Annual Performance Report For The Year 2022
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 said 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 determined 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 National Agricultural Diversification and Settlement Authority (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, Kegalle, Polonnaruwa, Gampaha, Colombo, Kaluthara, Anuradhapura, Badulla, Monaragala, Rathnapura Ampara, Trincomalee and Hambanthota districts, in the year 2022 and by the end of the year a remarkable progress has been achieved.

01. A programme was implemented to establish soil conservation structures targeting the districts of Kandy, Mathale, Nuwara Eliya, Kegalle, Rathnapura, Badulla and Monaragala, 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, Mathale, Nuwara Eliya, Kegalle, Rathnapura, Badulla, Monaragala, Ampara, Trincomalee, Colombo, Gampaha, Kaluthara, Polonnaruwa, Anuradhapura, 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. A programme was implemented to promote sustainable gardening with the objectives of increasing food security, strengthening the family's economy through the production of toxic free food. Through this programme, programmes such as providing seed kits for gardening, providing agricultural equipment kits for gardening, and providing permanent crops were implemented in Kandy, Mathale, Nuwara Eliya, Kegalle, Ratnapura, Badulla, Monaragala, Ampara, Trincomalee, Colombo, Gampaha, Kalutara, Polonnaruwa, Anuradhapura and Hambantota districts.

04. A programme was implemented in the districts of Kandy, Kegalle, Matale, Badulla and Hambantota to conserve water sources by identifying water sources that can meet the need for agricultural activities and drinking water but have been degraded due to various human activities, and to conserve those water sources in a manner suitable for consumption by the community and to increase the sustainability of those water sources by planting water-friendly plants.

05. Theoretical and practical technology training programmes for the farming community with the aim of educating the farmers about soil conservation and organic fertilizer production and equipping them with technical knowledge, theoretical and technical training programmes were implemented in Kandy, Matale, Nuwara Eliya, Kegalle, Ratnapura, Badulla, Monaragala, Ampara, Trincomalee, Colombo, Gampaha, Kalutara, Polonnaruwa, Anuradhapura and Hambantota districts. Also, the theoretical and practical training programmes have been implemented for targeted at selected farmers of the districts of Kandy, Hambantota and Colombo district where the semi-domesticated poultry management programme was implemented. in the year 2022, 7 training programmes called "From Hadabima to the Farmland" were implemented

with the aim of improving the aesthetic ability of the farmers of the districts selected for the programmes.

06. Programmes for the development of the Kothmale farm belonging to the Sri Lanka Hadabima Authority and the development of the Pallekele farm as a village chicken breeding center were implemented in this year with the aim of increasing the production of toxic-free food, the production of plants including vegetable crops and the marketing of agricultural products. .

07. As a remedy for the current shortage of eggs in the market, as well as uplifting the nutritional status of the rural farming community, raising the daily animal protein consumption and generating additional sources of income, a semi-domesticated poultry programme is being implemented to the rural community with the participation of the farming community in the targeted districts of Kandy, Hambanthota and Colombo.

08. In the year 2022, electronic and print media programmes were implemented to increase organizational activities and service effectiveness. Accordingly, programmes such as the implementation of radio programmes called "From Hadabima to Farming Land" and the launch of a tabloid newspaper called "Hadabima Gami Saraniya" and "Hadabima" jointly with the Hector Kobbekaduwa Agricultural Research and Training Institute were implemented.

09. Conducting training programmes to increase the efficiency of the staff in order to lead the overall development programme, reviewing the progress of the field programmes aiming at the physical development, the organizational activities and service effectiveness programmes were implemented.

Development programmes have been implemented to achieve the objectives of Sustainable Development Objective 01 by which elimination of all forms of hunger in all places is targeted, Sustainable Development Objective 02 by which elimination of hunger and achieving food security and good nutrition promoting Sustainable Agriculture is targeted, Sustainable Development Objective 13 by which accelerating Action Against Climate Change and its Impact is targeted and 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.Increasing sustainable land productivity while minimizing soil erosion and degradation 280 soil conservation structures have been established.

2. For the increasing of the production and use of organic fertilizer 2656 Metric Tons of organic fertilizer have been produced.

3. Through the conservation of declined water sources 12 water sources conserved in a sustainable manner.

4. Through the promotion of sustainable home gardening 5000 home gardens have been prepared with participation of the farmers.

5. Under semi domesticated poultry keeping programme chicks have been provided to 1736 farmer families.

6. Through the conducting of subject related technical and theoretical training programmes 6678 farmers have been empowered

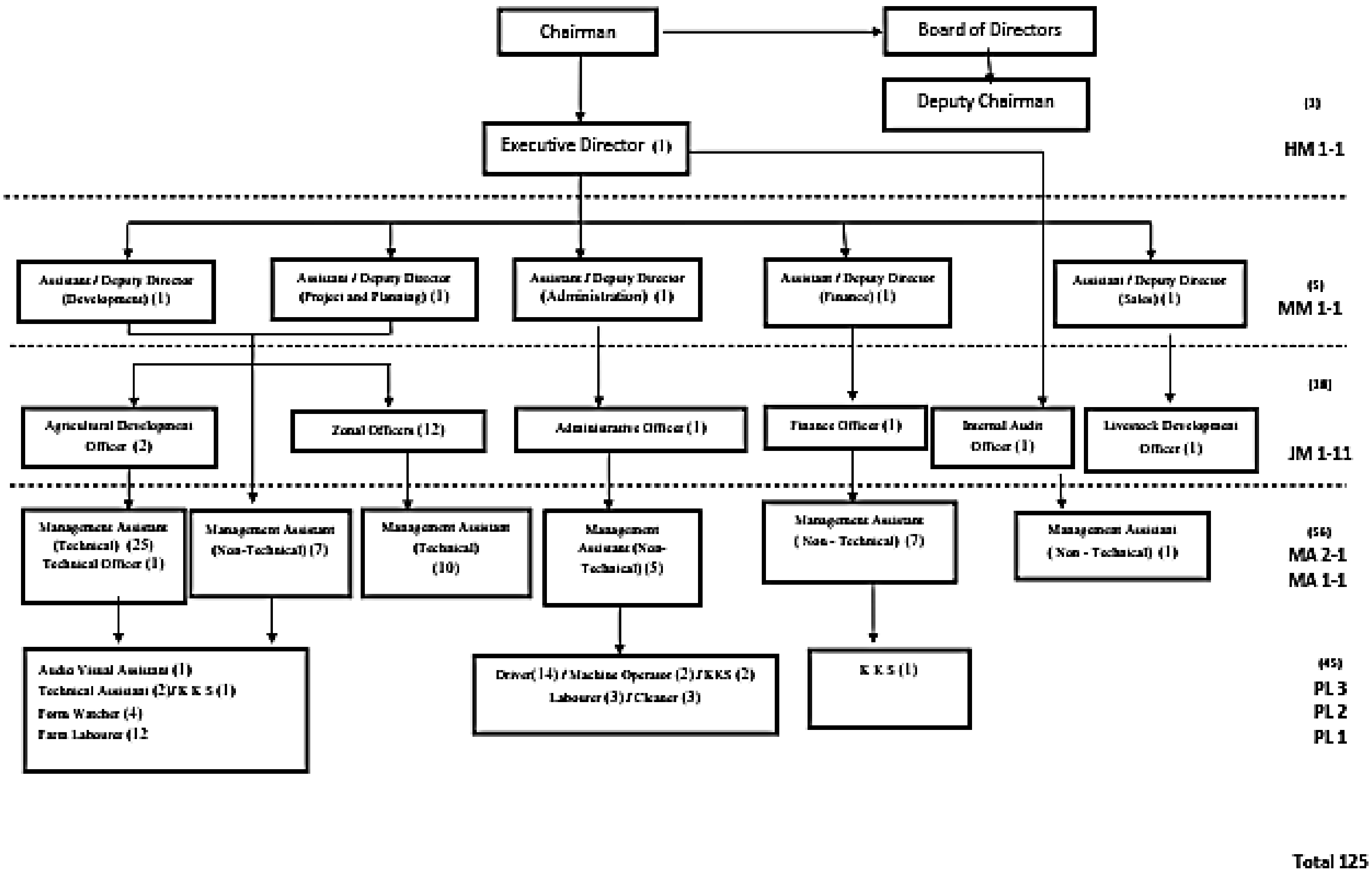
Sri Lanka Hadabima Authority

Staff Details as on 31-12-2022

Serial No.	Designation	category of the Post	Approved Cadre	Existing Cadre	No. of vacancies
1	Executive Director	HM 1-1	1	1	0
			1	1	0
2	Assistant Director / Deputy Director (Administration)	MM 1-1	1	1	0
3	Assistant Director / Deputy Director (Development)		1	1	0
4	Assistant Director / Deputy Director (Finance)		1	1	0
5	Assistant Director / Deputy Director (Marketing)		1	1	0
6	Assistant Director / Deputy Director (Projects and Planning)		1	1	0
			5	5	0
7	Administrative Officer	JM 1-1	1	1	0
8	Finance Officer		1	1	0
9	Livestock Development Officer		1	0	1
10	Agricultural Development Officer		2	2	0
11	Internal Audit Officer		1	0	1
12	Zonal Officer		12	12	0
			18	16	2
13	Technical Officer	MA 2-1	1	1	0
14	Management Assistant (Technical)		35	34	1
			36	35	1
15	Management Assistant (Non-Technical)	MA 1-1	19	17	2
16	Shroff		1	1	0
			20	18	2
17	Driver	PL 3	14	13	1
			14	13	1
18	Machine operator	PL 2	2	1	1
19	Audio-visual Assistant		1	1	0
			3	2	1
20	Office Assistant	PL 1	4	4	0
21	Technical Assistant		2	1	1
22	Vehicle assistant		3	1	2
23	Watcher		4	3	1
24	Labourer		3	2	1
25	Farm labourers (Pallekele and Kothmale)		12	11	1
			28	22	6
	Total		**125**	**112**	**13**

Sri Lanka Hadabima Authority

Organizational Structure



Chapter 02: Progress and Future Vision

Development projects implemented in the year 2022 and the progress

For the implemented development programme for the year 2022, though the Authority had been allocated Rs. 100 million from the treasury, by the end of the year Rs. 76.70 million of Petty cash had been received .

Allocation (Rs. Mn)	Expenditure (Rs. Mn)	Percentage of Financial Progress(%)
100		76.88

Due to non-receipt of petty cash and inability to make payments as per National Budget Circular 9/2022, the value of bills in hand for the year 2022 which is Rs. 5,300,537.86 should be paid.

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 Hills have degraded due to soil erosion and soil degradation resulting from changes in land use patterns, deforestation urbanization human activities. 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 landslides, river bank erosion, blockage of irrigation channels and drought. Soil erosion is the main cause of declining productivity 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 crop cultivation
III.	Agronomical 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 increase soil fertility.

Main objective of Sri Lanka Hadabima Authority is to increase soil productivity. In the year 2022, 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 Nuwara Eliya, Kegalla, Rathnapura , Badulla and Monaragala districts.

The programme was implemented in 2 phases. The reason was that at the end of 2021, though the conservation work of 165 more hectares compared to the target amount had been done physically, the incentives applicable according to the Budget Circular No. 03/2021 could not be made to the farmers because the payments were planned to be made in the year 2022.

In the year 2022, about 2764 farmers have planned to conserve 280 hectares of soil conservation structures on their agricultural lands and to provide incentives to the beneficiaries a provision of Rs. 7.00 Mn. was allocated. At the end of 2022, the target was fully achieved.

Scope	**Activities**		**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 - 2021	Hectares	165	4.125	164.96	4.123
		Establishment of soil conservation structures - 2022	Hectares	280	7.00	280	7.00


Figure 1 : Program for installation of block drains which is a mechanical soil conservation method in the Ganga Ihala Korale D S division in Kandy District.

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. This programme provides the technical knowledge required for organic fertilizer production. Through this programme the use of the fertilizer so produced is used for the agricultural activities of the farmers thereby developing the community by creating small scale entrepreneurs.

In the year 2022, the organic fertilizer production programme was implemented targeting Kandy, Matale, Nuwara Eliya, Kegalle, Ratnapura, Badulla, Monaragala, Ampara, Trincomalee, Colombo, Gampaha, Kalutara, Polonnaruwa, Anuradhapura and Hambantota districts. In the year 2022, this programme was implemented in 2 phases. The reason for that was that according to Budget Circular No. 03/2021, it was not possible to provide agricultural equipment to 651 farmers who produced 651 metric tons of organic fertilizers in the Kandy district in the year 2021, so the amount of 651 sets of agricultural equipment was given to those farmers in the year 2022.

In the year 2022, 2656 farmers produced 1 metric ton each of organic fertilizer and those 2656 farmers received material and equipment sets with 50kg of rock phosphate, hoe, spade, pan, watering bucket for which a provision of Rs. 18,099 Mn. was allocated. At the end of the year 2022, 2656 farmers who produced 2656 metric tons of organic fertilizers were given 2656 sets of agricultural implements at an expense of Rs. 18,061 Mn.

Scope	Activity		Unit	Target		Progress	
				Physical	Financial (Rs. Mn.)	Physical	Financial (Rs. Mn.)
1. Maximizing the land productivity	1.2	Provision of sets of agricultural equipment needed for organic manure production - 2021	Sets of agricultural equipment	651	3.028	651	3.028
		Provision of sets of agricultural equipment needed for organic manure production - 2022	Sets of agricultural equipment	576	2.271	330	2.271
				2080	15.828	2080	15.79

Figure 02 : Programme to popularize the production and use of organic fertilizers carried out with community participation


Figure 03 : Providing agricultural equipment sets to the farmers who have successfully completed the production of organic fertilizers in the Kasbewa D S division in Colombo District and Padavi Sri Pura D S Division in Trincomalee District.

2.1.3 Distribution of vegetable seeds, permanent crops including fruit plants, agricultural equipment sets etc. among the farmers to promote home gardening with the theme "Wealth to the economy - a sustainable home garden".

A programme to promote sustainable gardening under the theme of "Strengthening the economy - a sustainable home garden" with the aim of increasing food safety and producing toxic-free food was launched in 2022 in Kandy, Matale, Nuwara Eliya, Kegalle, Ratnapura, Badulla, Monaragala, Ampara, Trincomalee, Colombo, Gampaha, Kalutara, Polonnaruwa, Anuradhapura and Hambantota districts. Under this programme, 5000 farmers of the selected divisional secretariats were provided with vegetable seed kits required for gardening, gardening agricultural implement kits (nursery trays, liquid spraying equipment), permanent crops like fruit plants, coconut plants, lime plants and arecanut plants etc. and the technical knowledge required for gardening was imparted to the farmers. An allocation of Rs.25.0633 million was made for this programme in the year 2022 and at the end of the year, the programme was implemented with an allocation of Rs.15.46 million.

Scope	Activity		Unit	Target		Progress	
				Physical	Financial (Rs. Mn.)	Physical	Financial (Rs. Mn.)
1.Bringing the land productivity to a maximum level	1.3	Distribution of seeds for home gardening, permanent crops including fruit plants, agricultural equipment sets among the farmers to promote home gardening	Seed kits	5183	0.5183	5183	0.518
			home gardening kits	5000	22.59	5000	13.037
			Coconut plants	4000	1.20	3300	1.14
			Lime plants	5100	0.255	5100	0.255
			Arecanut plants	10000	0.50	10000	0.495

Figure 04 : Gardens developed by farmers under the gardening programme in PadaviSripura D S Division of Trincomalee District, Welimada D S Division of Badulla District

Figure 05: Distribution of permanent crop kits including home gardening seeds, fruit plants among the farmers to promote home gardening in the Maharagama D S Division of Colombo District and Ukuwela D S Division of Matale District.

2.1 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 2022, 8 water sources were planned to be conserved in the selected Divisional Secretariats, for which an amount of Rs.8.00 million was allocated. But at the end of the year 2022, 12 water sources have been sustainably conserved within the allocated amount, and through that, more than 300 farming families could meet their agricultural and drinking water needs. At the end of the year, with an allocation for water source conservation of Rs. 7,430 Mn. water source conservation work was completed. Also, 1217 high grade aquatic plants and 2215 other aquatic plants were planted in the respective water sources to protect the sustainability of the conserved water sources. In the year 2022, a provision of Rs.0.8027 Mn. was allocated and at the end of the year an amount of Rs. 0.8026 Mn. has been spent.

Scope	Activity		Unit	Target		Progress	
				Physical	Financial (Rs. Mn.)	Physical	Financial (Rs. Mn.)
2. Fully Integrated Watershed Management	2.1	Water Source Conservation and Streamlets Conservation	Water sources	8	8.00	12	7.43
	2.2	Planting aquatic plants in water sources for conservation of water sources	Plants	3884	0.1942	2215	0.1941
			Plants-high grade	1217	0.6085	1217	0.6085

Water sources so conserved include,

S. No	District	Divisional Secretariat Division	Grama Niladhari Division	Conserved Water Source
1	Kegalle	Aranayaka	Galathara	Kahakotuwa well
2	Kandy	Harispaththuwa	Uggalla	Elagalla Bathing Spot
		Ganga Ihala Korale	Ethgala East	Ethgala Laksha Pihilla
		Udapalatha	Wahugupitiya	Conservation of Diyabubula Reserve
3	Mathale	Raththota	Nikawella	Conservation of Nikawella Watershed area.
4	Hambantota	Walasmulla	Yahalmulla	Construction of a dam to divert water in the Athdakumbura Dhiya Bubula
5	Monaragala	Thanamalwila	Kiwul Ara	Development of Kivulara Agricultural Well
		Thanamalwila	Sinukkuwa	Sinukkuwa Bathing spot
6	Hambantota	Tissamaharama		Provision of drinking water to Tissamaharama East Preschool
7	Nuwara Eliya	Kothmale		Application of grass blankets on the embankment For the protection of Kothmale Reservoir,
		Kothmale		Preparing the stone embankment of the canal
8	Kandy	Kundasale		For upcoming programmes in the pumping station of Pallekele Reservoir water project

Before Conservation

After Conservation

Figure 06 : Laksha pihilla at Ganga Ihala Korale in Kandy district

Figure 07 : Planting of high grade water friendly plants to protect the sustainability of water sources at Aththanagalla and Meerigama D S divisions of Gampaha district.

3. Scope 03: Conduct of technical training programmes

3.1.1 Conduct technical training programmes for the farming community

For the implementation of development programmes in the year 2022, awareness programmes for the farming community were implemented targeting all the identified beneficiaries. Theoretical and practical training programmes were conducted targeting the beneficiaries on soil conservation, organic fertilizer production and semi-domesticated poultry keeping. For conducting technical training programmes targeting 5880 beneficiaries, a financial allocation of Rs. 0.882 Mn. was allocated. At the end of the year, training programmes were conducted for 6678 beneficiaries of the selected Divisional Secretariats for which a financial provision of Rs. 0.867 Mn. has been spent.
Also, under the technical empowerment of the farming community, a series of technical training programmes called "From Hadabima to the farming land" was implemented targeting the districts of Kandy, Kegalle, Badulla, Colombo and Hambantota in order to enhance their aesthetic abilities. In the year 2022, it was targeted to conduct 7 programmes "From Hadabima to the farming land" " and an amount of Rs. 0.525 million was allocated for that. Accordingly, at the end of the year, 7 programmes "From Hadabima to the farming land" were conducted and an amount of Rs. 0.497 million was spent for that.

Scope	Activity		Unit	Target		Progress	
				Physical	Financial (Rs. Mn.)	Physical	Financial (Rs. Mn.)
3. Conducting Technical Training	3.1	Conducting Technical Training Programmes for farmer community	Farmers	5880	0.88	6678	0.86

Programmes	3.2	Conducting "From Hadabima to the farming land" Technical Training Programmes	Training Programmes	7	0.525	7	0.497

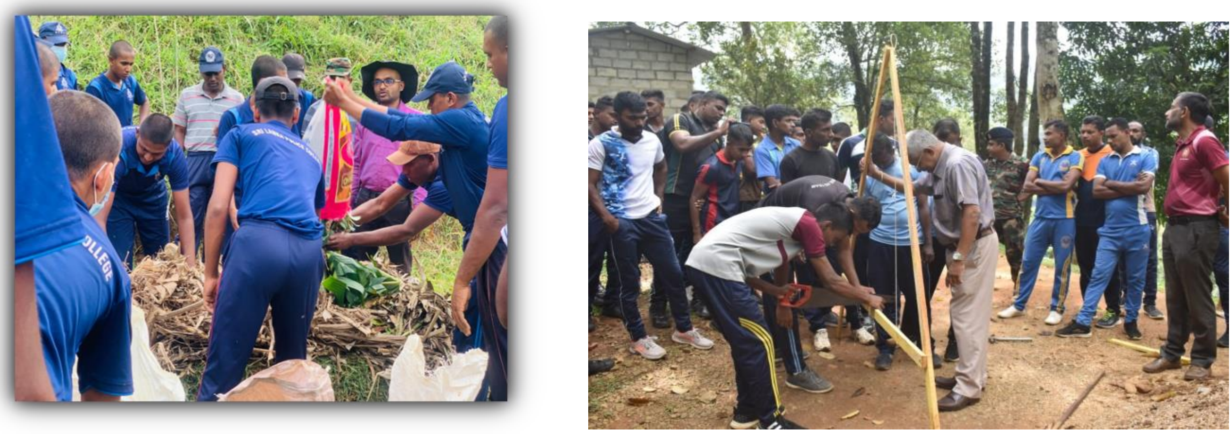


Figure 09 : Conducting Technical Training Programmes at Welimada D S Division in Badulla District and Kothmale D S division in Nuwara Eliya district.

Figure 08 : Conducting "From Hadabima to the farming land" Aesthetics Training Programme at Welimada D S Division in Badulla District

4. Scope 04: Meeting the nutritional needs of the rural community and generating income

4.1.1 Promotion Programme for Semi-Domesticated Poultry Keeping

Protein-energy malnutrition has become an acute problem among the rural population today. Hence, 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-domesticated poultry programme is introduced to the rural people through this programme.

This programme was implemented in the districts of Kandy, Hambantota and Colombo and planned to provide 17770 chicks to the rural community. A provision of Rs. 9.117 million was allocated for that purpose. At the end of the year 2022, 17360 chicks were given to 1736 farming families at a cost of Rs. 8.766 million.

Scope	Activity		Unit	Target		Progress	
				Physical	Financial (Rs. Mn.)	Physical	Financial (Rs. Mn.)
4. Fulfilling the nutritional needs of the rural community and income generation	4.1	Promotion Programme for Semi-Domesticated Poultry Keeping	Chicks	17700	9.117	17360	8.766

Figure 08 : Programme for the provision of chicks for the Fulfillment of the nutritional needs of the rural community and income generation in the D S Division of Suriyakele in the Hambanthota district.

5. Scope 05 - Agricultural Production and Marketing Programme

5.1.1 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 2022, Rs. 1.5 million was allocated for the development of this farm and at the end of the year 2022 repair of the road structure which was an essential component, purchase of Debeaker instrument needed for poultry keeping and purchase of purchase of filters have been completed at a cost of Rs. 1.407 Million.

Figure 10 : Poultry keeping and egg production programmes carried out at 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 2022, for the development of Kothmale farm, an allocation of Rs. 3.5 million was provided and out of that allocated provision a protected wall for the protection of the farm and a polly tunneu was constructed at a cost of Rs. 1.103 million.

Figure 11 : Plant production Programmes carried out through Kothmale farm

6. Scope 06: Provision of facilities and services for crop cultivation and other cultivations carried out by investors marketing agricultural products, on a commercial basis.

With the aim of directing the youth community to agriculture, providing modern agricultural technical knowledge and facilities required for young entrepreneurs, increasing food security and controlling the price fluctuation of agricultural products, a programme of providing poly tunnels for young entrepreneurs to encourage commercial level agriculture, at a cost of Rs. 9.00 Mn. was planned to be implemented but this project could not be implemented in the year 2022 due to non-receipt of funds.

7. Scope 07 - Increasing institutional activities and the service effectiveness

7.1.1 Implementation of electronic and print media programmes

These electronic and print media programmes were implemented to make the Sri Lankan public aware of the development programmes implemented by the Sri Lanka Hadabima Authority in the year 2022. In the year 2022, a provision of Rs.1.60 million was allocated for it. in the year 2022, 1 programme “Hadabima Gami Saraniya” combined with Kandurata FM radio And 6 “From Hadabim to Farming land” radio programmes were implemented. Also, a tabloid named "Hadabima" was launched jointly with the Sri Lanka Hadabima Authority and the Hector Kobbekaduwa Agricultural Research Center. Accordingly, at the end of the year 2022, all targeted programs were completed and an amount of Rs. 1.587 million was spent for it.

7.1.2 Conducting monthly progress review meetings

The progress of the development programme implemented in the year 2022 is reviewed monthly under the leadership of the field staff and heads of the institute. It was planned to hold 12 monthly progress review programmes in the year 2022 and an amount of Rs 0.356 million was allocated for that. Accordingly, at the end of the year 2022, 7 progress review meetings were held for which Rs. 0.355 Mn. has been spent.

7.1.3 Human resource development of the institution

This programme is implemented to enhance the capabilities and skills of the staff of the institution and to provide them with updated knowledge. In the year 2022, a provision of Rs.0.90 million was allocated for training programmes and at the end of the year, training programmes were conducted by spending an amount of Rs.0.654 million.

7.1.4 Development of physical resources

For the purchase and maintenance of office equipment and electronic tools required for the head office of Sri Lanka Hadabima Authority, a financial allocation of Rs. 6.50 million was allocated in the year 2022 and out of that amount, Rs. 5.751 Mn. was spent on the purchase of physical resources required by the institution as well as the renovation of the entrance way of the main office which was in a very dilapidated state.

In the year 2022, the Sri Lanka Hadabima Authority received a financial allocation of Rs. 76.70 Mn. and the development programmes were implemented by using the financial allocation effectively spending an amount of Rs. 76.88 million. This also included Rs. 5,300,537.86 worth of bills in hand.

Hadabima Authority of Sri Lanka

2022
Final Accounts

Ministry of Agriculture

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விவசாய அமைச்சு
Ministry of Agriculture
ශ්‍රී ලංකා හදබිම අධිකාරිය
இலங்கை ஹதபிம அதிகாரசபை HADABIMA AUTHORITY OF SRI LANKA
තැ.පෙ. 09, ගන්නෝරුව, පේරාදෙණිය. த.பெ.இலக்கம் 09, கண்ணொறுவை, 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-2022 ඔබේ අංකය : දිනය : 2023-02-28

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

Dear Sir,

Financial Statement as at 31-12-2022

We would like submit final accounts for year ended 31 st December 2022. 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

Sarath Chandrasiri Vithana
Chairman

Sarath Chandrasiri Vithana
(S.L.A.S. Special Grade)
Chairman
Hadabima Authority of Sri Lanka
Gannoruwa Road, Peradeniya.

"සුරකිමු මිහිමඩල"

ඊ-මේල් மின்னஞ்சல் E-mail : authority.hadabima@gmail.com
ෆැක්ස් தொலைநகல் Fax : 0812-388132 / 0812-058331
වෙබ් අඩවිය இணையதளம் Web : www.hadabima.gov.lk

HADABIMA AUTHORITY OF SRI LANKA
FINAL ACCOUNT-2022-12-31

1

HADABIMA AUTHORITY OF SRI LANKA
STATEMENT OF FINANCIAL POSITION AS AT 31.12.2022

2021 (Rs)		Notes	2022 (Rs)
Total	**ASSETS**		Total
	Non Current Assets		
48,296,993.91	Property Plant and Equipment	Note 01	67,895,828.14
1,903,450.00	Biological Assets		1,699,750.00
16,807,719.25	Trade and Other Receivable	Note 03	18,510,683.19
0.00	Fixed Deposits	Note 05	0.00
67,008,163.16	Total Non Current Assets		**88,106,261.33**
	Current Assets		
4,482,021.81	Inventory/ Stocks	Note 02	20,775,067.26
11,910,969.35	Trade and Other Receivable	Note 03	11,497,053.35
311,955.45	Pre payments	Note 04	311,955.45
661,780.01	Security Deposits	Note 05	759,032.87
-	Savings Accounts	Note 07	-
28,801,001.30	Bank accounts	Note 07	21,152,939.00
46,167,727.92	Total Current Assets		**54,496,047.93**
113,175,891.08	**TOTAL ASSETS**		**142,602,309.26**
	LIABILITIES		
	Current Liabilities		
5,218,293.59	Trade & Other Payables	Note 06	2,368,439.84
7,472,960.42	Accrued Expenses	Note 08	7,114,305.82
2,051,792.50	Provision for Gratuity	Note 09	2,242,275.00
661,780.01	Security Deposits	Note 05	759,032.87
15,404,826.52	Total Current Liabilities		**12,484,053.53**
	Non Current Liabilities		
23,285,845.00	Provision for Gratuity	Note 09	25,567,470.00
10,252,731.84	Trade & Other Payables	Note 06	8,754,510.22
130,000.00	Vehicle Loan		49,791.72
33,668,576.84	Total Non Current Liabilities		**34,371,771.94**
49,073,403.36	**TOTAL LIABILITS**		**46,855,825.47**
64,102,487.72	**TOTAL NET ASSETS**		**95,746,483.79**
	NET ASSETS / EQUITY		
28,602,814.31	Government Grant Account		48,400,605.89
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
12,796,043.52	Surplus Deficit / Surplus		24,642,248.01
64,102,487.72	**TOTAL NET ASSETS / EQUITY**		**95,746,483.79**

The Accounting Policies on page 02 to 05 and Notes on pages 17 to 54 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	Sarath Chandrasiri Vithana Chairman

Prepared By:-............................

P.K.Ketakubura (Management Assistant)

Checked By:-............................

W.M.M.M.Ariyarathna (Financial Officer)

.....Sepali.....

D.G.S.Priyangika (Development 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 2022 is 109.

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 31 st January 2019.

1.6 Hadabima Authority has started a new marketing shop in warapitiya on 24th September 2022. The initial capital has given by Authority as a Loan. It was 2.1 million. The Approval has given by Board of Directors on 460 th board meeting.

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
- The sale center land and building situated at Weligama occupied for a 30 years lease period
- Warapitiya Land & Sale center

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 2022

Asset Description	Vehicle Number	Value (Rs)	Remark
Two wheel Hand Tractor- Tikira	-	195,000.00	Unused in Pallekelle Farm

3.10 The Hadabima Authority of Sri Lanka has purchased assets worth Rs. 7,648,599.31 In the year 2022 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

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. <u>Provisions, & other Information</u>

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 2022.

5.3 Full Accounts set of Warapitiya Sale center has attached in **Annexure 01**.

5.3 Fund in the Fixed, Savings and Current Accounts held by the marketing promotion Project has not been transferred to Hadabima Co-operative Society Limited and the balance of those accounts has been presented in **Annexure 02** as at 31-12-2022.

5.4 In accordance with the Memorandum of Understanding and Lease Agreement entered into with the Sri Lanka Hadabima Authority and Co-operative Society Limited and 23-01-2019. The Fixed assets related to the Marketing Promotion Project has 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**

HADABIMA AUTHORITY OF SRI LANKA

FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2022

2021 (Rs)		Schedule	2022 (Rs)
Total	**Income**		Hadabima Authority
94,380,000.00	Treasury Fund - (Recurrent)	01	113,090,000.00
100,000,000.00	Treasury Fund - (Capital)		76,700,000.00
	Ministry Funds-Special		
2,966,652.84	Other Income	02	3,897,182.82
14,397,898.82	Depreciation		9,680,581.06
1,950.00	Profit From Sales Of furniture & Fitting K		1,200.00
5,220.00	Profit From Sales Of office equipment H		5,360.00
600.00	Profit From Sales Of office equipment P		1,200.00
	Profit From Sales Of office equipment K		800.00
700.00	Profit From Sales Of furniture & Fitting P		350.00
	Profit From Sales Of Agriculture impliment P		5,600.00
5,775.00	Missalaneous income H		6,225.00
3,950.00	Missalaneous income P		5,445.00
-	Missalaneous income K		1,250.00
211,762,746.66			**203,395,193.88**
	Less :- Expenditure		
65,185,703.84	Personal Emoluments	03	77,525,563.58
1,737,328.24	Travelling & Subsistence		2,683,572.88
3,846,055.51	Suppliers / Transportation		12,151,585.30
12,803,972.29	Maintenance Expenditure		14,019,911.51
1,737,211.06	Other		2,669,103.69
14,397,898.82	Depriciation		9,680,581.06
1,412,013.47	Losses From Pallekale Farm		7,187,961.39
3,130,475.51	Losses From Kothmale Farm		994,271.39
88,573,663.47	Devalopment Expenditure	04	61,202,906.09
60,000.00	Amotization		
192,884,322.21	**Total Operating Expenses**		**188,115,456.89**
18,878,424.45	**Surplus / (Deficit) From Operating Activities**		15,279,736.99
(6,082,380.93)	Balance B / F as at 01.01.2022		9,362,511.02
12,796,043.52	**Net Surplus / (Deficit) for the Period**		**24,642,248.01**

HADABIMA AUTHORITY OF SRI LANKA
CASH FLOW STATMENT AS AT 31.12.2022

	2022 (Rs)
Cash Flows From Operating Activities	
Surplus / (deficit) From Operating Activities	15,279,736.99
Prior year Adjustments	(3,433,532.50)
Adjustments	(1,236,442.79)
Compenstion	1,605,294.00
Depreciation	9,680,581.06
	21,895,636.76
Non - Cash Movements	
Provision for Gratuity	2,472,107.50
Increase / Decrease in Accrued Expenses	(358,654.60)
Increase / Decrease in Payable	(4,348,315.37)
Increase / Decrease in Prepayments	-
Increase / Decrease in Stocks	(16,293,045.45)
Increase / Decrease in Other Receivables	(1,289,047.94)
Net Cash Flows From Operating Activities	**(19,816,955.86)**
Cash Flows From Investing Activities	
Movement of Property Plant and Equipment	(19,598,834.23)
Biological Assets	203,700.00
Net Cash Flows From Investing Activities	**(19,395,134.23)**
Cash Flows From Financing Activities	
Capital Grant	7,648,599.31
Vehicle Loan	(80,208.28)
Warapitiya sales center detors	2,100,000.00
Net Cash Flows From Financing Activities	**9,668,391.03**
Net Increase / (Decrease) in Cash and Cash Equivalents	(7,648,062.30)
Cash and Cash Equivalents as at **01.01.2021**	28,801,001.30
Cash and Cash Equivalents as at 31.12.2021	**21,152,939.00**

	2022-01-01	2022-12-31
Current Account Office	21,175,325.30	16,527,263.00
Seven Day Deposit	7,625,676.00	4,625,676.00
	28,801,001.30	**21,152,939.00**

Hadabima Authority Of Sri Lanka

31 st December 2022 (Rs)

Statement of Equity Changes

Discription	Grant Account	Reserve Account	Capital Reserve	GTZ Grant	Revaluation Account	Surplus /Defecit	Total (Rs)
Opening Balance	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
Adjustment of the previous year	21,962,283.56					(3,433,532.50)	18,528,751.06
Adjusted Balance	**50,565,097.87**	**992,091.51**	**1,087,229.82**	**2,091.97**	**20,622,216.59**	**9,362,511.02**	**82,631,238.78**
Addition for the year	7,648,599.31				22,449,157.81	15,279,736.99	45,377,494.11
Deduction for the year	(132,510.23)				(22,449,157.81)		(22,581,668.04)
Deduction for the year (Depreciation	(9,680,581.06)						(9,680,581.06)
Balance for the end of the year	**48,400,605.89**	**992,091.51**	**1,087,229.82**	**2,091.97**	**20,622,216.59**	**24,642,248.01**	**95,746,483.79**

HADABIMA AUTHORITY OF SRI LANKA
TRAIL BALANCE AS AT 31-12-2022

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
	Fixed Assists			
	Land & Building Account	01	30,615,113.66	
	Vehicle	02	47,874,450.90	
	Motor Cycle (Loan)	03	912,500.00	
	Furniture & Fittings	04	4,364,642.37	
	Office Equipment	05	25,853,661.10	
	Agriculture Implements	06	24,178,702.31	
	Biological Assets	07	1,699,750.00	
	Provision For Depreciation		-	-
	Building Account	08		4,380,506.90
	Vehicle	09		40,919,473.00
	Motor Vehicle	10		912,500.00
	Furniture & Fittings	11		2,593,235.03
	Office Equipment	12		13,733,272.22
	Agriculture Implements	13		3,364,255.05
	Stock Control account		-	-
	Agriculture Implements	14	16,441,966.52	
	Stationary	15	702,440.04	
	Miscellaneous stock	16	78,611.50	
	Kothmale Farm		-	-
	Plants (o	17	31,800.00	
	Stationary			
	Miscellaneous Stock	18	40,542.50	
	Pallekale Farm		-	-
	Miscellaneous Stock	19	340,000.00	
	Animal Stock		-	
	Plants	20	1,546,170.00	
	Debtors		-	-
	Gampola Housing Loan	21	7,500.91	
	Distress Loan	22	15,951,573.45	
	Land Reform Commission	23	2,094,280.65	
	Over Payments of Salaries	24	6,853.75	
	Receivable Daly Rent	25	2,719,200.00	

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
	2013 Vehicle debtors	26	0.15	
	2017Vehicle debtors	27	3,332.94	
	Receivable Pallekale Farm Income	28	168,207.50	
	Receivable Kothmale Farm Income	29	790,534.00	
	Receivable Blance from Marketing Project for Fraud	30	485,491.00	
	Receivable Blance from Marketing Section -Water Bill	31	9,849.42	
	ReceivableBlance from Marketing Section - Electrcity Bill	32	46,077.70	
	Receivable Blance from Hadabima Co-op- Intrest on loan	33	262,602.89	
	Recivable Daily Allowances (Hadabima Co-op)	34	3,847,700.00	
	Fuel Advance	35	1,469.87	
	Festival Advance	36	42,461.95	
	Special Advance	37	8,800.00	
	Provision for Doubtful debtors	38		7,500.91
	Imprest	39		5.00
	Receivable Blance from NSB	40	-	
	Water Bill Marketing Section	41	5,238.73	
	Deposits & Prepayments		-	-
	Receivable Interest on Loan	42	44,557.57	
	National Saving Bank (Security)	43	759,032.87	
	Receivable Deposit (Water Board)	44	3,500.00	
	Receivable Deposit (Insurance)	45	302,455.45	
	Electricity Board	46	6,000.00	
	Capital & Reserves		-	-
	Accumulated Profit & loss	47		12,592,343.52
	Reserve Account	48		992,091.51
	Government Grant Account	49		48,400,605.89
	Capital Reserve	50		1,087,229.82
	GTZ Grant	51		2,091.97
	Revaluation account	52		20,622,216.59
	Non Current Liabilities		-	-
	Provision for Gratuity	53		27,809,745.00
	Vehicle Loan	54		49,791.72
	Security Deposits	56		759,032.87

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
	Current Liabilities		-	-
	Accrued Expenses	57		7,114,305.82
	Soil Conservation Programme	58		1,625,686.00
	Retention	59		2,671,165.99
	Stamp Duty	60		10,925.00
	Pallekale Farm (loan)	61		0.01
	Marketing Section (Fault)	62		575,000.00
	Sale Center Loans	63		4,106,798.70
	Sundry Advance	64		2,064.90
	Payable sales of the Fixed assets in marketing section	65		1,310.00
	Retention For Marketing sectiion Fault	68		2,129,759.46
	Penalty	69	1,419,509.97	
	Bank Balances		-	-
	A/C-057100111338028	70	132.42	
	A/C-057100131338046	71	7,932,819.52	
	A/C-057100150018375	72	799,092.43	
	A/C-057100130018376	73	3,097,891.92	
	A/C-1-00152006430	74	4,434,381.31	
	A/C-057200140019713	75	262,935.40	
	SevenDay Deposit	76	4,625,686.00	
1001.i	Salaries & Wages	77	59,693,674.57	
1001.ii	Employees Provident Fund 12 %	78	7,056,568.49	
1001.iii	Employees Trust Fund 03 %	79	1,764,142.18	
1502	Gratuity	80	2,242,275.00	
1002	Overtime & Holiday Pay	81	2,542,968.34	
1003.i	Chairman's Allowances	82	852,500.00	
1003.ii	Deputy Chairman's Allowances	83	718,000.00	
1003.iii	Consultancy & Specialist Allowances	84	1,232,435.00	
1003.iv	Allowances of Bord of Directors	85	264,000.00	
1003.v	Allowances of Tender Technical Bord	86	38,500.00	
1003.vi	Trainee Allowances	87	1,120,500.00	
1101	Travelling - Local	88	2,683,572.88	
1102	Travelling - Foreign	89	-	
1201	Stationary & Office Requisites	90	2,095,386.03	

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
1205	Books Periodical & News Paper	92	25,485.00	
1301	Maintains of Vehical	93	6,083,379.55	
1302	Maintains of Office Equipment's	94	910,124.67	
1303	Maintains of Bulding	95	561,361.16	
1402.i	Telecommunication	96	1,453,058.16	
1402.ii	Postal Chargers	97	180,398.98	
1403.i	Electricity	98	208,784.57	
1403-ii	Water Bill	99	171,793.54	
1404.i	Licensing & Insurance	100	292,308.30	
1404.ii	Taxes	101	40,425.57	
1409.i	Advertisement	102	315,210.00	
1409.ii	Legal Fees	103	25,280.00	
1409.iii	Security Service	104	2,865,130.33	
1409.iv	Cash in Transist	105	18,656.68	
1409.v	Clearing Service	106	894,000.00	
1409.vi	Financial Service	107	31.24	
1409.vii	Audit Fees	108	534,000.00	
1409.viii	Entertainment Expenditure	109	894,662.74	
1409.ix	Other Expenditure	110	1,211,021.34	
1/1/2201	Estabilishment of soil conservation structure - 2021	111	202,487.50	
	Estabilishment of soil conservation structure - 2022	112	7,000,000.00	
1/2/2201	Provision of agricultural equipments to the farmers for organic fertilizer production -2021	113	1,647,526.80	
	Provision of agricultural equipments to the farmers for organic fertilizer production -2022	114	2,271,168.00	
1/3/2201	Distribution of Indigenous yam varities among the Farmers for the Promotion of Indigenous yam Cultivation	115	18,855,985.00	
1/4/2201	Construction of shade houses to increase the capacity of plant production	116	1,140,000.00	
1/5/2201	:Provision of permanent crops, fruit crops and other crops to the farmers	117	255,000.00	
1/6/2201	Bringing the land productivity to a maximum level -Arecanut	118	495,800.00	
2/1/2022	Conservation of water sheds and water resources	119	7,430,620.01	

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
2/2/2022	Growing plants in watersheds to conservation purposes		194,100.00	
2/3/2022	Growing plants in watersheds to conservation purposes (plants high		608,500.00	
3/1/2201	Conducting technical training programmes for the farmer community	123	867,183.00	
3/2/2201	Awareness programme for the public officers.	202	497,020.00	
4/1/2201	Programme for the popularization of semi domesticated poultry farming	124	8,766,000.00	
5/1/2201	Purchasing an incubator	125	567,000.00	
5/2/2201	Purchasing parent birds for the increase of breeding capacity of chicks.	126	1,103,069.00	
6/1/2201	Provision of machinery for the preparation of value added products.	129	79,750.00	
7/1/2201	Implementation of electronic media programmes	130	1,620,042.77	
7/2/2201	Conducting monthly progress review meetings		355,480.50	
7/3/2201	Human resource development of the institution		654,733.70	
7/4/2201	Development of physical resources		6,591,439.81	
	Interest On Farmer Trust Funds	136	1,958.37	
	Revolving Funds Interest	150		1,500.00
	Teasuary fund capital	140		76,700,000.00
	Miscellaneous Income	141		53,878.35
	Supplay Registration	142		331,000.00
	Recovery of Office Vehacal	145		13,350.00
	House Rent	146		56,000.00
	Pallekele sale Center rent	147		104,110.00
	Interst On Special Loan	149		138,719.19
	canteen rent			25,000.00
	Interest on loan	148		523,615.40
	Prior Year Adjustment	154	3,229,832.50	
	Sale c. Ground rent	228		1,262,400.00
	Fine	201		283,380.88
	Interest on Fixed deposit	203	-	-
	Insurance Income	204	-	-
ko - 103-i	Salary & Wages for Labour	205	2,850,600.00	
ko - 103-ii	Employees Provident fund 12%	206	342,072.00	
ko - 103-iii	Employees Trust fund 3%	207	85,518.00	

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
	Receivable blance from marketing Section		2,100,000.00	
	Soil Income			996,529.00
	Tender document income			31,500.00
	Sales of fixed Assets		27,430.00	
	Sales of fixed Assets Office Equipment H			5,360.00
	Sales of fixed Assets Office Equipment P			1,200.00
	Sales of fixed Assets Office Equipment K			800.00
	Sales of fixed Assets Furniture & Fittings P			350.00
	Sales of fixed Assets Furniture & Fittings K			1,200.00
	Sales of fixed Assets Missaleneous Income H			6,225.00
	Sales of fixed Assets Missaleneous Income K			5,445.00
	Sales of fixed Assets Missaleneous Income P			1,250.00
	Sales of fixed Assets Agriculture Impliments P			5,600.00
	Depriciation - H		9,680,581.06	
	Depriciation - P		468,601.50	
	Depriciation - K		88,393.85	
	news paper income			76,200.00
	Depriciation Profit			9,680,581.06
	Payable to Pallekele Farm			240.00
KO- 101	Farm Allownace	178	90,000.00	
KO- 102	Over Time & Other payments	179	436,034.81	
KO- 103	Salary & Wages for Extra labour	180	975,500.00	
KO- 104	Stationary		55,520.00	
KO- 105	Electracity	181	59,547.67	
KO- 106	Telecommiunication	182	-	
KO- 107	Fule / Transport	183	422,260.00	
KO- 108	Purchasing of Impliments	184	414,141.25	
KO- 109	Construction / Repair & Maintaing	185	637,220.00	
KO- 110	Maintaing of Vehical & Machine	186	700.00	
KO- 111	Bulding Maintating & Repair	187	-	
KO- 112	Animal Food	188	405,817.50	
KO- 113	Purchacing of Animals	189	-	

A / C	DESCRIPTION	L;Folio: No	DEBIT	CREDIT
			RS	RS
KO- 115	Vetanary Allowance	191	8,000.00	
KO- 116	Purchasing of Seeds & Crops	192	676,405.00	
KO- 117	Purchacing of Fertilizer	193	276,859.00	
KO- 118	Purchacing of Polythin & Other Bages	194	1,141,991.00	
KO- 119	Other Expenditure	195	509,380.72	
KO- 123	Capital Assets	196	274,800.00	
KO- 122	Production of organic liquied fertilizer		588,000.00	
	Farm Income - KO	197		7,086,483.25
	Wastage		1,922,578.82	
	cost of sale			1,922,578.82
PL- 101	Farm Allownace	156	87,500.00	
PL- 102	Salary & Wages for Labour	157	3,793,144.75	
PL- 102 - ii	Employees Provident fund 12%	198	471,331.20	
PL- 102 -iii	Employees Trust fund 3%	199	111,057.05	
PL- 103	Over Time & Other payments	158	530,827.59	
PL- 104	Salary & Wages for Extra labour	159	1,127,729.15	
PL- 105	Water		44,972.34	
PL- 106	Electracity	160	730,933.24	
PL- 107	Telecommiunication	161	40,604.64	
PL- 108	Fule / Transport	162	653,442.00	
PL- 109	Stationary	163	57,694.00	
PL- 110	Purchasing of Impliments and Maintaing	164	217,041.00	
PL- 111	Maintaing, Repair of Vehical &Agri Machine	165	188,043.50	
PL- 112	Construction / Repair & Maintaing	166	1,839,540.60	
PL- 113	Animal Food	167	10,669,246.72	
PL- 114	Medicine	168	459,273.16	
PL- 115	Artificial Insamination	169	1,150.00	
PL- 116	Sexsulization	170	225,124.00	
PL- 117	Vetanary Allowance	171	-	
PL- 118	Purchasing of Seeds & Crops	172	388,783.00	
PL- 119	Purchacing of Fertilizer	173	1,900.00	
PL- 120	Other Expenditure	174	272,582.00	
	Farm Income - PL	177		15,872,196.85
			424,739,605.68	**424,739,605.68**

PROPERTY PLANT & EQUIPMENT

NOTE - 01

COST

ccoun Code	Description	Cost As at 2022.01.01	Additions Purchased	Revaluation Add	Revaluation Less	Disposal Sales of Assets	Adjustment	Cost (Rs) As at 12/31/2022
2105	Buildings	27,984,414.66	3,030,549.00				399,850.00	30,615,113.66
	Motor Vehicles	47,874,450.90						47,874,450.90
2104	Motor Cycle (loan)	1,990,220.00				1,077,720.00		912,500.00
	Sub Total	49,864,670.90						48,786,950.90
2101	Office Equipment	21,265,601.64	5,093,084.50			141,125.04	363,900.00	25,853,661.10
2101	Furniture & Fittings	4,225,341.29	1,735,480.25			114,979.17	1,481,200.00	4,364,642.37
2103	Agriculture Implements	3,549,591.75	21,123,984.81			8,000.00	486,874.25	24,178,702.31
	TOTAL	106,889,620.24	30,983,098.56	0.00	0.00	1,341,824.21	2,731,824.25	133,799,070.34

DEPRICIATIONS

Code	Description	Balance as at 2022.01.01	Depreciation/Amortization For the Year	Depreciation/Amortization Provision for Disposal	Revaluation	Adjustment	(Rs) Total Provision for Depreciation
2105	Buildings	3,680,687.99	699,818.91				4,380,506.90
	Motor Vehicles	35,861,975.93	5,057,497.07				40,919,473.00
2104	Motor Cycle (loan)	1,990,220.00		1,077,720.00			912,500.00
2101	Office Equipment	11,488,442.21	2,296,873.12	52,043.11			13,733,272.22
2101	Furniture & Fittings	2,342,802.96	314,842.79	64,410.72			2,593,235.03
2103	Agriculture Implements	3,228,497.24	1,868,544.52	1,347,127.71		385,659.00	3,364,255.05
	TOTAL	58,592,626.33	10,237,576.41	2,541,301.54	0.00	385,659.00	65,903,242.20

WRITTEN DOWN VALUE

Code	Description	Written Down Value As At 2022-12-31
2105	Land & Buildings	26,234,606.76
	Motor Vehicles	6,954,977.90
2104	Motor Cycle (loan)	0.00
2101	Office Equipment	12,120,388.88
2101	Furniture & Fittings	1,771,407.34
2103	Agriculture Implements	20,814,447.26
	TOTAL	67,895,828.14

Biological Assets

Pallekale Farm	1,322,000.00
Kothmale Farm	377,750.00
	1,699,750.00

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Amount 2021	Description	Amount (Rs) 12/31/2022
1,879,781.52	Agriculture Implements	16,441,966.52
607,241.29	Stationery	702,440.04
36,486.50	Miscellaneous Stocks	78,611.50
	Kothmale farm	
1,546,170.00	Plants	2,076,770.00
340,000.00	Miscellaneous Stocks	268,746.00
	Pallekale farm	
	Animal Stock	800,870.00
40,542.50	Miscellaneous Stocks	378,403.20
31,800.00	Plants	27,260.00
4,482,021.81	**Total**	**20,775,067.26**

NOTE -03

TRADE AND OTHER RECEIVABLES

2021 (Rs)	Acc Code	Description	(RS) Amount 12/31/2022	Age analysis		NOTE-03
				01 year	Over 01 Year	
		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
1,419,509.97		Penalty	1,419,509.97	1,419,509.97		
4,000.00		Special Advance	8,800.00	400.00	8,400.00	III
0.15		2013 Motor bicycle debtors	0.15		0.15	
43,333.02		2017 Motor bicycle debtors	3,332.94		3,332.94	IV
23,711.95		Festival Advance	42,461.95	10,000.00	32,461.95	V
16,443,479.43		Distress Loan	15,951,573.45	8,169,244.38	7,782,329.07	VI
(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)	
17,946,122.00		**Sub Total**	**17,437,765.94**	**9,599,154.35**	**7,838,611.59**	
		Other Debtors				
2,094,280.65		Land reform commission (LRC)	2,094,280.65		2,094,280.65	VII
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	
2,719,200.00		Receivable Daily Rent - Marketing Project	2,719,200.00		2,719,200.00	
2,585,300.00		Receivable Daily Rent from co-op Society	3,847,700.00	1,262,400.00	2,585,300.00	
485,491.00		Receivable blance from marketing Project for Fraud	485,491.00		485,491.00	
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	
		Receivable blance from Warapitiya sale center	2,100,000.00		2,100,000.00	
56,882.50		Receivable balance From Pallekale Farm	168,207.50		168,207.50	
1,595,660.00		Receivable balance From Kothmale Farm	790,534.00	635,499.00	155,035.00	
18,195.00		Receivable income from sales of fixed assets		0.00		
853,000.00		Receivable balance From NSB				
10,772,566.60		**Sub Total**	**12,569,970.60**	**1,897,899.00**	**10,672,071.60**	
28,718,688.60		**Total**	**30,007,736.54**	**11,497,053.35**	**18,510,683.19**	

NOTE - 03 -I
HEAD OFFICE

HADABIMA AUTHORITY OF SRI LANKA
OVER PAYMENT OF SALARIES AS AT 31 ST DECEMBER 2022

2021 Amount	Description	12/31/2022 Amount Rs
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
HEAD OFFICE

HADABIMA AUTHORITY OF SRI LANKA
GAMPOLA HOUSING LOAN AS AT 31 ST DECEMBER 2022

2021 Amount	Description	12/31/2022 Amount Rs
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
SPECIAL ADVANCE AS AT 31 ST DECEMBER 2022

NOTE - 03 -III
HEAD OFFICE

2021 Amount	Description	12/31/2022 Amount Rs
3,600.00	Mr.W.C.Priyadarshana	3,600.00
400.00	Mr.R.Banda	4,000.00
	Mr. Y.G.Jayarathna	1,200.00
4,000.00	**Total**	**8,800.00**

HADABIMA AUTHORITY OF SRI LANKA
2017 VEHICAL DEBTORS AS AT 31 ST DECEMBER 2022

NOTE - 03 -IV
HEAD OFFIC

Index No	Description	12/31/2022 Amount Rs.
01	Mr.H.K.U.R.Jayathilaka	1,666.47
02	Mr.I.S.Pallewatha	1,666.47
Total		3,332.94

NOTE - 03 -V
HEAD OFFIC

HADABIMA AUTHORITY OF SRI LANKA
FESTIVAL ADVANCED AS AT 31 ST DECEMBER 2022

Index No.	Name	Amount Rs.
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	6,250.00
6	Mr.B.Cristoper	10,000.00
7	Mr.B.Weerasundara	1,250.00
8	Mr. Y.G.Jayarathna	2,500.00
9	Mr.N.Jayasekara	8,750.00
Total		42,461.95

NOTE - 03 -VII
HEAD OFFIC

STATEMENT OF ACCOUNTS WITH
L.R.C.AS AT 31-12-2022

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 (Rs.)		**2,094,280.65**

NOTE - 04
HEAD OFFICE

PREPAYMENTS

2021	Description	Amount(Rs) 12/31/2022	Age analysis 01 year	Over 01 Year
3,500.00	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
302,455.45	Prepayment - Sri Lanka Insurance PLC	302,455.45	302,455.45	
311,955.45	**Total**	**311,955.45**	**304,955.45**	**7,000.00**

NOTE - 06
HEAD OFFICE

TRADE & OTHER PAYABLES

2021	Description	Amount(Rs) 12/31/2022	Age analysis 01 year	Over 01 Year
0.01	Pallekale Farm Loan	0.01		0.01
5,519,848.61	Retention	2,671,165.99	2,357,274.84	313,891.15
2,064.90	Sundry Advance	2,064.90		2,064.90
1,310.00	Payable sales fixed assets incomefor the marketing	1,310.00		1,310.00
9,975.00	Stamp duty	10,925.00	10,925.00	
1,625,686.00	Soil Conservation Programme	1,625,686.00		1,625,686.00
5,605,020.32	Marketing Section Staff Loan	4,106,798.70		4,106,798.70
575,000.00	Marketing Section (Fraud)	575,000.00		575,000.00
1,250.00	Payable Installment in Festival Advance		-	
	Payable to Pallekelle Farm	240.00	240.00	
1,111.13	Payable Installment in phine loan			
2,129,759.46	Retention For Marketing Section Fraud	2,129,759.46		2,129,759.46
15,472,136.56	**Total**	**11,122,950.06**	**2,368,439.84**	**8,754,510.22**

NOTE - 08

ACCRUED EXPENSES

Account Code	Description	Amount (Rs)
101-i	Salary	31,950.00
1002	Over Time & Holiday pay	9,945.30
1003-iii	Consultancy & Special service	46,300.00
1002-v	Allowances of Tender technical bord	4,000.00
1101	Teveling - Domestic	348,354.02
1003-vi	Trainee Allowances	52,500.00
1301	Vehical	209,010.00
1403-ii	Water	1,636.36
1403-i	Electracity	14,838.75
1402-i	Telecommunication	40,449.93
10/2/2201	Implimantation of Electric & Electronic Media Programme	112,000.00
pl-110	Animal Food	408,783.60
1409-vii	Audit fee - 2022	534,000.00
2201-01-01-03	Home garding equipment	5,300,537.86
	Total	**7,114,305.82**

Date	Name	Account Number	Security Deposit (Rs.)	Interest	Amount (Rs)
2018-12-31	W.A.M.P.Fonseka	101270149373	10,000.00	1,400.55	11,400.55
2018-12-31	P.S.T.Fernando	101270149390	10,000.00	1,400.55	11,400.55
2018-12-31	M.R.A.K.B.Rathnayake	101270149381	10,000.00	1,400.55	11,400.55
2019-08-19	A.A.R.E.L.Adikari	101270153290	10,000.00	1,011.85	11,011.85
2019-08-19	K.J.M.P.M.Silva	101270153311	10,000.00	1,011.85	11,011.85
2019-07-17	J.U.Rajapaksha	101270152757	10,000.00	1,003.52	11,003.52
2019-07-17	C.I.Wijesuriya	101270152722	7,500.00	825.10	8,325.10
2019-07-17	H.M.S.Senevirathna	101270152749	10,000.00	1,018.46	11,018.46
2019-07-17	H.M.H.K.Herath	101270152781	9,000.00	944.61	9,944.61
2019-07-17	D.R.I.P.Jayaweera	101270152765	10,000.00	1,018.46	11,018.46
2019-07-17	S.S.S.Wijerathne	101270152803	10,000.00	1,025.92	11,025.92
2019-07-17	W.H.H.Wijerathna	101270152790	9,000.00	944.61	9,944.61
2019-07-17	J.A.R.H.K,Jayasinghe	101270152773	10,000.00	1,018.46	11,018.46
2020-10-05	K.W.Idunil	101270160067	8,000.00	443.30	8,443.30
2020-10-05	K.D.B. Christopher	101270160075	10,000.00	494.48	10,494.48
2020-10-05	S.G.N.Deshapriya	101270160083	14,500.00	531.74	15,031.74
2020-10-05	W.D.G.Wickramage	101270160091	10,000.00	495.48	10,495.48
2020-10-05	R.G.S.K.Raththepitiya	101270160105	10,000.00	495.48	10,495.48
2020-10-05	A.V.K.Athukorala	101270160121	10,000.00	495.48	10,495.48
2020-10-05	W.H.Nuwan	101270160130	10,000.00	495.48	10,495.48
2020-10-05	I.L.Paleepana	101270160148	10,000.00	495.48	10,495.48
2020-10-05	N.W.D.Chandesena	101270160156	10,000.00	495.48	10,495.48
2020-10-05	E.J.C.Kumara	101270160172	3,000.00	210.28	3,210.28
2020-10-05	W.D.S.Lankapathi	101270160199	10,000.00	495.48	10,495.48
2020-10-05	R.P.T.G.Ranasinghe	101270160229	7,000.00	173.85	7,173.85
2020-10-05	R.G.A.L.S.Jayasekara	101270160237	14,500.00	531.74	15,031.74
2020-10-05	L.A.Kumara	101270160245	10,000.00	494.48	10,494.48
2020-10-05	S.A.I.T.Suraweera	101270160253	10,000.00	495.48	10,495.48
2020-12-31	B.T.S.W.Kumara	101270162841	4,500.00	286.40	4,786.40
2020-12-31	G.G.R.C.Kumara	101270162850	10,000.00	483.09	10,483.09
2020-12-31	W.G.D.N.Wickramarathna	101270162868	10,000.00	483.09	10,483.09
2020-12-31	I.S.Pallewaththa	101270162884	10,000.00	483.09	10,483.09
2020-12-31	S.M.Samarakoon	101270162892	10,000.00	483.09	10,483.09
2020-12-31	U.G.G.A.Senevirathna	101270162906	10,000.00	483.09	10,483.09
2020-12-31	S.P.N.S.karunarathne	101270162914	10,000.00	483.09	10,483.09
2021-12-31	Mr.P.A.S.K.K.Kahapola	101270167363	8,000.00	133.12	8,133.12
2021-12-31	Mrs.H.M.U.I.Abrwardhana	101270167398	8,000.00	133.12	8,133.12
2021-12-31	Mr.P.A.K.Panawala	10127167355	5,500.00	123.36	5,623.36
2021-12-31	Mr.P.V.A.G.K.Perera	101270167371	8,000.00	133.12	8,133.12
2021-12-31	Mrs.W.M.K.K.Karunarathna	101270167347	8,000.00	133.12	8,133.12

Date	Name	Account Number	Security Deposit (Rs.)	Interest	Amount (RS.)
2021-12-31	Mr.J.M.T.N.Jayasekara	101270167436	4,500.00	113.10	4,613.10
2021-12-31	Mrs.W.G.N.M.Kumari	101270167428	8,000.00	133.12	8,133.12
2021-12-31	Mrs.R.D.S.M.Gamlath	101270167380	8,000.00	133.12	8,133.12
2021-12-31	Mrs.E.M.D.Perera	101270167410	8,000.00	133.12	8,133.12
2021-12-31	Mr.D.B.W.D.P.Dayananada	101270167401	8,000.00	133.12	8,133.12
TOTAL			**639,000.00**	**120,032.87**	**759,032.87**

NOTE -07

2021 Amount	Description	2022 (RS) Amount
435,401.09	A/C - 057100111338028	132.42
11,314,923.77	A/C - 057100131338046	7,932,819.52
3,079,880.76	A/C - 057100300018375	799,092.43
2,308,991.76	A/C - 057100130018376	3,097,891.92
3,783,933.59	A/C - 100152006430	4,434,381.31
252,184.33	A/C - 057200140019713	262,935.40
7,625,686.00	Seven day Deposit	4,625,686.00
28,801,001.30	**Total**	**21,152,939.00**

NOTE-09

HADABIMA AUTHORITY OF SRI LANKA
PROVISION FOR GRATUITY AS AT 31 ST DECEMBER 2022

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	69,225.00	7	242,287.50
2	Mr.K.I.Waligama	2012.04.04	67,850.00	10	339,250.00
4	Mrs. R.M.I.P. Ratnayake	1989.05-17	60,960.00	33	1,005,840.00
7	Mrs. V.K. Konara	1990.11.07	59,460.00	32	951,360.00
8	Mr. W.D. Sunil Wickramage	1990.12.03	61,355.00	32	981,680.00
10	Mr. H.K.U.R. Jayatilaka	1990.10.15	61,355.00	32	981,680.00
11	Mr. S.G.N. Thilakaratne	1991.04.01	61,355.00	31	951,002.50
12	Mr. A.M. Susantha Kumara	1991.06.10	57,195.00	31	886,522.50
13	Mr. S.M.A. Seneviratne	1991.03.01	57,950.00	31	898,225.00
14	Mr. N.J. Ariyaratne	1990.12.26	57,950.00	32	927,200.00
15	Mr. D.V.A. Dahanayake	1991.03.01	57,950.00	31	898,225.00
16	Mr. M.M. Milton	1991.07.15	57,195.00	31	886,522.50
17	Mr. A.K.R.Weerasooriya	1991-03-01	57,195.00	31	886,522.50
18	Mrs. J.K. Attanayake	1990.01.01	56,340.00	32	901,440.00
19	Mrs. W.N.Rajapakshe	2001-10-01	48,420.00	21	508,410.00
20	Mrs. Awanthi Dissanayaka	2003-06-08	47,100.00	19	447,450.00
21	Mr. Y.G.R.S. Rathnayaka	2004-09-01	39,760.00	18	357,840.00
22	Mr. S.T. Jayaratne	2005-03-02	39,760.00	17	337,960.00
23	Miss. E.M.K.P. Ekanayake	2005-06-10	39,760.00	17	337,960.00
24	Mr. K.M.G.S. Pushpa Kumara	2003-11-10	44,625.00	19	423,937.50
25	Mis. R.M.T.N.K.Walgampaya	2012.05.10	38,410.00	10	192,050.00
26	Mr. W.G.D.N. Wickramarathne	2012-10-15	40,210.00	10	201,050.00
27	Mr. N.W. Dinuka Chandrasena	2010-11-01	39,010.00	12	234,060.00
28	Mrs. D. Chaya Wijasingha	2005-06-15	39,760.00	17	337,960.00
30	Mr. Y.G. Jayaratne	1989-09-16	49,390.00	33	814,935.00
31	Mr. R.N.K. Amarakoon	1990-11-07	49,550.00	32	792,800.00
32	Mr. R.M. Wasantha Kumara	1993-04-15	46,120.00	29	668,740.00
34	Mr. Sarath Bandara Witharana	2004-01-01	43,090.00	18	387,810.00
35	Mr. K.M. Sanjeewa Indika Bandara	2004-08-04	42,760.00	18	384,840.00

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	42,760.00	18	384,840.00
37	Mr. W.M.K.B. Welianga	2004-08-16	42,760.00	18	384,840.00
38	Mr. D.C.P.K. Wilegoda	2004-08-04	42,760.00	18	384,840.00
39	Mr. R.A.Kamal Priyantha	2007-06-01	37,390.00	15	280,425.00
40	Mr. P.E.M.U.K.Bandara	2005-06-15	35,860.00	17	304,810.00
41	Mr. P.G. Abasingha Banda	2005-03-02	35,860.00	17	304,810.00
42	Mr. P.S.G. Sunil Ratnatilaka	2005-06-15	35,550.00	17	302,175.00
44	Mr. Mangala Rajapakshe	2009-04-01	35,300.00	13	229,450.00
45	Mr. J.M.P.S. Rathnayake	2012.04.16	34,800.00	10	174,000.00
46	Mr. S.G.N. Deshappriya	2012-04-16	35,440.00	10	177,200.00
47	Mr. A.M.E.L. Attanayake	2012-06-01	35,050.00	10	175,250.00
48	Mr. G.G.R.C. Kumara	2012-04-03	35,440.00	10	177,200.00
49	Mr.W.M.J.N.B.Wijesooriya	2010.05.03	34,090.00	12	204,540.00
50	Mr. R.P.T.G. Ranasinghe	2013-10-23	39,610.00	9	178,245.00
51	Mr. R.O. Kaushalya	2013-12-02	38,110.00	9	171,495.00
52	Mr. I.P.Pallewatha	2014-02-03	39,010.00	8	156,040.00
53	Mr. S.M.Samarakoon	2014-02-03	39,010.00	8	156,040.00
54	Mr. S.A.I.Tharanga Suraweera	2014-02-03	39,010.00	8	156,040.00
56	Mr.W.M.Nuwan	2014.11.24	39,010.00	8	156,040.00
57	Mr.U.G.G.A.Senevirathna	2014.11.24	39,010.00	8	156,040.00
58	Mr.S.P.N.S.Karunarathna	2016.01.15	39,310.00	6	117,930.00
59	Miss.K.W.P.K.Ketakumbura	2016.01.01	37,510.00	6	112,530.00
60	Mr.P.G.C.K.B.Dissanayaka	2016.01.01	37,510.00	6	112,530.00
61	Mr.P.Chandrakumaran	2014.10.24	34,300.00	8	137,200.00
62	Mr.S.Mahendran	2014.10.24	34,300.00	8	137,200.00
63	Mr.M.W.J.Banda	2014.10.24	34,300.00	8	137,200.00
64	Mr.S.Kamalraj	2014.10.24	34,300.00	8	137,200.00
65	Mr.S.Sashikala	2014.10.24	34,300.00	8	137,200.00

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	8	137,200.00
67	Mr.U.K.D.A.K.Shantha	2014.10.24	34,300.00	8	137,200.00
68	Mr.M.G.S.Karunarathna	2014.10.24	34,300.00	8	137,200.00
69	Mr.B.G.Wimalasena	2014.10.24	34,300.00	8	137,200.00
70	Mr.K.R.I.Rajapaksha	2014.10.24	34,300.00	8	137,200.00
71	Mr.M.G.G.Karunarathna	2014.10.24	34,300.00	8	137,200.00
72	Mr.S.B.Udeni	2017-07-03	33,550.00	5	83,875.00
73	Mr.A.V.K.Athukorala	2017-07-11	39,610.00	5	99,025.00
74	Mrs.W.D.Sadamali Lankapathi	2017-06-15	39,310.00	5	98,275.00
75	Mr.W.M.M.M.Ariyarathne	2017-10-02	54,175.00	5	135,437.50
76	Mr.M.R.A.K.B.Rathnayake	2017-12-02	38,710.00	5	96,775.00
77	Mr.W.M.J.C.B.Mahaulpatha	2017-12-02	38,710.00	5	96,775.00
78	Mr.R.A.J.J.Wejerathne	2017-12-02	39,310.00	5	98,275.00
79	Mr.S.P.G.Buddika Weerasundara	2017-12-02	38,410.00	5	96,025.00
80	Mr.L.B.N.Sudarshani Balasooriya	2017-12-02	39,310.00	5	98,275.00
81	Mr.B.S.L.Sarathchandra	2017-12-02	38,710.00	5	96,775.00
82	Mr.A.R.M.H.C.H.Rathnayake	2017-12-02	38,710.00	5	96,775.00
83	Mr.N.N.Wijethunga	2017-12-02	38,710.00	5	96,775.00
84	Mrs.H.M.C.I.Darmarathne	2017-12-02	39,010.00	5	97,525.00
85	Mrs.A.G.T.M.Ahangama	2017-12-02	38,710.00	5	96,775.00
86	Mrs.R.M.I.Gayathri	2017-12-02	38,710.00	5	96,775.00
87	Mrs.W.A.M.P.Fonseka	2017-12-02	39,310.00	5	98,275.00
89	Mrs.H.M.L.Madushanka	2017-12-02	38,710.00	5	96,775.00
90	Mrs.G.K.D.M.Gamage	2017-12-02	38,710.00	5	96,775.00
91	Mrs.R.G.S.K.Rathepitiya	2017-12-02	35,170.00	5	87,925.00
92	Mr.R.G.S.L.S.Jayasekara	2018-12-14	39,010.00	4	78,020.00
93	Mrs.D.R.I.P.Jayaweera	2018-12-14	60,975.00	4	121,950.00
94	Mrs.A.R.R.E.L.Adhikari	2018-12-14	52,665.00	4	105,330.00

Index No.	Name	Date of appointment	Salary per month Rs.	Years of Service	Amount Rs.
95	Mrs.J.U.Rajapaksha	2018-12-14	52,665.00	4	105,330.00
96	Miss.H.M.Sujani Senevirathna	2018-09-03	36,910.00	4	73,820.00
97	Miss.H.M.H.K.Herath	2018-12-14	39,010.00	4	78,020.00
98	Mrs.J.A.R.H.K.Jayasighne	2018-12-14	38,710.00	4	77,420.00
99	Mr.H.H.Wijerathna	2018-12-14	38,410.00	4	76,820.00
100	Mr.K.J.M.P.M.Silva	2018-12-14	38,410.00	4	76,820.00
101	Mr.K.D.Brayan Kristoper	2019-09-18	33,300.00	3	49,950.00
102	Mr.L.Sanath Kumara	2019-0918	34,630.00	3	51,945.00
103	Mr.S.A.A.Subasinghe	2018-10-17	33,550.00	4	67,100.00
104	Miss.K.M.C.S.Herath	2019-09-18	36,610.00	3	54,915.00
105	Miss.R.M.T.Madushika Rathnayake	2019-09-18	33,050.00	3	49,575.00
106	Ms.H.Shakthidevan	2021-03-29	35,710.00	1	17,855.00
107	Mr.T Darshan	2021-03-29	35,710.00	1	17,855.00
108	Mr.K.Rameshkumar	2021-03-29	35,710.00	1	17,855.00
109	Mrs.R.D.S.M.Gamlath	2021-08-06	50,400.00	1	25,200.00
110	Mr.P.V.A.G.K.Perera	2021-08-02	50,400.00	1	25,200.00
111	Mr.D.B.W.D.P.Dayananda	2021-08-02	38,110.00	1	19,055.00
112	Mrs.H.M.U.I.Abewardana	2021-08-02	38,110.00	1	19,055.00
113	Mis.W.G.N.M.Kumari	2021-08-02	38,110.00	1	19,055.00
114	Mrs.E.M.D.Perera	2021-08-02	38,110.00	1	19,055.00
115	Mr.A.S.Senevirathna	2021-09-13	34,090.00	1	17,045.00
116	Mrs.S.Karunarathna	2021-09-03	38,110.00	1	19,055.00
117	Mr.W.H.H.T.Weerasekara	2021-10-01	60,975.00	1	30,487.50
Total					**27,809,745.00**

Provition For Current Year (2022)	2,242,275.00
Provition For up to 31-12-2022	25,567,470.00
Total	**27,809,745.00**

HADABIMA AUTHORITY OF SRI LANKA
DISTRESS LOAN BALANCES AS AT 31-12-2022

NOTE-03-VI

Index No.	Name	Amount (Rs)
1	Mr. D.M.R.B.Dissanayake	6,999.98
2	Mr. L.R.Nanayakara	14,055.90
3	Mr.N.Herath	115,750.00
5	Mrs. V.K. Konara	180,266.30
6	Mr. W.D. Sunil Wickramage	325,229.30
7	Mr. H.K.U.R. Jayatilaka	274,234.26
8	Mrs.Indrani Rathnayake	15,625.06
9	Mr. A.M. Susantha Kumara	320,052.19
10	Mr. S.M.A. Seneviratne	246,687.59
11	Mr. Nimal Janaka Ariyaratne	247,440.80
12	Mr. D.V.A. Dahanayake	171,875.24
13	Mr. S.G.N. Thilakaratne	282,291.95
14	Mr. M.M. Milton	96,154.00
15	Mr. Anusha Kumara Weerasooriya	213,811.70
16	Mrs. J.K. Attanayake	180,801.44
17	Mrs.R.W.N.Rajapaksha	229,166.68
18	Mrs. D.P.G.S.T. Jayaratne	405,730.32
19	Mrs. Chaya Wijesinghe	408,386.64
20	Mrs. Kanchana Ekanayake	234,594.61
21	Mr. Y.G. Jayaratne	270,744.04
22	Mr. A.M.R.N.K. Amarakoon	273,717.91
24	Mr. R.M. Wasantha Kumara	244,409.20
25	Mr. Sarath Bandara Witharana	291,489.05

Index No.	Name	Amount (Rs)
26	Mr. K.M. Saman Pushpa Kumara	434,186.05
27	Mr. Sanjeewa Indika Bandara	314,278.78
28	Mr. Salika Ukwatta	234,079.21
29	Mr. K.B. Welianga	311,729.90
30	Mr. C.P. Wilegoda	314,024.95
31	Mr. P.G. Abasinghe Banda	223,958.35
32	Mr. R.A. Kamal Priyantha	239,503.13
33	Mr. M.Rajapaksh	138,333.50
34	Mr. W.M.J.N.B.Wijesooriya	408,632.12
37	Mr.S.G.N.Deshapriya	343,750.39
38	Mr. G.G.R.C.Kumara	229,128.51
39	Mr. K.W.Indunil	242,748.62
40	Mr. A.M.E.L.Attanayake	274,268.89
41	Mr. J.M.P.S.Rathnayake	379,064.75
42	Mrs. Nayomi Walgampaya	357,583.13
43	Mrs.R.O.Kaushalya	233,842.42
45	Mr. Gamini Rathnayake	223,385.68
46	Mr. S.Kamalraj	223,924.62
47	Mr. Mahendran	207,632.54
48	Mr. P.Chandrakumaran	55,175.96
49	Mrs. S.Shashikala	132,517.22
50	Mr. M.W.J.B.Ekanayake	224,463.05
51	Mr. U.K.D.A.K. Sri Shantha	198,495.43
52	Mr. M.G.G. Karunarathne	228,687.98

Index No.	Name	Amount (Rs)
53	Mrs. K.R.G.I.Rajapaksha	200,423.98
54	Mr. M.G.S. Karunarathne	198,778.94
55	Mr. S.B.Udeni	224,163.21
56	Mr. Dinuka Chandrasena	376,246.70
57	Mr. Rathepitiya	239,103.66
58	Mr. Lahiru Madushanka	65,064.15
59	Mr.D. Wicramarathne	119,887.30
60	Mr.S.P.G.B.Weerasundara	79,166.70
61	M.R.A.K.B.Rathnayake	66,014.10
63	D.Lankapathi	5,006.25
64	Mr.Samitha Milinda	238,794.40
65	Mrs.H.M.C.I.Dharmarathna	26,041.81
66	Mrs.G.G.A.senevrathna	29,166.53
67	Mrs.P.E.M.U.K.Bandara	316,779.24
68	Mr.R.G.S.L.S.Jayasekara	47,916.81
69	Mrs.S.Rathnayake	243,750.01
70	Mrs.R.A.J.J.Wijerathna	84,852.74
71	Mr.J.C.B.Mahaulpatha	7,962.96
72	Mr.Brayan Kristroper	239,047.23
73	Miss.K.W.P.Ketakumbura	88,541.77
74	Mr.A.M.W.B.Thilakarathne	244,791.67
75	Mr.M.P.M. Silva	52,083.41
76	Mr.W.H.Nuwan	228,291.71
77	Mr.I.S.Pallewaththa	158,127.99

Index No.	Name	Amount (Rs)
	Mrs.A.Disanayake	234,347.25
	Mrs.L.B.N.S.Balasooriya	46,875.13
	Mr.P.G.C.K.B.Disanayake	224,242.83
	Mr.A.V.K.Athukorala	233,750.04
	Mrs.Sujani Senevirathna	100,000.00
	Mr.A.Senevirathna	100,000.00
	Mr.D.B.W.D.P.Dayananda	97,916.67
78	Mr.L.R.S.Kumara	72,916.71
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		**15,951,573.45**

SHEDULE:-01

HADABIMA AUTHORITY OF SRI LANKA

Treasury & Ministry Funds - 31-12-2022

	(Rs.)
Recurrent	113,090,000.00
Capital	76,700,000.00
TOTAL	**189,790,000.00**

SCHEDULE NO : - 02

OTHER INCOME

Description	Amount (RS) 12/31/2022
House Rent	56,000.00
Interest On Special Loan	138,719.19
Interest On Distress Loan	523,615.40
Miscellaneous Income	53,878.35
Sale Center Ground rent	1,262,400.00
Recovery of office vehicle	13,350.00
Revolving Fund Interest Motor Cycle	1,500.00
Tender document income	31,500.00
Pallekele Sale center rent	104,110.00
Canteen Rent	25,000.00
soil income	996,529.00
news paper income	76,200.00
Fine	283,380.88
Supply Registration Fees	331,000.00
Total	**3,897,182.82**

SCHEDULE NO : - 03

RECURRENT EXPENDITURE FOR THE YEAR

Accounts Code	Description	Revise Budget Estimate 2022	Amount (Rs) 12/31/2022	% 12/31/2022
	PERSONNEL EMOLUMENTS			
1101-i	Salaries and Wages	70,701,280.00	59,693,674.57	84.43%
1101-ii	Employees Provident fund	8,295,488.00	7,056,568.49	85.07%
1101-ii	Employees Trust fund	2,073,872.00	1,764,142.18	85.07%
1502	Gratuity	-	2,242,275.00	
1002	Overtime and Holiday Pay	4,500,000.00	2,542,968.34	56.51%
1003-I	Chairman's Allowances	900,000.00	852,500.00	94.72%
1003-II	Deputy Chairman's Allowances	720,000.00	718,000.00	99.72%
1003-III	Consultancy & Special Service	1,200,000.00	1,232,435.00	102.70%
1003-IV	Allowances To Board Of Directors	550,000.00	264,000.00	48.00%
1003-V	Allowances of Tender Technical Board	300,000.00	38,500.00	12.83%
1003-Vi	Tranee Allowances	1,230,000.00	1,120,500.00	91.10%
	Sub Total	**90,470,640.00**	**77,525,563.58**	**85.69%**
	TRAVELLING & SUBSISTANCE			
1101	Traveling-Domestic	2,554,360.00	2,683,572.88	105.06%
1102	Traveling-Froing	-	-	
	Sub Total	**2,554,360.00**	**2,683,572.88**	**105.06%**
	SUPPLIES			
1201	Stationary & Office requisites	2,200,000.00	2,095,386.03	95.24%
1202	Fuel & Lubricants	10,200,000.00	10,030,714.27	98.34%
1205	Books Periodicals & News Papers	50,000.00	25,485.00	50.97%
	Sub Total	**12,450,000.00**	**12,151,585.30**	**97.60%**
	MAINTENANCE EXPENDITURE			
1301	Vehicles	6,000,000.00	6,083,379.55	101.39%
1302	Office Equipment's	1,000,000.00	910,124.67	91.01%
1303	Building	1,400,000.00	561,361.16	40.10%
1402-i	Telecommunication	1,500,000.00	1,453,058.16	96.87%
1402-ii	Postal Charges	320,000.00	180,398.98	56.37%
1403-i	Electricity	250,000.00	208,784.57	83.51%
1403-ii	Water	190,000.00	171,793.54	90.42%
1404-i	Licensing & Insurance	900,000.00	292,308.30	32.48%
1404-ii	Taxes	100,000.00	40,425.57	40.43%
1409-i	Advertisements	700,000.00	315,210.00	45.03%
1409-ii	Legal Expenses	260,000.00	25,280.00	9.72%
1409-iii	Security Service	2,900,000.00	2,865,130.33	98.80%
1409-iv	Insurance in Cash in transit	25,000.00	18,656.68	74.63%
1409-v	Clearing Service	1,080,000.00	894,000.00	82.78%
	Sub Total	**16,625,000.00**	**14,019,911.51**	**84.33%**

	OTHER EXPENSES			
1409-vi	Financial charges	50,000.00	31.24	0.06%
1409-vii	Audit Fees	600,000.00	534,000.00	89.00%
1409-viii	Entertainment Expenses	950,000.00	894,662.74	94.18%
1409-ix	Other Expenditure	1,300,000.00	1,211,021.34	93.16%
	Assets sales		27,430.00	
	Intrest on Farmer trust Fund		1,958.37	
	Sub Total	**2,900,000.00**	**2,669,103.69**	**92.04%**
	DEPRECIATION			
	Depreciation		16,603,290.24	
	Sub Total		**16,603,290.24**	
	Total	**125,000,000.00**	**48,127,463.62**	

SCHEDULE NO:-04

DEVELOPMENT EXPENDITURE FOR THE YEAR

Accounts	Activity		Description	Revise Budget Estimate 2022	Amount (rs) 12/31/2022	% 12/31/2022
1	Bringing the land productivity to a maximum level	1.1	Establishment of soil conservation structures - 2021	4,125,000.00	202,487.50	4.91%
			Establishment of soil conservation structures - 2022	7,000,000.00	7,000,000.00	100.00%
		1.2	Provision of agricultural equipments to the farmers for organic fertilizer production-2021	3,028,322.00	1,647,526.80	54.40%
			Provision of agricultural equipments to the farmers for organic fertilizer production-2022	18,099,968.00	2,271,168.00	12.55%
		1.3	Home gardening equipments	23,108,300.00	18,855,985.00	81.60%
		1.4	coconut plants	1,200,000.00	1,140,000.00	95.00%
		1.5	Lime plants	255,000.00	255,000.00	100.00%
		1.6	Arecanut	500,000.00	495,800.00	99.16%
2	Fully integrated watershed management	2.1	Conservation of water sheds and water resources	8,000,000.00	7,430,620.01	92.88%
		2.2	Growing plants in watersheds to conservation purposes	194,200.00	194,100.00	99.95%
		2.3	Growing plants in watersheds to conservation purposes (plants high grade	608,500.00	608,500.00	100.00%
3	Conducting technical training programmes.	3.1	Conducting technical training programmes for the farmer community.	882,000.00	867,183.00	98.32%
		3.2	conducting technical training program " Hadabimen Govibimata"	525,000.00	497,020.00	94.67%
4	Fulfilment of nutrition requirement of the farmenr community and income generation.	4.1	Programme for the popularization of semi domesticated poultry farming	9,117,000.00	8,766,000.00	96.15%
5	Agricultural Production and Marketing Programme	5.1	Development of pallekelle farm	1,500,000.00	567,000.00	37.80%
		5.2	Development of kothmale farm	3,500,000.00	1,103,069.00	31.52%

	Activity		Description	Revise Budget Estimate	Amount (rs)	%
				2,022	12/31/2022	12/31/2022
6	**Agricultural Production and Marketing Programme**	6.1	Providing modern agro-technological knowledge and facilities to young entrepreneurs to encourage commercial-level agriculture	9,000,000.00	79,750.00	0.89%
7	**Increasing the establishment work and service productivity.**	7.1	Implementation of electric and electronic media programmes	1,600,000.00	1,620,042.77	101.25%
		7.2	Conducting monthly progress review meetings	356,710.00	355,480.50	99.66%
		7.3	Human resource development of the institution	900,000.00	654,733.70	72.75%
		7.4	Development of physical resources	6,500,000.00	6,591,439.81	101.41%
	Total			**100,000,000.00**	**61,202,906.09**	61.20%

HADABIMA AUTHORITY OF SRI LANKA-KOTHMALE FARM
PROFFIT & LOSS ACOUNT AS AT 31 ST DECEMBER 2022

12/31/2022		
DESCRIPTION		**TOTAL (rs)**
Farm Production Sales		7,086,483.25
Stock as at 01-01-2022	72,342.50	
Add : Purchase	2,915,213.75	
Less : Wastage	19,691.50	
	2,967,864.75	
Less : Stock as at 31-12-2022	2,345,516.00	
Cost of Sales		622,348.75
Gross Profit		6,464,134.50
Administrative Expenses		
Salaries & Wages	2,850,600.00	
E.P.F	342,072.00	
E.T.F	85,518.00	
Farm Allowances	90,000.00	
Electricity	59,547.67	
Over Time & Other Payments	436,034.81	
Salaries & Wages for extra labour	975,500.00	
Telecommunication		
Construction/Repairs & Maintaing	637,220.00	
Maintaing of Vehical & Machine	700.00	
Capital Assets	274,800.00	
Production of Fertilizer	588,000.00	
Stationary & Office Requisite	55,520.00	
Depriciation	88,393.85	6,483,906.33
Selling & Distribution Expenses		
Fuel / Transport	422,260.00	422,260.00
Other Expenses		
Medicine	15,167.34	
Vetanary Allowances	8,000.00	
Wastage	19,691.50	
Other Expenses	509,380.72	552,239.56
		7,458,405.89
Net Profit/Loss		(994,271.39)

HADABIMA AUTHORITY OF SRI LANKA-PALLEKALE FARM
PROFFIT & LOSS ACOUNT AS AT 31 ST DECEMBER 2022

12/31/2022		
DESCRIPTION		**TOTAL (rs)**
Farm Production Sales		15,872,196.85
Stock as at 01-01-2022	1,886,170.00	
Add : Purchase	11,276,970.72	
Less : Wastage	1,902,887.32	
	11,260,253.40	
Less : Stock as at 31-12-2022	1,206,533.20	
Cost of Sales		10,053,720.20
Gross Profit		5,818,476.65
Administrative Expenses		
Farm Allowance	87,500.00	
Salaries & Wages	3,793,144.75	
E.P.F	471,331.20	
E.T.F	111,057.05	
Electricity	730,933.24	
Overtime & Holiday Pay	530,827.59	
Salaries & Wages for Extra Labour	1,127,729.15	
Telecommunication	40,604.64	
Water	44,972.34	
Construction / Repair & Maintaing	1,839,540.60	
Maintaing, Repair of Vehical & Agrimate	188,043.50	
Stationeries & Office Requisite	57,694.00	
Depreciation	468,601.50	9,491,979.56
Selling & Distribution Expenses		
Fuel / Transport Expenses	653,442.00	653,442.00
Other Expenses		
Sexulization	225,124.00	
Artificial Insemination	1,150.00	
Medicines	459,273.16	
Wastage	1,902,887.32	
Other Expenditure	272,582.00	2,861,016.48
		13,006,438.04
Net Profit/Loss		(7,187,961.39)

Hadabima Authority of Sri Lanka
Biological Assets as at 31-12-2022

01. Pallekele Integrated Farm

No.	Subject/ Breed		No. of Animal/ Birds	Weight Kg	Value for unit Rs.	Total Rs.
01	**Animals**					
	Cows					
		Elders	10	2511	250.00	627,750.00
		Small	2	210	250.00	52,500.00
03	**Birds**					
	i	Domestic hens	751		850.00	638,350.00
	ii	Silky Parents	4		850.00	3,400.00
	iii	Ducks Parents			1,500.00	-
Total						**1,322,000.00**

02.Kothmale Integrated Farm

No.	Subject/ Breed		No. of Animal	Weight Kg	Value for unit Rs.	Total Rs.
01	**Animals**					
	Cows					
		Elders	3	1,125.00	250.00	281,250.00
		Small	2	350	250.00	87,500.00
	Birds					-
		Ducks Parents	6		1,500.00	9,000.00
Total						**377,750.00**

Total	**1,699,750.00**

ANNEXURE - 01

WARAPITIYA HADABIMA SUPER SALES CENTRE
STATEMENT OF FINANCIAL POSITION AS AT 31.12.2022

	Notes	2022 Markating Section Rs.
ASSETS		
Non Current Assets		
Property Plant and Equipment	Note 01	2,198,971.09
Trade & Other Receivable	Note 03	0.00
Total Non Current Assets		**2,198,971.09**
Current Assets		
Inventory/ Stocks	Note 02	1,035,141.60
Trade and Other Receivable	Note 03	128,360.00
Bank current accounts	Note 06	181,056.67
Total Current Assets		**1,344,558.27**
TOTAL ASSETS		**3,543,529.36**
LIABILITIES		
Current Liabilities		
Trade & Other Payables	Note 04	1,789,095.63
Accrued Expenses	Note 05	162,571.08
Total Current Liabilities		**1,951,666.71**
Non Current Liabilities		
Payable to Hadabima Authority		2,100,000.00
Total Non Current Liabilities		**2,100,000.00**
TOTAL LIABILITS		**4,051,666.71**
TOTAL NET ASSETS		**(508,137.35)**
NET ASSETS / EQUITY		
Surplus Deficit		(508,137.35)
TOTAL NET ASSETS / EQUITY		**(508,137.35)**

WARAPITIYA HADABIMA SUPER SALES CENTRE
FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2022

Depriciation	Schedule	2022 (Rs)
Income		**Markating Section**
Other Income	01	628.56
Gross profit	02	76,777.12
		77,405.68
Less :- Expenditure		
01. Personal Emoluments	03	14,079.03
02. Travelling & Subsistance		-
03. Suppliers / Transpotation		5,940.00
04. Maintanance Expenditure		326,158.68
05. Other		159,064.15
06. Depriciation		40,519.91
07. Wastage		39,781.26
Total Operating Expenses		**585,543.03**
Surplus / (Deficit) From Operating Activities		**(508,137.35)**
Balance B / F as at 24.09.2022		-
Net Suplus / (Deficit) for the Period		**(508,137.35)**

Statement Of Equity Changes

WARAPITIYA HADABIMA SUPER SALES CENTRE

31st December 2022 (Rs)

Discription	Loan	Surplus /Defecit	Total
Opening Balance	-	-	-
Adjestment of the previous year		-	-
Adjested Balance	-	-	-
Addition for the year	2,100,000.00	(508,137.35)	1,591,862.65
Deduction for the year			-
Balance for the end of the year	**2,100,000.00**	**(508,137.35)**	**1,591,862.65**

WARAPITIYA HADABIMA SUPER SALES CENTRE

CASH FLOW STATMENT AS AT 31.12.2022

Depriciation	2022 (Rs)
Cash Flows From Operating Activities	
Surplus / (deficit) From Operating Activities	(508,137.35)
Adjustments	0.00
Depriciation	40,519.91
	(467,617.44)
Non - Cash Movements	
Increase / Decrease in Accrued Expenses	162,571.08
Increase / Decrease in Payable	1,789,095.63
Increase / Decrease in Stocks	(1,035,141.60)
Increase / Decrease in Other Receivables	(128,360.00)
Net Cash Flows From Operating Activities	**788,165.11**
Cash Flows From Investing Activities	
Movement of Property Plant and Equipment	(2,239,491.00)
Net Cash Flows From Investing Activities	**(2,239,491.00)**
Cash Flows From Financing Activities	
Loan from Hadabima Authority	2,100,000.00
Net Cash Flows From Financing Activities	**2,100,000.00**
Net Increase / (Decrease) in Cash and Cash Equivalents	181,056.67
Cash and Cash Equivalents as at 24.09.2022	0.00
Cash and Cash Equivalents as at 31.12.2022	**181,056.67**

	Balance as at 31/12/2022
Current Account Marketing Section	181,056.67
	181,056.67

WARAPITIYA HADABIMA SUPER SALE CENTRE
TRIAL BALANCE AS AT 31ST DECEMBER 2022

CODE	DESCRIPTION	L/F	TRIAL BALANCE	
			DEBIT	CREDIT
			RS	RS
WP-01	Electricity	09	9,849.97	
WP-03	Water	10	6,053.60	
WP-10	Other expenses	22	159,064.15	
WP-14	Building Repairimg	23	17,000.00	
WP-07	Purchasing	24	3,946,161.24	
	Sales Income	26		2,829,935.00
	Loan from Hadabima Authority	02		2,100,000.00
WP-11	Over Time Expenses	12	14,079.03	
	Cash Balance as at 31/12/2022	28	181,056.67	
WP-06	Cleaning Services	08	135,407.27	
WP-05	Security	07	157,847.84	
WP-04	Fuel/Transport expenses	34	5,940.00	
	Land & Building	29	391,441.00	
	Furniture & Fittings	30	1,481,200.00	
	Office equipment	31	366,850.00	
	Depreciations- Building	15	2,260.46	
	- Furniture & Fittings	16	29,932.59	
	-Office equipment	17	8,326.86	
	Provision for Depreciations - Building	18		2,260.46
	- Furniture & Fittings	19		29,932.59
	-Office equipment	20		8,326.86
	Other Creditors	11		13,900.00
	Accrued Expenditure	13		162,571.08
	Income Recievables	03	128,360.00	
	Creditors Control A/C	05		1,775,195.63
	Purchase Return	06		118,080.50
	Discount Received	14		628.56
	Stock Wastage	35	39,781.26	
	Cost of sales	36		39,781.26
	TOTAL		**7,040,830.68**	**7,040,830.68**

MARKETING SECTION

PROPERTY PLANT & EQUIPMENT

NOTE - 01

COST

Description	Aditions/ Purchases	Disposal/Sales	Cost as at (Rs) 31/12/2022
Land & Buildings	391,441.00	0.00	**391,441.00**
Furniture & Fittings	1,481,200.00	0.00	**1,481,200.00**
Office Equipment	366,850.00	0.00	**366,850.00**
TOTAL	**2,239,491.00**	**0.00**	**2,239,491.00**

DEPRICIATIONS

Description	Depreciation for the year	Depriciation for the disposals	Provision for the depreciations as at (Rs)31/12/2022
Land & Buildings	2,260.46	0.00	2,260.46
Furniture & Fittings	29,932.59	0.00	29,932.59
Office Equipment	8,326.86	0.00	8,326.86
TOTAL	**40,519.91**	**0.00**	**40,519.91**

WRITTEN DOWN VALUE

Description	Written down value as at 31/12/2022
Land & Buildings	389,180.54
Furniture & Fittings	1,451,267.41
Office Equipment	358,523.14
TOTAL	**2,198,971.09**

MARKETING SECTION
NOTE -02

Stocks

Description	Amount 2022 (Rs)
Stock as at 31st December 2022	1,035,141.60
TOTAL	1,035,141.60

MARKETING SECTION
NOTE -03

TRADE AND OTHER RECEIVABLES

Description	Reciept No.	Sales Date	Amount (Rs)
Sales income recievables	27693	12/23/2022	21,700.00
		12/25/2022	16,600.00
		12/27/2022	19,400.00
		12/28/2022	13,020.00
		12/29/2022	16,290.00
		12/30/2022	22,750.00
		12/31/2022	18,600.00
Total -Rs.			128,360.00

MARKETING SECTION
NOTE -04

TRADE & OTHER PAYABLES

Description	Amount 2022	Age analisis	
		01 year Rs.	Over 01 Year Rs.
Creditors Control Account	1,775,195.63	1,775,195.63	-
Other Creditors	13,900.00	13,900.00	-
Payable to Hadabima Authority			2,100,000.00
Total	1,789,095.63	1,789,095.63	2,100,000.00

MARKETING SECTION

NOTE -05

Accrued Expenses

Description	Amount - 2022 (rs)
Over time	14,079.03
Electricity	4,152.97
Water Bill	926.90
Security charges	96,287.18
Other expenses	47,000.00
stamp duty	125.00
TOTAL	**162,571.08**

MARKETING SECTION

NOTE -06

CASH AND CASH EQUIVALENTS

Discription	Amount (Rs)
Peoples Bank - Peradeniya - 057-1-002-0-1338028	7,040,830.68
Total	**7,040,830.68**

MARKETING SECTION
SHEDULE-01

OTHER INCOME

Destcription	Amount (Rs)
Other Income	-
-Discount Received	628.56
Total	**628.56**

MARKETING SECTION
SHEDULE-02

WARAPITIYA HADABIMA SUPER SALES CENTRE

Description	Shedule	2022 (Rs)
Sales Income		2,829,935.00
TOTAL SALES		**2,829,935.00**
Stock as at 2022-09-24		-
Add ;- Purchases		
- Cash Purchases		365,510.70
-Credit Purchases		3,580,650.54
Total Purchases		**3,946,161.24**
Less ;- Wastage		(39,781.26)
Less ;- Purchase Return		(118,080.50)
		3,788,299.48
Stock as at 2022-12-31		(1,035,141.60)
Cost of sale		2,753,157.88
GROSS PROFIT		76,777.12
Discount Recieved		628.56
Total Income		**77,405.68**
Personal Emoluments	03	14,079.03
Traveling & Subsistence		-
Suppllies		5,940.00
Maintaing Expenditure		326,158.68
Other Expenditure		159,064.15
Depreciation		40,519.91
Stock Wastage		39,781.26
Total Opertting Expenses		**585,543.03**
Net Profit		(508,137.35)
Accumilated Fund		-

MARKETING SECTION
SCHEDULE NO : - 03

RECCURENT EXPENDITURE FOR THE YEAR

Description	Amount (Rs)
	2022
PERSONNEL EMOLUMENTS	
Overtime	14,079.03
Sub Tatol	**14,079.03**
TRAVELLING & SUBSISTANCE	
Traveling-Domestic	0.00
Sub Tatol	**0.00**
SUPPLIES	
Stationary & Office requisites	0.00
Fuel & Lubricants	5,940.00
Sub Tatol	**5,940.00**
MAINTENANCE EXPENDITURE	
Electricity	9,849.97
Water	6,053.60
Clearning Service	135,407.27
Security service	157,847.84
Building Repairimg	17,000.00
Sub Tatol	**326,158.68**
OTHER EXPENSES	
Other Expenses	159,064.15
Sub Tatol	**159,064.15**
DEPRECIATION	
Depreciation	40,519.91
Sub Tatol	**40,519.91**

Marketing Promotion Project
Property Plants & Equipment

No	Description	Cost as at (Rs) 1/31/2019
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**

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Marketing Promotion Project
Saving & Current Accounts

No	Bank	Type	Account Number	Blance as at 2022-12-31 (Rs)
1	Regional Development bank - Peradeniya	Saving	433011100044	7,049,332.24
2	Regional Development bank - Peradeniya	Saving	433011100055	84,683.67
3	Peoples Bank - Peradeniya	Current	057-1-001-4-1338201	1,208,638.30
4	Peoples Bank - Weligama	Current	077-1-001-4-1650204	586,573.83
5	Peoples Bank - Peradeniya	Saving	057-2-001-1-001-4854	803,894.68
TOTAL				**9,733,122.72**

Marketing Promotion Project
Fixed Deposit Accounts

No	Bank	Type	Account Number	Blance as at 2022-12-31 (Rs)
1	Regional Development bank - Peradeniya	FD	433031300004/1	14,694,497.93
2	National Saving Bank - Mulgampola	FD	2-0015-20-20157	1,444,409.53
2	Peoples Bank - Peradeniya	FD	057-60-01-00031097-7	303,932.95
2	Bank of Ceylon - Peradeniya	FD	89947711	1,271,884.68
TOTAL				**17,714,725.09**

NATIONAL AUDIT OFFICE

NATIONAL AUDIT OFFICE

My No. :- CPCG/KD/C/SLHA/2023/15 Date :- 31 May 2023

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, 2022.

The report mentioned above is sent herewith.

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

Copies :-

01. Secretary – Ministry of Agriculture

02. Secretary – Ministry of Finance, Economic Stabilization and National policies

NATIONAL AUDIT OFFICE

My No. :- CPCG/KD/C/SLHA/2023/15 Date :- 31 May 2023

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, 2022.

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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 2022 comprising the statement of financial position as at 31 December 2022 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 depict a true and fair status of the financial position of the Sri Lanka Hadabima Authority (Sri Lanka Haritha Danaw Bim Sanvardana Adikariya) as at the 31st of December 2022, 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 the authority follows the first-in - first-out (FIFO) method in stock valuation , the value of 06 units of stock according to first-in - first-out method was Rs. 16,239,408 , but due to the calculation of the value on the last purchase value of that stock at Rs. 17,156,210 the value of the stock had increased by Rs. 916,802 .

(b) The surplus for the year was shown in excess due to accounting for amortization income equal to that figure in addition to the depreciation of the year under review of 15 vehicles which were revalued on 19th and 21st days of November 2018 and 07 agricultural inputs which were revalued on 01st February 2022, at Rs. 6,249,625.

(c) According to the employee loan register as on 31st December of the year under review, the sum of the loan balance of 06 employees of the authority is Rs. 2,421,814 , but in the financial statements it is stated as Rs. 2,054,639 resulting in the fact that there was a difference of Rs. 367,175 .

(d) In relation to a financial fraud that occurred in the marketing project of the Authority in the years 2014/2015 , which was collected on December 31 of the year under review, Rs. 295,783 had been accounted for as income for the year without adjusting to the balance due.

(e) According to the board of survey reports and stock schedule , the stock balance of agricultural tools as on 31st December of the year under review was Rs. 27,440,806 , the value of agricultural implements in the financial statements is accounted as Rs. 16,441,967 resulting in the value of agricultural implements being accounted at Rs. 10,998,840 to be understated in the financial statements. Further, issues of agricultural implements to the total of Rs. 13,256,367 of the year under review and the previous year were not accounted under capital expenditure.

(f) According to the management board paper No. 461/07, the annual lease amount of Rs. 254,000 payable for Weligama Sales Outlet was not accounted for in the year under review .

(g) In the previous year where there was no cash flow, when the gratuity under adjustments of Rs. 364,180 had not been adjusted to the profit of the current year it had been adjusted to the surplus of the year in the cash flow generated from operational activities in the cash flow statement.

(h) According to Sri Lanka Public Sector Accounting Standard 02 , the profit on sale of fixed assets for the year under review was Rs. 14,510 and the cash flow of Rs. 201,509 generated from that amount has not been shown in the cash flow statement.

(i) During the year under review, the loan amount of Rs. 2,100,000 given to Warapatiya sales center was recorded as cash inflow under financing activities in the statement of cash flows when that loan amount was not recovered during the year under review.

(j) Advantages and disadvantages of revaluations having no impact on cash flow statement of motorcycles , transfers , depreciation disposals and depreciation adjustments on agricultural inputs totaling to Rs. 25,208,334, adjusting to cash flow in the property, plant and equipment during the year and its net value of Rs. 19,598,834 was shown as a cash flow under investing activities.

(k) The depreciation for the year was under-accounted at Rs. 166,666 by the adjustment of Rs. 1,666,667 depreciation for 10 months for 02 Incubators on February 01 of the year under review which should be revalued at Rs. 20,000,000 and from that amount depreciation for 11 months should be adjusted at Rs. 1,833,333.

(l) 04 vehicles which were revalued on November 19 in the year 2018 should have been completed depreciating on November 19 of the reviewed year according to their life time, needing to be depreciated at Rs. 5,469,588 for 11 months of the reviewed year, they have been depreciated, for the year under review by the institution at Rs. 6,200,000. Showing as correction of this shortcoming, the total amount exceeding the total amount of depreciation of Rs. 6,312,084 had been written off from the accounts by Journal No. 99 erroneously. Resulting from this, the expenditure for the year the depreciation for the year was understated in the financial statements at Rs. 5,581,972 including depreciation for the year of Rs. 5,469,588 and over deduction of Rs. 112,384.

(m) In accordance with paragraph 21 (e) of Sri Lanka Public Sector Accounting Standard 01, information related to the financial fraud that occurred in the sales promotion sector in the years 2014/2015 was not disclosed in the accounts.

(n) Though the revaluation was shown in the financial statements as Rs. 21,597,024 , the disclosures mentioned in paragraph 90 of Sri Lanka Public Sector Accounting Standard 07 were not shown in the financial statements.

(o) As on the last date of the year under review, as shown in the financial statements Rs. 4,106,799 in sales department employee loans and 02 reserve account balances amounting to a total of Rs. 994,184 could not be verified during the audit due to non-submission of schedules and balance confirmation letters.

I conducted the audit in accordance with Sri Lanka Auditing Standards. My responsibilities under these auditing standards are further described in the section 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 2022 Annual Report of the Authority.

Other information means the information other than what is included in the 2022 annual report of the Authority expected to be provided to me after the date of this audit report but not included in the financial statements and in 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 2022 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 the 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 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.

Parties of administration hold the responsibility for inspection of the financial reporting process of the authority.

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 an assurance of high level, 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 it is not intended 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.

Action has been taken 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 2018 maintains a relationship concerning an agreement which is external to normal business relationships.

2.2.2 As per the requirement mentioned in Section 12 (f) of the National Audit Act No. 19 of 2018, except for the following observation, whether action has been taken in contravention to any relevant written law or other general or special directives issued by the management of the authority.

Action has not been taken in accordance with 396 (d) of the Code Financial Regulations of the Democratic Socialist Republic of Sri Lanka with regard to 130 expired checks issued but not presented for payment valued at Rs. 1,455,904.

2.2.3 That action has been taken not in conformity with the powers , duties and functions of the authority as per the requirement mentioned in Section 12 (g) of the National Audit Act No. 19 of 2018.

2.2.4 That apart from the following observations, the resources of the authority has not been used in accordance with the relevant rules and regulations in an efficient effective and economical manner as per the the requirement mentioned in Section 12 (h) of the National Audit Act No. 19 of 2018.

(a) During the year under review, out of the Government allocation of Rs. 189,790,000 received only Rs . 177,901,203 had been spent. Accordingly, receipts of government allocations of Rs. 11,888,797 had been left unspent during the year under review. The operating surplus for the year under review was Rs. 15,279,737 of which 78 per cent consisted of savings of government provisions.

(b) During the year under review, losses have been incurred at Rs. 7,187,961 in the Pallekele farm belonging to the authority and in Rs. 994,271 in the Kothmale farm, which were the results of the increase in operating expenses exceeding the sales income , the non-utilization of resources with maximum efficiency and the existence of waste. Necessary measures were not taken to avoid these losses.

(c) Tough the Hadabima Cooperative Society Limited has acquired 204 units of tables , chairs , shelves , computers and calculators and other equipments used for sales activities of which the value has not been assessed and were used in the sales unit belonging to the Sri Lanka Hadabima Authority from February 01 of 2019 as per a decision of the Cabinet of Ministers no approval had been obtained from the management of the authority for the transfer of those goods. Further, Sales building premises located in Gatambe and Weligama have also been used by the cooperative society, but the approval of the management of the authority was not received for that, as well.

(d) In the year 2017, a land located in Warapitiya area a building for the commencement of a sales outlet was constructed at a cost of Rs. 4,464,521 without being utilized a sales outlet had been opened there on September 24th of the year under review . A feasibility study had not been conducted in that regard , and in the year under review, Rs. 2,100,000 and in the year 2023 Rs. 900,000 had been given by the authority on loan basis. However , due to lack of adequate supervision, as on the last day of the year under review, the outlet had incurred a loss of Rs. 508,137.

(e) The land with an extent of 01 Rood 28.1 Perches with the main administrative building of the authority at Gannoruwa and the 05 Acre land of Kothmale farm were not transferred to the authority.

(f) 04 account balances of Trade and other receivables from a period of 02 to 42 years shown in non-current assets amounting to Rs. of 5,561,575 had not been recovered.

Signed illegibly.

WPC Wickramaratne
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.	Number of sets of agricultural equipment provided for the production of organic fertilizer	√		
3.	Number of Farmer Technical Training Programmes	√		
4.	Number of sustainable home gardens developed	√		
5.	Number of water sources conserved	√		
6.	Amount of commercial farms developed	√		
7.	Number of chicks provided to farmers	√		
8.	Number of electronic and print programmes conducted	√		
9.	Number of training programmes conducted		√	
10.	Number of progress review programs completed during the year	√		
11.	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:	1.1	1.5.1		√	
Eliminating poverty existing at all places.					
Objective 02:	2.4	2.4.1			√
Promoting sustainable agriculture by eliminating hunger, achieving food security and good nutrition conditions.					
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 15of the Sustainable Development Goals (SDG), it was planned to establish 280 hectares of soil conservation structures in the year 2022 for the promotion of sustainable agriculture, and at the end of the year, 100% progress has been achieved. Also, 5000 sustainable home gardens were established under Sustainable Development Objective 02, eliminating hunger, achieving food security and good nutritional conditions, promoting sustainable agriculture and increasing food security, and 100% progress has been achieved. Also, under Sustainable Development Goal 15, sustainable use of geographic ecosystems, sustainable forest management, action against desertification, restoration, protection and promotion, halting and rehabilitation of land degradation and biodiversity destruction, it was planned under the Water Sources and Streamlets Conservation Programme in the year 2022. All the 12 water sources have been conserved and 100% progress has been achieved.

The semi-domesticated poultry programme was implemented to eliminate hunger and increase food security as mentioned in Sustainable Development Objective 1 as a remedy for protein and energy malnutrition and 96.15% progress has been achieved in this regard.

5.2 Achievements and Challenges in Achieving Sustainable Development Goals

The Authority has implemented development programmes in the year 2021 primarily 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, which is eliminating hunger, achieving food security and good nutritional conditions, and promoting sustainable agriculture, could be achieved.

The soil conservation project started with the aim of sustainable management of water sources and land that have been destroyed due to various human activities, conservation of water sources, sustainable use of geographical ecosystems related to the 15 sustainable development goals through the production of organic fertilizers, sustainable forest management, action against desertification, indicators on restoring, protecting and promoting, halting and restoring land degradation and halting biodiversity loss were achieved.

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	16	2
Secondary	56	53	3
Primary	45	37	8
Total	125	102	13

6.2 The manner the lack or excess of human resources affects the performance of the organization

Due to the current situation in the country, the recruitment has been stopped, so the efficiency of the institution is affected in the performance of its duties. According to certain policies of the government, due to the inability to employ workers temporarily or on contract basis when they take leave from work or go abroad on leave, the performance of the targeted work activities have been hindered. From time to time due to epidemics (Corona) and climate change, curfews, government holidays due to not being able to come to work due to transportation problems, difficulties have been encountered in continuing the duties.

6.3 Human Resource Development

Training programme on future work planning and attitude development for internal and field officers of the institution, planning to establish 5000 home gardens in 06 months, programme on spiritual development of officers for development programmes, positive thinking training programme, "Piyaman" music programme, training programs on Labor Law/ Annual Boards of Survey/ Office Management and Financial Regulations/ Answering Audit Queries/ Maintenance of Government Vehicles/ Losses and Damages Surveys under F R 104/ Duties and Responsibilities of Accounts Clerks/ Corporate Procedures have been conducted.

By providing theoretical training, new officers are given the opportunity to develop theoretical knowledge about office duties and thereby gain an understanding of office duties and engage in official duties with responsibility, while experienced officers are able to develop their knowledge. Also, through the training programme, the officials can carry out their duties with understanding in their duties by gaining some understanding of their subject knowledge as well as other subjects. Through practical and attitude development programmes, it is possible to see the development of cooperation among officers and to engage in official activities with mutual understanding, and through the development of positive thinking, the creation of a group of officers with optimistic attitudes. Hence, 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	Compliant	.	
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 the internal audit record register	Compliant.	-	-
2.5	Prepare all monthly account summaries (CIGAS) and submit to the	Non-compliant	CIGAS is not used for the submission f	-

	Treasury on the due date.		account details to the Authority.	
2.6	Updating and maintaining cheques 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 Regulation 134 (3)	Compliant.	-	-
7	**Audit and Management Committees**			

7.1	In accordance with DMA Circular 1-2019, at least 4 Audit and Management Committees being maintained during the relevant year.	Compliant	-	-
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 date.	Compliant.	-	-
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	Compliant.	-	-

	of condemned goods according to FR 772.			
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 them for audit.	Compliant		
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	Compliant	-	-

	Financial Regulations regarding the balances revealed from the Bank Reconciliation Statements and to be adjusted being settled within a period of one month.			
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 control accounts for common deposits	Compliant.	-	-
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	Not relevant as the head office has no direct contact with the public.	
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.	Non-compliant	Not relevant as the head office has no direct contact with the public.	

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.	Compliant.	-	-
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 development programmes as per the paragraph 6.5 of the above circular.	Compliant	-	-
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.	-	-