Annual Report for the Year 2021
Name of the Institution: Sri Lanka Hadabima Authority
Vote No.: 2201

Contents **Page No.**

Chapter 01- Corporate Profile / Summary of Implementation

1.1 Introduction

The National Agricultural Diversification and Settlement Authority (NADSA) was established by the Gazette Extraordinary Notification No. 302/12 issued on 02nd February 1978 in terms of the provisions of the Agricultural Corporations Act 1972. The Authority has been vested with the legal provisions to perform the following tasks by the. above Gazette Notification

1. Preparing plans for agricultural diversification, settlement development and fully integrated watershed management and coordinating and implementing plans through the Corporation or through the Government or non-governmental agencies in the areas decided by the Minister.
2. Management of all lands vested with or assigned to the Corporation with the objective of ensuring maximum productivity, environmental protection, conservation of land and water resources and settlement development.
3. Preparation and marketing of agricultural products.
4. Establishment, maintenance and operation of plants, equipment and machinery for agricultural diversification and settlement development.
5. Implementation of all measures considered as required for the implementation of agricultural diversification, settlement development and watershed management in the areas specified in paragraph (1).

The official name of the NADSA institution, performing its mandated tasks in that manner by way of the Gazette Extraordinary Notification No. 678/15 issued on 07th day of December 1991 was changed to Haritha Danaw Bim Sanwardhana Madhyama Adhikariya (Hadabima Authority). With this change, the development regions of the Authority so far limited to Kegalle and Kandy districts were expanded to Nuwara Eliya, Mathale, Ratnapura, Badulla, Kegalle and Moneragala districts. Hadabima Authority of Sri Lanka was brought under the Ministry of Regional Development by way of the Gazette Notification No. 1958/72 dated 18th March 2016 and thereafter Hadabima Authority was brought under the Ministry of Agriculture again following the Special Gazette Notification No. 2070/56 dated 12th day of May 2018.

Hadabima Authority of Sri Lanka implemented development programmes in Kandy, Mathale, Nuwraeliya and Batticaloa districts, in the year 2021and by the end of the year a remarkable progress has been achieved in this regard.

01. A programme was implemented to establish soil conservation structures targeting the districts of Kandy, Mathale and Nuwara Eliya with the aim of sustainably managing land and increasing soil productivity through soil conservation in agricultural lands subject to soil erosion and degradation.

02. An organic fertilizer production programme was implemented in the districts of Kandy, Batticaloa and Hambantota with the objective of replacing the agricultural land that has been long degraded through the application of chemical fertilizers and agrochemicals by way of the application of organic fertilizers.

03. Theoretical and practical technology training programmes for the farming community were implemented in the districts of Kandy, Mathale, Hambantota and Batticaloa with the aim of educating the farmers about soil conservation and organic fertilizer production and equipping them with technical knowledge.

04. A water source and streamlet conservation programme was implemented in Kandy district with the aim of conserving water sources that have been degraded due to various human activities.

05. A farm development programme was implemented in Kothmale and Pallekele farms of the Sri Lanka Hadabima Authority with the aim of marketing of agricultural products.

06. Targeting the low-income rural public of Hambanthota district, income generation projects such as vegetable nurseries, flower nurseries, mushroom cultivation, organic fertilizer production have been introduced to uplift their living conditions and generate additional sources of income and programmes have been implemented to impart the theoretical and practical information needed in this regard.

07. A semi-domestic poultry programme was implemented targeting the Kandy district to increase the daily animal protein consumption of the rural community and generate additional sources of income with the aim of uplifting the nutritional status of the rural farming community.

08. Programmes for community welfare and institutional activities were implemented with the objective of increasing the efficiency of the staff and physical development to lead the overall development programme.

Development programmes have been implemented to achieve the objectives of Sustainable Development Goal 01 by which elimination of all forms of hunger in all places is targeted, Sustainable Development Goal 02 by which elimination of hunger and achieving food security and good nutrition promoting Sustainable Agriculture is targeted, Sustainable Development Goal 13 by which accelerating Action Against Climate Change and Its Impact is targeted Sustainable Development Objective 15 by which Sustainable Use of Geographical Ecosystems, Sustainable Forest Management, Action Against Desertification, Restoration while promoting with Protection, stop land degradation and rehabilitation and cessation of biodiversity loss is targeted by the Hadabima Authority of Sri Lanka in line with the Sustainable Development Goals expected to be achieved by the United Nations by the year 2030.

1.2 VISION, MISSION AND THE OBJECTIVES OF THE INSTITUTION

Vision

- A country enriched with a rich harvest from fertile earth and a fertile earth from a fertile soil.

Mission

- To provide necessary contribution for the conservation of environmental resources and for empowering agricultural economy through productive land management, proper water conservation and optimal human resource utilization.

Objectives

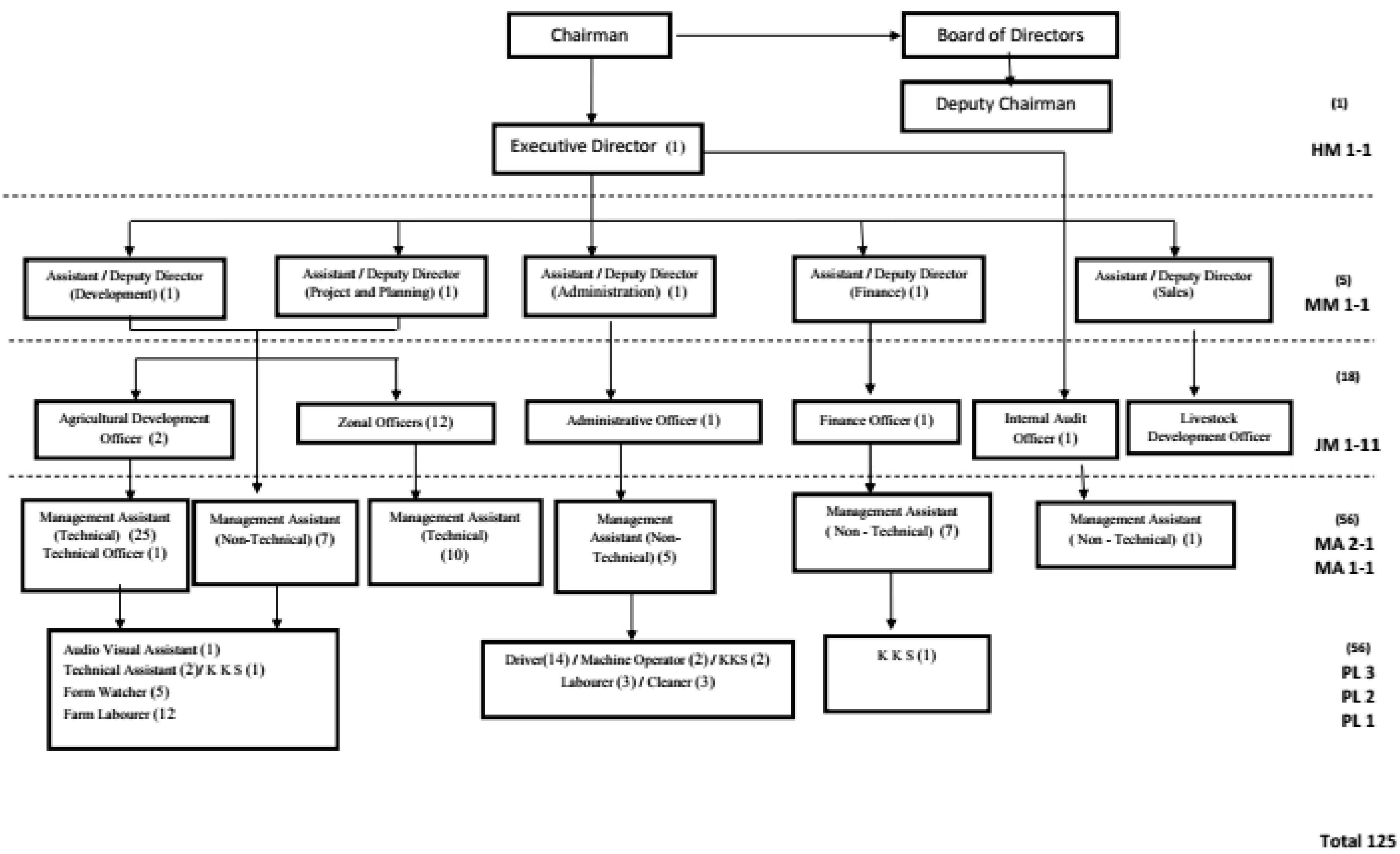
01. Preparation and implementation of plans for agricultural diversification, settlement development and fully integrated watershed management
02. Management of lands vested with the Corporation with the objective of ensuring maximum productivity, environmental protection, conservation of land and water resources and settlement development.
03. Preparation and marketing of agricultural products
04. Provision and maintenance of various equipment for agricultural diversification and settlement development

1.3 Main Functions

1. Watershed management and conservation
2. Increasing sustainable land productivity while minimizing soil erosion and degradation
3. Increasing agricultural production based on crop diversification
4. Increasing the production and use of organic fertilizer
5. Empowerment of agricultural entrepreneurs
6. Implementation of small scale rural animal husbandry programmes
7. Encouragement of agro-based entrepreneurs and expansion of market opportunities
8. Conducting subject related technical training programmes for farmers

Sri Lanka Hadabima Authority

Organizational Structure



Chapter 02: Progress and Future Vision

Development projects implemented in the year 2021 and the progress

For the implemented development programme for the year 2021, the Authority had received allocations of Rs. 100 million from the treasury.

Allocation (Rs. Mn)	Expenditure (Rs. Mn)	Percentage of Financial Progress(%)
100	99.96	99.97

2.1 Scope 01 – Bringing the land productivity to a maximum level.

2.1.1 Establishment of soil conservation structures.

Most of the agricultural lands in the Central Highlands have degraded due to soil erosion and soil degradation. Soil erosion and loss of soil fertility due to changes in land use patterns, deforestation and urbanization is a serious environmental problem. The side effect of this condition is that due to the sedimentation of the washed soil particles, the water storage capacity of the reservoirs decreases, causing problems for hydropower generation. And the side effects of long term soil erosion are the cause of floods, landslides, river bank erosion, blockage of irrigation channels and drought. Soil erosion is the main cause of declining fertility of agricultural land in Sri Lanka. Hence, soil conservation is essential to increase the productivity of agricultural land.

Soil conservation in agricultural land is carried out through 3 methods.

I.	Mechanical Conservation	-Rock ridges, soil ridges, lock and spill drains, terracing, contour platforms
II.	Biological Conservation	-Savandara ridges, cover plantations, grass ridges, hedges, forest plantations, wind barrier ridges, perennial crops
III.	Horticultural conservation	-Contour land preparation, application of organic manure, mulching, minimal land preparation and intercropping

One or many soil conservation methods depending on the nature of the agricultural lands can be used to conserve and maintain soil fertility.

In the year 2021, a programme to establish soil conservation structures was implemented with the aim of bringing land productivity to a maximum level. This programme was implemented targeting the districts of Kandy, Mathale and Nuwara Eliya.

The program to establish soil conservation structures was implemented in 2 phases. The reason for that was that the provisions allocated to our authority in the year 2020 was not sufficient for the implementation of development programmes. Under these circumstances, in the year 2020, only 814.62 hectares of soil conservation structures were established and for the soil conservation programme the beneficiaries had to be paid an amount of Rs. 8.146 Million as bills in hand out of the allocations set for this programme.

Scope	Activity		Unit	Target		Progress	
				Physical	**Financial (Rs. Mn.)**	**Physical**	**Financial (Rs. Mn.)**
1.Bringing the land productivity to a maximum level	1.1	Establishment of soil conservation structures - 2020	Hectares	814.62	8.15	814.62	8.146
		Establishment of soil conservation structures - 2021	Hectares	948.00	23.70	948.00	23.698

In the year 2021, for the establishment of 948 hectares of soil conservation structures, Rs. 23.70 million was allocated and out of that amount Rs. 23.698 million have been given as incentives to the beneficiaries who have established soil conservation structures.

In addition to this, at the end of 2021, compared to the target amount, 165 more hectares of conservation work had been physically done, but as per Budget Circular No. 03/2021, it was not possible to make the relevant payments and those payments are planned to be made in the year 2022.

2.1.2 Production of organic fertilizers

This programme was implemented to popularize the production and use of organic fertilizers with the aim of maximizing the productivity of the land. The aim of this programme is to provide the required fertilizer for crops through organic fertilizers and to increase soil productivity at a time when the import of chemical fertilizers has been stopped in Sri Lanka according to government policies.

Through this programme, technical knowledge on the production of organic fertilizers will be imparted to the farmers both practically and theoretically.

Since the allocations released from the Treasury in 2020 were limited, this programme was implemented in 02 phases.

Scope	**Activity**		**Unit**	**Target**		**Progress**	
				Physical	**Financial (Rs. Mn.)**	**Physical**	**Financial (Rs. Mn.)**
1. Maximizing the land productivity	1.2	Organic manure production - 2020	Farmers	2584	10.441	2584	10.441
		Organic manure production - 2021	Farmers	8136	32.084	8136	32.084

For 2584 farmers who produced organic fertilizers for the year 2020, agricultural equipment sets were provided using the amount of financial allocation allocated for that programme in the year 2021 and it cost 10.441 million rupees. Farmers who produced 01 metric ton of organic fertilizers through this programme were given a set of agricultural equipment (9x9" hoe, 10 liter watering can, shovel with wooden handle, 04 finger shoe and fork and rake) each.

In the year 2021, the organic fertilizer production programme was implemented targeting the districts of Kandy, Batticaloa and Hambantota. Accordingly, 8136 farmers who produced organic fertilizers in those districts were given sets of agricultural equipment (9x9" hoe, 10 liter watering can, shovel with wooden handle, and fork and pan) each.

In addition to this, according to Budget Circular No. 03/2021, agricultural equipment sets will be provided in 2022 to 651 farmers in Kandy district who were unable to be provided with agricultural equipment in 2021.

2.1.3 Technical Training

For the implementation of development programmes in the year 2021, awareness programs for the farming community were implemented targeting all the beneficiaries identified. Theoretical and practical training programmes in this regard were held for soil conservation, organic fertilizer production.

Scope	Activity		Unit	Target		Progress	
				Physical	Financial (Rs. Mn.)	Physical	Financial (Rs. Mn.)
1.Bringing the land productivity to a maximum level	1.3	Technical Training	Farmers	4150	0.16	4291	0.16

Photograph 1: Making the farmer community aware of organic manure production

Photograph 2 : Conducting soil conservation technical training programmes

2.2 Scope 02 – Fully Integrated watershed Management

2.2.1 Conservation of water sources and streamlets.

This programme was implemented with the aim of protecting the water sources and the surrounding ecosystem that have been damaged due to various human activities, meeting the drinking water needs of the people of that area and providing them with the water they need for agricultural activities.

In the year 2021, 18 water sources have been sustainably conserved in the 18 selected Divisional Secretariat Divisions of Kandy District, 01 per Divisional Secretariat Division. Rs. 4.267 million as Rs. 250,000.00 per water source has been allocated for conservation activities and out of that amount, at the end of 2021, Conservation works of 18 water sources have been completed at a cost of Rs. 4,251million.

Water sources so conserved include,

Serial No.	Divisional Secretariat Division	Grama Niladhari Division	Conserved Water Source
1	Pasbage Korale	Dandubediruppa	Solankanda new village
2	Ganga Ihala Korale	Pallapitiya North	Lechchami Pihilla
3	Udapalatha	Dunukeulla	Boman Colony Fountain
4	Doluwa	Pupuressa	Yarrow Hadabima Lake Spring
5	Delthota	Perawatta East	Diya Pihilla near Hapuvelmana Elepansala
6	Pathahevaheta	Sriyagama	Ambalamana Watershed Conservation
7	Harispaththuwa	Siwalikanda	Katapotha pihilla
8	Galagedara	Pallekotuwa	Walawwe Kumbura Pihilla
9	Pujapitiya	Dolapihilla South	Eriyagahadenia Pihilla
10	Udunuwara	Nikahetiya	Thotillagolla Pihilla
11	Yatinuwara	Moragolla	Moragahallediya Pihilla Reserve
12	Hatharaliyadda	Walpalagolla	Bolagala well conservation
13	Pahtadumbara	Gunambilla	Nalla Thannia water source
14	Panwila	Madolkele	Water source at no.9
15	Kundasale	Hipitiya	Mahipitiya Pihillakumbura water source
16	Medadumbara	South Doraliyadda	Heilla water source
17	Ududumbara	Poeppitiya	Poepitiya water source
18	Minipe	East of Varagolla	Atambagaha spring water source

Before Conservation After Conservation

Photograph 3 : Letchimi pihilla water source at Ganga Ihala Korale Divisional Secretariat Division in Kandy district

2.3 Scope 03 - Agricultural Production and Marketing Programme

2.3.1 Farm Development - Pallekele

This is the main revenue generating project of Sri Lanka Hadabima Authority. In particular, this farm, which is run as a chicken breeding center, carries out semi-domesticated chicken breeding, crop cultivation and livestock keeping. In the year 2021, Rs. 0.252 million was allocated for this farm, to obtain a water motor and at the end of the year the water motor was purchased with an expenditure of Rs. 0.251 million and the water requirement for the farm was fulfilled.

Photograph 4: Poultry keeping and organic fertilizer production programmes carried out in the Pallekele Farm

2.3.2 Farm Development - Kothmale

This is the other major revenue generating project of Sri Lanka Hadabima Authority. Under the integrated farm concept, crop cultivation, planting material production and animal husbandry are carried out by this farm. In the year 2021, for the development of Kothmale farm, an allocation of Rs. 0.47 million was provided and out of that allocated provision a new deck (trailer) was purchased for the farm tractor at a cost of Rs. 0.469 million.

Photograph 5: Quality plant production programmes carried out through Kothmale Farm

Scope 04 - Meeting the nutritional requirements of the rural community and income generation

2.4.1 Multiple Income Generation Programme – 01

Targeting the low-income rural publc of Hambantota district, programmes such as vegetable plant nurseries, flower plant nurseries, mushroom cultivation, preparation of flower pots and production of organic fertilizers were introduced through this programme to improve their living conditions. Further, the theoretical and practical technical knowledge needed to implement the above programmes was imparted to the farmers and the raw materials and equipment needed to implement the programmes were also provided through this programme.

This project was implemented targeting 93 beneficiaries in Hambantota, Suriyawewa, Lunugamwehera, Tissamaharamaya, Ambalanthota Divisional Secretariat Divisions in Hambanthota District and for that purpose a financial allocation of Rs. 8.46 million has been allocated. At the end of the year 2021, the project has been successfully completed utilizing a financial allocation of Rs. 8.463 million.

Photograph 6: The programme to provide theoretical and practical technical knowledge and necessary raw materials and equipment for low-income rural public in Hambanthota district.

2.4.2 Multiple Income Generation Programme - 02 Semi-Domestic Poultry Keeping Promotion Programme

As at present, protein malnutrition has become an acute problem among the rural population. Therefore, with the aim of increasing the daily animal protein consumption of the rural community as well as generating an additional source of income for them, a semi-domestic poultry keeping programme is introduced to the rural people through this programme.

This programme was implemented targeting the 18 divisional secretariat divisions of the Kandy district and 18260 chicks were to be provided targeting 1826 farming families in the year 2021 and for that purpose, it was planned to spend Rs. 6.847 million. At the end of the year 2021, 18260 chicks were distributed among the farmers at a cost of Rs. 6.847 million.

Photograph 7 : The programme for the distribution of Chicks to rural public

Serial No.	Divisional Secretariat Division	No. of farmer families	No. of chicks	Value (Rs. Cts.)
1	Hatharaliyadda	65	650	243,750.00
2	Udunuwara	105	1050	393,750.00
3	Yatinuwara	110	1100	412,500.00
4	Pathahewaheta	90	900	337,500.00
5	Medadumbara	175	1750	656,250.00

6	**Pasbaghekorale**	**110**	**1100**	**412,500.00**
7	**Gangihala Korale**	**200**	**2000**	**750,000.00**
		45	**450**	**168,750.00**
8	**Harispaththuwa**	**136**	**1360**	**510,000.00**
9	**Pasbaghekorale**	**150**	**1500**	**562,500.00**
10	**Doluwa**	**83**	**830**	**311,250.00**
	Udapalatha	**77**	**770**	**288,750.00**
11	**Doluwa** **Udapalatha**	**160**	**1600**	**600,000.00**
12	**Kundasale**	**160**	**1600**	**600,000.00**
13	**Udunuwaratown**	**160**	**1600**	**600,000.00**
Total		**1826**	**18260**	**6,847,500.00**

2.5 Scope 05 - Community Welfare and Institutional Affairs

2.5.1 Implementation of electronic and print media programmes.

Year-round programmes named “Hadabima Gemi Saraniya” and “From Hadabima to Govibima” in conjunction with Kandurata FM Radio to inform the Sri Lankan public about the development programmes implemented by the Sri Lanka Hadabima Authority were carried out in the year 2021. It was expected to carry out 10 "Hadabima Gami Saraniya" programmes and 20 “From Hadabima to Govibima” programmes during the year, for which a provision of Rs. 0.535 million was planned to be allocated. Accordingly, at the end of the year 2021, all targeted programmes were completed and an amount of Rs. 0.533 million had been spent for that purpose.

2.5.2 Conducting of monthly progress review meetings.

The progress of the development programme implemented in the year 2021 was reviewed monthly under the participation of the field staff and heads of the institute. Although it was planned to hold 12 monthly progress review programmes in the year 2021, only 07 of the targeted meetings were held due to the difficulty of conducting personal gatherings in accordance with the quarantine rules due to the prevailing corona epidemic situation and for that purpose Rs. 0.183 million has been spent.

2.5.3 Development of physical resources

For the purchase and maintenance of office equipment and electronic tools required for the head office of the Sri Lanka Hadabima Authority, a financial allocation of Rs. 4.405 million has been provided and out of that amount, Rs. 4.399 million has been spent on office requirements such as purchasing chairs for the auditorium, buying construction equipment, purchasing a sound system, purchasing a digital camera and a computer printer.

2.5.4 Project Operations and Monitoring activities

The operation and monitoring of all the programmes implemented in the year 2021 were carried out through this. In the year 2021, Rs. 0.098 million was expected to be spent and at the end of the year Project operations and monitoring have been done by spending a financial allocation of Rs. 0.035 million.

In the year 2021, out of the financial allocation of Rs. 100.00 million from the General Treasury, effectively utilizing an amount of Rs. 99.757 million Sri Lanka Hadabima Authority has achieved a successful progress.

Hadabima Authority of Sri Lanka

2021
Final Accounts

State Ministry of Backward Rural areas Development and Promotion of Domestic Animal Husbandry & Minor crop Cultivation

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State Ministry of Backward Rural Areas Development and Promotion of Domestic Animal Husbandry & Minor Crop Cultivation

ශ්‍රී ලංකා හදබිම අධිකාරිය
இலங்கை ஹதபிம அதிகாரசபை HADABIMA AUTHORITY OF SRI LANKA

තැ.පෙ. 09, ගන්නෝරුව, පේරාදෙණිය. த.பெ.இலக்கம் 09, கன்னொறுவை, பேராதனை. P.O.Box 09, Gannoruwa, Peradeniya

සභාපති / தலைவர் / Chairman : 0812-388075
නියෝජ්‍ය සභාපති / பிரதித் தலைவர் / Deputy Chairman : 0813-992726
විධායක අධ්‍යක්ෂ / பணிப்பாளர் / Ex. Director : 0812-388343
පොදු / பொது / General Number : 0812-388107

මගේ අංකය : HA/03/06/FA-2021

ඔබේ අංකය :

දිනය : 2020-04- 01

The Auditor General,
National Audit Office,
306/72, Polduwa Road,
Batharamulla,

Dear Sir

Financial Statement as at 31-12-2021

We would like submit final accounts for year ended 31 st December 2021. The Financial statements of Hadabima Authority have been prepared in accordance with Sri Lanka public sector Accounting Standards (SLPSAS) issued by the public Sector Accounting Standards Committee of The Institute of Chartered Accountants of Sri Lanka.

Yours Faithfully

Amarananda Weerasinghe
Chairman

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"සුරකිමු මිහිමඬල"

: authority.hadabima@gmail.com
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HADABIMA AUTHORITY OF SRI LANKA
FINAL ACCOUNT-2021

HADABIMA AUTHORITY OF SRI LANKA
STATEMENT OF FINANCIAL POSITION AS AT 31.12.2021

2020 (Rs)		Notes	2021 (Rs)
Total	ASSETS		Total
	Non Current Assets		
59,356,945.95	Property Plant and Equipment	Note 01	48,296,993.91
2,221,745.00	Biological Assets		1,903,450.00
17,890,152.01	Trade and Other Receivable	Note 03	16,807,719.25
0.00	Fixed Deposits	Note 05	0.00
79,468,842.96	Total Non Current Assets		67,008,163.16
	Current Assets		
4,517,245.57	Inventory/ Stocks	Note 02	4,482,021.81
11,033,823.71	Trade and Other Receivable	Note 03	11,910,969.35
7,000.00	Pre payments	Note 04	311,955.45
522,225.76	Security Deposits	Note 05	661,780.01
-	Savings Accounts	Note 07	-
19,026,428.73	Bank accounts	Note 06	28,801,001.30
35,106,723.77	Total Current Assets		46,167,727.92
114,575,566.73	TOTAL ASSETS		113,175,891.08
	LIABILITIES		
	Current Liabilities		
3,912,705.33	Trade & Other Payables	Note 07	5,218,293.59
22,263,257.90	Accrued Expenses	Note 08	7,472,960.42
2,176,473.00	Provision for Gratuity	Note 09	2,051,792.50
522,225.76	Security Deposits	Note 05	661,780.01
28,874,661.99	Total Current Liabilities		15,404,826.52
	Non Current Liabilities		
24,055,742.00	Provision for Gratuity	Note 09	23,285,845.00
5,732,336.13	Trade & Other Payables	Note 07	10,252,731.84
250,000.00	Vehicle Loan		130,000.00
30,038,078.13	Total Non Current Liabilities		33,668,576.84
58,912,740.12	TOTAL LIABILITS		49,073,403.36
55,662,826.61	TOTAL NET ASSETS		64,102,487.72
	NET ASSETS / EQUITY		
38,757,289.14	Government Grant Account		28,602,814.31
992,091.51	Reserve Account		992,091.51
1,087,229.82	Capital Reserve		1,087,229.82
2,091.97	GTZ Grant		2,091.97
20,622,216.59	Revaluation Reserve Account		20,622,216.59
(5,798,092.42)	Surplus Deficit / Surplus		12,796,043.52
55,662,826.61	TOTAL NET ASSETS / EQUITY		64,102,487.72

The Accounting Policies on page 02 to 06 and Notes on pages 17 to 36 form an integral part of these Financial Statements. The board of Directors is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.

A.M.W.B.Thilakarathna
Assistant Director (Finance)

W.M.K.K.Karunarathna
Executive Director

Board Member

Amarananda Weerasinghe
Chairman

Prepared By:-
P.K.Ketakubura (Management Assistant)

Checked By:-
W.M.M.M.Ariyarathna (Financial Officer)

NOTES TO THE ACCOUNTS

1. Corporate Information

1.1 This institution was initially established by the Gazette Extra – Ordinary No.302/12 of 01st February 1978, under Agricultural Corporations Act No.11 of 1972 as National Agricultural Diversification and Settlement Authority (NADSA). Hadabima Authority of Sri Lanka is categorized under "E" in other state Owned Enterprises.

1.2 The number of employees of the Authority at the end of the year 2021 is 118.

1.3 Hadabima Authority of Sri Lanka is mainly granted by the Treasury funds.

1.4 Farms are operating to provide essentials to the development programs under the treasury funded employees and other expenses recovered by the income of the farm.(Kothmale & Pallakele)

1.5 The marketing project has been handed over to hadabima Co-operative Society from 31st January 2019.

2. General Accounting Policies

2.1 The financial statement of Hadabima Authority of Sri Lanka have been prepared in accordance with Sri Lanka public Sector Accounting Standards issued by the Public sector Accounting Standards Committee of the Institute of charted Accountants of Sri Lanka.

2.2 Financial Year of the Authority is the calendar year which ends on 31st December.

2.3 Statement of financial position, statement of performance, statement of change in equity and cash flow statement are compiling with SLPSAS 01.

2.4 As per circular No.150 income gained from disposal of obsolete vehicles are remitted to the treasury.

3. Assets

3.1 Repair and Maintenance costs are recognized in the Statement of Financial Performance as incurred. Any revaluation surplus is recognized in the Accumulated in Equity in the Asset Revaluation Reserves.

3.2 Up to year 2016 depreciation not provided for the purchases during the year, but now Depreciation all the assets (without Motor cycle) acquired is depreciated by the Authority commencing from the month the asset is available for use and depreciation is provided in the date of disposal and amortization has been provided for motor cycle in the commencing from the month the asset is available for use and amortization is provided in the date of disposal.

3.3 Up to year 2012 we use the capital method depreciation policy changed as recurrent method from year 2013

3.4 Hadabima Authority of Sri Lanka uses the straight line method in computing depreciation.

Vehicle	25%
Office equipment	10%
Buildings	2.5%
Furniture & fittings	7.5%
Agriculture implements	10%
Motor cycle	20%

3.5 Building premises – There is no legal ownership for Hadabima Authority of Sri Lanka over bellows mentioned Land and buildings

- The office building and land at Gannoruwa in Kandy
- The farm Land at Pallakele and Kothmale
- The sale center land and building situated at Weligama occupied for a 30 years lease period

3.6. Inventories are valued at either the lower of cost or net realizable value

3.7 Cash & Cash equivalent are defined as Cash in Hand, cash in bank short term investment

3.8 For the purpose of cash flow statement, Cash& cash equivalent consist of cash in hand and deposits in Banks.

3.9 The following assets remain unutilized as at 31st December 2021

Asset Description	Vehicle Number	Value (Rs)	Remark
cab -Mitsubishi	27-5929	1,000,000.00	The vehicle have been sent to the JNB auto traders for repair
Two wheel Hand Tractor- Tikira	-	195,000.00	under repairing in Pallakele Farm
Kundasale Sale Center		4,464,521.23	The permission has not given to get supply of water and electricity by Department of Agriculture

3.10 The Hadabima Authority of Sri Lanka has purchased assets worth Rs. 4,338,455.14 In the year 2021 by using Treasury Fund.

4. Liabilities & Provisions

4.1 Payables

Payables are stead at their costs

4.2 Gratuity

Gratuity is a Defined Benefit plan. The Authority is liable to pay gratuity in terms of the relevant statute. In order to meet this liability, a provision is carried forward in the balance sheet, equivalent to an amount calculated based on month's salary of the last month of financial year of all employees for each completed year of serving commencing from the first year of service, The resulting difference between brought forward provision at the beginning of a year and the carried

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Forward provision at the end of a year is dealt with in the Income Statement. The provision for Gratuity has been calculated for employees who have completed a minimum period of one year's service in terms of LKAS. Hadabima Authority of Sri Lanka has not invested any funds in support of the Gratuity plan, since funds are not released by the General Treasury in advance. But there is an investment fund to marketing project staff Support of the Gratuity plan.

4.3 Employee Provident Fund & Employee Trust Fund

All employees are eligible for ETF& EPF contribution in line with respective status and regulation. Contribution to Provided Fund and Trust Fund covering the employees are recognized as an expense in the income statement. The Authority contributes 12% and 3% of gross emoluments of employee to Employee Provident Fund and Employees Trust Fund respectively

4.4 Details of the Court cases pending against the Hadabima Authority

There are file Legal cases against to Hadabima Authority detail as Followed

	Case Number	Details	Court	Current Status
01	7380/Land	Regards land	District Court - Kegalla	Decision is pending
02	7788/Land	Regards land	District Court - Kegalla	Decision is pending
03	DLM 20/20	Hadabima co-operative. Ltd has been hand overed 01.Obtaining interim order 02.Contempt to the court	District Court - Kandy	Decision is pending
04	DMR 1930/20	Claiming compensation by Hadabima co -operative. Ltd	District Court - Kandy	Decision is pending
05	ඊ/67/2018	Sales Center employee's against Hadabima Authority.	Labor Tribunal	Decision is pending

4.5 Hadabima Authority appeal against the interim in justification by the Hadabima co-operative Ltd.

	Case Number	Details	Court	Current Status
	CP/HC/CA/LA/19/29	The Hadabima Authority of Sri Lanka has filled a case against to Hadabima Co-op society for appeal for interim order No. DML 20/20	Provincial High Court - Kandy	Decision is pending

5. Provisions, & other Information

5.1 provisions for doubtful debts – Gampola Housing Loan

5.2 Marketing Project has been handed over to Hadabima co-op Society since 31 st January 2019.They must pay all Water, Electricity & Telephone bills on behalf of Hadabima Authority According to MOU & Lease agreement With Hadabima Authority. But they were not paid Rs. 54,522.07 for Water bills, Rs. 210,653.16 for Electricity bills & Rs. 87,391.99 for Telecommunication bills until 31st December 2021.

5.3 Fund in the Fixed, Savings and Current Accounts held by the marketing promotion Project have not been transferred to Hadabima Co-operative Society Limited and the balance of those accounts have been presented in **Annexure 01** as at 31-12-2021.

5.4 In accordance with the Memorandum of Understanding and Lease Agreement enterd into with the Sri Lanka Hadabima Authority and Co-operative Society Limited an 23-01-2019. The Fixed assets related to the Marketing Promotion Project have been temporarily transferred to the Hadabima Co-operative society for use and a small number of items from those assets are used by the Hadabima Co-operative Society Limited and the other items are in the head office of the Authority and in the leased building. **Annexure 02 / 03**

HADABIMA AUTHORITY OF SRI LANKA

FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2021

2020 (Rs)		Schedule	2021 (Rs)
Total	**Income**		Hadabima Authority
100,425,275.00	Treasury Fund - (Recurrent)		94,380,000.00
21,420,000.00	Treasury Fund - (Capital)	01	100,000,000.00
23,860.00	Ministry Funds-Special		
3,101,967.23	Other Income	02	2,966,652.84
14,267,782.95	Depreciation		14,397,898.82
13,720.00	Profit From Sales Of furniture & Fitting H		1,950.00
16,420.00	Profit From Sales Of office equipment H		5,220.00
29,300.00	Profit From Sales Of office equipment P		600.00
12,295.00	Profit From Sales Of furniture & Fitting P		700.00
13,950.00	Missalaneous income H		5,775.00
8,435.00	Missalaneous income P		3,950.00
17,500.00	Missalaneous income K		0.00
139,350,505.18			**211,762,746.66**
	Less :- Expenditure		
65,101,118.24	Personal Emoluments		65,185,703.84
1,989,156.25	Travelling & Subsistence		1,737,328.24
3,319,730.84	Suppliers / Transportation	03	3,846,055.51
8,587,362.79	Maintenance Expenditure		12,803,972.29
3,181,425.15	Other		1,737,211.06
14,267,782.95	Depriciation		14,397,898.82
4,503,158.50	Losses From Pallekale Farm		1,412,013.47
3,496,573.31	Losses From Kothmale Farm		3,130,475.51
24,396,577.76	Devalopment Expenditure	04	88,573,663.47
3,388,045.98	Devalopment Expenditure		
60,000.00	Amotization		60,000.00
132,290,931.77	**Total Operating Expenses**		**192,884,322.21**
7,059,573.41	**Surplus / (Deficit) From Operating Activities**		18,878,424.45
(12,857,665.83)	Balance B / F as at 01.01.2020		(6,082,380.93)
(5,798,092.42)	**Net Surplus / (Deficit) for the Period**		**12,796,043.52**

HADABIMA AUTHORITY OF SRI LANKA
CASH FLOW STATMENT AS AT 31.12.2021

	2021
Cash Flows From Operating Activities	
Surplus / (deficit) From Operating Activities	18,878,424.45
Prior year Adjustments	34,006.49
Adjustments (506943.49 +43639.16)	(550,582.65)
Amortization	60,000.00
Depreciation	688,806.21
Interest on FD	(290,821.91)
Sales of Fixed Assets Profit	(18,195.00)
	18,801,637.59
Non - Cash Movements	
Provision for Gratuity	(894,577.50)
Increase / Decrease in Accrued Expenses	(14,790,297.48)
Increase / Decrease in Payable	5,825,983.97
Increase / Decrease in Pre payment	304,955.45
Increase / Decrease in Stocks	35,223.76
Increase / Decrease in Other Receivables	205,287.12
Net Cash Flows From Operating Activities	**(9,313,424.68)**
Cash Flows From Investing Activities	
Movement of Property Plant and Equipment	(4,384,829.24)
Biological Assets	318,295.00
Interest on FD	290,821.91
Sales Of Fixed Assets	18,195.00
Net Cash Flows From Investing Activities	**(3,757,517.33)**
Cash Flows From Financing Activities	
Capital Grant	4,163,876.99
Vehicle Loan	(120,000.00)
Net Cash Flows From Financing Activities	**4,043,876.99**
Net Increase / (Decrease) in Cash and Cash Equivalents	9,774,572.57
Cash and Cash Equivalents as at **01.01.2021**	19,026,428.73
Cash and Cash Equivalents as at 31.12.2021	**28,801,001.30**

	2021-01-01	2021-12-31
Current Account Office	9,400,742.73	21,175,325.30
Seven Day Deposit	9,625,686.00	7,625,676.00
	19,026,428.73	**28,801,001.30**

Hadabima Authority Of Sri Lanka

31st December 2021 (Rs)

Discription	Grant Account	Reserve Account	Capital Reserve	GTZ Grant	Revaluation Account	Surplus /Defecit	Total
Opening Balance	38,757,289.14	992,091.51	1,087,229.82	2,091.97	20,622,216.59	(5,798,092.42)	55,662,826.61
Adjustment of the previous year						34,006.49	34,006.49
Adjusted Balance	**38,757,289.14**	**992,091.51**	**1,087,229.82**	**2,091.97**	**20,622,216.59**	**(6,082,380.93)**	**55,378,538.10**
Addition for the year	4,348,938.43					18,878,424.45	23,227,362.88
Deduction for the year	(185,061.44)						(185,061.44)
Deduction for the year (Depreciation	(14,318,351.82)						(14,318,351.82)
Balance for the end of the year	**28,602,814.31**	**992,091.51**	**1,087,229.82**	**2,091.97**	**20,622,216.59**	**12,796,043.52**	**64,102,487.72**

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HADABIMA AUTHORITY OF SRI LANKA
TRAIL BALANCE AS AT 31-12-2021

A / C	DESCRIPTION	L;Folio:No	DEBIT	CREDIT
			RS	RS
	Fixed Assists			
	Building Account	01	27,984,414.66	
	Vehicle	02	47,874,450.90	
	Motor Cycle (Loan)	03	1,990,220.00	
	Furniture & Fittings	04	4,225,341.29	
	Office Equipment	05	21,265,601.64	
	Agriculture Implements	06	3,549,591.75	
	Biological Assets	07	1,903,450.00	
	Provision For Depreciation		-	-
	Building Account	08		3,680,687.99
	Vehicle	09		35,861,975.93
	Motor Vehicle	10		1,990,220.00
	Furniture & Fittings	11		2,342,802.96
	Office Equipment	12		11,488,442.21
	Agriculture Implements	13		3,228,497.24
	Stock Control account		-	-
	Agriculture Implements	14	1,879,781.52	
	Stationary	15	607,241.29	
	Miscellaneous stock	16	36,486.50	
	Kothmale Farm		-	-
	Plants	17	908,515.00	
	Stationary	18	1,104.55	
	Miscellaneous Stock	19	59,109.00	
	Pallekale Farm		-	-
	Miscellaneous Stock	20	7,538.00	
	Animal Stock	21	622,968.75	
	Plants	22	75,500.00	
	Debtors		-	-
	Gampola Housing Loan	23	7,500.91	
	Distress Loan	24	16,443,479.43	
	Land Reform Commission	28	2,094,280.65	

	Over Payments of Salaries	29	6,853.75	
	Receivable Daly Rent	30	2,719,200.00	
	2013 Vehicle debtors	31	0.15	
	2017Vehicle debtors	32	43,333.02	
	Receivable Pallekale Farm Income	33	56,882.50	
	Receivable Kothmale Farm Income	34	1,595,660.00	
	Receivable Blance from Marketing Project for Fraud	35	485,491.00	
	Receivable Income from United Motors	36	-	
	Receivable Election Blance	37	-	
	Receivable Blance from Marketing Section -Water Bill	38	9,849.42	
	ReceivableBlance from Marketing Section - Electrcity Bill	39	46,077.70	
	Receivable Blance from Hadabima Co-op- Intrest on loan	40	262,602.89	
	Recivable Daily Allowances (Hadabima Co-op)	41	2,585,300.00	
	Unsettle Advance	42	-	
	Fuel Advance	43	1,469.87	
	Festival Advance	44	23,711.95	
	Special Advance	45	4,000.00	
	Provision for Doubtful debtors	46		7,500.91
	Imprest	47		5.00
	Water Bill Marketing Section	48	5,238.73	
	Deposits & Prepayments		-	-
	Receivable Interest on Loan	49	44,557.57	
	National Saving Bank (Security)	50	661,780.01	
	Receivable Deposit (Water Board)	51	3,500.00	
	Receivable Deposit (Insurance)	212	302,455.45	
	Electricity Board	52	6,000.00	
	Capital & Reserves		-	-
	Accumulated Profit & loss	53	6,116,387.42	
	Reserve Account	54		992,091.51
	Government Grant Account	55		28,602,814.31
	Capital Reserve	57		1,087,229.82
	GTZ Grant	58		2,091.97

	Revaluation account	59		20,622,216.59
	Non Current Liabilities			
	Provision for Gratuity	60		25,337,637.50
	Vehicle Loan	61		130,000.00
	Security Deposits	62		661,780.01
	Current Liabilities			
	Accrued Expenses	63		7,472,960.42
	Soil Conservation Programme	66		1,625,686.00
	Retention	67		5,519,848.61
	Stamp Duty	68		9,975.00
	Pallekale Farm (loan)	69		0.01
	Marketing Section (Fault)	70		575,000.00
	Sale Center Loans	71		5,605,020.32
	Sundry Advance	72		2,064.90
	Payable sales of the Fixed assets in marketing section	73		1,310.00
	Soil Payable	74		-
	Retention For Marketing sectiion Fault	75		2,129,759.46
	Bank Balances			-
	A/C-057100111338028	76	435,401.09	
	A/C-057100131338046	77	11,314,923.77	
	A/C-057100150018375	78	3,079,880.76	
	A/C-057100130018376	79	2,308,991.76	
	A/C-1-00152006430	80	3,783,933.59	
	A/C-057200140019713	81	252,184.33	
	SevenDay Deposit	82	7,625,686.00	
1001.i	Salaries & Wages	83	50,430,668.56	
1001.ii	Employees Provident Fund 12 %	84	5,936,240.22	
1001.iii	Employees Trust Fund 03 %	85	1,484,060.12	
1502	Gratuity	93	2,121,020.00	
1002	Overtime & Holiday Pay	86	2,245,822.94	
1003.i	Chairman's Allowances	87	900,000.00	
1003.ii	Deputy Chairman's Allowances	88	720,000.00	
1003.iii	Consultancy & Specialist Allowances	89	649,242.00	
1003.iv	Allowances of Bord of Directors	90	245,400.00	
1003.v	Allowances of Tender Technical Bord	91	26,500.00	

1003.vi	Trainee Allowances	92	426,750.00	
1101	Travelling - Local	94	1,737,328.24	
1102	Travelling - Foreign	95	-	
1201	Stationary & Office Requisites	96	1,245,624.31	
1202	Fuel & lubricants	97	2,586,581.20	
1205	Books Periodical & News Paper	98	13,850.00	
1301	Maintains of Vehical	99	4,904,262.22	
1302	Maintains of Office Equipment's	100	144,250.36	
1303	Maintains of Bulding	101	1,966,993.20	
1402.i	Telecommunication	102	1,243,993.86	
1402.ii	Postal Chargers	103	147,820.03	
1403.i	Electricity	104	136,083.13	
1403-ii	Water Bill	105	97,274.43	
1404.i	Licensing & Insurance	106	552,498.00	
1404.ii	Taxes	108	33,841.69	
1409.i	Advertisement	107	446,391.00	
1409.ii	Legal Fees	109	2,000.00	
1409.iii	Security Service	110	2,268,000.00	
1409.iv	Cash in Transist	111	17,990.37	
1409.v	Clearing Service	112	842,574.00	
1409.vi	Financial Service	113	54.00	
1409.vii	Audit Fees	114	1,068,000.00	
1409.viii	Entertainment Expenditure	115	351,749.06	
1409.ix	Other Expenditure	116	308,783.00	
2201-01-01	Estabilishment of soil conservation structure	117	27,746,596.50	
2201-01-02	Organic manure production	118	34,651,061.00	
2201-01-03	Technical training	119	160,857.50	
2201-02-01	Conservation of water resources and stremlets	120	4,251,778.23	
2201-03-01	Development of farm - Pallekele	121	251,335.17	
2201-03-02	Development of farm - Kothmale	122	469,975.00	
2201-03-03	Manifold income generation programme I	123	8,463,328.60	
2201-03-04	Manifold income generation programme II (Populaization of Backyard Poultry farming)	202	6,847,500.00	
2201-04-01	programme for the evaluation of the famer community	124	-	-
2201-04-02	Implementation of electronic and printed medla programmes	125	533,930.00	

2201-04-03	Holding of monthly progress review meetings	126	183,800.00	
2201-04-04	Awareness programme for the public officer	127	-	-
2201-04-05	Human Resource development in the institution	128	-	-
2201-04-06	Physical resources development	129	4,864,868.16	
2201-04-07	Project monitoring and supervition work	130	35,315.00	
01.02.02	Advance to expenditure	131		-
	Interest On Farmer Trust Funds	136	8,625.00	
	Cancel Cheque (soil)	135		-
	Cancel Cheque	137		-
	Transfer	143	-	
	Revolving Funds Interest	150		5,850.00
	Teasuary capital	140		100,000,000.00
	Teasuary fund recuurent	139		94,380,000.00
	Advance to expenditure (2019)		-	-
	Miscellaneous Income	141		332,178.08
	Supplay Registration	142		263,250.00
	soil 2020	152		-
	Compost 2020.	153	-	-
	Recovery of Office Vehacal	145		18,150.00
	House Rent	146		31,200.00
	Pallekele sale Center rent	147		45,750.00
	Interst On Special Loan	149		196,269.63
	Interest on loan	148		520,783.22
	Special Loan	151		-
	Prior Year Adjustment	154		34,006.49
	Sale c. Ground rent	228		1,262,400.00
	Penalty	200	1,419,509.97	
	Inquary Income	201		-
	Interest on Fixed deposit	203		290,821.91
	Insurance Income	204	-	
	Salary & Wages for Labour	205	2,896,200.00	
	Employees Provident fund 12%	206	347,544.00	
	Employees Trust fund 3%	207	86,886.00	
	Amortization	208	60,000.00	
	Development Expenditure (Stock)	229	113,318.31	
	Payable installment in phone loan	209		1,111.13

	Payable installment in festival advance	210		1,250.00
	Sales of fixed assets	213	-	
	Sales of fixed assets office equipment H	214		5,220.00
	Sales of fixed assets office equipment P	215		600.00
	Sales of fixed assets Future & Fittings H	216		1,950.00
	Sales of fixed assets Future & Fittings P	217		700.00
	Sales of fixed assets Missaleaneous Income H	218		5,775.00
	Sales of fixed assets Missaleaneous Income P	219		3,950.00
	Disposable Office Equipment H	220	-	-
	Disposable Office Equipment P	221	-	-
	Disposable Office Equipment K	222	-	-
	Depriciation H	223	14,397,898.82	
	Depriciation P	224	607,305.94	
	Depriciation K	225	81,500.27	
	Depriciation	226		14,397,898.82
	Receivable income from sales of fixed assets	227	18,195.00	
	Receivable Blance from NSB	230	853,000.00	
KO- 101	Farm Allownace	178	50,000.00	
KO- 102	Over Time & Other payments	179	533,953.56	
KO- 103	Salary & Wages for Extra labour	180	621,750.00	
KO- 105	Electracity	181	35,429.01	
KO- 106	Telecommiunication	182	4,639.42	
KO- 107	Fule / Transport	183	137,378.00	
KO- 108	Stationary	184	511.00	
KO- 109	Purchasing of Impliments	185	343,868.00	
KO- 110	Construction / Repair & Maintaing	186	16,030.00	
KO- 111	Maintaing of Vehical & Machine	187	62,696.00	
KO- 113	Bulding Maintating & Repair	188	-	-
KO- 114	Animal Food	189	185,652.50	
KO- 115	Medicine	190	2,890.00	
KO- 116	Vetanary Allowance	191	-	-
KO- 117	Purchasing of Seeds & Crops	192	486,654.00	
KO- 118	Purchacing of Fertilizer	193	35,605.00	

KO- 119	Purchacing of Polythin & Other Bages	194	-	-
KO- 120	Other Expenditure	195	35,020.00	
KO- 122	Purchacing of Animals	196	4,500.00	
	Farm Income - KO	197		3,734,617.30
PL- 101	Farm Allownace	156	66,927.17	
PL- 102	Salary & Wages for Labour	157	3,560,371.58	
PL- 102 - ii	Employees Provident fund 12%	198	450,382.00	
PL- 102 -iii	Employees Trust fund 3%	199	107,321.70	
PL- 103	Over Time & Other payments	158	514,690.30	
PL- 104	Salary & Wages for Extra labour	159	562,196.00	
PL- 106	Electracity	160	402,455.80	
PL- 107	Telecommiunication	161	22,280.35	
PL- 108	Water	162	57,439.92	
PL- 109	Fule / Transport	163	148,428.50	
PL- 110	Stationary	164	3,584.00	
PL- 111	Purchasing of Impliments and Maintaing	165	619,466.50	
PL- 112	Maintaing, Repair of Vehical &Agri Machine	166	125,570.00	
PL- 114	Construction / Repair & Maintaing	167	116,712.00	
PL- 115	Animal Food	168	4,887,035.00	
PL- 116	Purchacing of Animals	169	-	-
PL- 117	Medicine	170	287,209.80	
PL- 118	Artificial Insamination	171	4,480.00	
PL- 119	Sexsulization	172	113,408.00	
PL- 120	Vetanary Allowance	173	-	-
PL- 121	Purchasing of Seeds & Crops	174	20,360.00	
PL- 122	Purchacing of Fertilizer	175	19,895.00	
PL- 123	Other Expenditure	176	38,262.36	
	Farm Income - PL	177		10,143,605.20
			384,654,955.45	**384,654,955.45**

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PROPERTY PLANT & EQUIPMENT

NOTE - 01

COST

Account Code	Description	Cost As at 2021.01.01	Additions Purchased	Revaluation Add	Revaluation Less	Disposal Sales of Assets	Adjustment	Cost As at 2021.12.31
2105	Buildings	27,672,698.66	311,716.00					27,984,414.66
	Motor Vehicles	46,920,000.00	1,000,825.00				46,374.10	47,874,450.90
2104	Motor Cycle (loan)	1,990,220.00						1,990,220.00
	Sub Total	48,910,220.00						49,864,670.90
2101	Office Equipment	18,715,892.62	2,991,738.24			442,029.22		21,265,601.64
2101	Furniture & Fittings	4,261,681.33				46,823.33	10,483.29	4,225,341.29
2103	Agriculture Implements	3,515,415.85	80,550.00				46,374.10	3,549,591.75
	TOTAL	103,075,908.46	4,384,829.24	0.00	0.00	488,852.55	103,231.49	106,889,620.24

DEPRICIATIONS

Code	Description	Balance as at 2021.01.01	Depreciation/Amortization For the Year	Depreciation/Amortization Provision for Disposal	Revaluation	Adjustment	Total Provision for Depreciation
2105	Buildings	2,986,922.29	693,765.70				3,680,687.99
	Motor Vehicles	23,878,953.77	11,742,604.16			240,418.00	35,861,975.93
2104	Motor Cycle (loan)	1,930,220.00	60,000.00				1,990,220.00
2101	Office Equipment	9,764,127.63	2,055,653.79	331,339.21			11,488,442.21
2101	Furniture & Fittings	2,041,217.51	320,411.45	18,826.00			2,342,802.96
2103	Agriculture Implements	3,117,521.31	274,269.93			163,294.00	3,228,497.24
	TOTAL	43,718,962.51	15,146,705.03	350,165.21	0.00	403,712.00	58,592,626.33

WRITTEN DOWN VALUE

Code	Description	Written Down Value As At 2021.12.31
2105	Land & Buildings	24,303,726.67
	Motor Vehicles	12,012,474.97
2104	Motor Cycle (loan)	0.00
2101	Office Equipment	9,777,159.43
2101	Furniture & Fittings	1,882,538.33
2103	Agriculture Implements	321,094.51
	TOTAL	48,296,993.91

Biological Assets

Pallekale Farm	1,564,600.00
Kothmale Farm	338,850.00
	1,903,450.00

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NOTE - 02

Amount 2020	Description	Amount 2021
1,985,099.83	Agriculture Implements	1,879,781.52
812,923.94	Stationery	607,241.29
44,486.50	Miscellaneous Stocks	36,486.50
	Kothmale farm	
908,515.00	Plants	31,800.00
1,104.55	Stationery	0.00
59,109.00	Miscellaneous Stocks	40,542.50
	Pallekale farm	
622,968.75	Animal Stock	
7,538.00	Miscellaneous Stocks	340,000.00
75,500.00	Plants	1,546,170.00
4,517,245.57	Total	**4,482,021.81**

NOTE -03

TRADE AND OTHER RECEIVABLES

2020 (Rs)	Acc Code	Description	Amount 2021	Age analysis 01 year	Over 01 Year	NOTE-03
		Staff Loans				
6,853.75		Over Payments of salaries	6,853.75		6,853.75	I
7,500.91		Gampola Housing loan	7,500.91		7,500.91	II
		Penalty	1,419,509.97	1,419,509.97		
3,600.00		Special Advance	4,000.00	400.00	3,600.00	III
0.15		2013 Motor bicycle debtors	0.15		0.15	
124,999.65		2017 Motor bicycle debtors	43,333.02		43,333.02	IV
428,693.78		Phone Loan				V
13,711.95		Festival Advance	23,711.95	10,000.00	13,711.95	VI
12,840.00		Unsettle Advance		-		VII
21,004,591.88		Distress Loan	16,443,479.43	8,169,244.38	8,274,235.05	VIII
(5.00)		Imprest	(5.00)	(5.00)		
5,238.73		Water Bill Marketing Section	5,238.73		5,238.73	
(7,500.91)		Provisition For Doubtful Debtors	(7,500.91)		(7,500.91)	
21,600,524.89		**Sub Total**	**17,946,122.00**	**9,599,149.35**	**8,346,972.65**	
		Other Debtors				
2,094,280.65		Land reform commission	2,094,280.65		2,094,280.65	IX
44,557.57		Receivable Interest on Distress loan	44,557.57		44,557.57	
1,469.87		Fuel advance	1,469.87		1,469.87	
2,776,000.00		Receivable Daily Rent - Project	2,719,200.00		2,719,200.00	
1,322,900.00		Receivable Daily Rent from co-op Society	2,585,300.00		2,585,300.00	
485,491.00		Receivable blance from marketing Project for Fraud	485,491.00		485,491.00	
48,177.63		Receivable Blance from united Motors				
9,849.42		Receivable blance from marketing Project - water Bill	9,849.42		9,849.42	
46,077.70		Receivable blance from co-op Socity - Eletrciry bill	46,077.70		46,077.70	
262,602.89		Receivable blance from hadabima co-op -Loan intrest	262,602.89		262,602.89	
20,126.60		Receivable blance from Election Department				X
56,882.50		Receivable balance From Pallekale Farm	56,882.50		56,882.50	
155,035.00		Receivable balance From Kothmale Farm	1,595,660.00	1,440,625.00	155,035.00	
		Receivable income from sales of fixed ass	18,195.00	18,195.00		
		Receivable balance From NSB	853,000.00	853,000.00		
7,004,920.82		**Sub Total**	**10,772,566.60**	**2,311,820.00**	**8,460,746.60**	
28,605,445.71		**Total**	**28,718,688.60**	**11,910,969.35**	**16,807,719.25**	

NOTE - 03 -I

HADABIMA AUTHORITY OF SRI LANKA
OVER PAYMENT OF SALARIES AS AT 31ST DECEMBER 2021

2020 Amount	Description	2021 Amount
6,853.75	Mr.W.A.M.N.Bandara Ministry of Foreign Affairs Colombo	6,853.75
6,853.75	**Total**	**6,853.75**

NOTE - 03 -II

HADABIMA AUTHORITY OF SRI LANKA
GAMPOLA HOUSING LOAN AS AT 31ST DECEMBER 2021

2020 Amount	Description	2021 Amount
2,080.83	Mr.K.H.Karunasinghe No.8.Boralumankada,Gampola	2,080.83
5,420.08	Mr.S.A.Sumedha Jayalath No.40.Boralumankada,Gampola	5,420.08
7,500.91	Total	7,500.91

HADABIMA AUTHORITY OF SRI LANKA

NOTE - 03 -III

SPECIAL ADVANCE AS AT 31ST DECEMBER 2021

2020 Amount	Description	2021 Amount
3,600.00	Mr.W.C.Priyadarshana	3,600.00
	Mr.R.Banda	400.00
3,600.00	**Total**	**4,000.00**

NOTE - 03 -IV

HADABIMA AUTHORITY OF SRI LANKA

2017 VEHICAL DEBTORS AS AT 31ST DECEMBER 2021

Index No	Description	2021 Amount
01	Mr.H.K.U.R.Jayathilaka	21,666.51
02	Mr.I.S.Pallewatha	21,666.51
Total		**43,333.02**

NOTE - 03 -V

HADABIMA AUTHORITY OF SRI LANKA

FESTIVAL ADVANCED AS AT 31ST DECEMBER 2021

Index No.	Name	Amount
1	Mr. L.R.Nanayakara	3,500.00
2	Mr. T.G.Herath Banda	150.00
3	Mr.E.A.S.Wijitha Bandara	1,311.95
4	Mr.W.C.Priyadarshana	8,750.00
5	Mr.R.Banda	10,000.00
Total		23,711.95

HADABIMA AUTHORITY OF SRI LANKA
DISTRESS LOAN BALANCES AS AT 31-12-2021

NOTE-03-VI

Index No.	Name	Amount
1	Mr. D.M.R.B.Dissanayake	6,999.98
2	Mr. L.R.Nanayakara	29,534.96
3	Mr.N.Herath	139,750.00
5	Mrs. V.K. Konara	282,859.22
6	Mr. W.D. Sunil Wickramage	360,312.62
7	Mr. H.K.U.R. Jayatilaka	360,319.26
8	Mrs.Indrani Rathnayake	78,125.02
9	Mr. A.M. Susantha Kumara	243,742.26
10	Mr. S.M.A. Seneviratne	334,103.99
11	Mr. Nimal Janaka Ariyaratne	238,792.90
12	Mr. D.V.A. Dahanayake	234,375.20
13	Mr. S.G.N. Thilakaratne	369,791.87
14	Mr. M.M. Milton	158,231.44
15	Mr. Anusha Kumara Weerasooriya	293,682.62
16	Mrs. J.K. Attanayake	278,424.56
17	Mr. Y.G.R.S. Ratnayake	375,780.32
18	Mrs. D.P.G.S.T. Jayaratne	411,112.47
19	Mrs. Chaya Wijesinghe	344,791.88
20	Mrs. Kanchana Ekanayake	228,538.17
21	Mr. Y.G. Jayaratne	294,414.45
22	Mr. A.M.R.N.K. Amarakoon	543,220.07
23	Mr. B.H. Dharmasooriya	0.00
24	Mr. R.M. Wasantha Kumara	229,166.68
25	Mr. Sarath Bandara Witharana	325,858.42

Index No.	Name	Amount
26	Mr. K.M. Saman Pushpa Kumara	465,549.80
27	Mr. Sanjeewa Indika Bandara	369,760.41
28	Mr. Salika Ukwatta	341,739.84
29	Mr. K.B. Welianga	346,736.46
30	Mr. C.P. Wilegoda	370,373.19
31	Mr. P.G. Abasinghe Banda	335,875.97
32	Mr. R.A. Kamal Priyantha	361,609.88
33	Mr. M.Rajapaksh	167,083.46
34	Mr. W.M.J.N.B.Wijesooriya	349,806.54
37	Mr.S.G.N.Deshapriya	193,750.31
38	Mr. G.G.R.C.Kumara	370,534.19
39	Mr. K.W.Indunil	257,291.94
40	Mr. A.M.E.L.Attanayake	364,268.81
41	Mr. J.M.P.S.Rathnayake	383,206.45
42	Mrs. Nayomi Walgampaya	370,610.59
43	Mrs.R.O.Kaushalya	177,083.42
44	Mr. W.C.Priyadarshana	84,225.62
45	Mr. Gamini Rathnayake	238,948.87
46	Mr. S.Kamalraj	194,156.34
47	Mr. Mahendran	193,530.66
48	Mr. P.Chandrakumaran	99,316.52
49	Mrs. S.Shashikala	193,679.06
50	Mr. M.W.J.B.Ekanayake	177,177.33
51	Mr. U.K.D.A.K. Sri Shantha	221,774.75
52	Mr. M.G.G. Karunarathne	229,816.91

Index No.	Name	Amount
53	Mrs. K.R.G.I.Rajapaksha	131,279.24
54	Mr. M.G.S. Karunarathne	221,074.85
55	Mr. I.S. Pallewatta	219,338.67
56	Mr. Dinuka Chandrasena	390,358.65
57	Mr. Rathepitiya	79,166.70
58	Mr. Lahiru Madushanka	125,123.65
59	Mr.D. Wicramarathne	206,747.26
60	Mrs.L.B.B.N.Balasooriya	109,375.09
61	M.R.A.K.B.Rathnayake	126,949.98
62	P.S.T.Pranandu	34,950.00
63	D.Lankapathi	65,081.25
64	Mr.Samitha Milinda	104,166.76
65	Mrs.H.M.C.I.Dharmarathna	88,541.77
66	Mrs.G.G.A.senevrathna	79,166.57
67	Mrs.J.A.R.H.K.Jayasinghe	49,913.38
68	Mr.R.G.S.L.S.Jayasekara	81,250.05
69	Mrs.S.S.S.Wijerathna	50,000.08
70	Mrs.R.A.J.J.Wijerathna	144,748.46
71	Mr.J.C.B.Mahaulpatha	56,250.07
72	Mr.Brayan Kristroper	174,132.06
73	Miss.K.W.P.Ketakumbura	151,041.73
74	Mr.A.M.W.B.Thilakarathne	161,458.39
75	Mr.M.P.M. Silva	77,083.37
76	Mr.W.H.Nuwan	244,791.67
77	Mr.P.G.C.K.B.Disanayake	97,916.67

Index No.	Name	Amount
78	Mr.L.R.S.Kumara	97,916.67
79	Mr. K.G.S.Senarathne 222/A, Wegiriya, Hondiyadeniya.	7,168.70
80	Mr. T.G.Herath Banda Udaweragama, Dambe Road,450 - Kaikawala.	31,443.51
Total		**16,443,479.43**

NOTE - 03 -VII

STATEMENT OF ACCOUNTS WITH L.R.C.AS AT 31-12-2021

Balance due to NADSA as per		
by year of 10.05.1998	2,094,280.65	
Balance C/D		2,094,280.65
	2,094,280.65	**2,094,280.65**
Balance		**2,094,280.65**

NOTE - 04

PREPAYMENTS

2020	Description	Amount 2021	Age analysis	
			01 year	Over 01 Year
1,000.00	Security Deposit-Water Board	3,500.00	2,500.00	1,000.00
6,000.00	Refundable Deposit-Electricity Board	6,000.00		6,000.00
	Prepayment - Sri Lanka Insurance PLC	302,455.45	302,455.45	
7,000.00	**Total**	**311,955.45**	**304,955.45**	**7,000.00**

SECURITY DEPOSITS AS AT 31 ST DECEMBER 2021

Date	Name	Account Number	Security Deposit (Rs.)	Interest	Amount
1991-08-07	Y.G.Jayaratne	00152040020689	1,000.00	5,296.14	6,296.14
1991-08-07	R.K.Herath Banda	00152040020718	1,000.00	5,296.14	6,296.14
2005-07-05	D.C.P.K. Wilegoda	100152005115	1,000.00	1,010.35	2,010.35
2005-07-05	S. Indika Bandara	100152005123	1,000.00	1,010.35	2,010.35
2005-07-05	U.G.M.S. Ukwaththa	100152005131	1,000.00	1,010.35	2,010.35
2005-07-05	W.M.K.B. Walianga	100152005140	1,000.00	1,010.35	2,010.35
2005-07-05	K.M. Samansiri Pushpa Kumar	100152005158	1,000.00	1,010.35	2,010.35
2005-07-05	Sarath Bandara Vitharana	100152005107	1,000.00	1,010.35	2,010.35
2006-11-28	I.A.B. Madugalla	100152006057	5,000.00	4,856.44	9,856.44
2006-11-28	H.K.U.R. Jayatilaka	100152006065	5,000.00	4,856.44	9,856.44
2006-11-28	A.M. Susantha Kumara	100152006090	5,000.00	4,856.44	9,856.44
2006-11-28	S.M.A. Seneviratne	100152006111	5,000.00	4,856.44	9,856.44
2006-11-28	N.J. Ariyaratne	100152006120	5,000.00	4,856.44	9,856.44
2006-11-28	D.V.A. Dahanayake	100152006138	5,000.00	4,856.44	9,856.44
2006-11-28	S.G.N. Tilakaratne	100152006146	5,000.00	4,856.44	9,856.44
2006-11-28	M.M. Milton	100152006154	5,000.00	4,856.44	9,856.44
2006-11-28	A.K.R. Weerasooriya	100152006162	5,000.00	4,856.44	9,856.44
2006-07-05	Chaya Wijesinghe	100152005093	3,000.00	2,940.39	5,940.39
2007-12-07	R.A. Kamal Priyantha Gunathi	100152008009	1,000.00	869.70	1,869.70
2012-04-18	Y.G.R.S.Rathnayake	101270114235	1,000.00	13,475.61	14,475.61
2016-02-05	J.N.B.Wijasooriya	101270133566	6,000.00	1,258.35	7,258.35
2016-02-03	V.K.Konara	101270133604	10,500.00	2,790.37	13,290.37
2016-02-03	A.M.W.B.Thilakarathna	101270133574	11,000.00	2,290.13	13,290.13
2016-07-27	National Saving Bank	100152006430		-	
2018-12.31	H.M.C.I.Darmarathne	101270149322	10,000.00	1,057.75	11,057.75
2018-12-31	S.P.G.B.Weerasundara	101270149349	10,000.00	1,057.75	11,057.75
2018-12-31	R.M.I.Gayathri	101270149314	10,000.00	1,057.75	11,057.75
2018-12-31	A.r.m.h.c.s. Rathnayake	101270149276	10,000.00	1,057.75	11,057.75
2018-12-31	K.W.S.Madushani	101270149241	8,500.00	934.81	9,434.81
2018-12-31	L.B.N.S.Balasooriya	101270149268	10,000.00	1,057.75	11,057.75
2018-12-31	W.N.Nadeeshani	101270149250	10,000.00	1,057.75	11,057.75
2018-12-31	W.M.M.M.Ariyarathna	101270149233	10,000.00	1,057.75	11,057.75
2018-12-31	A.G.T.M.Ahangama	101270149411	10,000.00	1,057.60	11,057.60
2018-12-31	H.M.L.Madushanka	101270149403	10,000.00	1,057.75	11,057.75
2018-12-31	W.M.J.C.B.Mahaulpatha	101270149292	10,000.00	1,057.75	11,057.75
2018-12-31	G.K.D.M.Gamage	101270149420	10,000.00	1,057.60	11,057.60
2018-12-31	B.S.L.Sarathchanda	101270149306	10,000.00	1,057.75	11,057.75
2018-12-31	R.A.J.J.Wijerathna	101270149284	10,000.00	1,057.75	11,057.75

Date	Name	Account Number	Security Deposit (Rs.)	Interest	Amount
2018-12-31	W.A.M.P.Fonseka	101270149373	10,000.00	1,057.75	11,057.75
2018-12-31	P.S.T.Fernando	101270149390	10,000.00	1,057.75	11,057.75
2018-12-31	M.R.A.K.B.Rathnayake	101270149381	10,000.00	1,057.75	11,057.75
2019-08-19	A.A.R.E.L.Adikari	101270153290	10,000.00	680.69	10,680.69
2019-08-19	K.J.M.P.M.Silva	101270153311	10,000.00	680.69	10,680.69
2019-07-17	J.U.Rajapaksha	101270152757	10,000.00	672.66	10,672.66
2019-07-17	C.I.Wijesuriya	101270152722	7,500.00	574.85	8,074.85
2019-07-17	H.M.S.Senevirathna	101270152749	10,000.00	687.21	10,687.21
2019-07-17	H.M.H.K.Herath	101270152781	9,000.00	645.67	9,645.67
2019-07-17	D.R.I.P.Jayaweera	101270152765	10,000.00	687.21	10,687.21
2019-07-17	S.S.S.Wijerathne	101270152803	10,000.00	694.43	10,694.43
2019-07-17	W.H.H.Wijerathna	101270152790	9,000.00	645.67	9,645.67
2019-07-17	J.A.R.H.K.Jayasinghe	101270152773	10,000.00	687.21	10,687.21
2020-10-05	K.W.Idunil	101270160067	8,000.00	189.48	8,189.48
2020-10-05	K.D.B. Christopher	101270160075	8,500.00	188.48	8,688.48
2020-10-05	S.G.N.Deshapriya	101270160083	8,500.00	189.48	8,689.48
2020-10-05	W.D.G.Wickramage	101270160091	8,500.00	189.48	8,689.48
2020-10-05	R.G.S.K.Raththepitiya	101270160105	8,500.00	189.48	8,689.48
2020-10-05	A.V.K.Athukorala	101270160121	8,500.00	189.48	8,689.48
2020-10-05	W.H.Nuwan	101270160130	8,500.00	189.48	8,689.48
2020-10-05	I.L.Paleepana	101270160148	8,500.00	189.48	8,689.48
2020-10-05	N.W.D.Chandesena	101270160156	8,500.00	189.48	8,689.48
2020-10-05	M.H.M.K.S.B.Dobawela	101270160164	6,000.00	178.79	6,178.79
2020-10-05	E.J.C.Kumara	101270160172	3,000.00	113.86	3,113.86
2020-10-05	W.D.S.Lankapathi	101270160199	8,500.00	189.48	8,689.48
2020-10-05	R.P.T.G.Ranasinghe	101270160229	1,500.00	65.96	1,565.96
2020-10-05	R.G.A.L.S.Jayasekara	101270160237	8,500.00	189.48	8,689.48
2020-10-05	L.A.Kumara	101270160245	8,500.00	188.48	8,688.48
2020-10-05	S.A.I.T.Suraweera	101270160253	8,500.00	189.48	8,689.48
2020-12-31	B.T.S.W.Kumara	101270162841	4,500.00	142.54	4,642.54
2020-12-31	G.G.R.C.Kumara	101270162850	8,500.00	177.41	8,677.41
2020-12-31	W.G.D.N.Wickramarathna	101270162868	8,500.00	177.41	8,677.41
2020-12-31	I.S.Pallewaththa	101270162884	8,500.00	177.41	8,677.41
2020-12-31	S.M.Samarakoon	101270162892	8,500.00	177.41	8,677.41
2020-12-31	U.G.G.A.Senevirathna	101270162906	8,500.00	177.41	8,677.41
2020-12-31	S.P.N.S.karunarathne	101270162914	8,500.00	189.48	8,689.48
2021-12-31	Mr.P.A.S.K.K.Kahapola	101270167363	2,000.00	-	2,000.00
2021-12-31	Mrs.H.M.U.I.Abrwardhana	101270167398	2,000.00	-	2,000.00
2021-12-31	Mr.P.A.K.Panawala	10127167355	2,000.00	-	2,000.00
2021-12-31	Mr.P.V.A.G.K.Perera	101270167371	2,000.00	-	2,000.00
2021-12-31	Mrs.W.M.K.K.Karunarathna	101270167347	2,000.00	-	2,000.00

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Date	Name	Account Number	Security Deposit (Rs.)	Interest	Amount
2021-12-31	Mr.J.M.T.N.Jayasekara	101270167436	2,000.00	-	2,000.00
2021-12-31	Mrs.W.G.N.M.Kumari	101270167428	2,000.00	-	2,000.00
2021-12-31	Mrs.R.D.S.M.Gamlath	101270167380	2,000.00	-	2,000.00
2021-12-31	Mrs.E.M.D.Perera	101270167410	2,000.00	-	2,000.00
2021-12-31	Mr.D.B.W.D.P.Dayananada	101270167401	2,000.00	-	2,000.00
TOTAL			547,500.00	114,280.01	661,780.01

NOTE -06

2020 Amount	Description	2021 Amount
2,248,290.05	A/C - 057100111338028	435,401.09
4,529,269.84	A/C - 057100131338046	11,314,923.77
1,212,512.78	A/C - 057100300018375	3,079,880.76
409,297.32	A/C - 057100130018376	2,308,991.76
668,195.97	A/C - 100152006430	3,783,933.59
333,176.77	A/C - 057200140019713	252,184.33
9,625,686.00	Seven day Deposit	7,625,686.00
19,026,428.73	Total	28,801,001.30

NOTE -07

TRADE & OTHER PAYABLES

2020	Description	Amount 2021	Age analysis	
			01 year	Over 01 Year
0.01	Pallekale Farm Loan	0.01		0.01
668,432.90	Retention	5,519,848.61	5,205,957.46	313,891.15
2,064.90	Sundry Advance	2,064.90		2,064.90
4,200.00	payable Soil			
1,310.00	Payable sales fixed assets incomefor the marketing	1,310.00		1,310.00
75.00	Stamp duty	9,975.00	9,975.00	
1,625,686.00	Soil Conservation Programn	1,625,686.00		1,625,686.00
6,455,613.50	Marketing Section Staff Lo	5,605,020.32		5,605,020.32
575,000.00	Marketing Section (Fraud)	575,000.00		575,000.00
	Payable Installment in Festival Advance	1,250.00	1,250.00	
	Payable Installment in Phone loan	1,111.13	1,111.13	
312,659.15	Retention For Marketing Section Fraud	2,129,759.46		2,129,759.46
9,645,041.46	Total	15,471,025.43	5,218,293.59	10,252,731.84

NOTE - 08

ACCRUED EXPENSES

Account Code	Description	Amount
1002	Over time & Holiday pay	58,410.37
1101	Traveling - local	24,400.00
pl -	Over time & Holiday pay	8,112.84
ko -	Over time & Holiday pay	24,501.80
1402	Telecommunication	51,039.03
pl - 104	Salary & Wages for Extra labour	20,000.00
pl - 119	Sexsulization	19,688.00
pl - 115	Animal Food	226,123.00
1403 - i	Electracity	15,404.21
1403 II	Water bill	10,138.17
2021-01-02	Organic manure production	2,566,893.00
2201-01-01	Estabilishment of soil conservation structure	3,914,250.00
1409 vii	Audit Fee - 2021	534,000.00
	Total	**7,472,960.42**

NOTE-09

HADABIMA AUTHORITY OF SRI LANKA
PROVISION FOR GRATUITY AS AT 31 ST DECEMBER 2021

Index No.	Name	Date of appointment	Salary per month Rs.	Years of Service	Amount Rs.
1	Mr. A.M.W.B. Thilakarathna	2015.03.02	63,725.00	6	191,175.00
2	Mr.K.I.Waligama	2012.04.04	67,850.00	9	305,325.00
4	Mrs. R.M.I.P. Ratnayake	1989.05-17	57,660.00	32	922,560.00
7	Mrs. V.K. Konara	1990.11.07	56,440.00	31	874,820.00
8	Mr. W.D. Sunil Wickramage	1990.12.03	60,220.00	31	933,410.00
10	Mr. H.K.U.R. Jayatilaka	1990.10.15	60,220.00	31	933,410.00
11	Mr. S.G.N. Thilakaratne	1991.04.01	60,220.00	30	903,300.00
12	Mr. A.M. Susantha Kumara	1991.06.10	56,440.00	30	846,600.00
13	Mr. S.M.A. Seneviratne	1991.03.01	57,195.00	30	857,925.00
14	Mr. N.J. Ariyaratne	1990.12.26	57,195.00	31	886,522.50
15	Mr. D.V.A. Dahanayake	1991.03.01	57,195.00	30	857,925.00
16	Mr. M.M. Milton	1991.07.15	56,440.00	30	846,600.00
17	Mr. Anusha Kumara Weerasooriya	1991-03-01	56,440.00	30	846,600.00
18	Mrs. J.K. Attanayake	1990.01.01	55,680.00	31	863,040.00
19	Mrs. Wathsala Niroshani Rajapakshe	2001-10-01	47,760.00	20	477,600.00
20	Mrs. Awanthi Dissanayaka	2003-06-08	46,440.00	18	417,960.00
21	Mr. Y.G.R.S. Rathnayaka	2004-09-01	39,410.00	17	334,985.00
22	Mr. S.T. Jayaratne	2005-03-02	39,410.00	16	315,280.00
23	Miss. E.M.K.P. Ekanayake	2005-06-10	39,410.00	16	315,280.00
24	Mr. K.M.G.S. Pushpa Kumara	2003-11-10	44,625.00	18	401,625.00
25	Mis. R.M.T.N.K.Walgampaya	2012.05.10	37,810.00	9	170,145.00
26	Mr. W.G.D.N. Wickramarathne	2012-10-15	39,910.00	9	179,595.00
27	Mr. N.W. Dinuka Chandrasena	2010-11-01	39,010.00	11	214,555.00
28	Mrs. D. Chaya Wijasingha	2005-06-15	39,410.00	16	315,280.00
30	Mr. Y.G. Jayaratne	1989-09-16	49,040.00	32	784,640.00
31	Mr. R.N.K. Amarakoon	1990-11-07	49,200.00	31	762,600.00
32	Mr. R.M. Wasantha Kumara	1993-04-15	45,790.00	28	641,060.00
34	Mr. Sarath Bandara Witharana	2004-01-01	42,760.00	17	363,460.00
35	Mr. K.M. Sanjeewa Indika Bandara	2004-08-04	42,430.00	17	360,655.00

Index No.	Name	Date of appointment	Salary per month Rs.	Years of Service	Amount Rs.
36	Mr. U.G.M. Salika Ukwatta	2004-08-04	42,430.00	17	360,655.00
37	Mr. W.M.K.B. Welianga	2004-08-16	42,430.00	17	360,655.00
38	Mr. D.C.P.K. Wilegoda	2004-08-04	42,430.00	17	360,655.00
39	Mr. R.A.Kamal Priyantha	2007-06-01	37,330.00	14	261,310.00
40	Mr. P.E.M. Udaya Kumara Bandara	2005-06-15	35,550.00	16	284,400.00
41	Mr. P.G. Abasingha Banda	2005-03-02	35,550.00	16	284,400.00
42	Mr. P.S.G. Sunil Ratnatilaka	2005-06-15	35,550.00	16	284,400.00
44	Mr. Mangala Rajapakshe	2009-04-01	35,300.00	12	211,800.00
45	Mr. J.M.P.S. Rathnayake	2012.04.16	34,550.00	9	155,475.00
46	Mr. S.G.N. Deshappriya	2012-04-16	35,170.00	9	158,265.00
47	Mr. A.M.E.L. Attanayake	2012-06-01	34,800.00	9	156,600.00
48	Mr. G.G.R.C. Kumara	2012-04-03	34,630.00	9	155,835.00
49	Mr.W.M.J.N.B.Wijesooriya	2010.05.03	34,090.00	11	187,495.00
50	Mr. R.P.T.G. Ranasinghe	2013-10-23	39,610.00	8	158,440.00
51	Mr. R.O. Kaushalya	2013-12-02	37,810.00	8	151,240.00
52	Mr. I.P.Pallewatha	2014-02-03	39,010.00	7	136,535.00
53	Mr. S.M.Samarakoon	2014-02-03	39,010.00	7	136,535.00
54	Mr. S.A.I.Tharanga Suraweera	2014-02-03	39,010.00	7	136,535.00
56	Mr.W.M.Nuwan	2014.11.24	39,010.00	7	136,535.00
57	Mr.U.G.G.A.Senevirathna	2014.11.24	39,010.00	7	136,535.00
58	Mr.S.P.N.S.Karunarathna	2016.01.15	38,710.00	5	96,775.00
59	Miss.K.W.P.K.Ketakubura	2016.01.01	37,210.00	5	93,025.00
60	Mr.P.G.C.K.B.Dissanayaka	2016.01.01	37,210.00	5	93,025.00
61	Mr.P.Chandrakumaran	2014.10.24	34,300.00	7	120,050.00
62	Mr.S.Mahendran	2014.10.24	34,300.00	7	120,050.00
63	Mr.M.W.J.Banda	2014.10.24	34,300.00	7	120,050.00
64	Mr.S.Kamalraj	2014.10.24	34,300.00	7	120,050.00
65	Mr.S.Sashikala	2014.10.24	34,300.00	7	120,050.00

Index No.	Name	Date of appointment	Salary per month Rs.	Years of Service	Amount Rs.
66	Mr.R.M.G.Rathnayaka	2014.10.24	34,300.00	7	120,050.00
67	Mr.U.K.D.A.K.Shantha	2014.10.24	34,300.00	7	120,050.00
68	Mr.M.G.S.Karunarathna	2014.10.24	34,300.00	7	120,050.00
69	Mr.B.G.Wimalasena	2014.10.24	34,300.00	7	120,050.00
70	Mr.K.R.I.Rajapaksha	2014.10.24	34,300.00	7	120,050.00
71	Mr.M.G.G.Karunarathna	2014.10.24	34,300.00	7	120,050.00
72	Mr.S.B.Udeni	2017-07-03	33,300.00	4	66,600.00
73	Mr.A.V.K.Athukorala	2017-07-11	39,010.00	4	78,020.00
74	Mrs.W.D.Sadamali Lankapathi	2017-06-15	39,310.00	4	78,620.00
75	Mr.W.M.M.M.Ariyarathne	2017-10-02	53,420.00	4	106,840.00
76	Mr.M.R.A.K.B.Rathnayake	2017-12-02	38,710.00	4	77,420.00
77	Mr.W.M.J.C.B.Mahaulpatha	2017-12-02	38,710.00	4	77,420.00
78	Mr.R.A.J.J.Wejerathne	2017-12-02	39,010.00	4	78,020.00
79	Mr.S.P.G.Buddika Weerasundara	2017-12-02	38,410.00	4	76,820.00
80	Mr.L.B.N.Sudarshani Balasooriya	2017-12-02	39,010.00	4	78,020.00
81	Mr.B.S.L.Sarathchandra	2017-12-02	38,710.00	4	77,420.00
82	Mr.A.R.M.H.C.H.Rathnayake	2017-12-02	38,710.00	4	77,420.00
83	Mr.N.N.Wijethunga	2017-12-02	38,710.00	4	77,420.00
84	Mrs.H.M.C.I.Darmarathne	2017-12-02	39,010.00	4	78,020.00
85	Mrs.A.G.T.M.Ahangama	2017-12-02	38,710.00	4	77,420.00
86	Mrs.R.M.I.Gayathri	2017-12-02	38,710.00	4	77,420.00
87	Mrs.W.A.M.P.Fonseka	2017-12-02	38,710.00	4	77,420.00
89	Mrs.H.M.L.Madushanka	2017-12-02	38,710.00	4	77,420.00
90	Mrs.G.K.D.M.Gamage	2017-12-02	38,710.00	4	77,420.00
91	Mrs.R.G.S.K.Rathepitiya	2017-12-02	34,900.00	4	69,800.00
92	Mrs.I.L.Paleepana	2018-12-14	51,155.00	3	76,732.50

Index No.	Name	Date of appointment	Salary per month Rs.	Years of Service	Amount Rs.
93	Mr.R.G.S.L.S.Jayasekara	2018-12-14	38,410.00	3	57,615.00
94	Mrs.D.R.I.P.Jayaweera	2018-12-14	60,975.00	3	91,462.50
95	Mrs.A.R.R.E.L.Adhikari	2018-12-14	51,910.00	3	77,865.00
96	Mrs.J.U.Rajapaksha	2018-12-14	51,910.00	3	77,865.00
97	Miss.H.M.Sujani Senevirathna	2018-09-03	36,310.00	3	54,465.00
98	Mr.S.S.S.Wijerathna	2018-12-14	38,410.00	3	57,615.00
99	Miss.H.M.H.K.Herath	2018-12-14	38,410.00	3	57,615.00
100	Mrs.J.A.R.H.K.Jayasighne	2018-12-14	38,410.00	3	57,615.00
101	Mr.H.H.Wijerathna	2018-12-14	38,410.00	3	57,615.00
102	Mr.K.J.M.P.M.Silva	2018-12-14	38,410.00	3	57,615.00
103	Mr.K.D.Brayan Kristoper	2019-09-18	33,050.00	2	33,050.00
104	Mr.L.Sanath Kumara	2019-0918	34,630.00	2	34,630.00
105	Mr.S.A.A.Subasinghe	2018-10-17	33,300.00	3	49,950.00
106	Miss.K.M.C.S.Herath	2019-09-18	36,310.00	2	36,310.00
107	Miss.R.M.T.Madushika Rathnayake	2019-09-18	33,050.00	2	33,050.00
Total					25,337,637.50

Provition For Current Year (2021)	2,051,792.50
Provition For up to 31-12-2020	23,285,845.00
Total	**25,337,637.50**

SHEDULE:-01

HADABIMA AUTHORITY OF SRI LANKA

Treasury & Ministry Funds - 31-12-2021

	(Rs.)
Recurrent	94,380,000.00
Capital	100,000,000.00
TOTAL	**194,380,000.00**

SCHEDULE NO : - 02

OTHER INCOME

Description	Amount 2021
House Rent	31,200.00
Income From Pallekele sale center	45,750.00
Interest On Special Loan	196,269.63
Interest On Distress Loan	520,783.22
Miscellaneous Income	332,178.08
Recovery of office vehicle	18,150.00
Revolving Fund Interest Motor Cycle	5,850.00
Sale center ground rent	1,262,400.00
Interest on Fixed Deposit	290,821.91
supplyer registration Fee	263,250.00
Total	**2,966,652.84**

SCHEDULE NO : - 03

RECURRENT EXPENDITURE FOR THE YEAR

Accounts Code	Description	Revise Budget Estimate 2021	Amount 2021	% 2021
	PERSONNEL EMOLUMENTS			
1101-i	Salaries and Wages	59,552,625.00	50,430,668.56	84.68%
1101-ii	Employees Provident fund	7,344,108.00	5,936,240.22	80.83%
1101-ii	Employees Trust fund	1,836,027.00	1,484,060.12	80.83%
1502	Gratuity	3,500,000.00	2,121,020.00	60.60%
1002	Overtime and Holiday Pay	3,080,240.00	2,245,822.94	72.91%
1003-I	Chairman's Allowances	900,000.00	900,000.00	100.00%
1003-II	Deputy Chairman's Allowances	720,000.00	720,000.00	100.00%
1003-III	Consultancy & Special Service	700,000.00	649,242.00	92.75%
1003-IV	Allowances To Board Of Directors	522,000.00	245,400.00	47.01%
1003-V	Allowances of Tender Technical Board	300,000.00	26,500.00	8.83%
1003-Vi	Tranee Allowances	600,000.00	426,750.00	71.13%
	Sub Total	**79,055,000.00**	**65,185,703.84**	**82.46%**
	TRAVELLING & SUBSISTANCE			
1101	Traveling-Domestic	3,500,000.00	1,737,328.24	49.64%
1102	Traveling-Froing	1,000,000.00	-	0.00%
	Sub Total	**4,500,000.00**	**1,737,328.24**	**38.61%**
	SUPPLIES			
1201	Stationary & Office requisites	2,000,000.00	1,245,624.31	62.28%
1202	Fuel & Lubricants	3,500,000.00	2,586,581.20	73.90%
1205	Books Periodicals & News Papers	20,000.00	13,850.00	69.25%
	Sub Total	**5,520,000.00**	**3,846,055.51**	**69.67%**
	MAINTENANCE EXPENDITURE			
1301	Vehicles	5,000,000.00	4,904,262.22	98.09%
1302	Office Equipment's	800,000.00	144,250.36	18.03%
1303	Building	2,500,000.00	1,966,993.20	78.68%
1402-i	Telecommunication	1,700,000.00	1,243,993.86	73.18%
1402-ii	Postal Charges	200,000.00	147,820.03	73.91%
1403-i	Electricity	240,000.00	136,083.13	56.70%
1403-ii	Water	100,000.00	97,274.43	97.27%
1404-i	Licensing & Insurance	900,000.00	552,498.00	61.39%
1404-ii	Taxes	35,000.00	33,841.69	96.69%
1409-i	Advertisements	1,000,000.00	446,391.00	44.64%
1409-ii	Legal Expenses	500,000.00	2,000.00	0.40%
1409-iii	Security Service	2,500,000.00	2,268,000.00	90.72%
1409-iv	Insurance in Cash in transit	20,000.00	17,990.37	89.95%
1409-v	Clearing Service	950,000.00	842,574.00	88.69%
	Sub Total	**16,445,000.00**	**12,803,972.29**	**77.86%**

	OTHER EXPENSES			
1409-vi	Financial charges	30,000.00	54.00	0.18%
1409-vii	Audit Fees	1,500,000.00	1,068,000.00	71.20%
1409-viii	Entertainment Expenses	1,000,000.00	351,749.06	35.17%
1409-ix	Other Expenditure	1,950,000.00	308,783.00	15.84%
	Intrest on Farmer trust Fund		8,625.00	
	Sub Total	**4,480,000.00**	**1,737,211.06**	**38.78%**
	DEPRECIATION			
	Depreciation		15,827,530.12	
	Sub Total		**15,827,530.12**	
	Total	**110,000,000.00**	**35,952,097.22**	

SCHEDULE NO:-04

DEVELOPMENT EXPENDITURE FOR THE YEAR

Acco unts	Activity		Description	Revise Budget Estimate 2021	Amount 2021	% 2021
1	Bringing the land productivity to a maximum level	1.1	Establishment of soil conservation structures - 2020	8,150,200.00		0.00%
		1.1 - i	Establishment of soil conservation structures - 2021	23,700,000.00	27,746,596.50	117.07%
		1.2	Organic manure production - 2020	10,441,944.00		0.00%
		1.2 - i	Organic manure production - 2021	32,084,168.00	34,651,061.00	108.00%
		1.3	Technical Training	160,723.00	160,857.50	100.08%
2	Fully integrated watershed	2.1	Conservation of water resources and streamlets	4,267,000.00	4,251,778.23	99.64%
3	Agricultural produce and sales programme	3.1	Development of farm - Pallekele.	252,000.00	251,335.17	99.74%
		3.2	Development of farm - Kotmale.	470,000.00	469,975.00	99.99%
		3.3	Manifold income generation programme. (I)	8,463,500.00	8,463,328.60	100.00%
		3.4	Manifold income generation programme. (II)	6,847,500.00	6,847,500.00	100.00%
4	Community welfare and institutional activities	4.1	Implementation of electronic and printed media programmes.	535,000.00	533,930.00	99.80%
		4.2	Holding of monthly progress review meetings.	183,800.00	183,800.00	100.00%
		4.3	Physical resources development.	4,405,930.00	4,864,868.16	110.42%
		4.4	Project monitoring and supervision work.	38,235.00	35,315.00	92.36%
			Development Expenditure (Stock)		113,318.31	
	Total			100,000,000.00	88,573,663.47	88.57%

HADABIMA AUTHORITY OF SRI LANKA-KOTHMALE FARM
PROFFIT & LOSS ACOUNT AS AT 31 ST DECEMER 2021

2021		
DESCRIPTION		TOTAL
Farm Production Sales		3,734,617.30
Stock as at 01-01-2021	968,728.55	
Add : Purchase	1,056,279.50	
	2,025,008.05	
Less : Stock as at 31-12-2021	72,342.50	
Cost of Sales		1,952,665.55
Gross Profit		1,781,951.75
Administrative Expenses		
Salaries & Wages	2,896,200.00	
E.P.F	347,544.00	
E.T.F	86,886.00	
Farm Allowances	50,000.00	
Electricity	35,429.01	
Over Time & Other Payments	533,953.56	
Salaries & Wages for extra labour	621,750.00	
Telecommunication	4,639.42	
Construction/Repairs & Maintaing	16,030.00	
Maintaing of Vehical & Machine	62,696.00	
Bulding Maintaing & Repair		
Stationary & Office Requisite	511.00	
Depriciation	81,500.27	4,737,139.26
Selling & Distribution Expenses		
Fuel / Transport	137,378.00	137,378.00
Other Expenses		
Medicine	2,890.00	
Other Expenses	35,020.00	37,910.00
		4,912,427.26
Net Profit/Loss		(3,130,475.51)

HADABIMA AUTHORITY OF SRI LANKA-PALLEKALE FARM
PROFFIT & LOSS ACOUNT AS AT 31 ST OCTOBER 2021

2021		
DESCRIPTION		TOTAL
Farm Production Sales		10,143,605.20
Stock as at 01-01-2021	706,006.75	
Add : Purchase	5,546,756.50	
	6,252,763.25	
Less : Stock as at 31-10-2021	1,886,170.00	
Cost of Sales		4,366,593.25
Gross Profit		5,777,011.95
Miscellaneous Income	-	-
Administrative Expenses		
Farm Allowance	66,927.17	
Salaries & Wages	3,560,371.58	
E.P.F	450,382.00	
E.T.F	107,321.70	
Electricity	402,455.80	
Overtime & Holiday Pay	514,690.30	
Salaries & Wages for Extra Labour	562,196.00	
Telecommunication	22,280.35	
Water	57,439.92	
Construction / Repair & Maintaing	116,712.00	
Maintaing, Repair of Vehical & Agrimate	125,570.00	
Stationeries & Office Requisite	3,584.00	
Depreciation	607,305.94	6,597,236.76
Selling & Distribution Expenses		
Fuel / Transport Expenses	148,428.50	148,428.50
Other Expenses		
Sexulization	113,408.00	
Artificial Insemination	4,480.00	
Medicines	287,209.80	
Other Expenditure	38,262.36	443,360.16
		7,189,025.42
Net Profit/Loss		(1,412,013.47)

Hadabima Authority of Sri Lanka
Biological Assets as at 31-12-2021

01. Pallekele Integrated Farm

No.	Subject/ Breed		No. of Animal/ Birds	Weight Kg	Value for unit Rs.	Total Rs.
	Animals					
01	Cows					
		Elders	8	2474 kg	250.00	618,500.00
		Small	3	324 kg	250.00	81,000.00
03	Birds					
	i	Domestic hens	964		850.00	819,400.00
	ii	Silky Parents	22		850.00	18,700.00
	iii	Ducks Parents	18		1,500.00	27,000.00
Total						1,564,600.00

02.Kothmale Integrated Farm

No.	Subject/ Breed		No. of Animal	Weight Kg	Value for unit Rs.	Total Rs.
	Animals					
01	Cows					
		Elders	3		250.00	312,500.00
	Birds					-
		Small	31		850.00	26,350.00
Total						338,850.00
Total						1,903,450.00

Annexure - 01

Marketing Section
Property Plant & Equipment

	Description	Cost
1	Land & Buildings	5,024,752.73
2	Motor Vehicles	4,000,000.00
3	Office Equipment	4,637,196.25
4	Furniture & Fittings	4,496,512.01
	TOTAL	**18,158,460.99**

Annexure - 02

Marketing Section
Fixed Deposit

No	Bank	Account Number	Deposit Amount (Rs)	Balance as at 31/12/2021 (Rs)
01	National Savings Bank Mulgampala	2-0015-20-20157	500,000.00	1,344,642.15
02	Peoples Bank Peradeniya	057-60-01-00016842-6	100,000.00	272,375.06
03	Regional Development Bank Peradeniya	4-33-030-100020	279,300.00	691,453.80
04	Regional Development Bank Peradeniya	4-33-030-100014	188,000.00	447,381.11
05	Regional Development Bank Peradeniya	4-33-030-100015	98,416.13	234,037.98
06	Regional Development Bank Peradeniya	4-33-030-100016	185,696.82	425,440.73
07	Regional Development Bank Peradeniya	4-33-030-100017	150,412.33	336,000.55
08	Regional Development Bank Peradeniya	433030300398	82,364.82	191,145:83
09	Regional Development Bank Peradeniya	4-33-030-100009	107,181.20	237,855.90
10	Regional Development Bank Peradeniya	4-33-030-100008	87,411.09	193,982.22
11	Regional Development Bank Peradeniya	4-33-030-100010	67,161.60	142,863.43
12	Regional Development Bank Peradeniya	433030100313	57,288.00	114,350.51
13	Regional Development Bank Peradeniya	4-33-030-100012	33,091.13	68,761.51
14	Regional Development Bank Peradeniya	4-33-030-100011	-66,680.37	138,558.27
15	Regional Development Bank Peradeniya	4-33-030-100013	96,699.45	200,936.42
16	Regional Development Bank Peradeniya	4-33-034-100083	3,000,000.00	4,782,211.67
17	Regional Development Bank Peradeniya	4-33-030-300318	286,651.51	514,916.89
18	Regional Development Bank Peradeniya	4-33-030-300317	32,639.97	58,631.70
19	Regional Development Bank Peradeniya	4-33-034-100124	99,917.73	158,656.82
20	Regional Development Bank Peradeniya	4-33-030-300360	500,000.00	776,615.56
21	Regional Development Bank Peradeniya	4-33-030-300361	500,000.00	776,615.56
22	Regional Development Bank Peradeniya	4-33-030-300362	500,000.00	776,615.56
23	Regional Development Bank Peradeniya	4-33-030-300363	500,000.00	776,615.56
24	Regional Development Bank Peradeniya	4-33-030-300364	500,000.00	776,615.56
25	Regional Development Bank Peradeniya	4-33-030-300365	500,000.00	776,615.56
26	Bank of Ceylon	80825710	800,000.00	1,150,789.43
TOTAL			9,318,912.15	16,364,685.34

Annexure - 03

Marketing Section
Saving Accounts

No	Bank	Account Number	Balance as at 31/12/2021 (Rs)
01	Peoples Bank Peradeniya	057-1-001-4-1338201	1,208,638.30
02	Peoples Bank Weligama	077-1-001-4-1650204	586,573.83
03	Regional Development Bank Peradeniya	433011100044	4,816,699.95
04	Regional Development Bank Peradeniya	433011100055	82,332.95
05	Peoples Bank Peradeniya	057200110014854	803,894.68
TOTAL			7,498,139.71

NATIONAL AUDIT OFFICE

My No. :- KDA/C/HA/C/2022/84 Date :- 30 June 2022

The Chairman,
Hadabima Authority of Sri Lanka,

Audit report as per the section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements of the Hadabima Authority of Sri Lanka (Sri Lanka Haritha Danaw Bim Sanwardhana Madhyama Adhikariya), for the year ending at 31st day of December, 2021.

The report above mentioned is sent herewith.

Signed illegibly.
W.P.C. Wickremarathna
Auditor General

Copy :-

01. Secretary – Ministry of Agriculture

02. Secretary – Ministry of Finance

NATIONAL AUDIT OFFICE

My No. :- KDA/C/HA/C/2022/84 Date :- 30 June 2022

The Chairman,
Hadabima Authority of Sri Lanka,

Audit report as per the section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements of the Hadabima Authority of Sri Lanka (Sri Lanka Haritha Danaw Bim Sanwardhana Madhyama Adhikariya), for the year ending at 31st day of December, 2021.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Hadabima Authority of Sri Lanka (Sri Lanka Haritha Danaw Bim Sanvardana Adikariya) for the year ended at 31st December 2021 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance , statement of changes in equity and cash flow statement for the date of 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 together with the provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. To comply with the Article 154 (6) of the Constitution, my report will be submitted to the Parliament in due course.

In my opinion, except for the effects of the matters described in the section, Basis for Qualified Opinion of this report, the accompanying financial statements give a true and fair view of the financial position of the Sri Lanka Hadabima Authority (Sri Lanka Haritha Danaw Bim Sanvardana Adikariya) as at the 31st of December 2021, 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) Even though, according to paragraph 47 of Sri Lanka Public Sector Accounting Standard No. 07, when the fair value of the assets changes materially from its existing book value, those assets must be recomputed, the agricultural equipment shown in the financial statements under a nominal value of Rs.245,047 continued to be in use, yet those assets were not revalued and their fair value was not shown in the financial statements.

(b) Even though the risks and rewards of ownership of the goods should have been transferred to the buyer by the entity in order to recognize the losses on the sale of goods in accordance with paragraph 28 of Sri Lanka Public Sector Accounting Standard No. 10, a farm produce value of Rs.1,417,200 which had not been supplied to the customers as on 31st December 2021,was recognized as proceeds of sale on credit. Owing to this, the sales revenue of the year under review was overstated in the financial statements.

(c) In accordance with Sri Lanka Public Sector Accounting Standard 02, the value of property, plant and equipment acquired during the period of the cash flow statement, the value of the property acquired through government capital grants, and the value of the property and equipment paid in the authority's money should be shown in the notes or in the financial statements, yet, this information was not disclosed regarding the assets of Rs.4,384,829 purchased during the year under review.

(d) When bringing forward the 2 account balances included in the statement of financial position prepared on December 31 of the previous year, their value of Rs.1,144,056 more was copied to the ledger, but the reasons for this change were not explained to the audit.

(e) According to the financial statements of the Land Reform Commission as of December 31 of the year under review, the balance due from the authority was shown as Rs. 54,911,756, but according to the financial statements of the authority, there was no corresponding balance due. However, as balance Rs. 2,094,280 was stated in the financial statements, and the balance was being brought forward from the year 1998. No action was taken to investigate this contradictory situation and to show the correct situation in the financial statements.

(f) As shown in the statement of financial position as on 31st December of the year under review
the ownership of buildings amounting to Rs.27,984,415 had not been transferred to the authority but this was not disclosed in the financial statements.

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

1.3 Other information included in the Annual Report of the Authority – 2021.

Other information means the information other than what is included in the Authority's 2021 annual report expected to be provided to me after the date of this audit report but not included in the financial statements and my audit report. The management is responsible for the said other information.

My opinion on financial statements will not reveal other information and with respect of them I do not state any confirmation or an expression .

In connection with my audit of the financial statements, my responsibility is to read, when available, the other information identified above and, in doing so, to consider whether they tally quantitatively according to my knowledge.

While reading the 2021 Annual Report of the Authority, if I find that there are material misrepresentations, I must communicate such findings for correction to the parties of administration. If there are material misrepresentations yet to be corrected, they will be included in the report which I will table in Parliament in due course in terms of Article 154(6) of the Constitution.

1.4. **Responsibilities of Management and Parties of administration on Financial Statements**

It is necessary to enable these financial statements to be prepared in accordance with Sri Lanka Public Sector Accounting Standards and it is the responsibility of the management to determine internal controls so as to enable them to be presented fairly and free from material misstatement, whether due to fraud or error.

In the preparation of the financial statements, it is the responsibility of the Management to management to decide the continuance of the Authority and it is also the responsibility of the management to keep accounts on the basis of continued existence and to reveal the matters related to the continued existence of the Authority unless of course the management intends to liquidate the Authority or to cease operations in the event when there is no realistic alternative but to do so.

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

1.5 Responsibility of the Auditor concerning the Auditing 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. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement if such a material misstatement 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 skepticism throughout the audit. Further:

- I identified and implemented appropriate audit procedures for the identification and evaluation 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.

- An understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances has been obtained, but do not intend to express an opinion on the effectiveness of the internal control of the Authority.

- Evaluation has been made on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclusion has been made on the appropriateness of the use of basis of the continued existence of the institution for accounting based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the institution to continue as a functioning institution. 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, I am required to modify my opinion. However, future events or conditions may cause the institution to cease to continue as a functioning institution.

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

I have taken action to inform the parties of the management on the important audit disclosures, main weaknesses of internal control and other matters identified by me in my audit.

2. Report on Other Legal and Regulatory Requirements

2.1 Special provisions concerning the requirements mentioned below are included in the National Audit Act No. 19 of 2018.

2.1.1 According to the requirements of the Section 12 (a) of the National Audit Act No. 19 of 2018, except for the effects of the matters described in the section, Basis for Qualified Opinion of my report, I have obtained all information and clarifications required for the audit, and the Authority had maintained proper financial records as seen by my investigation.

2.1.2 According to the requirements of the Section 6 (1) (c) (iii) of the National Audit Act No. 19 of 2018, the financial statements submitted by the Authority are in compliance with the year ended.

2.1.3 According to the requirements of the Section 6 (1) (c) (iv) of the National Audit Act No. 19 of 2018, except for the matters described in the paragraphs 1.2 (d), the recommendations made by me in the previous year are included in the financial statements.

2.2 Within the limitation of the action which has been followed and on the evidence and adequate facts obtained, my attention was not drawn to the extent of making following statements.

2.2.1 Whether directly or indirectly any member of the board of control of the institution as per the requirement in the Section 12 (d) of the National Audit Act No. 19 of 2018maintains a relationship concerning an agreement which is beyond normal business relationships.

2.2.2 Whether the Authority has acted in contravention to any relevant written law or other general or special regulations issued by the Controlling board of the Authority.

Reference to rules, Regulations / orders	Observation
(a) Guideline No. 8.9.3 (b) of the Public Procurement Code	Although it is necessary to enter into a formal written agreement for transactions of goods or service supplies exceeding Rs. 500,000 no formal written agreement has been entered into regarding supplies of Rs. 832,065 which exceeds the said limit.
(b) Paragraph 5.3 (ii) of the procedure for recruitment of Management Assistant (Technical) officers of the Sri Lanka Hadabima Authority	Although it is necessary to appoint those selected on the merit of highest marks in the structured interview first four high ranked were not appointed and the applicants ranked 7, 14 and 18 (There were two candidates in this rank) were appointed by the interview board disregarding the basis of merit.

(c) Paragraph 4.3..3 (i) of the procedure for recruitment of Zonal officers of the Sri Lanka Hadabima Authority	Although it is necessary to appoint those selected on the merit of highest marks in the structured interview first high ranked candidate was not appointed and the applicant ranked 6 is appointed by the interview board disregarding the basis of merit.
Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulations 188 (2)	Although it is necessary to take action to identify the transactions where money was directly deposited to accounts and to keep accounts accordingly action has not been taken in this manner regarding Rs. 625,340 deposited in that manner in two accounts in 80 instances.
(iii) Financial Regulations 396	Action had not been taken according to the financial regulations and the provisions of Circular regarding 163 checks. Out of these checks, 147 checks with a value of Rs.1,229,966 were of the years 2020 and earlier than 2020.

2.3.3 Action has been done in contravention to powers, tasks and activities of the Authority as required by Section 12 (g) of the National Audit Act No. 19 of 2018.

2.2.4 Action has not been taken to utilize the resources of the Authority sparingly, efficiently and productively excluding the instances mentioned below as required by Section 12 (h) of the National Audit Act No. 19 of 2018.

(a) In the year 2020, 1860 sets of agricultural equipment worth Rs.7,516,260 including a hoe, a fork, a shovel, a watering bucket and a rake purchased to be given to the selected beneficiaries under the Organic Fertilizer Production Programme , were kept in the warehouse without being delivered to the beneficiaries as on January 25, 2022. Also, the agricultural equipment worth Rs. 19,951,656 purchased to be provided to 10680 families in the year under review was also kept in the warehouse till January 25, 2022. Among these agricultural implements there were 2670 hoes, 6102 fork hoes, 6102 shovels and 5929 watering buckets.

(b) The Department of Agriculture had not given permission to get facilities like water and electricity for the sales building built in the year 2017 at a cost of Rs.4,464,521 on a land belonging to the Department of Agriculture located in Kundasale and the building remained unused as opposition had been expressed to its use. . Also, a cab worth Rs.1,000,000 and a hand tractor worth Rs.195,000 belonging to the authority remained unused for a period of 03 years.

2.3 Other matters

(a) In the year under review, Pallekele farm suffered a loss of Rs.1,412,013 and Kothmale farm Rs.3,130,475. The increase in operating expenses over the sales revenue had led to these farm losses.

(b) According to the order by the Minister of Agriculture and Lands published in the Gazette No. 302/12 dated February 01, 1978 the Authority must take action with maximum efficiency and Steps should be taken to conserve land and water resources so as to protect the environment. But as shown in the annual activity and progress reports of the last few years it was observed that no priority has been given to the conservation of watersheds and soil conservation. Although it was planned to conserve 100 water bodies and streamlets from the year 2020, no conservation activities were implemented in the year 2020 and only 18 water sources were conserved in the year under review.

(c) As on December 31 of the year under review, the balance of trade and other receivables is Rs. 20,444,454, of which Rs. 16,807,719 is the balance that has exceeded one year. It was also observed that the balance to be paid was Rs.9,866,005 out of which Rs.1,152,732 had exceeded one year.

(d) According to the report of the formal disciplinary investigation regarding the fact that the suppliers had fraudulently paid twice for the goods supplied to the Sri Lanka Hadabima Authority in the year 2014 and 2015, the amount to be collected from the officials was Rs.2,116,410. Out of which Rs.844,251 was recovered during the year under review and an amount of Rs.1,272,159 was further to be recovered.

(e) In terms of Financial Regulation 71 without establishing an approved staff for the farms, using 12 employees of the staff approved by the Hadabima Authority the farms at Kotmale and Pallekele were maintained.

Signed illegibly.

W. P. C. Wickramarathna

Auditor General

Chapter 04 - Performance Indices

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

Serial Number	**Specific Indicators**	**Positive Output as a Percentage (%) of Expected Output**		
		100%-90%	**75%-89%**	**50%-74%**
1.	Extent in Hectares of established Soil Conservation Structures	√		
2.	Quantity of organic fertilizer produced	√		
3.	Number of Farmer Technical Training Programmes	√		
4.	Number of water sources conserved	√		
5.	Amount of commercial farms developed	√		
6.	Number of chicks provided to farmers	√		
7.	Amount of multiple income generation programmes implemented	√		
8.	Amount of electronic and print programmes	√		
9.	Number of progress review programs completed during the year	√		
10.	Amount of physical resources acquired	√		

Chapter 05 - Performance of Fulfilling Sustainable Development Goals

5.1 Indicate the relevant sustainable development objectives identified.

Target / Objectives	Targets	Achievement Indicators	Progress on Achievements up to now		
			0%-49%	50%-74%	75%-100%
Objective 01: Eliminating poverty existing at all places.	1.1	1.5.1		√	
Objective 02: Promoting sustainable agriculture by eliminating hunger, achieving food security and good nutrition conditions.	2.4	2.4.1			√
Objective 15:	15.2	15.2.1			
Sustainable use of geographic ecosystems, sustainable forest management, promote, protect after restoration and act against desertification, prevention of land degradation and rehabilitation and eradicating damage to biodiversity.	15.3	15.3.1			√

Under the objective 02 of the Sustainable Development Goals (SDG), it was planned to establish 948 hectares of soil conservation structures in the year 2021 for the promotion of sustainable agriculture, and at the end of the year, 100% progress has been achieved. In addition to this, in the year 2021, all the 18 water sources planned under the water sources and waterfalls conservation programme have been conserved and 100% progress has been achieved.

Further, to eliminate hunger and increase food security, as well as to remedy malnutrition, the semi-domesticated poultry programme was implemented and 100% progress has been achieved with regard to this, as well.

5.2 Achievements and Challenges in Achieving Sustainable Development Goals

The Authority has implemented development programmes in the year 2021 in general, with a view to meeting the Sustainable Development Goals. Accordingly, in the year 2021, through the semi-domesticated poultry management programme, sustainable development objective 02, eliminating hunger, achieving food security and good nutritional conditions, and promoting sustainable agriculture, could be achieved, thereby fulfilling respective indices.
The soil conservation project, which was started with the aim of sustainable land management and water sources that have been destroyed due to various human activities,

sustainable use of geographical ecosystems related to the 15 sustainable development goals through the conservation of water sources, organic fertilizer production, sustainable forest management, and action against desertification, Indicators on restoring, protecting and promoting, halting and restoring land degradation and halting biodiversity loss were achieved.

In the year 2021, the main challenge to achieve the sustainable development goals was the difficulty of carrying out field work due to health problems due to the Covid epidemic situation and the change in climatic conditions.

Chapter 06 - Human Resources Profile

6.1 Management of the number of employees.

	Approved number of employees	Existing number of employees	Vacant / Excess
Senior	06	06	-
Tertiary	18	18	--
Secondary	56	56	--
Primary	45	38	07
Total	125	118	07

The vacancies existing at the primary level are as follows.

Driver (PL - 3)	02 Positions
Technical Assistant (PL - 2)	01 Position
Office Assistant (PL - 1)	01 Position
Vehicle Assistant (PL - 1)	02 Positions
Farm Labourer (PL - 1)	01 Position

To be deployed for the posts concerning the posts of (PL - 2) and (PL - 1), 01 Vehicle Assistant, 01 Labourer, 03 Nursery Development Assistants, 04 Farming Assistants, 03 Agriculture Field Assistants have been attached from the Department of Multiple Task Force.

6.2 The effect of dearth or excess of Human Resource for the Performance of the institution

Due to lack of human resources, the efficiency of the organization decreases. When there are not enough employees to run the institution, the existing staff has to perform a big role. Hence, their efficiency and the job satisfaction will decrease resulting in the decrease of their leadership qualities as well. This condition further creates obstacles in reaching the goals of the organization. On the other hand, due to the excess of human resources, the job satisfaction of the employees in the organization decreases and they are motivated to leave their jobs.

6.3 Human Resource Development

01 training programme has been conducted for field officers and although training programmes were planned for the year 2021, other training programmes could not be conducted due to the then existing Covid-19 epidemic situation.

Trained human resource is very important for the performance of the organization. Through the provision of training programmes, the employees of the institution get the opportunity to study new technical methods. The existing knowledge of the employees can be further developed, as well. This further develops the leadership qualities of the employees. Therefore, the management of the authority will have the opportunity of carrying out tasks under minimum supervision. In this manner, the performance of the organization can be enhanced through training programmes.

Chapter 07 - Conformity Reports

Number	The requirement to be made relevant.	State of conformity (compliant / non-compliant)	Brief explanation in the event if non-compliant.	Correct decisions, processes proposed to avoid the state of being non-compliant in the future.
1	**The following financial statements / accounts have been submitted on the due date.**			
1.1	Annual Financial Statements	Non-compliant	Certain information being to receive needed for the preparation of Accounts 2021.	Obtaining the respective reports prior to 2/28.
1.2	Advance Accounts of Public Officers	Non-compliant	Since this authority is a statutory institution, these reports are not submitted.	
1.3	Business and Product Advance Accounts (Commercial Advance Accounts)	Non-compliant		
1.4	Store Advance Accounts	Non-compliant		
1.5	Special Advance Accounts	Non-compliant		
1.6	Others	Non-compliant		
2	**Maintenance of books and documents (FR 445)**			
2.1	Updating and maintaining the fixed assets register in accordance with Public Administration Circular 267/2018	Compliant.	-	-
2.2	Updating and maintaining personal payroll documents / personal payroll cards	Compliant.	-	-
2.3	Updating and maintaining the register of audit queries	Compliant.	-	-
2.4	Updating and maintaining	Compliant.	-	-

	the internal audit record register			
2.5	Prepare all monthly account summaries (CIGAS) and submit to the Treasury on the due date.	Non-compliant	CIGAS is not used for the submission f account details to the Authority.	-
2.6	Updating and maintaining checks and money order registers	Compliant.	-	-
2.7	Updating and maintaining inventory register	Compliant.	-	-
2.8	Updating and maintaining Stock register	Compliant.	-	-
2.9	Updating and maintaining the register on damages and losses	Compliant.	-	-
2.10	Updating and maintaining liability register	Compliant.	-	-
2.11	Updating and maintaining the counterfoil register (GAN20)	Compliant.	-	-
3	**Representation of functions for financial control (FR 135)**	- -		
3.1	Financial Powers - The transfer of powers within the institution	Compliant.	-	-
3.2	Making aware of the transfer of financial powers within the institution	Compliant.	-	-
3.3	transfer of powers in such a way that every transaction is approved by two or more officers	Compliant.	-	-
3.4	Following the Public Accounts Circular No. 171/2004 dated 11.05.2014, taking action to bring under the control of accountants the use of the Public Payroll Software Package.	Compliant.	-	-

4	**Preparation of annual plans**			
4.1	Preparation of the Annual Action Plan	Compliant.	-	-
4.2	Preparation of the Annual Procurement Plan	Compliant.	-	-
4.3	Preparation of Annual Internal Audit Plan	Compliant.	-	-
4.4	Preparing the Annual Estimate and submitting it to the National Budget Department (NBD) on the due date	Compliant.	-	-
4.5	Submission of The Annual Cash Flow Statement to the Treasury Operations Department on the due date	Compliant.	-	-
5	**Audit Inquiries**			
5.1	Submission of answers to all the audit operations on the due date as directed by the Auditor General	Compliant	-	-
6	**Internal Audit**			
6.1	In accordance with FR 134 (2) DMA / 1-2019, the preparation of the internal audit plan after consultation with the Auditor General at the beginning of the year.	Compliant.	-	-
6.2	All internal audit reports being answered within one month	Compliant.	-	-
6.3	Copies of all Internal Audit Reports being submitted to the Department of Audit Management in accordance with Sub-section 40 (4) of the National Audit Act No. 19 of 2018	Compliant.	-	-
6.4	Copies of all internal audit reports being submitted to the Auditor General in accordance with Financial	Compliant.	-	-

	Regulation 134 (3)			
7	**Audit Management Committees**			
7.1	In accordance with DMA Circular 1-2019, at least 4 Audit and Management Committees being maintained during the relevant year.	Non-compliant	Only 03 committees out of 04 committees were held as the committees could not be convened due to the Covid – 19 situation prevalent in 2021.	Instructions have been received to take action to work in accordance with the circulars.
8	**Assets Management**			
8.1	Information regarding the purchase and disposal of assets as per Chapter 07 of the Assets Management Circular No. 01/2017 has been submitted to the Comptroller General's Office.	Compliant.	-	-
8.2	In accordance with Chapter 13 of the above Circular, a suitable liaison officer has been appointed to coordinate the implementation of the provisions of that Circular and the information concerning that officer has been reported to the Comptroller General's Office.	Compliant.	-	-
8.3	Conforming to the Boards of Surveys have been conducted in accordance with Public Finance Circular No. 05/2016 and the relevant reports have been submitted to the Auditor General on the due	Compliant.	-	-

	date.			
8.4	Excess, Deficits and Other Recommendations Revealed in the Annual Board of Survey have been dealt according to the time specified in the Circular.	Compliant.	-	-
8.5	Carrying out the Disposal of condemned goods according to FR 772.	Compliant.	-	-
9	**Vehicle Management**			
9.1	Daily running charts and monthly summary reports for pool vehicles have been prepared and submitted to the Auditor General on due date.	Compliant.	-	-
9.2	Vehicles have been disposed of in about 06 months after being condemned.	Non - compliant.	The authority does not possess any condemned Vehicles.	-
9.3	Maintaining vehicle log books and continue to update and keep them.	Compliant.	-	-
9.4	Taking Actions as per FR 103,104,109 and 110 with regard to all motor vehicle accidents.	Compliant.	-	-
9.5	Re-inspection of fuel combustion of vehicles in accordance with the provisions of paragraph 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016.	Compliant.	-	-
9.6	Vesting of full ownership of lease vehicle log books after the lease period.	Compliant.	-	-
10	**Management of Bank Accounts**			
10.1	Preparation of Bank Reconciliation Statements on due date and submitting	Compliant		

	them for audit.			
10.2	Dormant bank accounts brought forward from the year under review or from preceding years being settled.	Compliant.	-	-
10.3	Action has been taken in accordance with the Financial Regulations regarding the balances revealed from the Bank Reconciliation Statements and to be adjusted being settled within a period of one month.	Non-compliant	Delays exist in certain instances.	Expected to be submitted on due date.
11	**Utilization of Allocations**			
11.1	Expenditure shall be borne so as to not to exceed the limits of the allocations provided.	Compliant.	-	-
11.2	At the end of the year after utilizing the allocations made under FR 94 (1), entering into liabilities so as to not to exceed the balance limit of the allocations.	Compliant.	-	-
12	**Advance Accounts of Public Officers**			
12.1	Compliant with the limits	Compliant.	-	-
12.2	Time analysis being done on outstanding debt balances	Compliant.	-	-
12.3	Outstanding Debt balances prevalent for more than one year are being settled.	Non-compliant	Notice has been made to the debtors.	-
13	**Common Deposit Account**			
13.1	Action being taken as per FR 571 in respect of overdue deposits.	Compliant.	-	-
13.2	Updating and maintaining	Compliant.	-	-

	control accounts for common deposits			
14	**Imprest Account**			
14.1	At the end of the year under review, the balance of the cash book has been remitted to the Department of Treasury Operations.	Non-compliant	Not applicable to the Authority according to the Finance Act.	-
14.2	Interim imprest issued as per FR 371 is being settled within one month of the completion of the respective work.	Compliant		
14.3	Interim imprest is being issued so as to not to exceed the approved limit in accordance with FR 371.	Compliant.	-	-
14.4	Monthly comparison of the balance of the imprest account with the books of the Treasury.	Compliant.	-	-
15	**Revenue account**			
15.1	Payments being made from income collected in accordance with the relevant regulations.	Non-compliant	No revenue avenues to be remitted.	-
15.2	The accumulated income is being credited directly to the income account without being credited to the savings account.	Compliant	-	-
15.3	Reports on income due being submitted to the Auditor General as per FR 176.	-	-	-
16	**Human Resources Management**			
16.1	Maintaining the staff within the approved cadre limit.	Compliant.	-	-
16.2	All the staff members have been provided with duty lists in writing.	Compliant.	-	-

16.3	All reports are being submitted to the Department of Management Services in accordance with MSD Circular No. 04/2017 dated 20.09.2017.	Compliant.	-	-
17	**Providing information to the public.**			
17.1	Appointing an Information Officer in accordance with the Right to Information Act and Regulations and updating and maintaining a register on providing information.	Compliant.	-	-
17.2	Information about the organization is provided through the official website and facilitates the public to post compliments / allegations about the organization through the website or through alternative channels.	Compliant.	-	-
17.3	Reports being submitted twice or once a year in terms of Sections 08 and 10 of the Right to Information Act.		-	-
18	**Implementation of the Citizens' Charter**			
18.1	Compiling and implementing the Citizens / Service recipients Charter as per Ministry of Public Administration and Management Circulars No. 05/2008 and 05/2018 (1).	Non-compliant	Relevant action is underway to prepare a citizens charter for the authority in the future as per Ministry of Public Administration and Management Circulars No.	

			05/2008 and 05/2018 (1).	
18.2	In accordance with paragraph 2.3 of the said circular, preparation of a methodology by the institution to monitor and evaluate the preparation and implementation activities of the Citizens / Service recipients Charter.	Compliant.		
19	**Compilation of Human Resources Plan**			
19.1	Preparation of a Human Resources plan as per the form in Annexure 2 of the Public Administration Circular No. 02/2018 dated 24.01.2018.	Non-compliant	Human Resources plan is being drafted in accordance with Public Administration Circular No. 02/2018 dated 24.01.2018.	-
19.2	Assurance shall be made through the human resources plan above mentioned that each member of the staff shall get at least a training opportunity of not less than 12 hours per year.	Compliant.		
19.3	Annual Performance Agreements being signed for the whole staff based on the format given in Annexure 01 of the above Circular.	Compliant.	-	-
19.4	Preparation of the Human Resources Development Plan, appointing a senior officer vested with responsibilities on development of capacity development programmes implementation of skills	Compliant		

	development programmes as per the paragraph 6.5 of the above circular.			
20	Responding to audit paragraphs			
20.1	Shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous year being corrected.	Compliant.	-	-