385,031.26	-
3104A-Stock Fish seeds	3104 A		12,003,600.00	-
3105 Closing Stock Other Material			12,384,530.49	-
Other Receivable			2,130,064.62	-
3302 - Other fund Receivable	3302		70,884.00	-
4122-B Divi Naguma Loan Recievable	4122-B		332,500.00	-
4124 - Est of AQDC at Iranamadu - Kil	4124		1,637,187.06	-
4163- Vehical Insuarance Recievable	4163		89,493.56	-
Deposit			2,269,510.00	-
3304- Deposit CEB	3304		2,003,220.00	-
3311 - Deposit Made by NAQDA	3311		266,290.00	-
Employee Related Debtors			51,864,140.89	-
3308 - Debtors for Distress Loan	3308		51,473,986.99	-
3310 - Bicycle Loan	3310		390,153.90	-
Loans & Advances (Asset)			10,180,837.57	10,135.00
3309 - Prepaid Account	3309		1,059,697.05	-
3402- Special Advance	3402		3,687.00	-
3403 - Fuel Advance	3403		10,000.00	-
3404 - Petty Cash Advance	3404		31,979.00	-
3405 - Festival Advance	3405		70,000.01	-
3406- Book Loan Advance	3406		82,109.25	-
3409 - Local Purchasing Advance	3409		8,820,408.05	-
AKP Lasitha Swarnathilaka- 3402 C			-	-
Fuel Advance Imprest-(3403-B)	3403- B		-	10,135.00
H.G. Viraj Indika 3402 C			81,531.06	-
J.W.A Nalaka-3402 C			21,426.15	-
M.W.A.T Mahash			-	-
Sandun Ravindra Jayasinha-3402 C			-	-
SVP Sunil Shantha-3402C			-	-
Imprest Advance			7,500.00	-
3402-D Special Imprest Advance	3402-D		7,500.00	-

Other Payable			8,000.00	45,398,345.72
3410- Salarey Controll Account- 3410	3410		8,000.00	-
3411 - EPF & ETP Payable Acct- 3411	3411		-	7,948,042.15
4301 - Accrued Expenses	4301		-	35,225,023.42
4303 - Stamp duty Payable	4303		-	95,610.15
4305 - Provision for Audit Fees	4305		-	2,129,670.00
4315 - WHT	4315		-	-
4315-B-Withholding Tax Controll Act -WHT	4315 - B		-	-
4316 - Payee Tax	4316		-	-
Perfomance Bond Recoverd			-	-
Retention On Contract			-	66,854,868.18
4306 - Retention Money On Contract	4306		-	66,854,868.18
Differed Revenue			-	692,115,681.55
4317 - Differed Revenue	4317		-	692,115,681.55
BREEDING & TRADING ASSETS			1,461,757,273.17	504,663,124.81
5105 - Hatchery	5105		503,139,438.52	-
5106 - Fish Tank	5106		54,677,722.15	-
5107 - Fish Ponds	5107		819,693,369.50	-
Hatchery ADB	5105A		84,246,743.00	-
Pro-For-Dep-Fish Ponds			-	303,034,465.11
Pro-For-Dep-Fish Tank			-	32,585,384.89
Pro-For-Dep-Hatchery			-	84,796,531.81
Pro-For-Dep-Hatchery ADB			-	84,246,743.00
Working Progress			184,963,062.09	-
5401-Work In Progress	5401		184,963,062.09	-
Capital Account			323,556,197.80	297,458,754.77
6101 - Treasury Grant Capital	6101		-	13,687,047.26
7101 - Accumulated Profit / Loss	7101		117,492,011.91	-
7102 - Previous year Adjustment	7102		-	266,371,707.51
8103 - Assets Valuation Fund	8103		-	17,400,000.00
Retain Earning			206,064,185.89	-
Treasury Grant Recurrent			-	560,241,225.85
6201 - Treasury Grant Recurrent	6201		-	495,500,000.00
6201-B Capital Grant for Recuurent	6201-B		-	64,741,225.85
Income (Indirect)			102,340.55	61,036,835.81
6303 - Circuit Bungalow Income	6303		-	521,400.00
6304 - Other Income	6304		-	19,730,285.23
6305 - House Rent	6305		-	333,596.76
6306 - Tender Deposits	6306		-	558,545.00
6309 - Distress Loan Interest	6309		-	1,873,760.83
6310 - Bicycle Loan interest	6310		-	19,486.67
6312- Ornamental Fish Training Program	6312		-	1,620,050.00
6313 - Aquaculture Mgt License Income	6313		-	7,462,270.00
6315 - Renting of Facilities at Kalawewa	6315		-	8,391,534.50
6316 - Fine	6316		-	3,603,580.88
6317 - Fingerling Transport Income	6317		-	8,210,323.35
6318 - Lab Testing Income	6318		-	5,062,750.00
6319- Fisheries ID Income	6319		-	81,030.00
6320 - Field Inspection Charges	6320		-	632,000.00
6321 - Income PPP	6321		-	2,062,739.40
6322 - Book Loan Interest	6322		-	24,668.00
6323- Bank Interest (A/N- BOC-85886176)	6323		-	424,765.19
6404- ADB Minihachery Loan recoveries	6404		-	100,000.00
Live Stock Valuation Account			-	324,050.00
VAT Over Provision			102,340.55	-
RETIREMENT BENEFIT OBLIGATIONS			-	145,065,109.85
8102- Gratuity Fund	8102		-	145,065,109.85

Bid Bond New			-	950,542.50
Abans PLC			-	4,000.00
A-Grade Aqua			-	30,000.00
Apollo Marine International (Pvt) Ltd			-	5,000.00
Avon Pharmo Chem Pvt Ltd			-	95,000.00
Best Mettls			-	15,000.00
Bethsaida Traders-W.S.Lowe			-	80,000.00
CLE City Lion Express Tours			-	42,000.00
DTM Construction(Pvt) Ltd			-	30,000.00
Fibertec			-	5,000.00
Frostaire Industries (Pvt) Ltd			-	24,000.00
Hero Tex			-	5,000.00
Industrial Safety Equipment Co			-	5,000.00
Industrial Services Bureau			-	21,000.00
Islandwide Scientific (Pvt) Ltd			-	2,932.50
J.P. Fernando & Sons			-	6,000.00
Lakesha Construction Pvt Ltd			-	10,000.00
MEGA HEATERS (PVT) LTD			-	30,000.00
Metropolitan			-	3,000.00
Nawaloka Trading CO. PLC			-	3,000.00
Nayomi Builders			-	15,000.00
Nest Solution			-	3,000.00
P.K Enterprises			-	40,000.00
P.M.S.Pathiraja			-	15,000.00
Prime Tours Arrivals PV) Ltd			-	15,000.00
Quolikem International (Pvt) Ltd			-	30,000.00
Ranjith Construction			-	16,000.00
Regional Resource Dev.Authority			-	10,000.00
Singer - Pelawatta			-	30,000.00
Solutioncity (Pvt) Ltd			-	20,000.00
Southern House Enterprises Pvt, Ltd			-	15,000.00
Sunway Global Pvt Ltd			-	100,000.00
Super Feed (Pvt) Ltd			-	5,000.00
TCR FABRICATORS			-	20,160.00
Trust Plastic Pvt.Ltd			-	15,000.00
Uniken Lanka Ltd			-	30,000.00
Urusita Wewa Gramiya Miridiya Sanvidanay			-	24,450.00
Waga Instrument			-	75,000.00
Wheel Masters (Pvt) Ltd			-	8,000.00
Yavinro Engineering (Pvt) Ltd			-	45,000.00
Yoraka Power Industrial Solutions			-	3,000.00
ADB Grant			118,417,448.12	226,597,203.20
ADB - Balance B/F			-	226,597,203.20
Profit & Loss A/C - ADB Grant			118,417,448.12	-
Trade Debtors			38,186,791.50	9,466,032.60
Agri Society Mahawawe			24,000.00	-
Agriculture Ministry-Western Province			21,800.00	-
Amila Aquaculture Wariyapola			34,825.00	-
Aralaganvila Fisheries Society			133,750.00	-
Asoka Samantha			50,000.00	-
Ass:Comm:Agriarian Developm: -Monaragala			-	5,650.00
B.K. Shantha Padaviya MH Padaviya			100,000.00	-
Brandian Organization			50,000.00	-

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C.F.C. Minneriya			444,800.00	-
Carolina Estate Walkers Society			9,100.00	-
Central Provincial Council			1,300,000.00	-
CFC			76,000.00	-
CFC at Minneriya			77,810.00	-
CFC Rathnapura			40,080.00	-
CFC Tangalle			176,935.00	-
Chairman , Devahuwe Fishries Society			115,625.00	-
Chairman Galewawe MH			16,000.00	-
Chairman Manamkattiawawe			7,150.00	-
Chairman Padaviya MH			62,500.00	-
Chairman, Fisheries Society-Nambuawawawew			125,000.00	-
Chairman, Fisheries Society - Himidurawa.			245,760.00	-
Charman Fishries Society, Nachchaduwa			60,000.00	-
Cultivation Resource Enterprises			-	3,190.00
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	-
D.S Office Mulative			937,500.00	-
DAEO Ampara			97,500.00	-
DAEO A'pura			67,500.00	-
DAEO A'pura- S.B. Rajakaruna			1,000.00	-
DAEO at Ampara			49,070.00	-
DAEO at Anuradhapura			18,225.00	-
DAEO At Batticaloa			360,130.00	-
DAEO at Battuluoya			100,000.00	-
DAEO at Bingiriya			50,000.00	-
DAEO At Kurunagala			23,625.00	-
DAEO At Monaragala			87,850.00	-
DAEO at Nuwara Eliya			20,530.00	-
DAEO at Nuwera Eliya			9,925.00	-
DAEO at Vavniya			217,000.00	-
DAEO Baddulla			38,780.00	-
DAEO Baddulla- P.G. Jayantha Bandara			5,400.00	-
DAEO Baddulla- R.L. Anura Keerthi			16,650.00	-
DAEO Baddulla- Serupitiya MH			194,200.00	-
DAEO Hambanthota			28,200.00	-
DAEO Hambanthota- Ridiyagama MH			47,075.00	-
DAEO Monaragala- Kandiapitiya MH			45,675.00	-
DAEO Monaragala- Kesellanda MH			80,000.00	-
DAEO Monaragala- Muthukandiya MH			3,000.00	-
DAEO Polonnaruwe			115,000.00	-
DAEO Polonnaruwe- Ellewawe MH			14,242.00	-
DAEO Trinco			44,400.00	-
DAEO-Gampaha			-	13,500.00
DAEO-Puttalam			80,000.00	-
Dam Safety Project-Irr.Eng. A'pura			-	214,586.00
Dambulla			90,000.00	-
Dambuluoya Fisheries Soccity			80,000.00	-
Department Of Fisheries			2,696,200.00	-
Devendra Wickramapala Embilipitiya			15,300.00	-
DG - NARA			-	12,767.00
Director, Ministry Of Fisheries-NW			80,000.00	-
Diulwawe MH Kahatagasdigiliya			120,000.00	-
Diulwawe MH Sooriyawawe			60,000.00	-
Diulwawe MH Sooriyawewa			37,500.00	-
Divisional Secretory Kalawana			10,200.00	-

DS Batticaloa			1,322,330.00	-
DS Mahaoya			186,990.00	-
DS Matale			263,870.00	-
DS Monaragala			1,614,825.00	-
Eastern Provincial Council			112,500.00	-
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 Society Thalawe			37,500.00	-
Fresh Water Fisheries Society Batticaloa			702,500.00	-
G.G.L Indika EO Diulwawe MH			100,000.00	-
G.K. Shriyani Sepalika Middeniya			15,570.00	-
G.P.S Ariyaratna Baddulla			17,850.00	-
Green Vally Aquacultures			-	30.00
H.G.G Ariyaratna Kandiyapitiya MH			42,600.00	-
H.S.W. Liyanage Puttalam			25,600.00	-
Hakwatunaoya Fisheries Society			235,000.00	-
Hattan Shenan Estate			-	5,806.00
Industrial Development-Southern Province			152,500.00	-
J.M.I. Senarath			34,967.50	-
Jagathsiri Sampath Nelumkulama			12,500.00	-
Jesmin De Silva			25,000.00	-
K.Jude Selvan Fernando			40,350.00	-
K.K. Warnakulawardhana Rathnapura			15,220.00	-
K.Kumara Fernando			40,350.00	-
K.M. Somathilaka Allugalle MH			85,450.00	-
Kalabokka Estate			51,200.00	-
Kandalama Fishery Organization			375,000.00	-
Kattumurivu Tank Fisheries Society			50,000.00	-
KGVS Ekanayaka			200,000.00	-
Kibulwana Fisheries Society			237,500.00	-
Kirimicchai Fisheries Society			25,000.00	-
Kithul Tank Fisheries Society			150,000.00	-
Kunchangal Fisheries Society			25,000.00	-
L. Weerakoon			5,400.00	-
L.R.M. Samarasekara Wallawaye			61,875.00	-
Lagoon Project Fish Seed			375,000.00	-
M.D. Chandrakumara Ellewawe			25,000.00	-
M.G. Karunawathi			6,400.00	-
M.G.K. Niroshan FPIO			30,500.00	-
Maduruoya Fisheries Society			275,000.00	-
Mahagalgamuwa Fisheries Society			75,000.00	-
Mahakanadarawe Fisheries Society			25,000.00	-
Mahapalasse Mini Hatchery			30,672.00	-
Mahasiyabalngamuwa F/Socit			50,000.00	-
Mahawale Authority- Madirigiriya			1,036,000.00	-
Mahawale H Zone			612,750.00	-
Mahawale Authority - Hasalaka			25,000.00	-
Mahawale Authority - Huruluwawe Zone			1,007,800.00	-
Mahawale Authority Embilipitiya			1,389,562.50	-
Mahawale Authority Monaragala			131,400.00	-
Mahawale Authority System "G"			125,000.00	-

Mahaweli Authority System- C			969,000.00	-
Mahaweli Authority System L			2,983,875.00	-
Mahaweli Authority System B			-	46,280.00
Mahaweli Authority System - E			25,000.00	-
Mangalaeliyawatta Mangalaeliya			10,000.00	-
Miditha Sudusingha EO Ridiyagama MH			24,100.00	-
Miditha Sudusingha Riyagama MH			12,900.00	-
Minihatchery at Pahalahalmillawe			39,875.00	-
Ministry Of Agreculture -Peradeniya			10,000.00	-
Ministry of Export Agriculture			1,294,000.00	-
Ministry Of Primery Industries			-	47,269.00
Mistybill Estate			83,160.00	-
Mohomed Rilton			37,500.00	-
Mr. Siriwardhana EO			111,310.00	-
N.H.K.Keerthirathne			-	25,000.00
N.M. Siriwardhana EO			9,605.00	-
N.M.K. Jayantha			689.00	-
Nalanda Fisheries Society			95,000.00	-
Nanda Kumara Nawagashinna Dambulla			750.00	-
Nayapana Estate			9,600.00	-
North Central Province			1,679,201.00	-
North West Provincial Council			200,000.00	-
Northern Provincial Council			-	145,040.00
NW Province Fishries Mistry			-	307,780.00
NWPRRDA Pampala			278,375.00	-
P.M. Sarath Wijekon Alagala			13,500.00	-
Padaviya Mini Hatchery			87,500.00	-
Pahalathalampala MH Weeragamuwe			75,000.00	-
Paravipannamkulam Tank			200,000.00	-
Perera-Kithulhitiyawa			-	60.00
Provincial Fisheries Ministry A'Pura			244,075.00	-
Provision of Doubtful Debtors	7202		-	8,501,754.60
Pulukunawe Fisheries Organization			30,000.00	-
Puthumurippu Tank Soceity			25,000.00	-
R.A. Rathnayake Nilame			15,000.00	-
R.A.R.Ranga Kumara			-	66,710.00
R.M. Sanjaya Sirisena			40,000.00	-
R.M.K.G Wijethunga			13,175.00	-
R.M.Lalith Rathna			90,000.00	-
R.P.M. Mahaweli Walikanda			237,500.00	-
R.W.S Kumara			120,000.00	-
Randika Aquarium (Pvt) Ltd			47.00	-
Rukman Sebasthiyan			40,350.00	-
Rural Fisheries Organaization-Maduruoya			120,000.00	-
Rural Fisheries Organization			-	5,000.00
Rural Fisheries Organization- Pulukunawa			120,000.00	-
Rural Fisheries Organization-Batticoola.			90,000.00	-
Rural Fisheries Society - Muruthawela			40,000.00	-
S.A Predeep Kumara			175,000.00	-
S.B. Rajakaruna Weluwanagama A' Pura			40,000.00	-
S.M. Ariyasena Palwehera			15,300.00	-
S.M. Sanjaya Roshan Kalawawe			30,000.00	-
Sabaragamuwe Provincial Council			1,591,550.00	-
Sagara Jayasekara			120,000.00	-
Sagara Jayasena			55,000.00	-

Sagara Jayasena Minihatchery at Kathnoru			50,000.00	-
Saman Wickramarathna Battuluoya			26,250.00	-
Sampath Fernando			3,500.00	-
Sanjith Karunathilaka			750.00	-
Secratary, Eastan Province Counil			37,500.00	-
Shriyani Dilrukshi			-	170.00
Southern Provincial Council			777,250.00	-
Sugath Weerakon. Weerakatiye			21,400.00	-
Sujith Nilantha			24,000.00	-
T.Susitharan			-	5,000.00
U.I. Jayasingha Kaluthara			2,510.00	-
UNDP CRIWMP Project			575,000.00	-
UNDP PROJECT-FISH SEED			975,000.00	-
Unnichal Fisheries Society			90,000.00	-
Uva Provincial Council			1,935,150.50	-
Victoria Fisheries Society			102,500.00	-
Vinee Liyanage Galgamuwe			12,500.00	-
W.E.Kumara			40,350.00	-
W.M.N.M. Weerasinghe			32,000.00	-
W.Nisanka			27,000.00	-
W.P. Okadagedara			20,000.00	-
W.P. Okadagedara Ramakale Mahawelawatta			24,000.00	-
Wadamunai Fisheries Society			225,000.00	-
Wahaneriya Wewa Fisheries Society			350.00	-
WAN Fernando			6,400.00	-
World Vision Lanka			-	60,440.00
Yanoya Rural Fisheries Society			197,500.00	-
Yasith Prasanna MH at Alugalge Alugalge			86,050.00	-
ADVANCE			463,589.16	25,343.28
AHF Yesmina			-	500.00
ANP Rathnayaka			10,100.00	-
Athula Shantha	AO		23,769.65	-
AURMMY Jayasinghe			-	60.00
B Nirooparaj			5.00	-
BAD Malika			6,700.00	-
BMP Krishantha			8,300.00	-
DUJ Jayawardana			12,272.00	-
EMB Ekanayaka			-	749.00
ESK Hettiarachchi			640.00	-
GHNK Priyadarshani			7,950.00	-
HPLK Padmasanka			58,145.00	-
HSWA Liyanage			25,500.00	-
IS Muthukumarana			3,500.00	-
JRD Sampath			11,000.00	-
K.D Sanjiwa			-	2,000.00
KC Illangasinghe			251.00	-
KMDM Somarathne			10,900.00	-
KMK Bandara			-	1,600.00
LH Chandana J Kumara			-	100.00
LNS Perera			65,000.00	-
M Vidath Dharmadasa			38,300.00	-
MIM Rathnayaka			-	2.00
NHSW Krishantha			12,000.00	-

PG Tharanga			3,200.00	-
PM Withanage			3,483.00	-
PRD Perera			-	609.28
R Jegapragash			10,500.00	-
RJHK Sandhana			8,800.00	-
RMN Shashipraba			5,000.00	-
RWHH Priyadarshana			-	0.25
S Ravikumar			17,325.00	-
S.D Kulatunga			29,448.51	-
SAS Abeywickrama			-	1,120.25
SMMP Samarakoon			-	385.00
SPAR Kumara			23,500.00	-
SPWK Senadeera			-	17,752.50
ST Withanage			16,000.00	-
TCE Wijayahewa			10,000.00	-
V.G.S.Shanaka			-	61.00
WA Sriyani			7,700.00	-
WAJR Fernando			-	251.00
WAK Sankawarna			16,000.00	-
WM Harsha Gayan			12,000.00	-
WMIK Wijesekara			-	153.00
WTNV Fernando			6,300.00	-
Ginigathena Exporters			136,310.00	5.00
Aqualified International Pvt Ltd			136,310.00	-
Randika Fish Farm House			-	5.00
Treasury & Ministry Grants Grant - Capit			703,168,922.37	4,068,640,893.06
Balance B/F (Ministry)			-	1,356,766,253.31
Profit & Loss A/C - Ministry Grant			703,168,922.37	-
Value of Grants received during the year			-	2,711,874,639.75
Bank Accounts			97,755,630.26	-
Bank of Ceylon(Mis. Deposit)- 000327048	3503		33,871,875.97	-
Bank of Ceylon-Divinaguma- 0072520724	3507		49,756,540.93	-
PB- Kalawewa - 179100120000458	3506		1,438,598.76	-
PB-Capital - 208100393320761	3502		169,852.79	-
PB-Distress Loan -208100113320761	3504		5,644,026.33	-
PB-Motor Bike Fund- 208100130022301	3509		555,146.96	-
PB-PRO.COUN - 208100203320761	3505		2,401,956.07	-
PB-Recurrent - 208100483320761	3501		1,649,262.78	-
People's Bank-JICA-208100573320761	3508		2,268,369.67	-
Capital Grant Ministry			-	164,675,945.22
Capital Grant - Ministry	6103		-	164,675,945.22
Pre-Operative Expenses			221,719,566.45	-
Crab City			221,719,566.45	-
Sundara Thotupala			-	-
Government Grants Projects (Bud. Propos			-	54,040,042.00
Government Grants Projects (Bud. Propos			-	54,040,042.00
Ginigathena Local Customer			1,410.00	3,680.00
K.M.G. Chanchana			-	665.00
P. Dayananda			1,410.00	-
P. Dayanandan			-	1,030.00
P. Dayananthan			-	380.00
R.A. Maleesha			-	450.00
W.T. Udesha			-	270.00
Walk in Customer - Ginigathena			-	885.00

Suppliers			-	3,982,619.54
M/s A - Grade Aqua	C - 1002		-	1,632.40
M/s American Premium Water Systems (Pvt)			-	15,341.00
M/s Asian Auto Electrical & Spare Parts			-	21,500.00
M/s Bethsaida Traders			-	49,000.00
M/s Craft Lanka Engineering (Pvt) Ltd			-	4,000.00
M/s Daya Service Station & Motor Garage			-	6,460.00
M/s Devi Trading Company			-	69,050.00
M/s Heavy Machinery Tyre Point			-	168,480.00
M/s Jayantha Traders			-	285,552.00
M/s Lion Chem (Pvt) Ltd			-	20,250.00
M/s Malba Ropes (Pte) Ltd			-	15,000.00
M/s MF Marine			-	2,142,000.00
M/s Micro Tech Biological (Pvt) Ltd			-	30,000.00
M/s Orient Lanka Plastic (Pvt) Ltd			-	30,000.00
M/s Perera Tyre Service(Pvt)Ltd			-	2,700.00
M/s Pio Fiber Glass Industries			-	124,201.25
M/s State Trading (General) Corporation	STC		-	360,558.89
M/s T.K.Auto Lanka			-	470,000.00
M/S Technologies (Pvt) Ltd			-	25,000.00
M/s U & H Wheel Service (Pvt) Ltd			-	55,944.00
M/s Victory Battery Works			-	85,950.00
Gingathena Customers			-	14,445.00
Milco PLC- Nawalapitiya			-	14,445.00
Ginigathena Farmers			12,629.00	-
N.M.K. Jayantha Nawarathna			12,629.00	-
Ginigathena Aquarium Owner			23,015.00	-
N.M.K. Jayantha Nawarathne			23,015.00	-
Profit & Loss			574,748,963.23	-
Profit & Loss			574,748,963.23	-
STOCKS			-	634,609.31
Stock Stores			-	634,609.31
Totals			7,899,886,612.70	7,899,886,612.70