

# ***Annual Report***

***2018***



**National Aquaculture Development  
Authority of Sri Lanka**

# **Annual Report**

**2018**

**National Aquaculture Development Authority of Sri Lanka**

**41/1, New Parliament Road,**

**Pelawatta,**

**Battaramulla.**

**Tel: 011 2786495**

**Fax: 011 2786493**

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

20.09.2019

Hon. Minister of Agriculture, Livestock Development, Irrigation & Fisheries and  
Aquatic Resources Development  
Ministry of Agriculture, Livestock Development, Irrigation & Fisheries and Aquatic  
Resources Development  
Fisheries Division  
Maligawatte  
Colombo 10.

Dear Sir,

In accordance with the provision of the NAQDA Act No. 53 of 1998, I am pleased to present the following in respect of the activities of the National Aquaculture Development Authority of Sri Lanka for the period 01<sup>st</sup> January 2018 to 31<sup>st</sup> December 2018.

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

Thanking You.  
Yours Faithfully,

**N.P. Madawan Arachchi**  
Chairman

## Corporate Information

### Name of the Organization

NATIONAL AQUACULTURE DEVELOPMENT AUTHORITY OF SRI LANKA

### Directors

|                                       |   |          |
|---------------------------------------|---|----------|
| 1. Mr. N. P. Madawn Arachchi          | - | Chairman |
| 2. Mr. K. D. Karunarathna             | - | Director |
| 3. Mr. D. G. Sumith Wickrama          | - | Director |
| 4. Mr. S. M. A. Nelugolla             | - | Director |
| 5. Mr. Mahesh Samitha Kalugampitiya   | - | Director |
| 6. Mr. G. P. Janaka Kumara            | - | Director |
| 7. Mr. E.A.S.K. Edirisinghe           | - | Director |
| 8. Mr. Keerthi Munasinghe             | - | Director |
| 9. Mrs. P. H. Handunhewa              | - | Director |
| 10. Eng. S.M.D.L.K. De Alwis          | - | Director |
| 11. Mrs. H. G. J. P. Wiayasiriwardana | - | Director |
| 12. Ms. S. L. D. K. Wijayasinghe      | - | Director |
| 13. Ms. L. T. D. Thamara Perera       | - | Director |

### Head Office

41/1, New Parliament Road, Pelawatta, Battaramulla

### Auditors

Auditor General's Department

### Bankers

Peoples Bank, Battaramulla.

Bank of Ceylon, Pelawatta.

## ***Chairman's Review***

I have the duty of presenting the Annual Report of NAQDA for the year  
ended 31/12/2017.

## Introduction

The performance of the National Aquaculture Development Authority of Sri Lanka (NAQDA) during the 12 months commencing from 01/01/2018 continued to improve as in the previous years.

### Inland Fish Production

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

| Year | Inland Fisheries & Aquaculture (MT) | Coastal Aquaculture & shrimp production (MT) | Total Production (MT) | % Increase over previous year |
|------|-------------------------------------|----------------------------------------------|-----------------------|-------------------------------|
| 2012 | 65,640                              | 3,310                                        | 68,950                | 16                            |
| 2013 | 62,480                              | 4,430                                        | 66,910                | -3                            |
| 2014 | 70,600                              | 5,150                                        | 75,750                | 13                            |
| 2015 | 60,210                              | 7,090                                        | 67,300                | -11.2                         |
| 2016 | 67,900                              | 6,030                                        | 73,930                | 10                            |
| 2017 | 76,953                              | 5,587                                        | 82,540                | 12                            |
| 2018 | 73,910                              | 14,100                                       | 88,010                | 7                             |

The inland fish and aquaculture production was 88,010 Mt. in the year 2018 which was an increase of 5,470 Mt. (7%) over that in the year 2017. Mainly the proper management of the waterbodies with community participation, Stock enhancement in reservoirs, increase of fish seed production and free issue of fingerlings have been adapted for increase of inland fish and aquaculture production. Also the Cultured prawn production grew significantly by 43% to 8,180 Mt. in the year 2018 which was an increase of 3550 Mt. over that in the year 2017. Cultured prawn production increased due to the low disease occurrences in the farms as a result of the implementation of best management practices and effective disease controlling strategies implemented and also better water quality condition in the lagoon due to flood wash off.

## Foreign Exchange earned and contribution to rural economy

This inland fish and aquaculture production in 2018 is valued at approximately Rs.24.86 billion contributing significantly to the national economy. Further it is estimated that foreign exchange earned through Shrimp exports increased by 8% to Rs. 3,485 Mn. in 2018 compared to 2017 Rs. Mn 3,213. Also Ornamental fish exports increased by 15% to Rs. 2,626 Mn in 2018 compared to 2017 Rs. Mn 2,288.

## Fry Production & Distribution

The Aquaculture Development Centers (AQDCs) at Udawalawa, Dambulla, Inginiyagala, Iranamadu, Kalawewa, Nuwara Eliya and Muruthawela produced 182.52 Mn fry in 2018. A part of these fry were sold to Private Pond Owners (PPO), Pens, Cages and Community Based Organizations (CBO) managed Mini Nurseries for rearing to fingerling size. This is an increase of 36% when compared to fry production in 2017.

**Table 2 - Fry Production & Distribution (Million)**

|                            | 2013         | 2014         | 2015         | 2016          | 2017          | 2018          |
|----------------------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Fry sold to Mini Nurseries | 12.52        | 6.57         | 11.90        | 15.76         | 19.13         | 26.35         |
| Fry reared at AQDCs        | 62.74        | 55.39        | 50.79        | 57.64         | 60.82         | 79.02         |
| Fry sold to PPOs           | 21.94        | 11.93        | 15.67        | 8.53          | 6.63          | 16.89         |
| Issued to Cages / pens     | 0.84         | 2.02         | 9.95         | 30.34         | 47.20         | 60.26         |
| <b>Total</b>               | <b>98.04</b> | <b>75.91</b> | <b>88.31</b> | <b>112.27</b> | <b>133.78</b> | <b>182.52</b> |

## Fingerling Production

In the year 2018, 111.63 Mn fingerlings were produced in Aquaculture Development Centers (AQDCs) of NAQDA, CBO managed Mini Nurseries, cages, pens and Private Ponds. This is a significant increase (35%), when compared to the fingerling production in 2017. 43% of fingerlings production stated in the above were directly produced by NAQDA and balance produced by Mini Nurseries, Pens, Cages and Private Ponds by growing fry issued by AQDCs of NAQDA. Introduction of cage culture for Fry – Fingerling rearing programme in reservoirs was able to increase the fish fingerling production.

**Table 3 - Fingerling Production (Million)**

|                                     | 2013         | 2014         | 2015         | 2016         | 2017         | 2018          |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Fingerlings produced Mini Nurseries | 5.76         | 4.27         | 7.24         | 10.30        | 13.38        | 17.48         |
| Fingerlings produced AQDCs          | 34.94        | 30.94        | 39.65        | 37.29        | 38.07        | 48.20         |
| Fingerlings produced PPOs           | 8.43         | 4.81         | 6.06         | 4.07         | 3.31         | 7.16          |
| Cages / Pens                        | 0.26         | 0.96         | 2.26         | 18.11        | 28.16        | 38.79         |
| <b>Total</b>                        | <b>49.39</b> | <b>40.98</b> | <b>55.21</b> | <b>69.77</b> | <b>82.92</b> | <b>111.63</b> |

### **Distribution of fingerlings**

The fingerlings produced at AQDCs, Private Ponds, Mini Nurseries, Pens and Cages were distributed amongst major aquaculture and inland fisheries development areas as given in the following table. It is anticipated that the higher fish stocking during 2018, will support increase in inland fish production in 2019.

**Table 4 – Stocking of Fish Fingerlings - 2018**

| Type of the water body | Number of tanks / units | Fingerling Stocked (Mn) |
|------------------------|-------------------------|-------------------------|
| Major Reservoirs       | 41                      | 30.06                   |
| Medium Reservoirs      | 78                      | 31.19                   |
| Minor Reservoirs       | 288                     | 32.78                   |
| Seasonal Tanks         | 491                     | 9.11                    |
| Ponds                  | 1170                    | 3.45                    |
| Rivers and Lagoons     | -                       | 3.72                    |
| <b>Total</b>           | <b>2068</b>             | <b>110.31</b>           |

To Increase the supply of fish seed required for stocking in North Central reservoirs to increase the nutrition level and develop rural economy through increasing the inland and aquaculture fish production, NAQDA has continued the construction of Aquaculture Development Centre in Sevanapitiya, Polonnaruwa District.

### **Establishment of Freshwater Fish Genetic Development Centre, Dambulla**

Construction work of the Freshwater Fish Genetic Development Centre, Dambulla was continued in order to produce high quality broodstock, increase quality of fish

seed and develop new strains of indigenous species such as Lula (*Ophiocephalus striatus*), Walaya (*Walago attu*), etc for freshwater aquaculture. By introducing these new hybrids, freshwater aquaculture will be more diversified. Therefore establishment of a fish genetic development centre is mandatory to ensure sustainable freshwater fish production in Sri Lanka. Estimated total project cost is Rs. Mn 150.00.

### **Fresh Water Prawn Production (Post Larvae)**

73.76 Mn. Post larvae of fresh water prawn were issued from Pambala, Kahandamodara centers and private hatchery and stocked as follows.

**Table 5 – Stocking of Freshwater Prawn Post Larvae - 2018**

| <b>Type of the water body</b> | <b>Number of tanks</b> | <b>Post larvae stocked (Mn)</b> |
|-------------------------------|------------------------|---------------------------------|
| <b>Major Reservoirs</b>       | 30                     | 22.48                           |
| <b>Medium Reservoirs</b>      | 48                     | 24.75                           |
| <b>Minor Reservoirs</b>       | 132                    | 23.17                           |
| <b>Seasonal Tanks</b>         | 3                      | 0.10                            |
| <b>Ponds</b>                  | 36                     | 0.17                            |
| <b>Lagoons</b>                | 8                      | 3.09                            |
| <b>Total</b>                  | <b>257</b>             | <b>73.76</b>                    |

Breeding commenced at the new freshwater prawn hatchery in Kallarar, Trincomalee in order to Increase the supply of freshwater prawn post larvae required in order to increase the nutrition level and rural economy by increasing the freshwater prawn production. Also through the expansion of hatchery facilities, rearing facilities and infrastructure at Kahandamodara and Pambala, stocking of post larvae of freshwater prawn in reservoirs and ponds will be increased. So, the freshwater prawn production from the reservoirs and the ponds will be increased and income generation from exports will also be increased. Living standards of fisherman will also be increased. Today, there are mainly three companies engaged in exporting of freshwater prawn. Total of 1340 m. tons of Freshwater Prawns were harvested during 2018 and around 138 m. tones have been exported. As prawns are

high valued species income of fisherman was increased. Return on investment of stocking freshwater prawn in reservoirs is higher than stocking of fish fingerlings. Therefore, stock enhancement of freshwater prawn in reservoirs can be reputed as culture based fishery with high valued species.

### **Programme to issue Fry & Fingerlings Free of Charge**

Under this programme 26.07 Mn fry, 14.54 Mn fish fingerlings and 44.88 Mn freshwater prawn post larvae were stocked in reservoirs during 2018.

### **Development of Reservoir Fisheries**

To improve the management of inland fisheries in perennial water bodies (by preventing illegal methods of fishing) the Authority and the fisheries societies conducted 277 raids during the year 2018. In addition, 150 fishing crafts and 2000 sets of fishing gears were distributed. Now the total inland fishing boat number increased up to 9795.

### **Shrimp Farming Industry**

Various activities were implemented during last few years through the Shrimp Farm Monitoring and Extension Unit of NAQDA to rehabilitate the shrimp farming industry, which was devastated by the White Spot disease. Main activities undertaken were Dredging of Dutch Canal; Introduction of a crop calendar and zoning; Formation of relevant rules & regulations and implementation; Regulation of shrimp hatcheries and Screening of post larvae of shrimp and broodstock. In addition, services are being provided at the Shrimp Disease Diagnosis and Health Management Laboratory at Battuluoya for shrimp farmers to detect shrimp diseases.

During 2018 under monitoring activities, 717 Aquaculture Management licenses including 682 Shrimp Farms, 35 Shrimp Hatcheries and 6 broodstock collectors were issued. Further, NAQDA conducted 4,205 no. of PCR tests to screen brooders and post larvae. This screening was enables the industry to breed healthy post

larvae for stocking in farms. These tests were carried out by the Brackish water fish health and environmental monitoring laboratory at Battuluoya and Batticaloa. Further to improve quality of post larvae, all the shrimp hatcheries were monitored by testing for Monodon Bacula Virus and white spot disease by officials from the brackish water fish health and environmental laboratory.

In 2018, 48 Shrimp Hatcheries and 700 Shrimp Farms were operated in Puttalam District. Shrimp post larvae production during the year was 520 Mn.

It was made to understand that with the existing area of shrimp farms, maximum sustainable shrimp production is obtained at present in North Western Province. In order to increase the shrimp production in the district NAQDA has planned to intensify the shrimp culture activity through introduction of water recirculation system and enhancing the biosecurity of farming area. This will increase the shrimp production in the area.

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

### ***Development of Shrimp Farming in Batticaloa District***

Expansion of shrimp farming into Batticaloa also commenced and the existing farm area in Batticaloa district is around 350 Acres. A shrimp hatchery has been established at Puthukkudirippu, Batticaloa in order to support shrimp farming in the East and this is managed by a private company under Public / Private Partnership

and 35.2 million post larvae were produced in 2018. This is the only hatchery available in the East and caters to the post larvae requirement of the expanding shrimp industry in the Batticaloa District.

Cluster based shrimp farming was implemented in Vakarai, Batticaloa with the participation of small scale farmers. In 2018, 203 Mt. were harvested. Demonstration Shrimp Farm at the Air Force Base Camp in Batticaloa will train shrimp farmers of the area on Best Management Practices (BMP) & sustainable development of Shrimp Farming. At present this Demonstration Farm is managed by the Air Force, Batticaloa. 5.23 Mt. was harvested and 440,000 Post larvae were stocked in 2018. Also 366 persons were trained in this farm in 2018.

### **Ornamental Fish and Aquatic Plant Farming**

NAQDA is involved in development of new ornamental fish strains, development of technology, provide brood fish, fish disease diagnosis, provide training and technical assistance etc. to support development of ornamental fish and aquatic plant culture and exports. Aquaculture Development Centres at Rambodagalla and Ginigathena is dedicated for ornamental fish and plants. Genetic improvement programmes were initiated to improve genetic diversity of guppy varieties at Rambodagalle and swordtail at Ginigathena. A tissue culture laboratory established at Rambodagalla is involved in tissue culture of ornamental aquatic plants. The main objectives of this are to technology transfer and to encourage people to earn the foreign exchange by exporting aquatic plants. 88,086 number of aquatic plants were produced and 63,500 numbers of plants were exported and 24,586 issued locally in 2018. Agreement was signed with Aqua Agri for buying aquatic plants. (Only from NAQDA tissue culture laboratory)

These centers sold 3.16 Mn ornamental fish for farmers and exporters. 118,043 brooders were also sold in 2018. Freshwater aquarium fish comprise the more colorful and striking species of guppies, swordtails, platys, bards, tetras, angels, gouramies and catfish. Out of these freshwater species exported from Sri Lanka, about 60-70% consists of guppies. There are about 40 regular exporting companies in Sri Lanka. Major buyers for Sri Lanka ornamental fish are the USA, Japan, and the

European Union. Training programmes were conducted and 1,403 people were trained in ornamental fish farming in the year 2018.

Live rock export is a new addition to our product range and as at 2018 live rocks to the values of Rs. Mn 7.05 has been exported through private sector involvement.

### ***Ornamental Fish Breeding Centre, Sevanapitiya, Polonnaruwa***

NAQDA continued the establishment of an ornamental fish breeding centre for koi carp and gold fish in Sevanapitiya, Polonnaruwa to setup pond farming cluster in the district. Lack of quality seeds and quality parent stocks are the main constrains for further development of the koi carp and gold fish ornamental fish industry in Polonnaruwa district. For this purpose, Ornamental Fish Breeding Centre will be established at Sevanapitiya in Polonnaruwa District to produce Gold fish and Carp ornamental fish quality seeds and supply to the farmers in Polonnaruwa district and this will be assured the more sustainability of this sector in Polonnaruwa District. Estimated total project cost is Rs. Mn 250.00.

### ***Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam***

Sri Lanka exports marine ornamental fish and invertebrates by collecting from the wild. There are restrictions for the collection of certain species from the wild. It was noted that some of the wild populations of ornamental fish and invertebrates has been depleted due to various reasons such as over fishing, destruction of habitats, coral breaching, siltation of sea bed and pollution etc. It is anticipated that more restrictions will be imposed in the future to restrict the catching of marine ornamental fish based on conservation concerns. This will affect export of marine ornamental fish from Sri Lanka. Therefore, it is imperative to introduce breeding in captivity of marine ornamental fish and invertebrates to uplift the ornamental fish sector in Sri Lanka. Marine ornamental fish fetches a very high price, when compared to freshwater ornamental fish and there is a high demand in International markets. Also captive bred marine fish has very high market as they are easy to rear at indoor aquaria. In order to disseminate the technology, increase the product range of ornamental fish and enhance foreign exchange earnings, NAQDA has commenced the establishment of Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam. Estimated total project cost is Rs. Mn 250.00.

## **Non- traditional Aquaculture**

- **Sea cucumber breeding and farming**

### ***Sea cucumber hatchery***

Construction works of the new sea cucumber hatchery in Oleithuduwai, Mannar was continued and the objective of this project is to produce sea cucumber juveniles to promote sea cucumber farming in Sri Lanka. The selected company is required to invest in building sea cucumber hatchery and manage the commercial seed production of sea cucumber in order to contribute to enhancement of National Sea Cucumber production for exports. Estimated total project cost is Rs. Mn 250.00.

Also NAQDA, provided expertise to breed Sea cucumber in a private hatchery and in 2018, 105,000 sea cucumber juveniles were produced and NAQDA facilitate Sea cucumber culture in pens and ponds. Farming is carrying out by private sector in Mannar, Kilinochchi and Jaffna. 196 Mt (wet) were harvested from ponds and pens during 2018.

- **Sea weed farming**

NAQDA facilitating seas weed farming with community participation in the Northern Sea. Sea weed cultivation in 2018 was 322 Mt (wet) and the total farming sea area is about 60 ha.

- **Sea bass breeding and farming**

NAQDA succeeded in breeding Sea bass under public private partnership and provided expertise to breed Sea bass in a private hatchery. 350,000 no. of fingerlings were produced in 2018. This will pave the way for expansion

of Sea bass farming in Sri Lanka. Private sector involved in sea bass cage culture in Negombo lagoon, Mannar, Puttalam, Batticaloa and Galle. Around 300 people were involved in sea bass farming in cages and ponds. 147,820 stocked and 340 Mt. of sea bass were also harvested in 2018. A large scale

sea bass farming in cages commenced operation in Trincomalee Sea. This sea bass culture create livelihood to coastal community through direct employment, reduce pressure on wild fishery and provide a consistent supply base, generate import revenue, added tourist attraction, and provide forward linkage opportunities such as value added fish production. 255 Mt of sea bass were harvested from these sea cages.

NAQDA has commenced the operation at Multi-species Marine Finfish hatchery in Batticaloa and 50,000 sea bass fingerlings were produced in 2018.

- **Milk Fish breeding and farming**

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

- **Crab breeding and farming**

NAQDA provided expertise to breed mud crabs in a private hatchery and 89,350 crablets were produced in 2018 and also 62.35 Mt of crabs were harvested from ponds.

***Establishment of crab cities & Aquaculture industrial Park***

To improve the environment for aquaculture investments in Sri Lanka, NAQDA has planned to establish an Aquaculture Industrial Park in Mannar with an area of 1728 ha and Crab Cities in Rakawa & Galmulla, Hambantotoa with an area of 242 acres and Marankerni, Batticaloa with an area of 280 acres. Primary objective is to improve the environment for aquaculture

investments and sustainably meet food security and economic development targets without causing environmental degradation by providing suitable environment for the potential investors to develop coastal aquaculture through establishing Aquaculture Park and Crab cities. In addition to the achievement of general objectives, proposed area for the establishment of Aquaculture Park and crab cities are one of the rural areas in Mannar, Hambantota, Batticaloa Districts. Development of such facilities combined with other common infrastructure facilities such as roads, electricity, etc. also will benefit the local community in the area. Through these developments around 5500 direct and indirect jobs will be created. Also this will benefit coastal community by increasing their income and living standards. The technology could be disseminated in the region. Increasing coastal aquaculture production can contribute for the development of economy of the country. The expected production is around 9075 Mt from Aquaculture industrial park and crab cities and will also increase the export earning of the country.

Rakawa crab city construction is in progress; and Design was completed and ready to commence the construction of Galmulla crab city and design was completed and Environmental Clearance obtaining is in progress for Marnkerni crab city.

Also NARA has submitted the final report on EAS for Aquaculture Industrial Park, Mannar and the Report submitted to the Department of Wildlife.

### **Wewak samaga Gamak Programme**

The project Wewak Samaga Gamak began in 2016 as a concept of Minister of Fisheries and Aquatic Resources Development. It is a massive development programme initiated to develop fishing villages with the aim to improve the lifestyle of the villagers. The project assists to develop infrastructure facilities, livelihood development programmes and welfare activities to the village. In the year 2018, Rs. Mn 167.33 released to District Secretariats for 93 projects in Anuradhapura, Batticaloa, Badulla, Hambantota, Kurunegala, Kilinochchi, Matale, Mannar,

Mullaitivu, Monaragala, Nuwara Eliya, Ratnapura, Polonnaruwa, Puttalam, Trincomalee and Vavuniya, mainly for renovation of access roads to landing sites, renovation of roads in fisheries villages, construction of community halls, services centres, Pre-schools, improvement of pre-schools, etc.

### **Housing and livelihood development programme for Fishery Villages**

NAQDA implemented the following programmes under the Housing and livelihood development programme for Fishery Villages which was implemented with the objective of enhancing the living standards and generation of job opportunities. i) Sea bass farming; ii) Improvement of Ornamental Fish Farming systems; iii) Crab Farming; iv) Milk Fish farming for baits; v) Establishment of Ornamental Fish Breeding units; vi) Improvement of freshwater aquaculture farming systems; vii) Small Scale Ornamental Fish Farming; viii) Sea weed farming; ix) Food Fish Farming in Mud Ponds; x) Implementation of Diyawara Piyasa Programme - Housing, Sanitary & other relevant infrastructure development.

| <b>Programme</b>                                      | <b>No. of new projects implemented</b> | <b>Fund released (Rs. Mn)</b> |
|-------------------------------------------------------|----------------------------------------|-------------------------------|
| Sea bass farming                                      | 3                                      | 43.83                         |
| Improvement of Ornamental Fish Farming systems        | 35                                     |                               |
| Crab Farming                                          | 2                                      |                               |
| Milk Fish farming for baits                           | 52                                     |                               |
| Establishment of Ornamental Fish Breeding units       | 2                                      |                               |
| Improvement of freshwater aquaculture farming systems | 1                                      |                               |
| Small Scale Ornamental Fish Farming                   | 25                                     |                               |
| Sea weed farming                                      | 26                                     |                               |
| Food Fish Farming in Mud Ponds                        | 7                                      |                               |
| Implementation of "Diyawara Piyasa" Programme         |                                        |                               |
| Houses renovations                                    | 442                                    |                               |
| Sanitary facilities                                   | 48                                     |                               |

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

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

Chairman  
National Aquaculture Development Authority of Sri Lanka

## **Compliance to Sustainable Development**

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

- SDG 1 No poverty – NAQDA has continued livelihood development activities and in 2018, Fishermen and Farmers engaged in inland fisheries and aquaculture sector increased to 61,593 Nos. Income per inland fishermen in 2018 was around Rs. 38,000.00.
- SDG 2 Zero Hunger - In fact the goal is to end hunger, achieve food security and improved nutrition and promote sustainable aquaculture, NAQDA has initiated and continued programmes to develop culture based fisheries and aquaculture in order to increase the inland fish and aquaculture production. The inland fish and aquaculture production was 88,010 Mt. in the year 2018 which was an increase of 5,470 Mt compared to 2017 production of 82,540 Mt.
- SDG 12 Responsible Consumption and Production – Reservoir fish production is available fresh at reservoirs and these fishes are sells around the reservoirs or within the village. Excess inland fish production is coming to Colombo markets in fresh mode and also this excess production is process to dry fish at village level. In 2018, dry fish production was 213 Mt and 1kg is valued at Rs. 500.00. All the fishers and farmers are operate with a license, follows Best Management Practices (BMPs) & every important BMPs were converted to regulations, introduced co-management practices are examples for responsible fisheries. Also all the new aquaculture projects uses eco system approach and this will ensure the responsible farming and ultimately will make responsible production.
- SDG 14 Life below Water – Since the coastal capture fishery is stable due to over exploitation, illegal or unauthorized fishing, pollution, etc., the coastal trend is sea farming. Eco system approach farming is promoted in sea water and environmental friendly materials are used for farming systems. Sea weed farming is promoted in shallow sea areas and sea weed absorb the CO<sub>2</sub> in sea water. This will help to decrease the acidity of sea water. Mariculture activities are promoted and expand considering the carrying capacity in an environmental and industrial sustainable manner.

## **Report of the Board of Directors**

The Board of Directors is pleased to present the Annual Report for the Year ended 31<sup>st</sup> December 2018 together with the Audited Accounts and Report of the Auditor General.

## **1. Introduction**

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

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

### **Aquaculture Development Centers (AQDCs) of NAQDA**

NAQDA maintains eight (08) major Freshwater Aquaculture Breeding Centers, Three (03) Freshwater Prawn Breeding Centers, Two (2) Ornamental Fish Breeding Centers and a Multi Species Marine Fin fish hatchery.

| <b><u>Centre</u></b>                              | <b><u>Fish Species Produced/Activity</u></b>                |
|---------------------------------------------------|-------------------------------------------------------------|
| <b>Udawalawa (Carp)</b>                           | Common Carp, Indian Carps and Chinese Carps                 |
| <b>Dambulla</b>                                   | Common Carp, Indian Carps, Chinese Carps and Tilapia        |
| <b>Inginiyagala</b>                               | Common Carp, Indian Carps and Tilapia                       |
| <b>Nuwara Eliya</b>                               | Common Carp                                                 |
| <b>Udawalawa (Tilapia)</b>                        | Tilapia species                                             |
| <b>Iranamdu</b>                                   | Common Carp, Indian Carps, Chinese Carps and Tilapia        |
| <b>Muruthawela</b>                                | Common Carp, Indian Carps, Chinese Carps and Tilapia        |
| <b>New Udawalawa</b>                              | Common Carp, Indian Carps and Chinese Carps                 |
| <b>Pambala</b>                                    | Freshwater Prawn                                            |
| <b>Thillawatawena</b>                             | Freshwater Prawn                                            |
| <b>Kallarawa</b>                                  | Freshwater Prawn                                            |
| <b>Rambodagalle</b>                               | Ornamental Fish Breeding and Conducting Training Programmes |
| <b>Ginigathhena</b>                               | Ornamental Fish Breeding & Rearing                          |
| <b>Multi Species Marine<br/>Fin fish hatchery</b> | Marine fin fish                                             |

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

### **Kalawewa Inland Fisheries and Aquaculture Training Institute**

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

### **Aquaculture Extension Service**

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

## **2. Objectives**

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

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

**03. Manpower of National Aquaculture Development Authority of Sri Lanka as at 31<sup>st</sup> December 2018**

| <b>Categories</b>                           | <b>Nos.</b> |
|---------------------------------------------|-------------|
| <b>Chief Executive Officer</b>              | <b>01</b>   |
| <b>Senior Managers</b>                      | <b>04</b>   |
| <b>Middle Managers</b>                      | <b>26</b>   |
| <b>Junior Managers</b>                      | <b>76</b>   |
| Aquaculturists                              | 51          |
| Regional/District Extension Officers        | 17          |
| Statistical Officers                        | 03          |
| Computer Analyst                            | 01          |
| Procurement Officer                         | 01          |
| Social Development Officer                  | 01          |
| Finance Officer                             | 01          |
| Administrative Officer                      | 01          |
| <b>Management Assistant – Technical</b>     | <b>119</b>  |
| Assistant Aquaculturists                    | 13          |
| Extensions Officers                         | 98          |
| Technical Officers                          | 03          |
| Book keeper                                 | 01          |
| Forman                                      | 01          |
| <b>Management Assistant – Non Technical</b> | <b>80</b>   |
| <b>Primary Level</b>                        | <b>405</b>  |
| Technicians (Electrical/ Mechanical)        | 08          |
| Drivers                                     | 48          |
| Lab Assistant                               | 03          |
| Circuit Bungalow keeper                     | 03          |
| Minor Staff                                 | 343         |
| <b>Total</b>                                | <b>708</b>  |

#### **4. Principal Activities**

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

#### **5. Capital**

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

#### **6. Income**

Income from sale of fish seeds, rent on leased centers and other income is Rs.260.29 Million. The Treasury grant for financing recurrent expenditure was Rs.380.00 Million for the year ended 31<sup>st</sup> December 2018.

#### **7. Performance of the Organization**

National Aquaculture Development Authority has made a net deficit of Rs. 80.65 Million for the year ended 31<sup>st</sup> December 2018.

#### **8. Statement of Affairs**

The statement of affairs of the Authority as at 31<sup>st</sup> December 2018 is set out in Financial Statements.

#### **9. Capital Expenditure**

A financial allocation of Rs. 250 Million was made available for National Aquaculture Development Authority of Sri Lanka for the year 2018. Total allocation was utilized for rehabilitation and renovation of buildings and Ponds at the Centers, rehabilitation of vehicles and equipment, Acquisition of Fixed assets and Aquaculture Development activities.

**10. Collaboration with other Agencies**

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

**11. Directors Interest in Contracts**

The Directors of the Authority were not directly or indirectly involved in any contracts with the Authority during the year ended 31<sup>st</sup> December 2018.

**12. Auditors**

The Accounts of the National Aquaculture Development Authority of Sri Lanka for the Year ended 31<sup>st</sup> December 2018 was audited by the Auditor General's Department.

FLS/A/NAQDA/1/F/A/2018/27

31 August 2019

Chairman

National Aquaculture Development Authority

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

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**1. Financial Statements**

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**1.1 Adverse Opinion**

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

In my opinion, because of the significance of the matters discussed in the paragraph 1.2 of my report, the financial position of the Authority as at 31 December 2018, and of its financial performance and its cash flows for the year then ended do not give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards.

## **1.2 Basis for Adverse Opinion**

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- (a) The value of 16 lands which are being used by the Authority had not been assessed and taken in to accounts even by 31 December 2018. Similarly, the two lands located at Udawalawa those were vested to the Authority at the establishment in the year 1998 and assessed to a sum of Rs. 89,630,000 had not been taken in to accounts.
- (b) Transactions that did not affect cash flow, that is, a total of Rs. 35,655,028 had been stated as cash outflow in the cash flow statement for the year under review as the retention amounted to Rs. 3,097,101 which was applicable to 08 contracts, the buildings those were capitalized by journal entries without making a payment amounted to Rs. 21,933,698 and a sum of Rs. 10,694,229 paid in the year 2017.
- (c) The land where the Nuwara Eliya Regional Aquaculture Development Centre located had been alienated by the Ministry as a grant to the Authority in the year 1999 and the value of that had been assessed to a sum of Rs.12,635,000 and taken in to accounts. Subsequently, since there was a settlement issue of this land, a sum of Rs. 9,237,500 had been paid to a state corporation for the purchase of the land in the year under review. Later on, the amount paid had been added to the value of the land rather than deducted from the capital reserve relating to the Government Grant.
- (d) When the value of construction contract works which were completed as at 31 December for the year under review taken in to accounts, the value of 19 contracts amounted to Rs. 35,808,699 had been understated and a sum of Rs. 11,361,326 of the value of 08 contracts had been overstated in the financial statements.
- (e) Despite the construction works of the Labor Hostel at Udawalawa Regional Aquaculture Development Centre has been completed on 30 November 2018, a sum of Rs. 12,346,772 incurred for that had been shown on the financial statements under work in progress rather than being accounted for as buildings.

- (f)** The accounting policy for accounting for the capital and recurrent grants received from the Treasury and the Ministry to the Authority had not been disclosed in the financial statements. Since there was no such an accounting policy, the grants related to expenditure on recurrent form amounted to Rs. 160,131,832 which had been written off to income incurring from capital expenditures from the year 2014 to the year under review , had been taken into accounts as a reserve rather than as income in the statement of income. The loss in the year under review had also been shown overstated by a sum of Rs. 54,726,364 due to taken in to financial statements in this manner. Similarly, although the recurrent grant received from the Treasury for the year under review amounted to Rs. 380,000,000 for recurrent expenditure should be recognized as an income of the year under review in the income statement, it had been stated under other comprehensive income.
- (g)** The policy for Valuation of Biological Assets amounted to Rs. 15,539,130 had not been disclosed in the financial statements. Due to the absence of such a policy, the value of the opening and closing stock of brooders maintaining by the Authority with the objective of breeding of fish cubs had been adjusted to the cost of sales without recognizing the fair value thereon. As a result, the gross profit for the year under review had been overstated by a sum of Rs. 7,462,530 .
- (h)** The long term investment stated in the financial statements for the year under review amounted to Rs. 2,000,000 had been shown under current assets.
- (i)** Although the revaluation should be made once in every three years or every five years, when the fair value of property, plant and equipment varies substantially from its carrying value in terms of the Section 47 of the Sri Lanka Public Sector Accounting Standard No. 07 , the Authority had not carried out the revaluation of all its assets since its inception in year 1998 .

- (j) Although the income should be accounted for on accrual basis in terms of Paragraph 14 of the Sri Lanka Public Sector Accounting Standard No. 10, a sum of Rs. 299,222 receivable in the year 2018 as per the agreement entered in to with the National Gem and Jewellery Authority had not been taken in to accounts on accrual basis.

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

### **1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements**

---

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

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

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

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

#### 1.4 Auditor's Responsibilities for the Audit of the Financial Statements

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists

- related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

## **2. Report on Other Legal and Regulatory Requirements**

-----

National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Adverse Opinion, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Authority as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018 .
- The Authority's financial statements presented is consistent with the preceding year as per the requirement of Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018 .

- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of Section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018 .

**(a)** Due to the calculation of gratuity provision including the adjustment allowance of the gross salary whilst computation of gratuity in the preceding year by the Authority, a sum of Rs. 12,114,266 had been overprovided. Further, the making corrections of the errors and comparative values had not been shown in the financial statements during the year under review in accordance with Paragraph 47 (a) of the Standard No.3 .

**(b)** Actions had not been taken by the Authority to remove the values of three lands in Polonnaruwa, Pitipana and Panapitiya vested by the Authority to other institutions amounted Rs. 5,000,000 from the accounts even by the end of the year under review.

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

- to state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority which are out of the normal cause of business as per the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018 .
- to state that the Authority has not complied with any applicable written law, general and special directions issued by the governing body of the Authority as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018 except for;

| <b>Reference to Laws, Rules /Regulations</b>                                  | <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -----                                                                         | -----                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>(a) Financial Regulation of Democratic Socialist Republic of Sri Lanka</b> |                                                                                                                                                                                                                                                                                                                                                                                                                       |
| -----                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>(i) Financial Regulation 135 (4)</b>                                       | An official who has not been authorized to certify payment vouchers had certified and paid for 62 payment vouchers in the form of capital amounted to Rs. 96,889,323. Similarly, even if the limits on the value of the monetary powers have to be established to ensure expenditure, the Assistant Director was assigned with the authority to certify the expenditure without specifying the financial limitations. |
| <b>(ii) Financial Regulation 138 (8)</b>                                      | Although the voucher must be certified by an authorized officer to ensure that the voucher is accurate and complete in every detail, a sum of Rs. 5,500,000 had been paid based on voucher photocopies without such certificate and source documents.                                                                                                                                                                 |
| <b>(iii) Financial Regulation 245 (2)</b>                                     | When paying with extra copy of vouchers for the same activity, a sum of Rs. 9,450,821 had been paid without mentioning as the second copy on the surface.                                                                                                                                                                                                                                                             |

|                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(iv) Financial Regulation 396</b>                                                                                                                              | Actions had not been taken in terms of Financial Regulations for the 08 cheques valued at Rs. 152,056 exceeding 06 months from the date of issue.                                                                                                                                                                                                       |
| <b>(v) Financial Regulation 610 and Ministry of Finance and Planning Circulars No. MOFP/ERD/2011/01 of 21 April 2011 and No. MOFP/ERD/2014/01 of 26 June 2014</b> | Although the all transactions relating to foreign grants amounting to Rs. 14,602,284 received in 5 occasions in the year 2018 should be reported to the Director General of the Department of External Resources , instead of that, it had been entered into agreements with those parties by carrying on direct contacts with foreign donor agencies . |
| <b>(b) Establishments Code of Democratic Socialist Republic of Sri Lanka</b><br>-----                                                                             |                                                                                                                                                                                                                                                                                                                                                         |
| <b>(i) Sections 5.2 and 5.2.1 of Paragraph XV</b>                                                                                                                 | A sum of Rs. 681,588 which had to be recovered from an officer who went abroad by having study leave without pay in the year 2015 had not been recovered from that officer for not working for the compulsory period of service of 4 years 7 months and 6 days.                                                                                         |
| <b>(ii) Section 29 of Paragraph XLVIII</b>                                                                                                                        | No proper action has been taken against the officers responsible for the excess payment of Rs. 947,068 made at the construction of                                                                                                                                                                                                                      |

Kahandamodara      Freshwater      Prawns  
Breeding Centres .

- to state that the Authority has not performed according to its powers, functions and duties as per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018 .
- to state that the resources of the National Aquaculture Development Authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of Section 12 (h) of the National Audit Act, No. 19 of 2018 except for;
  - (a) In spite of the fish nets amounting Rs. 21,409,109 remaining in 15 centres including Head Office as at 31 December 2017, a sum of Rs. 7,183,576 or 80 per cent out of a sum of Rs. 8,930,315 spent on Brood Management up to 30 September 2018 had been incurred to purchase fish nets. Despite a stock of nets worth of Rs. 17,708,604 were available in Dambulla, Kalawewa, Udawalawa, Iranamadu and Muruthawela centres , the nets had been distributed to the same centres in the year 2018 .
  - (b) The Authority had not taken action to recover its share of profits for the years 2017 and 2018 as per the Agreement on Investment for establishing a breeding centre where the Authority had invested a sum of Rs. 2,000,000 under Public and Private Partnership for Breeding of Black Tiger Prawns .
  - (c) A payment of Rs. 42,572,925 had been made to the supplier by producing false bonds and forged documents with forged signatures to purchase of 03 weed and debris removal machines valued at Rs. 161,400,000 under the Lagoon Development Programme. The improper payment made as this amounting to Rs. 42,572,925 had been allowed for private use for 6 months and had been recovered.

- (d)** The consultancy services contract for the preparation of plans and contract administration of the construction contract of Sea Cucumber Hatchery at Oleytudai, Mannar had been awarded to a sum of Rs. 9,895,000 . By 01 June 2019 a sum of Rs. 7,226,068 had been paid for this. However, since the construction work was not completed as planned an another consultant was appointed again on 29 March 2018 and a sum of Rs.3,454,500 had also been paid for the administration of the contract.
- (e)** A sum of Rs.25,185,181 had been spent for obtaining water and electricity for the project which was scheduled to be completed from August 2016 to August 2018 with the objective of increasing of the production of coastal and marine aquaculture in a land belonging to the Wildlife Refuge Zone in Mannar District. However, since the land had not been settled even by February 2019 it was revealed at the physical audit examination that the Project had not commenced.
- (f)** Although the total cost estimate not exceeding 100 million should be approved by the Chairman of the Authority in terms of 4: 3: 2 of the 2006 Procurement Guideline the approval of the Head of the Institution had not been obtained for the cost estimation of 3 contracts. Similarly, although the Regional Procurement Committees should be appointed up to 1 million only in accordance with Procurement Guidelines 2.14.1 , the purchase of rope and yarn amounted to Rs.2,038,201 had been made by a Regional Procurement Committee of the Authority
- (g)** Even though the nutrition of fish food samples were tested in the laboratories by the Technical Evaluation Committee for the purchase of fish foods amounted to Rs. 59,975,000 for 12 centres during the year under review, due to the purchase of fish food that were not suitable for the use without carrying out the checks for fungal growth and sensitivity to odour of the fish, it had been reported to the Head Offices by the officers in charge of aquaculture centres regarding the bad complications. Similarly, a 79300 kg. of fish food had been ordered for the four months of April, May, June and July 2018 , due to the supply of 62970 kgs , there was a shortage of 17170 kgs of fish food for a period of four months.

- (h) A sum of Rs. 14,789,817 out of the Rs. 40.57 million had been incurred in the years 2017 and 2018 for the construction of new breeding centre at Pambala Freshwater Prawn Breeding Centre had not been completed even by the end of the year under review. Despite there was an opportunity to fulfil the works such as construction of a breeding building, fibre tank installation and drainage system through one contractor, dividing and awarding of each works without the necessity had caused the delays.
- (i) Eighty five hectares of land in extent belonging to the government where the Project of Hungama Crab Breeding Project proposed to be constructed incurring a sum of Rs. 83 million had been released to the Authority through the Divisional Secretary. Even though these above lands were planned to be handed over to selected investors by the Divisional Secretary, there was no definite mechanism prepared for the allocation of land to private investors and a programme also had not been introduced to enter in to agreements for the re-recovery of benefits.

### **3.1 Other Audit Observations**

-----

- (a) A loss of Rs 5,164,091 had occurred to the vehicle reserved for a Director of the Authority on 30 July 2018. The police reports had not been obtained in this regard and although 09 months had elapsed by 02 August 2019, actions had not been taken to repair and to recover the losses.
- (b) Even though it had planned to release 700,000 to 1,000,000 sea leeches a year from the Sea Cucumber Hatchery at Oleitudawai, Mannar District estimated at a sum of Rs. 193 million, the number of Sea Leeches that could be produced from these tanks was limited to 350,000. Similarly, the project had been commenced without carrying out a feasibility study of this Project.
- (c) The Aquaculture Development Centre in Nuwara Eliya had been built with the intention of breeding fish fingerlings and releasing to fisheries societies and the reservoirs.

Although a Trout Fish Breeding Project has been commenced in the year 2014, since the Ministry of Mahaweli Development and Environment has named Trout Fish as an invasive species from May 2018, the Project had been stopped. As a result, the buildings and tanks constructed thereon remained in idle without any utilization.

- (d)** As there is not enough internal audit staff to carry out the internal audit activities effectively focussing on financial auditing, system analysis, performance analysis and special investigations in 47 Offices including 16 Aquaculture Development Centres, 23 District Aquaculture Extension Offices including Head Office, 04 Assistant Directors Offices and 3 Monitoring Offices in the Authority, adequate tests had not been carried out.

W.P.C. Wickramaratne  
Auditor General

**National Aquaculture Development Authority Of Sri Lanka**  
**Statement Of Income**  
**For the Year ended 31 December 2018**

|                                                         | Note | Yr 2018<br>Rs.          | Yr 2017<br>(Restated)<br>Rs. |
|---------------------------------------------------------|------|-------------------------|------------------------------|
| Revenue                                                 | 03   | 190,566,971.60          | 113,985,389                  |
| Cost Of Sales                                           | 04   | (156,506,524.71)        | (119,178,200)                |
| <b>Gross Profit</b>                                     |      | <b>34,060,446.89</b>    | <b>(5,192,811)</b>           |
| Other Income                                            | 05   | 69,727,389.63           | 63,611,693                   |
| Live stocks valuation                                   |      | 280,050.00              | -                            |
| <b>Net operating income</b>                             |      | <b>104,067,886.52</b>   | <b>58,418,882</b>            |
| Administrative Expenses                                 | 06   | (570,513,683.09)        | (472,252,353)                |
| Distribution Cost                                       | 07   | (135,728,350.30)        | (73,198,641)                 |
| Finance Cost                                            | 08   | (138,778.71)            | (196,565)                    |
| <b>Profit / ( Loss ) Before Adjust Deffered Revenue</b> |      | <b>(602,312,925.58)</b> | <b>(487,228,678)</b>         |
| Differed Revenue                                        | 09   | 141,666,257.82          | 98,871,316                   |
| <b>Profit / ( Loss ) For The Year</b>                   |      | <b>(460,646,667.76)</b> | <b>(388,357,362)</b>         |

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

**National Aquaculture Development Authority Of Sri Lanka**  
**Statement Of Comprehensive Income**  
**For the Year ended 31 December 2018**

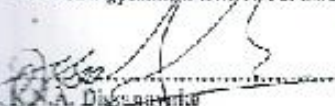
|                                                               | Note     | Yr 2018<br>Rs.       | Yr 2017<br>Rs.       |
|---------------------------------------------------------------|----------|----------------------|----------------------|
| <b>Profit / ( Loss ) For The Year</b>                         |          | <b>(460,646,668)</b> | <b>(388,357,362)</b> |
| <b><u>Other comprehensive income/(expense) net of tax</u></b> |          |                      |                      |
| Treasury Grants - Recurrent                                   |          | 380,000,000          | 343,050,000          |
| Other comprehensive income for the year                       |          | 380,000,000          | 343,050,000          |
| <b>Total comprehensive income for the year</b>                | <b>-</b> | <b>80,646,668</b>    | <b>(45,307,362)</b>  |

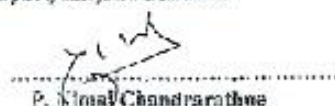
*\*The accounting policies, notes No. 01 to 22 and Schedule 01 to 05 form an integral part of these financial statements.*

**National Aquaculture Development Authority Of Sri Lanka**  
**Statement of Financial Position**  
As At 31st December 2018

|                                     | Note | Yr 2018<br>Rs.                 | Yr 2017<br>(Revised)<br>Rs. |
|-------------------------------------|------|--------------------------------|-----------------------------|
| <b>Assets</b>                       |      |                                |                             |
| <b>Non Current Assets</b>           |      |                                |                             |
| Property, Plant & Equipment         | 10   | 1,506,387,548.13               | 1,298,220,879               |
| Breeding & Trading Assets           | 11   | 625,100,868.56                 | 587,528,850                 |
| Working Progress                    | 12   | 1,004,050,113.78               | 7,270,428                   |
| Live Stock                          | 13   | 380,000.00                     | 309,945                     |
|                                     |      | <u>3,135,918,530.47</u>        | <u>1,893,330,102</u>        |
| <b>Current Assets</b>               |      |                                |                             |
| Inventory                           | 14   | 67,184,977.51                  | 51,202,883                  |
| Deposit, Advances & Prepayments     | 15   | 70,680,511.59                  | 33,494,638                  |
| Trade & Other Receivable            | 16   | 113,872,128.80                 | 109,745,283                 |
| Cash In Hand & At Bank              | 17   | 95,009,131.98                  | 71,094,335                  |
|                                     |      | <u>346,746,549.88</u>          | <u>265,537,138</u>          |
| <b>Total Assets</b>                 |      | <u><b>3,482,664,880.35</b></u> | <u><b>2,158,867,240</b></u> |
| <b>Equity</b>                       |      |                                |                             |
| <b>Capital &amp; Reserves</b>       |      |                                |                             |
| Capital Grants                      |      | 1,316,381,478.07               | 247,774,251                 |
| Retained Earnings                   | -    | 352,369,898.51                 | 271,723,231                 |
| Assets Valuation Fund               |      | 17,400,000.00                  | 17,609,995                  |
| <b>Total Equity</b>                 |      | <u><b>981,411,580.46</b></u>   | <u><b>6,338,985</b></u>     |
| <b>Liabilities</b>                  |      |                                |                             |
| <b>Non Current Liabilities</b>      |      |                                |                             |
| Retirement Benefit Obligation       | 18   | 97,361,444.05                  | 89,363,920                  |
| Differed Revenue                    | 19   | 2,116,793,234.78               | 1,871,054,747               |
| Government Grants                   | 20   | 54,040,042.00                  | 54,040,042                  |
|                                     |      | <u><b>2,268,194,720.83</b></u> | <u><b>2,014,458,710</b></u> |
| <b>Current Liabilities</b>          |      |                                |                             |
| Trade & Other Payable               | 21   | 155,148,038.09                 | 88,927,808                  |
| Retention On Contract               |      | 77,910,540.95                  | 61,819,727                  |
|                                     |      | <u><b>233,058,579.04</b></u>   | <u><b>150,747,535</b></u>   |
| <b>Total Liabilities</b>            |      | <u><b>2,501,253,299.88</b></u> | <u><b>2,165,206,245</b></u> |
| <b>Total Equity And Liabilities</b> |      | <u><b>3,482,664,880.34</b></u> | <u><b>2,158,867,260</b></u> |

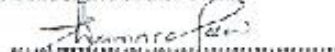
\*The accounting policies, notes No. 01 to 21 and Schedule 01 to 05 form an integral part of these financial statements

  
A. Dissanayake  
Director - Finance

  
P. Kimal Chandrarathne  
Director General

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

  
N.P. Madawana Arachchi  
Chairman

  
L.T.D. Chamara Perera  
Board Director

2019 New Logo

2018 Financial Results & Audited Accounts (2018-19) - The Accounts of the Authority for the year 2018-19 are audited by the Auditor General, Sri Lanka.

## National Aquaculture Development Authority of Sri Lanka

### Statement of Changes in Equity

### For the Year ended 31 December 2018

|                                                     | Recurrent<br>Grants<br>Rs. | Capital<br>Grants<br>Rs. | Assets<br>Valuation<br>Fund<br>Rs. | Retained<br>Earnings<br>Rs. | Total<br>Rs.     |
|-----------------------------------------------------|----------------------------|--------------------------|------------------------------------|-----------------------------|------------------|
| <b>Balance as at 1st January 2017</b>               | -                          | 243,328,504.96           | 17,609,995.00                      | (226,415,869.12)            | 34,522,630.84    |
| Grants during the year - Recurrent & capital        | 343,050,000.00             | 172,350,000.00           | -                                  | -                           | 515,400,000.00   |
| Grants during the year - Ministry (Muruthuwela)     | -                          | 13,181,207.00            | -                                  | -                           | 13,181,207.00    |
| Non cash Grant during the year                      | -                          | -                        | -                                  | -                           | -                |
| Differed Revenue amount of during the year          | -                          | (181,085,461.00)         | -                                  | -                           | (181,085,461.00) |
| Transfer to Profit & Loss A/c                       | (343,050,000.00)           | -                        | -                                  | -                           | (343,050,000.00) |
| Livestock Valuation                                 | -                          | -                        | -                                  | -                           | -                |
| Over/Under Depreciation adjustment (PYA)            | -                          | -                        | -                                  | (4,498,249.72)              | (4,498,249.72)   |
| Over/Under Differed Revenue adjustment (PYA)        | -                          | -                        | -                                  | 4,498,249.72                | 4,498,249.72     |
| Net Profit / ( Loss ) for the Year                  | -                          | -                        | -                                  | (45,307,361.62)             | 45,307,361.62    |
| <b>Balance as at 31st December 2017</b>             | -                          | 247,774,250.96           | 17,609,995.00                      | (271,723,230.75)            | (6,338,984.79)   |
| <b>Balance as at 1st January 2018</b>               | -                          | 247,774,250.96           | 17,609,995.00                      | (271,723,230.75)            | (6,338,984.79)   |
| Recurrent & capital Grants Received during the year | 380,000,000.00             | 250,000,000.00           | -                                  | -                           | 630,000,000.00   |
| Capital Grants - Ministry 10.1                      | -                          | 947,235,314.69           | -                                  | -                           | 947,235,314.69   |
| Non cash Grant during the year                      | -                          | 6,500,000.00             | -                                  | -                           | 6,500,000.00     |
| Differed Revenue amount of during the year          | -                          | (135,128,086.68)         | -                                  | -                           | (135,128,086.68) |
| Livestock Valuation gain                            | -                          | -                        | 70,055.00                          | -                           | 70,055.00        |
| Over/Under Depreciation adjustment                  | -                          | -                        | -                                  | -                           | -                |
| Over/Under Differed Revenue adjustment              | -                          | -                        | -                                  | -                           | -                |
| Livestock valuation gain/loss transfer to P&L A/c   | (380,000,000.00)           | -                        | (280,050.00)                       | -                           | (380,280,050.00) |
| Net Profit / ( Loss ) for the Year                  | -                          | -                        | -                                  | (80,646,667.76)             | (80,646,667.76)  |
| <b>Balance as at 31st December 2018</b>             | -                          | 1,316,381,478.97         | 17,400,000.00                      | (352,369,898.51)            | 981,411,580.46   |

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

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

\* Rs. 4,498,249.72 of over/Under Depreciation adjustment in retain earning in the year 2017 is depreciation has been made past 4 years for un recognized asset in year 2013.

\* Rs. 4,498,249.72 of over/Under Differed Revenue adjustment in retain earning in the year 2017 is differed revenue value for 4 years of un recognized asset in year 2013.

\* PYA - Previous Year adjustment

# **National Aquaculture Development Authority of Sri Lanka**

## **Accounting Policies**

### **Version – 2.0**

#### **1. COPARATE INFORMATION**

##### **1.1 General**

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

##### **1.2 Principal Activities and Nature of Operation**

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

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

##### **1.3 Date of authorization for issue**

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

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

##### **2.1 BASIS OF PREPARATION**

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

## **2.2 Statement of Compliance**

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

## **2.3 Functional and presentation currency**

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

## **2.4 Comparative Information**

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

## **2.5 Materiality & aggregation**

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

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

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

## **2.6 Capital and Recurrent Grants**

Capital and Recurrent Grants allocated directly to the Authority from the Treasury are recognizing as per cash basic and in direct grants thru ministry/other government institute recognizing as per differed method.

## **2.7 Trade and Other Receivable**

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

## **2.8 Cash and Cash Equivalent**

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

## **2.9 Property, Plant and Equipment**

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

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

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

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

## 2.10 Doubtful debtors.

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

## 2.11 Stocks

Brood stock and Fish seed identified at sales value in the year and other stocks are valued at cost or net realizable value whichever is lower.

## 2.12 Retirement Benefit Obligation

### Defined Benefit Plan-Gratuity

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

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

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

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

## 2.13 Expenditure recognition

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

## National Aquaculture Development Authority Of Sri Lanka

### Yr2018- Final Accounts

### Notes to the Financial Statements

|                                                                                                                                                                                                                 | 31/12/2018<br>Rs.      | 31/12/2017<br>Rs.      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>03 Revenue</b>                                                                                                                                                                                               |                        |                        |
| 6301- 1 Credit Sale of fish seed                                                                                                                                                                                | 106,738,857.50         | 65,605,092.00          |
| 6301- 1 Cash Sale of Fish Seeds                                                                                                                                                                                 | 55,650,174.10          | 48,380,296.75          |
| NAQDA Fish Seed Free Issue                                                                                                                                                                                      | 28,177,940.00          | -                      |
| <b>Total</b>                                                                                                                                                                                                    | <b>190,566,971.60</b>  | <b>113,985,388.75</b>  |
| <i>Note : With effect from 01.01.2018 NAQDA start to recoding the cost of absolute free issues to the society to understand correct performance level of the authority to the reader of financial statement</i> |                        |                        |
| <b>04 Cost of Sale</b>                                                                                                                                                                                          |                        |                        |
| <b><u>Stocks as at 01.01</u></b>                                                                                                                                                                                |                        |                        |
| Fish Seeds                                                                                                                                                                                                      | 2,711,566.00           | 4,521,861.00           |
| Brood stocks                                                                                                                                                                                                    | 7,696,600.01           | 6,714,641.50           |
|                                                                                                                                                                                                                 | <u>10,408,166.01</u>   | <u>11,236,502.50</u>   |
| <b><u>Add-Direct Expenses</u></b>                                                                                                                                                                               |                        |                        |
| 2105 Improvement Brood Stocks                                                                                                                                                                                   | 8,729,085.31           | 1,730,759.88           |
| <b><u>Fish Feed consumption</u></b>                                                                                                                                                                             |                        |                        |
| Stocks as at 01.01                                                                                                                                                                                              | 6,226,676.50           | 8,633,830.27           |
| Add : Purchases                                                                                                                                                                                                 | 62,927,346.21          | 42,725,965.80          |
| 3102 Less : Stocks as at 31.12                                                                                                                                                                                  | <u>(6,928,150.50)</u>  | <u>(6,226,676.50)</u>  |
| 1304                                                                                                                                                                                                            | 62,225,872.21          | 45,133,119.57          |
| <b><u>Hormone , Chemicals &amp; Oxygen consumption</u></b>                                                                                                                                                      |                        |                        |
| Stocks as at 01.01                                                                                                                                                                                              | 12,886,347.37          | 16,318,616.12          |
| Add : Purchases                                                                                                                                                                                                 | 4,727,714.41           | 5,241,218.74           |
| 3103 Less : Stocks as at 31.12                                                                                                                                                                                  | <u>(14,553,635.47)</u> | <u>(12,886,347.37)</u> |
| 1305                                                                                                                                                                                                            | 3,060,426.31           | 8,673,487.49           |
| <b><u>Add : Breeding overhead</u></b>                                                                                                                                                                           |                        |                        |
| 1504 Electricity & Water @ 60%                                                                                                                                                                                  | 12,063,048.66          | 10,958,017.06          |
| 1507 Security Services @ 50%                                                                                                                                                                                    | 15,365,201.28          | 11,655,998.65          |
| 1403 Minor Repaired & Plant & Machinery                                                                                                                                                                         | 1,599,161.68           | 2,123,703.83           |
| 2102B Plant & Machinery Maintain                                                                                                                                                                                | 3,967,977.82           | 3,750,988.08           |
| 1708 Depreciation Account- Purchase                                                                                                                                                                             | 59,943,664.93          | 34,323,788.89          |
|                                                                                                                                                                                                                 | <u>92,939,054.37</u>   | <u>62,812,496.50</u>   |
| <b><u>Less : Stocks as at 31.12</u></b>                                                                                                                                                                         |                        |                        |
| Fish Seeds                                                                                                                                                                                                      | (5,696,949.50)         | (2,711,566.00)         |
| 3104B Brood stocks                                                                                                                                                                                              | <u>(15,159,130.00)</u> | <u>(7,696,600.01)</u>  |
|                                                                                                                                                                                                                 | (20,856,079.50)        | (10,408,166.01)        |
| <b>Total</b>                                                                                                                                                                                                    | <b>156,506,524.71</b>  | <b>119,178,199.92</b>  |

*Note : NAQDA identified Brood stock and Fish seed in sales value.*

**05 Other Income**

|              |                                   |                      |                      |
|--------------|-----------------------------------|----------------------|----------------------|
| 6303         | Circuit Bungalow Income           | 1,383,005.00         | 1,517,250.00         |
| 6304         | Other Income                      | 6,157,032.29         | 4,271,022.69         |
| 6305         | House Rent                        | 327,819.77           | 285,941.58           |
| 6306         | Tender Deposits                   | 1,521,000.00         | 2,121,700.00         |
| 6309         | Distress Loan Interest            | 2,017,129.70         | 1,932,219.42         |
| 6310         | Bicycle Loan interest             | 14,761.28            | 21,128.65            |
| 6312         | Ornamental Fish Training Program  | 5,823,075.00         | 4,092,954.00         |
| 6313         | Aquaculture Mgt License Income    | 5,129,678.33         | 5,631,260.00         |
| 6315         | Renting of Facilities at Kalawewa | 29,573,630.83        | 25,249,176.82        |
| 6316         | Fine                              | 1,945,636.75         | 2,758,135.00         |
| 6317         | Fingerling Transport Income       | 8,450,669.66         | 5,907,018.85         |
| 6318         | Lab Testing Income                | 4,699,655.00         | 5,565,375.00         |
| 6319         | Fisheries ID Income               | 64,420.00            | 154,370.00           |
| 6320         | Field Inspection Charges          | 1,173,000.00         | 1,185,000.00         |
| 6321         | Income PPP                        | 1,140,000.00         | 2,492,968.00         |
| 6322         | Book Loan Interest                | 19,376.02            | 20,636.00            |
| 6404         | ADB Minihachery Loan recoveries   | 287,500.00           | 399,232.83           |
|              | VAT Over Provision                | -                    | 6,303.96             |
| <b>Total</b> |                                   | <b>69,727,389.63</b> | <b>63,611,692.80</b> |

**06 Administrative Expenses**

**06.1**

**Emoluments**

|      |                        |                       |                       |
|------|------------------------|-----------------------|-----------------------|
| 1101 | Salaries & Wages       | 206,167,728.43        | 163,314,509.65        |
| 1102 | Overtime & Holiday pay | 23,390,827.72         | 16,330,405.89         |
| 1103 | Other Allowances       | 91,324,628.98         | 101,957,984.80        |
| 1104 | Contributions to E.P.F | 39,605,041.89         | 32,382,912.93         |
| 1105 | Contributions to E.T.F | 7,929,300.59          | 6,483,510.67          |
| 1307 | Uniform                | 45,600.00             | 292,897.86            |
| 1516 | Welfare Expenses       | 2,797,945.41          | 2,315,847.99          |
| 1701 | Provision Gratuity     | 10,411,172.45         | 11,626,814.37         |
|      |                        | <u>381,672,245.47</u> | <u>334,704,884.16</u> |

**06.2**

**Communication**

|      |                                  |                     |                     |
|------|----------------------------------|---------------------|---------------------|
| 1502 | Telephone, Telex and Fax Charges | 4,808,254.32        | 4,322,755.67        |
| 1503 | Postage and Telegrams            | 697,046.80          | 643,056.50          |
|      |                                  | <u>5,505,301.12</u> | <u>4,965,812.17</u> |

**06.3**

**Repairs and Maintenance**

|      |                                    |                      |                      |
|------|------------------------------------|----------------------|----------------------|
| 1402 | Minor Repaired & Building & Struct | 2,604,973.67         | 2,914,879.23         |
| 1404 | Minor Repaired & Office Equipment  | 2,186,183.75         | 1,816,022.24         |
| 1705 | Depreciation on Fixed assets       | 61,238,379.00        | 40,179,835.17        |
|      |                                    | <u>66,029,536.42</u> | <u>44,910,736.64</u> |

|              |                                              |                       |                       |
|--------------|----------------------------------------------|-----------------------|-----------------------|
| <b>06.4</b>  | <b><u>Premises Maintenance</u></b>           |                       |                       |
| 1505         | Rent & Hire Charges                          | 1,750,839.17          | 732,600.00            |
| 1506         | Rates & Taxes                                | 41,704.12             | 359,996.20            |
| 1508         | Cleaning Services                            | 4,628,907.79          | 4,095,857.80          |
| 1504A        | Electricity                                  | 7,277,502.06          | 6,738,164.22          |
| 1504B        | Water                                        | 764,530.38            | 567,180.48            |
|              |                                              | <u>14,463,483.52</u>  | <u>12,493,798.70</u>  |
| <b>06.5</b>  | <b><u>Others</u></b>                         |                       |                       |
| 1515         | Audit Fees                                   | 328,410.00            | 307,050.00            |
| 1507         | Security Services                            | 15,365,201.28         | 11,655,998.65         |
| 1510         | Advertisement                                | 2,479,213.00          | 1,295,347.50          |
| 1306         | Newspapers and Periodicals                   | 39,125.00             | 57,511.50             |
| 1501         | Transport                                    | 1,276,612.04          | 496,701.92            |
| 1301         | Stationary & Office Requisites               | 5,387,882.41          | 4,531,618.37          |
| 1513         | Printing                                     | 259,181.80            | 515,424.78            |
| 1201         | Traveling (Local)                            | 9,172,074.45          | 7,202,495.61          |
| 1202         | Traveling Foreign                            | -                     | 500.00                |
| 1511         | Entertainment Expenses                       | 993,700.96            | 752,020.98            |
| 1514         | Allowance to Board Members                   | 610,666.90            | 917,947.50            |
| 1405         | Laboratory Equipment                         | 154,639.00            | 222,952.10            |
| 1303         | Mechanical & Electrical goods                | 516,228.50            | 1,568,529.00          |
| 1512         | Other Contractual Services                   | 16,641,248.34         | 10,677,837.21         |
| 1520         | Expenses - Renting of Facilities at Kalawewa | 16,389,009.00         | 14,954,582.50         |
| 1522         | Legal Expenses & Similar Cases               | 1,211,359.50          | 817,544.00            |
| 1519         | Ornamental Fish Training Program Expenses    | 2,826,736.25          | 2,280,781.00          |
| 1517         | Sundry Expenses                              | -                     | 8,824.00              |
| 1524         | Lease Rental (Operational Leasing)           | 5,818,264.00          | 5,478,600.00          |
| 1525         | Labour fees (Outsource)                      | 20,510,252.18         | 11,382,768.45         |
| 2201-B       | Establishment Of IT Service                  | 1,159,616.64          | -                     |
| 2205-B       | Consumables Laboratory Items                 | 1,699,340.80          |                       |
|              | VAT Under Provision                          | 4,354.51              | 52,086.54             |
|              |                                              | <u>102,843,116.56</u> | <u>75,177,121.61</u>  |
| <b>Total</b> |                                              | <b>570,513,683.09</b> | <b>472,252,353.28</b> |

**07 Distribution Cost**

|              |                                    |                       |                      |
|--------------|------------------------------------|-----------------------|----------------------|
| 1302         | Motor Vehicle Running Expenses     | 15,332,936.64         | 11,635,561.78        |
| 1302B        | Fuel for Fingerling Transport      | 5,155,572.00          | 3,077,134.25         |
| 1401         | Minor Repairs & Main Vehicles      | 3,430,064.94          | 2,608,233.71         |
| 1513-B       | Fisheries ID                       | 184,254.84            | 113,311.80           |
| 2103C        | Vehicle Maintenance                | 13,031,962.98         | 12,629,595.54        |
| 1523         | Vehicle Insurance                  | 2,701,209.75          | 2,664,961.55         |
| 2106         | Aquaculture Development            | 5,780,567.33          | 4,396,424.64         |
| 2108         | Exhibitions Expenses               | 10,805,559.00         | 449,980.00           |
| 2107         | Raids Illegal Fishing activities   | 892,767.00            | 1,001,405.00         |
| 2110         | Shrimp Farming Expenses            | 2,175,783.38          | 2,164,819.14         |
| 2111         | Test kits                          | 11,677,629.60         | 6,418,701.00         |
| 2109         | Training -Local & Foreign          | 10,696,997.35         | 12,845,787.61        |
| 1521         | Vehicle License & Emission Test    | 589,025.00            | 483,757.00           |
| 1706         | Depreciation on Motor Vehicle      | 20,484,213.89         | 14,087,716.14        |
| 1702         | Doubtful Debtor                    | 4,611,866.60          | (1,378,748.30)       |
|              | Seed Distribution Under Free Issue | 28,177,940.00         | -                    |
| <b>Total</b> |                                    | <b>135,728,350.30</b> | <b>73,198,640.86</b> |

**08 Finance Cost**

|              |              |                   |                   |
|--------------|--------------|-------------------|-------------------|
| 1601         | Bank Charges | 138,778.71        | 196,565.39        |
| <b>Total</b> |              | <b>138,778.71</b> | <b>196,565.39</b> |

**National Aquaculture Development Authority Of Sri Lanka**  
**Yr2018- Final Accounts**  
**Notes to the Financial Statements**

**10 Property, Plant And Equipment**

|                                                       | Land               | Building & Structures | Furniture & Office Equipments | Laboratory Equipments | Machinery & Other Equipments | Consumable & Sundry Equipments | Tools & Implements | Motor Vehicles     | Communication & Computers | Computer Software | Total                |
|-------------------------------------------------------|--------------------|-----------------------|-------------------------------|-----------------------|------------------------------|--------------------------------|--------------------|--------------------|---------------------------|-------------------|----------------------|
|                                                       | Rs.                | Rs.                   | Rs.                           | Rs.                   | Rs.                          | Rs.                            | Rs.                | Rs.                | Rs.                       | Rs.               | Rs.                  |
| <b>Cost/fair value</b>                                |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   |                      |
| Balance at the beginning of the year 2017             | 146,411,854        | 805,299,396           | 48,129,700                    | 15,512,004            | 30,154,193                   | 10,137,649                     | 1,573,467          | 128,954,748        | 14,805,855                | 2,103,648         | 1,203,082,514        |
| Additions                                             | -                  |                       | 13,381,975                    | 8,665,288             | 4,714,659                    | -                              | -                  | 32,102,100         | -                         | -                 | 58,864,021           |
| Disposals                                             |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Revaluation gain                                      |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Transfers during the year                             |                    | 98,465,401            |                               |                       |                              |                                |                    |                    |                           |                   | 98,465,401           |
| Assets Uncapitalized (PYA)                            | 10.1               | 377,957,018           |                               |                       |                              |                                |                    |                    |                           |                   | 377,957,018          |
| <b>Balance at the end of the year 2017 (Restated)</b> | <b>146,411,854</b> | <b>1,281,721,815</b>  | <b>61,511,675</b>             | <b>24,177,292</b>     | <b>34,868,852</b>            | <b>10,137,649</b>              | <b>1,573,467</b>   | <b>161,056,848</b> | <b>14,805,855</b>         | <b>2,103,648</b>  | <b>1,738,368,954</b> |
|                                                       |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Balance at the beginning of the year 2018             | 146,411,854        | 1,281,721,815         | 61,511,675                    | 24,177,292            | 34,868,852                   | 10,137,649                     | 1,573,467          | 161,056,848        | 14,805,855                | 2,103,648         | 1,738,368,954        |
| Additions                                             | 9,237,500          | -                     | 9,398,244                     | 1,499,194             | 5,665,469                    | -                              | -                  | 69,605,096         | 9,618,458                 | 900,000           | 105,923,960          |
| Disposals                                             |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Revaluation gain                                      |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Transfers during the year                             |                    | 186,446,000           |                               |                       | -                            |                                |                    |                    |                           |                   | 186,446,000          |
| Assets Uncapitalized (PYA)                            |                    | -                     |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| <b>Balance at the end of the year 2018</b>            | <b>155,649,354</b> | <b>1,468,167,816</b>  | <b>70,909,919</b>             | <b>25,676,485</b>     | <b>40,534,321</b>            | <b>10,137,649</b>              | <b>1,573,467</b>   | <b>230,661,944</b> | <b>24,424,312</b>         | <b>3,003,648</b>  | <b>2,030,738,915</b> |
| <b>Accumulated depreciation</b>                       |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   |                      |
| Balance at the beginning of the year 2017             | -                  | 212,076,823           | 28,350,100                    | 8,377,838             | 18,007,321                   | 8,988,291                      | 1,573,467          | 92,359,326         | 8,761,598                 | 647,777           | 379,142,540          |
| Charge for the year                                   |                    | 32,084,600            | 4,132,481                     | 1,305,215             | 2,239,734                    | 561,176                        | -                  | 14,087,716         | 1,890,161                 | 206,202           | 56,507,285           |
| Under Depreciation adjustments                        | 10.2               | 4,498,250             |                               |                       |                              |                                |                    |                    |                           |                   | 4,498,250            |
| Revaluation Adjustment                                |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Disposals                                             |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| <b>Balance at the end of the year 2017 (Restated)</b> | <b>-</b>           | <b>248,659,672</b>    | <b>32,482,582</b>             | <b>9,683,053</b>      | <b>20,247,055</b>            | <b>9,549,467</b>               | <b>1,573,467</b>   | <b>106,447,042</b> | <b>10,651,759</b>         | <b>853,979</b>    | <b>440,148,075</b>   |
|                                                       |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Balance at the beginning of the year 2018             | -                  | 248,659,672           | 32,482,582                    | 9,683,053             | 20,247,055                   | 9,549,467                      | 1,573,467          | 106,447,042        | 10,651,759                | 853,979           | 440,148,075          |
| Charge for the year                                   | -                  | 51,141,496            | 5,044,991                     | 1,914,071             | 2,480,898                    | 333,712                        | -                  | 20,484,214         | 2,527,879                 | 276,230           | 84,203,491           |
| Over / Under Depreciation adjustments                 |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| Disposals                                             |                    |                       |                               |                       |                              |                                |                    |                    |                           |                   | -                    |
| <b>Balance at the end of the year 2018</b>            | <b>-</b>           | <b>299,801,168</b>    | <b>37,527,573</b>             | <b>11,597,124</b>     | <b>22,727,953</b>            | <b>9,883,178</b>               | <b>1,573,467</b>   | <b>126,931,256</b> | <b>13,179,639</b>         | <b>1,130,208</b>  | <b>524,351,566</b>   |
| <b>Net book value at 31.12.2018</b>                   | <b>155,649,354</b> | <b>1,168,366,647</b>  | <b>33,382,346</b>             | <b>14,079,362</b>     | <b>17,806,368</b>            | <b>254,471</b>                 | <b>(0)</b>         | <b>103,730,688</b> | <b>11,244,674</b>         | <b>1,873,439</b>  | <b>1,506,387,348</b> |
| <b>Net book value at 31.12.2017</b>                   | <b>146,411,854</b> | <b>1,033,062,143</b>  | <b>29,029,094</b>             | <b>14,494,239</b>     | <b>14,621,797</b>            | <b>588,182</b>                 | <b>(0)</b>         | <b>54,609,806</b>  | <b>4,154,096</b>          | <b>1,249,669</b>  | <b>1,298,220,879</b> |

\* PYA - Previous Year adjustment

10.1 - Assets Uncapitalized (PYA) in Cost/fair Value of Building & Structure in the year 2017 is amount of Non recognized assets in Previous Year has been recognized as a assets in the year 2017 amount in 377,957,018/-.

10.2 - Under Depreciation adjustment in Accumulated depreciation in the year 2017 is 4 years (2014-2017) depreciation amount of uncapitalized assets in the year 2013 has been adjusted for the accumulated depreciation in the year 2017 amount in 4,498,250/-.

## National Aquaculture Development Authority Of Sri Lanka Yr2018- Final Accounts

### Notes to the Financial Statements

#### 11 Breeding & Trading Assets

|                                                       | Hatchery           | Hatchery ADB      | Fish Tank         | Fish Ponds         | Total              |
|-------------------------------------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|
|                                                       | <u>Rs.</u>         | <u>Rs.</u>        | <u>Rs.</u>        | <u>Rs.</u>         | <u>Rs.</u>         |
| <b><u>Cost/fair value</u></b>                         |                    |                   |                   |                    |                    |
| Balance at the beginning of the year 2017             | 16,059,458         | 84,246,743        | 43,564,256        | 403,606,161        | 547,476,618        |
| Additions                                             |                    | -                 | -                 |                    | -                  |
| Disposals                                             |                    |                   |                   |                    | -                  |
| Revaluation gain                                      |                    |                   |                   |                    | -                  |
| Transfers during the year                             | 1,967,756          |                   |                   | 8,607,078          | 10,574,834         |
| Assets Uncapitalized (PYA) 11.1                       | 203,776,650        |                   | 5,287,637         | 127,642,067        | 336,706,354        |
| <b>Balance at the end of the year 2017 (Restated)</b> | <b>221,803,864</b> | <b>84,246,743</b> | <b>48,851,893</b> | <b>539,855,306</b> | <b>894,757,806</b> |
|                                                       |                    |                   |                   |                    | -                  |
| Balance at the beginning of the year 2018             | 221,803,864        | 84,246,743        | 48,851,893        | 539,855,306        | 894,757,806        |
| Additions                                             |                    | -                 | -                 | -                  | -                  |
| Disposals                                             |                    |                   |                   |                    | -                  |
| Revaluation gain                                      |                    |                   |                   |                    | -                  |
| Transfers during the year                             | 21,346,035         |                   | 5,825,829         | 67,862,920         | 95,034,785         |
| Assets Uncapitalized (PYA)                            |                    |                   |                   |                    | -                  |
| <b>Balance at the end of the year 2018</b>            | <b>243,149,899</b> | <b>84,246,743</b> | <b>54,677,722</b> | <b>607,718,227</b> | <b>989,792,591</b> |
|                                                       |                    |                   |                   |                    | -                  |
| <b><u>Accumulated depreciation</u></b>                |                    |                   |                   |                    |                    |
| Balance at the beginning of the year 2017             | 8,161,994          | 50,548,046        | 15,044,783        | 201,390,078        | 275,144,901        |
| Charge for the year                                   | 1,176,600          | 8,424,674         | 4,153,883         | 18,328,897         | 32,084,055         |

|                                                  |                    |                   |                   |                    |                    |
|--------------------------------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|
| Over / Under Depreciation adjustments            |                    |                   |                   |                    | -                  |
| Revaluation Adjustment                           |                    |                   |                   |                    | -                  |
| Disposals                                        |                    |                   |                   |                    | -                  |
| <b>Balance at the end of the year 2017</b>       | <b>9,338,594</b>   | <b>58,972,720</b> | <b>19,198,666</b> | <b>219,718,975</b> | <b>307,228,956</b> |
|                                                  |                    |                   |                   |                    | -                  |
| <b>Balance at the beginning of the year 2018</b> | <b>9,338,594</b>   | <b>58,972,720</b> | <b>19,198,666</b> | <b>219,718,975</b> | <b>307,228,956</b> |
| Charge for the year                              | 21,751,041         | 8,424,674         | 4,682,647         | 22,604,405         | 57,462,767         |
| Over / Under Depreciation adjustments            |                    |                   |                   |                    | -                  |
| Revaluation Adjustment                           |                    |                   |                   |                    | -                  |
| Disposals                                        |                    |                   |                   |                    | -                  |
| <b>Balance at the end of the year 2018</b>       | <b>31,089,635</b>  | <b>67,397,395</b> | <b>23,881,313</b> | <b>242,323,380</b> | <b>364,691,722</b> |
| <b>Net book value at 31.12.2018</b>              | <b>212,060,264</b> | <b>16,849,348</b> | <b>30,796,409</b> | <b>365,394,847</b> | <b>625,100,869</b> |
| <b>Net book value at 31.12.2017</b>              | <b>212,465,270</b> | <b>25,274,023</b> | <b>29,653,227</b> | <b>320,136,331</b> | <b>587,528,850</b> |

\* PYA - Previous Year adjustment

11.1 - Assets Uncapitalized (PYA) in Cost/fair Value of Hatchery, Fish tank and Ponds in the year 2017 is amount of Non recognized assets in Previous Year has been recognized as a assets in the year 2017 amount in 336,706,354/-.

## National Aquaculture Development Authority Of Sri Lanka

### Yr2018- Final Accounts

### Notes to the Financial Statements

|           |                                                                          | 31/12/2018<br>Rs.       | 31/12/2017<br>Rs.    |
|-----------|--------------------------------------------------------------------------|-------------------------|----------------------|
| <b>12</b> | <b>Working Progress</b>                                                  |                         |                      |
|           | <b>B/F</b>                                                               | 7,270,427.98            | 55,821,202.30        |
|           | Addition                                                                 | Sch 01 2,021,136,329.95 | 60,489,459.94        |
|           | Capitalized in 2017                                                      | (28,212,486.52)         | -                    |
|           | Capitalization                                                           |                         |                      |
|           | <i>Building &amp; Structures Rs.</i>                                     | (564,403,018.75)        | (98,465,400.52)      |
|           | <i>Mud Pond Rs</i>                                                       | (195,504,987.75)        | (8,607,077.91)       |
|           | <i>Hatchery Rs.</i>                                                      | (225,122,684.94)        | (1,967,755.83)       |
|           | <i>Tanks Rs.</i>                                                         | (11,113,466.19)         |                      |
|           | <b>C/F</b>                                                               | <b>1,004,050,113.78</b> | <b>7,270,427.98</b>  |
| <b>13</b> | <b>Live Stock</b>                                                        |                         |                      |
|           | <b>B/F</b>                                                               | 309,945.00              | 309,945.00           |
|           | Addition/Valuation gain                                                  | 70,055.00               | -                    |
|           | Disposal                                                                 | -                       | -                    |
|           | <b>C/F</b>                                                               | <b>380,000.00</b>       | <b>309,945.00</b>    |
| <b>14</b> | <b>Inventory</b>                                                         |                         |                      |
|           | 3101 Stationery                                                          | 335,648.08              | 272,583.64           |
|           | 3102 Fish feed                                                           | 6,928,150.50            | 6,226,676.50         |
|           | 3103 Chemical & hormone                                                  | 14,553,635.47           | 12,886,347.37        |
|           | 3104 A Fish seeds                                                        | 5,696,949.50            | 2,711,566.00         |
|           | 3105 Other Material (Netting)                                            | 24,511,463.96           | 21,409,109.13        |
|           | 3104 B Brood Stock                                                       | 15,159,130.00           | 7,696,600.00         |
|           | <b>Total</b>                                                             | <b>67,184,977.51</b>    | <b>51,202,882.64</b> |
|           | <i>Note : NAQDA identified Brood stock and Fish seed in sales value.</i> |                         |                      |
| <b>15</b> | <b>Deposit, Advance &amp; Prepayments</b>                                |                         |                      |
|           | <b>Deposit</b>                                                           |                         |                      |
|           | 3304 Deposit CEB                                                         | 1,540,750.00            | 1,290,750.00         |
|           | 3311 Deposit Made by NAQDA                                               | 2,272,290.00            | 2,272,290.00         |
|           | <b>Advances</b>                                                          |                         |                      |
|           | Advances                                                                 | 134,800.00              | -                    |
|           | 3402 Special Advance                                                     | 16,687.00               | 1,700,002.19         |
|           | 3403 Fuel Advance                                                        | 18,000.00               | 433,286.50           |
|           | 3403B Fuel Advance Imprest                                               | 34,730.00               | 60,000.00            |
|           | 3404 Petty Cash Advance                                                  | 2,596.50                | 18,275.00            |
|           | 3405 Festival Advance                                                    | 187,500.01              | 130,000.00           |
|           | 3406 Book Loan Advance                                                   | 22,277.25               | 14,677.25            |
|           | 3409 Local Purchasing Advance                                            | 57,506,964.30           | 9,950,836.80         |
|           | Special Advance - Staff                                                  | 1,912,308.84            | 3,216,361.04         |
|           | <b>Prepayments</b>                                                       |                         |                      |
|           | 3309 Prepaid Account                                                     | 7,031,407.69            | 14,408,178.76        |
|           | <b>Total</b>                                                             | <b>70,680,311.59</b>    | <b>33,494,657.54</b> |

|                         |                                                       |                         |                         |
|-------------------------|-------------------------------------------------------|-------------------------|-------------------------|
| <b>16</b>               | <b>Trade &amp; Other Receivable</b>                   |                         |                         |
| <b>16.1</b>             | <b>Trade Debtors</b>                                  |                         |                         |
|                         | Debtors for Fish Sales                                | Sch 02 27,136,216.50    | 22,019,715.00           |
|                         | Less :- Doubtful Debtors                              | (6,813,838.20)          | (2,201,971.60)          |
|                         |                                                       | 20,322,378.30           | 19,817,743.40           |
| <b>16.2</b>             | <b>Other Receivable</b>                               |                         |                         |
|                         | Creditors with Debit Balances                         | Sch 02 41,894,777.49    | 40,329,261.93           |
|                         |                                                       | 41,894,777.49           | 40,329,261.93           |
| <b>16.3</b>             | <b>Employee Related Debtors</b>                       |                         |                         |
| 3308                    | Debtors for distress Loan                             | 51,418,304.29           | 49,341,077.63           |
| 3310                    | Bicycle Loan                                          | 236,668.72              | 257,199.97              |
|                         |                                                       | 51,654,973.01           | 49,598,277.60           |
| <b>Total</b>            |                                                       | <b>113,872,128.80</b>   | <b>109,745,282.93</b>   |
| <b>17</b>               | <b>Cash In Hand &amp; At Bank</b>                     |                         |                         |
|                         | <b>Cash in Hand</b>                                   |                         |                         |
|                         | Cash                                                  | -                       | -                       |
|                         |                                                       | -                       | -                       |
|                         | <b>Cash at Bank</b>                                   |                         |                         |
|                         | People's Bank (Recurrent) - 243320761                 | 1,461,058.06            | 10,290,107.98           |
|                         | People's Bank (Capital) - 333320761                   | 573,621.17              | 278,224.27              |
|                         | Bank of Ceylon (Mis. Deposit) - 3270048               | 23,328,156.53           | 7,315,139.68            |
|                         | People's Bank (Distress Loan) -153320761              | 308,217.25              | 574,910.96              |
|                         | People's Bank (Pro./Mis.) - 423320761                 | 7,044,446.75            | 5,966,060.37            |
|                         | People's Bank (Kalawewa) - 179-1-001-2-0000458        | 2,252,668.04            | 1,051,678.25            |
|                         | Bank of Ceylon (Divinaguma) - 0072520724              | 50,847,338.44           | 39,370,844.44           |
|                         | People's Bank (JICA) - 208-1-005-7-3320761            | 3,576,877.37            | 3,768,679.37            |
|                         | People's Bank (Motor Bike Fund) - 208-1-001-3-0022    | 559,644.47              | 478,689.29              |
|                         | 1901 - Inter Bank transfer Accounts                   | 5,057,103.90            | 2,000,000.00            |
|                         |                                                       | 95,009,131.98           | 71,094,334.61           |
| <b>Total</b>            |                                                       | <b>95,009,131.98</b>    | <b>71,094,334.61</b>    |
| <b>18</b>               | <b>Retirement Benefit Obligation</b>                  |                         |                         |
|                         | Balance B/Forward                                     | 89,363,921.06           | 79,546,626.69           |
|                         | Charge for the year                                   | 10,411,172.45           | 11,626,814.37           |
|                         | Paid during the year                                  | (2,413,649.45)          | (1,809,520.00)          |
| <b>Total</b>            |                                                       | <b>97,361,444.06</b>    | <b>89,363,921.06</b>    |
| <b>19</b>               | <b>Differed Revenue</b>                               |                         |                         |
|                         | <b>Treasury, Ministry &amp; ADB Grants</b>            |                         |                         |
|                         | Balance B/F (Ministry)                                | 1,871,054,747.23        | 1,078,675,479.54        |
|                         | Value of Grants received during the year (Purchasing) | 105,923,960.00          | 181,085,461.43          |
|                         | Capitalized Assets Value of during the year           | 281,480,785.37          | -                       |
|                         | Capitalized Assets Value of previous year             | -                       | 714,663,372.26          |
|                         | Over/Under Differed Revenue adjustment                | -                       | (4,498,249.72)          |
|                         | Charged Profit & Loss A/C                             | (141,666,257.82)        | (98,871,316.28)         |
| <b>Total (Restated)</b> |                                                       | <b>2,116,793,234.78</b> | <b>1,871,054,747.23</b> |

**20 Government Grants**

|                                             |               |               |
|---------------------------------------------|---------------|---------------|
| Government Grants Projects ( Bud.<br>Propos | 54,040,042.00 | 54,040,042.00 |
|---------------------------------------------|---------------|---------------|

|              |                      |                      |
|--------------|----------------------|----------------------|
| <b>Total</b> | <b>54,040,042.00</b> | <b>54,040,042.00</b> |
|--------------|----------------------|----------------------|

**21 Trade & Other Payable**

**21.1 Creditors**

|                 |           |                |               |
|-----------------|-----------|----------------|---------------|
| Other Creditors | Sch<br>03 | 126,591,873.68 | 66,035,973.66 |
|-----------------|-----------|----------------|---------------|

|                                          |           |              |              |
|------------------------------------------|-----------|--------------|--------------|
| <b>21.2 Debtors with Credit balances</b> | Sch<br>03 | 2,914,250.00 | 5,557,779.50 |
|------------------------------------------|-----------|--------------|--------------|

**21.3 Other Payables**

|        |                          |               |               |
|--------|--------------------------|---------------|---------------|
| 3410   | Salary Control Account   | 3,403,479.87  | 263,689.11    |
| 3411   | EPF & ETP Payable Acct   | 6,265,653.97  | 5,167,606.16  |
| 4301   | Accrued Expenses         | 14,488,549.53 | 10,553,130.09 |
| 4303   | Stamp duty Payable       | 93,585.15     | 86,510.15     |
| 4305   | Provision for Audit Fees | 921,150.00    | 899,790.00    |
| 4315   | WHT                      | 363,329.07    | 363,329.07    |
| 4315 B | WHT Control Account      | 89,445.28     |               |
| 4316   | Payee Tax                | 16,721.54     |               |
|        |                          | 25,641,914.41 | 17,334,054.58 |

|              |                       |                      |
|--------------|-----------------------|----------------------|
| <b>Total</b> | <b>155,148,038.09</b> | <b>88,927,807.74</b> |
|--------------|-----------------------|----------------------|

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**Yr2018- Final Accounts**  
**Schedule-01 - Working Progress**

| Contract No         | Cont Reg. Page No | Contractor Name                         | Contract Details                                                                  | Amount        | Retention    | Total         | Working Progress 31.12.2017 | Capitalized 31.12.2017 | Capitalized 31.12.2018 | Working Progress 31.12.2018 | Working Progress |              |
|---------------------|-------------------|-----------------------------------------|-----------------------------------------------------------------------------------|---------------|--------------|---------------|-----------------------------|------------------------|------------------------|-----------------------------|------------------|--------------|
|                     |                   |                                         |                                                                                   |               |              |               |                             |                        |                        |                             | BOC              | Capital      |
| 2018/KAL/CW/01      | Cont Reg. VI-54   | Sanjaya Construction                    | Con. & Ren. For Fence & Gate at K'wawe                                            | 4,060,118.51  | 358,288.25   | 4,418,406.76  | -                           | -                      | -                      | 4,418,406.76                | -                | 4,418,406.76 |
| 2015/ING/CW/01      | Cont Reg. VI-52   | Yavinro Engineering (pvt) Ltd           | Imp. Of Officer's Dormitory at I'gala AQDC                                        | 6,721,249.95  | 344,857.11   | 7,066,107.06  | -                           | -                      | -                      | 7,066,107.06                | -                | 7,066,107.06 |
| 2018/HO/CW/02-I     | Cont Reg. VI-51   | TCR Fabricators                         | Const. of locker units for Drivers rest room at HO                                | 126,700.00    | 5,992.50     | 132,692.50    | -                           | -                      | 132,692.50             | -                           | -                | -            |
| NAQDA/DAM/CW/04     | Cont Reg. VI-50   | Ranjith Construction                    | Imp. & Const. works at Fish Genetic unit at Dambulla AQDC                         | 8,794,103.96  | 358,979.63   | 9,153,083.59  | -                           | -                      | -                      | 9,153,083.59                | 6,281,246.55     | 2,871,837.04 |
| NAQDA/REK/CW/02     | Cont Reg. VI-49   | Ranjith Motors & Bulding Construction   | Const. of Creb city at Rakewa in H'tota-Stage II                                  | 43,082,460.35 | 258,557.95   | 43,341,018.30 | -                           | -                      | -                      | 43,341,018.30               | 43,341,018.30    | -            |
| 2018/DAM/CW/01      | Cont Reg. VI-48   | Sahanga Constructions                   | Reno. Of Pnds & associated structures for OFB&TC-R'galla                          | 6,545,003.97  | 514,563.26   | 7,059,567.23  | -                           | -                      | -                      | 7,059,567.23                | -                | 7,059,567.23 |
| 2018/DAM/CW/03      | Cont Reg. VI-47   | Ranjith Motors & Bulding Construction   | Const. of Resource persons Quarters at Dambulla AQDC                              | 8,980,572.35  | 291,814.05   | 9,272,386.40  | -                           | -                      | -                      | 9,272,386.40                | -                | 9,272,386.40 |
| 2018/DAM/CW/02      | Cont Reg. VI-45   | Ranjith Motors & Bulding Construction   | Const. of Stores Building at Dambulla AQDC                                        | 5,451,881.10  | 388,695.46   | 5,840,576.56  | -                           | -                      | -                      | 5,840,576.56                | -                | 5,840,576.56 |
| NAQDA/WK/CW/04      | Cont Reg. VI-44   | Ranjith Motors & Bulding Construction   | Const. of 02nos ponds water sump & asociated structures at P'ruwe AQDC            | 31,531,612.97 | 699,099.38   | 32,230,712.35 | -                           | -                      | -                      | 32,230,712.35               | 32,230,712.35    | -            |
| NAQDA/ING/CW/01-R-I | Cont Reg. VI-43   | Wasana Contractor                       | Const. of Rearing ponds 05nos, water supply & associated structure at I'gala AQDC | 7,413,144.91  | 336,331.16   | 7,749,476.07  | -                           | -                      | -                      | 7,749,476.07                | 7,749,476.07     | -            |
| NAQDA/OLE/CW/02     | Cont Reg. VI-42   | Central Engineering Service (pvt) Ltd   | Const. of Sea cucumber hatchery complex at Oleithuduwai in mannar                 | 4,835,626.84  | -            | 4,835,626.84  | -                           | -                      | -                      | 4,835,626.84                | 4,835,626.84     | -            |
| NAQDA/PAM/CW/01     | Cont Reg. VI-41   | Ranjith Construction                    | Imp. Of Fresh water prawn Hatchery at Pambala                                     | 5,701,090.46  | 260,512.54   | 5,961,603.00  | -                           | -                      | -                      | 5,961,603.00                | 5,961,603.00     | -            |
| 2018/NUE/CW/01      | Cont Reg. VI-40   | UR Engineering & Costruction (pvt) Ltd  | Reno. & Imp. Works at N-Eliya AQDC                                                | 1,035,501.26  | 29,556.93    | 1,065,058.19  | -                           | -                      | -                      | 1,065,058.19                | -                | 1,065,058.19 |
| 2018/HO/CW/01       | Cont Reg. VI-39   | Ranik International (pvt) Ltd           | Repair work for Driver rest room & roof top at HO                                 | 98,280.27     | 7,392.20     | 105,672.47    | -                           | -                      | 105,672.47             | -                           | -                | -            |
| 2018/ANU/CW/02      | Cont Reg. VI-37   | Sanjaya Construction                    | Ren. Works at AD office A'pura                                                    | 695,389.48    | 17,257.48    | 712,646.96    | -                           | -                      | 712,646.96             | -                           | -                | -            |
| NAQDA/DAM/CW/03     | Cont Reg. VI-36   | Lohitha Construction                    | Imp. & Const. works at fish Genetic unit at Dambulla                              | 9,453,703.92  | 592,353.84   | 10,046,057.76 | -                           | -                      | -                      | 10,046,057.76               | 10,046,057.76    | -            |
| NAQDA/KAL/CW/02     | Cont Reg. VI-35   | Gamodh Construction & Enterprises       | Ren. Of Mud ponds, drainage canal & asociaters structure at NIFATI                | 32,736,621.65 | 1,993,039.12 | 34,729,660.77 | -                           | -                      | -                      | 34,729,660.77               | 34,366,681.46    | 362,979.31   |
| 2018/IRA/CW/01      | Cont Reg. VI-34   | Central Engineering Service (pvt) Ltd   | Urgent Imp. Of existing syphens structure at I'madu AQDC                          | 9,197,253.44  | 768,439.15   | 9,965,692.59  | -                           | -                      | -                      | 9,965,692.59                | 9,965,692.59     | -            |
| 2017/IRA/CW/01      | Cont Reg. VI-32   | Sanjaya Construction                    | Defect Rectication works at I'madu AQDC                                           | 2,022,822.34  | 47,236.25    | 2,070,058.59  | -                           | -                      | 2,070,058.59           | -                           | -                | -            |
| NAQDA/KUS/CW/02     | Cont Reg. VI-31   | Lohitha Construction                    | Const. of Milk fish Hatchery complex at kusala bangadeniya-Phase I                | 36,856,322.65 | 2,298,535.35 | 39,154,858.00 | -                           | -                      | -                      | 39,154,858.00               | 39,154,858.00    | -            |
| NAQDA/MW/CW/03      | Cont Reg. VI-30   | Deckyard Engineering Serveces (pvt) Ltd | Ren. Of ponds & associated structure at M'wela AQDC                               | 21,410,411.78 | 1,450,592.08 | 22,861,003.86 | -                           | -                      | -                      | 22,861,003.86               | 22,861,003.86    | -            |
| 2018/UDA/CW/01      | Cont Reg. VI-29   | BKG Construction (pvt) Ltd              | Urgent Imp. Works for the Udawalawe New Rearing Centre                            | 5,885,856.51  | 424,976.95   | 6,310,833.46  | -                           | -                      | -                      | 6,310,833.46                | 6,310,833.46     | -            |
| NAQDA/ING/CW/01-R   | Cont Reg. VI-28   | C & S Cnstruction (pvt) Ltd             | Const. of ponds & associated structures at I'gala AQDC                            | 8,324,432.56  | 273,869.48   | 7,316,844.64  | -                           | -                      | -                      | 7,316,844.64                | 7,316,844.64     | -            |
| NAQDA/UDA/CW/05     | Cont Reg. VI-25   | BKG Construction (pvt) Ltd              | Const. of New AQDC at Udawalawe                                                   | 23,962,751.09 | 1,512,793.87 | 25,475,544.96 | -                           | -                      | -                      | 25,475,544.96               | 25,475,544.96    | -            |
| 2018/ANU/CW/01      | Cont Reg. VI-22   | Wasana Contractors                      | Urgent Imp. & Ren. Works at RAEO Ofc- A'pura                                      | 1,061,036.14  | 27,206.39    | 1,088,242.53  | -                           | -                      | 1,088,242.53           | -                           | -                | -            |
| 2018/DAM/CW/01      | Cont Reg. VI-21   | Ranjith Construction                    | Urgent Imp. Works of AD Quarters at Dambulla AQDC                                 | 1,360,535.43  | 25,744.07    | 1,386,279.50  | -                           | -                      | 1,386,279.50           | -                           | -                | -            |
| 2017/KAL/CW/03      | Cont Reg. VI-17   | Wasana Contractors                      | Renovation work of NIFATI                                                         | 1,668,740.06  | 38,807.91    | 1,707,547.97  | -                           | -                      | 1,707,547.97           | -                           | -                | -            |

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|-------------------|------------------|------------------------------------------|-------------------------------------------------------------------------------------------|---------------|--------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|
| 2017/CAD/CW/01    | Cont Reg. VI-16  | Madurampema Construction & Supply        | Const. of Nursery tank unit & Algae unit at K'dara                                        | 5,249,007.48  | 576,821.83   | 5,825,829.31  | -            | -            | 5,825,829.31  | -             | -             | -             |
| NAQDA/KUS/CW/01   | Cont Reg. VI-15  | ASB Construction (pvt) Ltd               | Const. of Marine Om. Fish Breeding Centre at Kusala bangadeniya                           | 42,468,032.01 | 2,246,505.80 | 44,714,537.81 | -            | -            | -             | 44,714,537.81 | 44,714,537.81 | -             |
| NAQDA/UDA/CW/07   | Cont Reg. VI-14  | Central Engineering Service (pvt) Ltd    | Supply & Instalating of pumping water supply system at U'walawe New AQDC                  | 8,376,067.42  | 204,503.45   | 8,580,570.87  | -            | -            | 8,580,570.87  | -             | -             | -             |
| -                 | Cont Reg. VI-13  | Sun Power System (pvt) Ltd               | Const. of Electric Fence for wild Animal of DAEO Ofc at M'wawe                            | 832,580.45    | 43,527.50    | 876,107.95    | -            | -            | 876,107.95    | -             | -             | -             |
| 2016/KAH/CW/01-I  | Cont Reg. VI-12  | Athulya Engineering (pvt) Ltd            | Imp. To storage tank at K'modara FWP                                                      | 325,012.93    | 8,333.66     | 333,346.59    | -            | -            | 333,346.59    | -             | -             | -             |
| 2017/KAL/CW/01-II | Cont Reg. VI-11  | Sanjaya Construction                     | Supply & Fixing stainless steel Mosquito net bracket for R/P Quarters at NIFATI           | 48,841.65     | 1,252.35     | 50,094.00     | -            | -            | 50,094.00     | -             | -             | -             |
| 2017/DAM/CW/03    | Cont Reg. VI-10  | Ranjith Construction                     | Ren. Of Grade IV Quarters at Dambulla AQDC                                                | 242,505.68    | -            | 242,505.68    | -            | -            | 242,505.68    | -             | -             | -             |
| 2017/KAL/CW/01-I  | Cont Reg. V-77   | Sanjaya Construction                     | Urgent Imp. & Reno. Of Resources persons Quartes in NIFATI                                | 402,528.75    | 10,321.25    | 412,850.00    | -            | -            | 412,850.00    | -             | -             | -             |
| 2017/NAQDA/PW/02  | Cont Reg. V-76   | Vineth Engineering (pvt) Ltd             | Solar Power Plant at NISATI                                                               | 4,708,857.56  | 120,739.94   | 4,829,597.50  | -            | -            | 4,829,597.50  | -             | -             | -             |
| 2017/KAL/CW/02    | Cont Reg. V-75   | Sanjaya Construction                     | Renovation works at NIFATI                                                                | 891,204.00    | 21,436.00    | 912,640.00    | -            | -            | 912,640.00    | -             | -             | -             |
| 2017/UDA/CW/06    | Cont Reg. V-74   | Athulya Engineering (pvt) Ltd            | Const. of Labour Dormitory at TBC                                                         | 11,536,422.79 | 810,349.80   | 12,346,772.59 | -            | -            | -             | 12,346,772.59 | -             | 12,346,772.59 |
| 2017/ING/CW/02    | Cont Reg. V-73   | UR Engineering & Constructions (pvt) Ltd | Const. of New water supply line for I'gala AQDC                                           | 2,000,336.45  | 39,225.35    | 2,039,561.80  | -            | -            | -             | 2,039,561.80  | -             | 2,039,561.80  |
| NAQDA/WK/CW/02-R  | Cont Reg. V-72   | Central Engineering Services (pvt) Ltd   | Const. of water storage tank, Hatchery & associated structure at Pruwe AQDC-Stage II      | 48,350,749.85 | 2,235,773.08 | 50,586,522.93 | -            | -            | -             | 50,586,522.93 | 46,114,976.78 | 4,471,546.15  |
| NAQDA/REK/CW/01   | Cont Reg. V-71   | Finite Lanka (pvt) Ltd                   | Const. of Crab city at Rakewa                                                             | 42,523,647.56 | 3,246,266.49 | 45,769,914.05 | -            | -            | -             | 45,769,914.05 | 45,769,914.05 | -             |
| NAQDA/OLE/CW/02   | Cont Reg. V-70   | Central Engineering Service (pvt) Ltd    | Const. of sea cucumber Hatchery complex-Phase II                                          | 44,510,080.36 | 3,376,349.31 | 47,886,429.67 | -            | -            | -             | 47,886,429.67 | 47,886,429.67 | -             |
| 2017/SUN/CW/01    | Cont Reg. V-67   | RE Weerakoon Construction                | Const. of development activities of container based & other facilities                    | 25,662,164.07 | 1,996,882.37 | 27,659,046.44 | -            | -            | -             | 27,659,046.44 | 27,659,046.44 | -             |
| 2016/UDA/CW/03    | Cont Reg. V-65   | Nayomi Builders                          | Extension of water line to new water based hatchery at U'walawe AQDC                      | 3,529,140.76  | -            | 3,529,140.76  | -            | -            | 3,529,140.76  | -             | -             | -             |
| 2017/ANG/CW/02    | Cont Reg. V-63   | Madurappema Construction & supply        | Imp. & ren. Work at freshwater prawn demonstration centre at A'wawe                       | 1,982,167.56  | 174,704.60   | 2,157,372.16  | 778,363.00   | -            | 2,197,372.16  | -             | -             | -             |
| 2017/UDA/CW/02    | Cont Reg. V-62   | DTM Construction                         | Ren. of chain link fence at TBC                                                           | 4,521,452.15  | -            | 4,547,952.15  | 3,211,179.35 | -            | 4,547,952.15  | -             | -             | -             |
| 2017/MAP/CW/01    | Cont Reg. V-61   | Nipuna Enterprises                       | Ren. Of RAO Ofc. At M'wawe                                                                | 2,532,113.44  | 55,585.39    | 2,587,698.83  | -            | 2,209,659.34 | 378,039.49    | -             | -             | -             |
| 2017/ANG/CW/01    | Cont Reg. V-60   | DTM Construction (pvt) Ltd               | Ren. Of fence work fresh water prawn demonstration at A'wawe                              | 4,206,161.34  | 134,219.38   | 4,344,630.72  | 573,406.85   | -            | 4,344,630.72  | -             | -             | -             |
| NAQDA/SEW/CW/01   | Cont Reg. V-59   | RE weerakoon Contractor                  | Const. of Ornamental fish breeding & rearing centre at sevenapitiya in welikanda in Pruwe | 54,317,236.23 | 3,503,962.90 | 57,821,199.13 | -            | -            | -             | 57,821,199.13 | 57,821,199.13 | -             |
| 2017/UDA/CW/04    | Cont Reg. V-57   | Athulya Engineering                      | Ren of twin Quarters, old main store, old laboratory building at U'walawe                 | 6,252,547.41  | 153,349.62   | 6,405,897.03  | -            | 6,132,153.50 | 273,743.53    | -             | -             | -             |
| 2017/NUE/CW/01    | Cont Reg. V-55   | UR Engineering & Construction (pvt) Ltd  | Ren. Of Ofc Building & other structure at N-Eliya AQDC                                    | 3,415,742.73  | 81,035.11    | 3,501,027.84  | 2,569,436.32 | -            | 3,501,027.84  | -             | -             | -             |
| 2017/UDA/CW/01    | Cont Reg. V-54   | DTM Construction                         | Ren. Work of grade V, grade III, Grade II Quarters building at U'walawe                   | 9,141,740.34  | 0.01         | 9,141,740.35  | -            | 4,783,658.63 | 4,358,081.72  | -             | -             | -             |
| 2017/DAM/CW/02    | Cont Reg. V-51   | Ranjith Construction                     | Const. of fish Genetic Laboratory at Dambulla AQDC                                        | 25,006,806.50 | -            | 25,006,806.50 | -            | -            | 25,006,806.50 | -             | -             | -             |
| 2017/PAM/CW/01    | Cont Reg. V-48   | Darmadasa Construction & Enterprises     | Imp. of freshwater prawn hatchery at Pambala Centre                                       | 20,770,110.09 | 575,925.17   | 21,346,035.26 | -            | -            | 21,346,035.26 | -             | -             | -             |
| KAL/LV/2017/01    | Cont Reg. V-47-I | Chance Electric (pvt) Ltd                | Const. of overhead power line for lighting & power out for new pond at NIFATI             | 2,007,191.39  | 41,465.26    | 2,048,656.65  | -            | -            | 2,048,656.65  | -             | -             | -             |
| DAM/LV/2017/01    | Cont Reg. V-47   | Chance Electric (pvt) Ltd                | Const. of overhead power line for lighting & power out for new pond at Dambulla AQDC      | 1,637,094.14  | 50,254.86    | 1,687,349.00  | -            | -            | 1,687,349.00  | -             | -             | -             |
| 2017/UDA/CW/05    | Cont Reg. V-46   | BKG Construction (pvt) Ltd               | Const. of Turu out structure at U'walawe                                                  | 1,490,102.58  | 42,832.74    | 1,532,935.32  | -            | -            | 1,532,935.32  | -             | -             | -             |
| 2017/DAM/CW/01    | Cont Reg. V-43   | DTM Construction                         | Imp. Of old hatchery building as stores at Dambulla AQDC                                  | 1,817,754.52  | -            | 1,817,754.52  | -            | -            | 1,817,754.52  | -             | -             | -             |
| NAQDA/WK/CW/03    | Cont Reg. V-40   | RE Weerakoon Construction                | Const. of New Pruwe AQDC - Stage III                                                      | 69,292,196.34 | 4,770,378.12 | 74,062,574.46 | -            | -            | -             | 74,062,574.46 | 74,062,574.46 | -             |
| NAQDA/MW/CW/02    | Cont Reg. V-39   | Subada Enterprises                       | Const. of M'wela AQDC - Stage II                                                          | 92,087,931.83 | 2,110,968.75 | 94,198,900.58 | -            | -            | 94,198,900.58 | -             | -             | -             |
| NAQDA/OLE/CW/01   | Cont Reg. V-37   | Finite Lanka (pvt) Ltd                   | Const. of Sea cucumber Hatchery at Olaitthuduwai                                          | 27,950,604.41 | 2,693,446.13 | 30,644,050.54 | -            | -            | -             | 30,644,050.54 | 30,644,050.54 | -             |
| NAQDA/DAM/CW/02   | Cont Reg. V-36   | Wasana Contractors                       | Const. of Rearing units for saline Thilapiya & Monosex Thilapiya at dambulla AQDC         | 24,857,530.63 | 523,255.44   | 25,380,786.07 | -            | -            | 25,380,786.07 | -             | -             | -             |

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|-----------------|------------------|---------------------------------------|-----------------------------------------------------------------------------|----------------|--------------|----------------|------------|--------------|---------------|----------------|----------------|---|
| 2016/UDA/CW/06  | Cont Reg. V-33   | DTM Constraction (pvt) Ltd            | Urgent Imp. Works of U'walawe AQDC                                          | 2,654,606.95   | -            | 2,654,606.95   | -          | 2,473,398.38 | 181,208.57    | -              | -              | - |
| NAQDA/POL/CW/01 | Cont Reg. V-29   | Ranjith Motors & Building Contractors | Const. of RAEO Ofc at Pruwe                                                 | 37,667,856.10  | 899,340.54   | 38,567,196.64  | -          | -            | 38,567,196.64 | -              | -              | - |
| 2016/PAM/CW/03  | Cont Reg. V-28   | Cey-nor Foundation                    | Fiber Glass hatchery jars for Pambala Centre                                | 2,961,642.79   | -            | 2,961,642.79   | -          | -            | 2,961,642.79  | -              | -              | - |
| 2016/DAM/CW/02  | Cont Reg. V-25   | Wasana Contractors                    | Renovation of Lecture Hall & Administrative block at Dambulla AQDC          | 790,058.20     | 20,395.31    | 810,453.51     | -          | -            | 810,453.51    | -              | -              | - |
| NAQDA/UDA/CW/02 | Cont Reg. V-22   | BKG Constructions (pvt) Ltd           | Est. of New AQDC Centre at U'walawe                                         | 86,425,266.12  | 2,195,530.93 | 88,620,797.05  | -          | -            | 88,620,797.05 | -              | -              | - |
| NAQDA/WK/CW/03  | Cont Reg. V-20   | Padmini Construction (pvt) Ltd        | Const. Of water storage tank, hatchery & associated structure at Pruwe AQDC | 12,773,817.23  | 371,802.90   | 13,145,620.13  | -          | -            | -             | 13,145,620.13  | 13,145,620.13  | - |
| 2016/PAM/CW/01  | Cont Reg. V-19   | Nayomi Builders                       | Imp. Of Fresh water Prawn hatchery at Pambala Centre                        | 14,857,386.49  | -            | 14,857,386.49  | -          | -            | 14,857,386.49 | -              | -              | - |
| 2016/PAM/CW/02  | Cont Reg. V-18   | Athulya engineering (pvt) Ltd         | Imp. Of Fresh water Prawn hatchery at Pambala Centre-Phase II               | 3,630,426.30   | 68,290.02    | 3,698,716.32   | -          | -            | 3,698,716.32  | -              | -              | - |
| NAQDA/TRI/CW/01 | Cont Reg. V-15   | Central Engineering Service (pvt) Ltd | Const. Freshwater Prawn hatchery at Kallarawa in T'malee                    | 73,539,150.82  | 165,703.98   | 73,704,854.80  | -          | -            | 73,704,854.80 | -              | -              | - |
| NAQDA/TRI/CW/02 | Cont Reg. V-14   | Central Engineering Service (pvt) Ltd | Const. Freshwater Prawn hatchery at Kallarawa in T'malee-Phase II           | 67,650,782.53  | -            | 67,650,782.53  | -          | -            | 67,650,782.53 | -              | -              | - |
| 2016/ING/CW/02  | Cont Reg. V-13   | Nayomi Builders                       | Balance works for Gravity water line                                        | 5,093,982.86   | -            | 5,093,982.86   | -          | 2,007,169.79 | 3,086,813.07  | -              | -              | - |
| NAQDA/UDA/CW/03 | Cont Reg. V-11   | Central Engineering Service (pvt) Ltd | Est. of New AQDC at U'walawe                                                | 94,071,443.03  | 2,126,607.37 | 96,198,050.40  | -          | -            | 96,198,050.40 | -              | -              | - |
| NAQDA/KAL/CW/01 | Cont Reg. V-09   | Feigi Engineering Services (pvt) Ltd  | Renovation of ponds in K'wawe                                               | 57,841,758.50  | 1,440,591.10 | 59,282,349.60  | -          | -            | 59,282,349.60 | -              | -              | - |
| NAQDA/ING/CW/01 | Cont Reg. V-08   | Padmini Construction (pvt) Ltd        | Const. of ponds & associated structure at I'gala AQDC                       | 24,746,402.06  | 2,089,174.93 | 26,835,576.99  | -          | -            | -             | 26,835,576.99  | 26,835,576.99  | - |
| NAQDA/DAM/CW/02 | Cont Reg. IV-111 | Finite Lanka (pvt) Ltd                | Renovation of Ponds & associated structure at Dambulla AQDC                 | 60,713,274.16  | -            | 60,713,274.16  | -          | -            | 60,713,274.16 | -              | -              | - |
| NAQDA/UDA/CW/01 | Cont Reg. IV-106 | WM Siril Construction                 | Const. of ponds & Associated                                                | 18,970,741.78  | 411,562.86   | 19,382,304.64  | -          | -            | 19,382,304.64 | -              | -              | - |
| NAQDA/WK/CW/01  | Cont Reg. IV-100 | Oreint Construction Company           | Const. of Pruwe AQDC                                                        | 162,341,893.77 | 4,029,211.15 | 166,371,104.92 | -          | -            | -             | 166,371,104.92 | 166,371,104.92 | - |
| NAQDA/MW/CW/01  | Cont Reg. IV-89  | Suhada Enterprises                    | Cont. of M'wela AQDC - Stage I                                              | 82,253,025.12  | -            | 82,253,025.12  | -          | -            | 82,253,025.12 | -              | -              | - |
| 2016/DAM/CW/01  | Cont Reg. IV-88  | Wasana Contractor                     | Extension of water supply line to new ponds at Dambulla AQDC                | 5,296,335.89   | -            | 5,296,335.89   | -          | -            | 5,296,335.89  | -              | -              | - |
| 2016/KAH/CW/02  | Cont Reg. IV-87  | Athulya Engineering (pvt) Ltd         | Imp. Of Prawn Hatchery at K'modara                                          | 8,467,545.73   | -            | 8,467,545.73   | -          | -            | 8,467,545.73  | -              | -              | - |
| 2016/KAH/CW/01  | Cont Reg. IV-86  | Athulya Engineering (pvt) Ltd         | Imp. Of Prawn Hatchery at K'modara-Stage II                                 | 17,753,260.11  | -            | 17,753,260.11  | -          | -            | 17,753,260.11 | -              | -              | - |
| 2016/ING/CW/01  | Cont Reg. IV-81  | Nayomi Builders                       | Imp. For ponds & associated structures at I'gala                            | 11,994,864.21  | -            | 11,994,864.21  | -          | 8,607,077.91 | 3,387,786.30  | -              | -              | - |
| 2015/NUE/CW/03  | Cont Reg. IV-77  | Maa Construction (pvt) Ltd            | Const. of Stores & Labour rest room at N-Eliya AQDC                         | 2,022,620.11   | (0.01)       | 2,022,620.10   | 23,251.13  | 1,999,368.97 | 23,251.13     | -              | -              | - |
| 2015/DAM/CW/02  | Cont Reg. IV-64  | Nayomi Builders                       | Const. of 26' Concrete structure for water tank at R'galla Centre           | 641,301.49     | 48,176.78    | 689,478.27     | -          | -            | 689,478.27    | -              | -              | - |
| 2015/KAH/CW/01  | Cont Reg. IV-61  | Athulya Engineering (pvt) Ltd         | Imp. Of prawn hatchery at K'modara Centre                                   | 11,153,320.15  | -            | 11,153,320.15  | -          | -            | 11,153,320.15 | -              | -              | - |
| 2015/DAM/CW/03  | Cont Reg. IV-60  | ASB Construction (pvt) Ltd            | Const. of nursery tanks for saline thilapiya at Dambulla                    | 5,287,636.88   | -            | 5,287,636.88   | -          | -            | 5,287,636.88  | -              | -              | - |
| 2015/RAM/CW/01  | Cont Reg. IV-58  | Oggamuwa Contractors                  | Ren. Of Mud ponds at R'galla Centre                                         | 3,768,271.35   | -            | 3,768,271.35   | -          | -            | 3,768,271.35  | -              | -              | - |
| 2015/GIN/CW/01  | Cont Reg. IV-55  | Susantha Builders                     | Ren. Of Mud ponds at G'hena Centre                                          | 2,810,152.30   | (13,857.90)  | 2,796,294.40   | -          | -            | 2,796,294.40  | -              | -              | - |
| 2016/ANG/CW/02  | Cont Reg. V-16   | DTM Construction (pvt) Ltd            | Extention to Concrete Road A'wawe Centre                                    | 111,360.86     | 3,430.47     | 114,791.33     | 114,791.33 | -            | 114,791.33    | -              | -              | - |
| -               | Cont Reg. III-74 | CECB                                  | Const. of RAEO K'nochchi                                                    | 27,274,435.16  | 150,147.29   | 27,424,582.45  | -          | -            | 27,424,582.45 | -              | -              | - |

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|                              |                 |               |                                                                                                   |                         |                      |                         |                     |                      |                       |                         |                       |                      |
|------------------------------|-----------------|---------------|---------------------------------------------------------------------------------------------------|-------------------------|----------------------|-------------------------|---------------------|----------------------|-----------------------|-------------------------|-----------------------|----------------------|
| NAQDA/CONSL/2016/02          | Cont Reg IV-78  | AECS          | Design & Const. Supervision for Renovation of M'wela AQDC                                         | 21,802,587.75           | -                    | 21,802,587.75           | -                   | -                    | 21,802,587.75         | -                       | -                     | -                    |
| NAQDA/CONSL/2016/01          | Cont Reg IV-91  | AECS          | Design & Const. Supervision for Confs. of P'ruwe AQDC                                             | 22,033,987.78           | -                    | 20,875,063.78           | -                   | -                    | -                     | 20,875,063.78           | 20,875,063.78         | -                    |
| NAQDA/CONSL/2016/05          | Cont Reg IV-95  | AECS          | Design & Const. Supervision for Reno. of Dambulla AQDC                                            | 23,942,046.50           | -                    | 23,942,046.50           | -                   | -                    | 23,942,046.50         | -                       | -                     | -                    |
| NAQDA/CONSL/2016/08          | Cont Reg IV-97  | AECS          | Design & Const. Supervision for Fresh water prawn Hatchery T'malee                                | 16,059,647.14           | -                    | 16,059,647.14           | -                   | -                    | 16,059,647.14         | -                       | -                     | -                    |
| NAQDA/CONSL/2016/03          | Cont Reg IV-98  | RDC (pvt) ltd | Design & Const. Supervision for Estb. Of U'walawe AQDC                                            | 10,547,922.50           | -                    | 10,547,922.50           | -                   | -                    | -                     | 10,547,922.50           | 10,547,922.50         | -                    |
| NAQDA/CONSL/2016/07          | Cont Reg IV-102 | RDC (pvt) ltd | Design & Const. Supervision for Const. of Seacucumber Hatchery in Mannar                          | 8,281,929.26            | -                    | 8,281,929.26            | -                   | -                    | -                     | 8,281,929.26            | 8,281,929.26          | -                    |
| NAQDA/CONSL/2016/06          | Cont Reg IV-105 | CECB          | Design & Supervision Estb. SFMU (penaeus Monodon) Naupli & dist. Centre in Puttalam               | 2,245,875.00            | -                    | 2,245,875.00            | -                   | -                    | -                     | 2,245,875.00            | 2,245,875.00          | -                    |
| NAQDA/CONSL/2016/01-01       | Cont Reg V-23   | AECA          | Design & Supervision consultancy for REAO Office at P'haruwe                                      | 745,093.75              | -                    | 745,093.75              | -                   | -                    | 745,093.75            | -                       | -                     | -                    |
| NAQDA/CONSL/2017/02          | Cont Reg V-44   | AECA          | Design & Supervision consultancy for new AQDC at P'haruwe                                         | 12,977,338.87           | -                    | 12,977,338.87           | -                   | -                    | -                     | 12,977,338.87           | 12,977,338.87         | -                    |
| NAQDA/CONSL/2017/01          | Cont Reg V-45   | AECA          | Design & Supervision consultancy for Crab city t H'tota                                           | 8,987,232.76            | -                    | 8,987,232.76            | -                   | -                    | -                     | 8,987,232.76            | 8,987,232.76          | -                    |
| NAQDA/CONSL/2016/04          | Cont Reg V-52   | AECA          | Design & Supervision consultancy for Const. of Aqu. Park in Mannar                                | 1,786,479.00            | -                    | 1,786,479.00            | -                   | -                    | -                     | 1,786,479.00            | 1,786,479.00          | -                    |
| NAQDA/CONSL/2017/04          | Cont Reg V-58   | AECA          | Design & Supervision consultancy for Crab city Mankerni in Batticalo                              | 2,897,310.00            | -                    | 2,897,310.00            | -                   | -                    | -                     | 2,897,310.00            | 2,897,310.00          | -                    |
| NAQDA/CONSL/2016/02-Phase II | Cont Reg V-66   | AECA          | Design & Supervision consultancy for AQDC M'wela                                                  | 10,047,478.12           | -                    | 10,047,478.12           | -                   | -                    | 10,047,478.12         | -                       | -                     | -                    |
| NAQDA/CONSL/2017/03          | Cont Reg V-68   | AECA          | Design & Supervision consultancy for Estab. Of Marine ornamental fish breeding centre at B'deniya | 13,018,247.26           | -                    | 13,018,247.26           | -                   | -                    | -                     | 13,018,247.26           | 13,018,247.26         | -                    |
| NAQDA/CONSL/2017/05          | Cont Reg V-69   | AECA          | Design & Supervision consultancy for Estab. Of Milk fish hatchery complex at B'deniya             | 12,589,809.00           | -                    | 12,589,809.00           | -                   | -                    | -                     | 12,589,809.00           | 12,589,809.00         | -                    |
| NAQDA/CONSL/2018/02          | Cont Reg VI-26  | AECA          | Design & Supervision consultancy for Const. Seacucumber-stage III in Mannar                       | 3,875,298.75            | -                    | 3,875,298.75            | -                   | -                    | -                     | 3,875,298.75            | 3,875,298.75          | -                    |
| NAQDA/CONSL/2018/01          | Cont Reg VI-27  | AECA          | Design & Supervision consultancy for Const. & Reno. Of AQDC Dambulla,                             | 12,230,577.75           | -                    | 12,230,577.75           | -                   | -                    | -                     | 12,230,577.75           | 12,230,577.75         | -                    |
|                              |                 |               |                                                                                                   | <b>1,973,590,367.59</b> | <b>57,181,271.74</b> | <b>2,028,406,757.93</b> | <b>7,270,427.98</b> | <b>28,212,486.52</b> | <b>996,144,157.63</b> | <b>1,004,050,113.78</b> | <b>947,235,314.69</b> | <b>56,814,799.09</b> |

**National Aquaculture Development Authority Of Sri Lanka**  
**Yr2018- Final Accounts**  
**Schedule-02 - Debtors**

**03 Debtors**

| S.No.                | Account                               | Vote | Parent Group  | Dr Rs.     | Cr Rs. |
|----------------------|---------------------------------------|------|---------------|------------|--------|
| <b>Trade Debtors</b> |                                       |      |               |            |        |
| 01                   | A.J.Suganthan                         |      | Trade Debtors | 10,050.00  | -      |
| 02                   | A.Park -Bataatha                      |      | Trade Debtors | 8,800.00   | -      |
| 03                   | ACIAR Fish Seed                       |      | Trade Debtors | 500,100.00 | -      |
| 04                   | Agri Society Mahawawe                 |      | Trade Debtors | 24,000.00  | -      |
| 05                   | Agriculture Training Center-Poddiwela |      | Trade Debtors | 7,050.00   | -      |
| 06                   | Amila Aquaculture Wariyapola          |      | Trade Debtors | 34,825.00  | -      |
| 07                   | Anton Joshep Wasanthan                |      | Trade Debtors | 10,050.00  | -      |
| 08                   | Aqualified International Ltd          |      | Trade Debtors | 60,000.00  | -      |
| 09                   | Aralaganvila Fisheries Society        |      | Trade Debtors | 93,750.00  | -      |
| 10                   | Asoka Samantha                        |      | Trade Debtors | 50,000.00  | -      |
| 11                   | B.K. Shantha Padaviya MH Padaviya     |      | Trade Debtors | 100,000.00 | -      |
| 12                   | Berendina Project                     |      | Trade Debtors | 200,000.00 | -      |
| 13                   | Blue Aqua Marein                      |      | Trade Debtors | 125,000.00 | -      |
| 14                   | Brandian Organization                 |      | Trade Debtors | 50,000.00  | -      |
| 15                   | C.F.C. Minneriya                      |      | Trade Debtors | 444,800.00 | -      |
| 16                   | Central Provincial Council            |      | Trade Debtors | 370,000.00 | -      |
| 17                   | CFC                                   |      | Trade Debtors | 76,000.00  | -      |
| 18                   | CFC at Minneriya                      |      | Trade Debtors | 77,810.00  | -      |
| 19                   | CFC Rathnapura                        |      | Trade Debtors | 40,080.00  | -      |
| 20                   | CFC Tangalle                          |      | Trade Debtors | 176,935.00 | -      |
| 21                   | Chairman Galewawe MH                  |      | Trade Debtors | 16,000.00  | -      |
| 22                   | Chairman Manamkattiwawe               |      | Trade Debtors | 7,150.00   | -      |
| 23                   | Chairman Padaviya MH                  |      | Trade Debtors | 62,500.00  | -      |
| 24                   | D.M. Inoka Perera EO                  |      | Trade Debtors | 90,000.00  | -      |
| 25                   | D.M. Inoka Perera. EO Battuluoya      |      | Trade Debtors | 53,100.00  | -      |
| 26                   | D.M. Priyasena EO                     |      | Trade Debtors | 12,760.00  | -      |
| 27                   | D.M.I Perera EO Wijayakatupotha MH    |      | Trade Debtors | 85,000.00  | -      |
| 28                   | D.M.K. Disanayaka Pitalawe            |      | Trade Debtors | 100,000.00 | -      |
| 29                   | DAEO Ampara                           |      | Trade Debtors | 172,500.00 | -      |
| 30                   | DAEO A'pura                           |      | Trade Debtors | 67,500.00  | -      |
| 31                   | DAEO A'pura- S.B. Rajakaruna          |      | Trade Debtors | 1,000.00   | -      |
| 32                   | DAEO at Ampara                        |      | Trade Debtors | 49,070.00  | -      |
| 33                   | DAEO at Anuradhapura                  |      | Trade Debtors | 18,225.00  | -      |
| 34                   | DAEO At Batticaloa                    |      | Trade Debtors | 702,500.00 | -      |
| 35                   | DAEO at Battuluoya                    |      | Trade Debtors | 100,000.00 | -      |
| 36                   | DAEO at Bingiriya                     |      | Trade Debtors | 50,000.00  | -      |
| 37                   | DAEO At Matale                        |      | Trade Debtors | 70,000.00  | -      |
| 38                   | DAEO At Monaragala                    |      | Trade Debtors | 31,150.00  | -      |
| 39                   | DAEO at Nuwara Eliya                  |      | Trade Debtors | 20,530.00  | -      |
| 40                   | DAEO at Nuwera Eliya                  |      | Trade Debtors | 9,925.00   | -      |
| 41                   | DAEO at Vavuniya                      |      | Trade Debtors | 217,000.00 | -      |
| 42                   | DAEO Baddulla                         |      | Trade Debtors | 38,780.00  | -      |
| 43                   | DAEO Baddulla- P.G. Jayantha Bandara  |      | Trade Debtors | 5,400.00   | -      |
| 44                   | DAEO Baddulla- R.L. Anura Keerthi     |      | Trade Debtors | 16,650.00  | -      |
| 45                   | DAEO Baddulla- Serupitiya MH          |      | Trade Debtors | 194,200.00 | -      |
| 46                   | DAEO Hambanthota                      |      | Trade Debtors | 28,200.00  | -      |
| 47                   | DAEO Hambanthota- Ridiyagama MH       |      | Trade Debtors | 47,075.00  | -      |
| 48                   | DAEO Monaragala- Kandiyapitiya MH     |      | Trade Debtors | 45,675.00  | -      |
| 49                   | DAEO Monaragala- Kesellanda MH        |      | Trade Debtors | 20,000.00  | -      |
| 50                   | DAEO Monaragala- Muthukandiya MH      |      | Trade Debtors | 3,000.00   | -      |
| 51                   | DAEO Polonnaruwe                      |      | Trade Debtors | 127,800.00 | -      |
| 52                   | DAEO Polonnaruwe- Ellewawe MH         |      | Trade Debtors | 14,242.00  | -      |
| 53                   | DAEO Trinco                           |      | Trade Debtors | 44,400.00  | -      |

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|-----|------------------------------------------|---------------|--------------|---|
| 54  | Dambulla                                 | Trade Debtors | 90,000.00    | - |
| 55  | Department Of Fisheries                  | Trade Debtors | 290,000.00   | - |
| 56  | Devendra Wickramapala Embilipitiya       | Trade Debtors | 15,300.00    | - |
| 57  | Diulwawe MH Kahatagasdigiliya            | Trade Debtors | 120,000.00   | - |
| 58  | Diulwawe MH Sooriyawawe                  | Trade Debtors | 60,000.00    | - |
| 59  | Diulwawe MH Sooriyawewa                  | Trade Debtors | 37,500.00    | - |
| 60  | Diulwawe MH Sooriyawewa                  | Trade Debtors | 10,200.00    | - |
| 61  | Divisional Secretary Kuruwita            | Trade Debtors | 410.00       | - |
| 62  | Dosar Wewa Mini Hatchery                 | Trade Debtors | 94,250.00    | - |
| 63  | Dosarwawe MH Kandiyapitiya               | Trade Debtors | 49,200.00    | - |
| 64  | Eastern Provincial Council               | Trade Debtors | 1,195,000.00 | - |
| 65  | EU- SDDP- FAO- FISH SEED                 | Trade Debtors | 265,000.00   | - |
| 66  | Faculty of Zoology University of Peraden | Trade Debtors | 2,750.00     | - |
| 67  | FAO- CEDA Project                        | Trade Debtors | 48,200.00    | - |
| 68  | FAO North Regional Office                | Trade Debtors | 150,000.00   | - |
| 69  | FAO Project Matara                       | Trade Debtors | 1,500.00     | - |
| 70  | Fisheries Society, Chandrika Reservoirs  | Trade Debtors | 181,250.00   | - |
| 71  | Fisheries Society Thalawe                | Trade Debtors | 37,500.00    | - |
| 72  | Fresh Water Fisheries Society Batticaloa | Trade Debtors | 920,000.00   | - |
| 73  | G.G.L Indika EO Diulwawe MH              | Trade Debtors | 100,000.00   | - |
| 74  | G.K. Shriyani Sepalika Middeniya         | Trade Debtors | 15,570.00    | - |
| 75  | G.P.S Ariyaratna Baddulla                | Trade Debtors | 17,850.00    | - |
| 76  | H.G.G Ariyaratna Kandiyapitiya MH        | Trade Debtors | 42,600.00    | - |
| 77  | H.S.W. Liyanage Puttalam                 | Trade Debtors | 25,600.00    | - |
| 78  | H.S.W. Liyanage Wasanthakumara Pemaduwa  | Trade Debtors | 52,500.00    | - |
| 79  | H.S.W. Siriwardhana Ambalangoda          | Trade Debtors | 1,020.00     | - |
| 80  | Hakwatunaoya Fisheries Society           | Trade Debtors | 150,000.00   | - |
| 81  | Indrakumar Selvam                        | Trade Debtors | 8,050.00     | - |
| 82  | J.M.I. Senarath                          | Trade Debtors | 34,967.50    | - |
| 83  | J.Sebaresarja                            | Trade Debtors | 10,050.00    | - |
| 84  | Jagathsiri Sampath Nelumkulama           | Trade Debtors | 12,500.00    | - |
| 85  | Jesmin De Silva                          | Trade Debtors | 25,000.00    | - |
| 86  | K. Priyantha Rathnayaka Udawalawe        | Trade Debtors | 220.00       | - |
| 87  | K.D. Sanjeewa EO Dosarwawe MH            | Trade Debtors | 49,200.00    | - |
| 88  | K.D. Senjeewa EO Dosarwawe MH            | Trade Debtors | 48,950.00    | - |
| 89  | K.K. Wamakulawardhana Rathnapura         | Trade Debtors | 15,220.00    | - |
| 90  | K.M. Somathilaka Allugalge MH            | Trade Debtors | 85,450.00    | - |
| 91  | K.V.A Jayasena Embilipitiya              | Trade Debtors | 16,555.00    | - |
| 92  | Kandiyapitiya MH                         | Trade Debtors | 63,450.00    | - |
| 93  | Kibulwana Fisheries Society              | Trade Debtors | 50,000.00    | - |
| 94  | L. Weerakoon                             | Trade Debtors | 5,400.00     | - |
| 95  | L.R.M. Samarasekera Wallawaye            | Trade Debtors | 61,875.00    | - |
| 96  | L.W. Ajith Kumara Embilipitiya           | Trade Debtors | 2,600.00     | - |
| 97  | M.A.N.A. Munasingha Udawalawe            | Trade Debtors | 550.00       | - |
| 98  | M.D. Chandrakumara Ellewawe              | Trade Debtors | 25,000.00    | - |
| 99  | M.G.K. Niroshan FPIO                     | Trade Debtors | 30,500.00    | - |
| 100 | Maduruoya Fisheries Society              | Trade Debtors | 75,000.00    | - |
| 101 | Mahakanadarawe Fisheries Society         | Trade Debtors | 25,000.00    | - |
| 102 | Mahapalasse Mini Hatchery                | Trade Debtors | 30,672.00    | - |
| 103 | Mahasiyabalngamuwe F/Socit               | Trade Debtors | 100,000.00   | - |
| 104 | Mahaweli Authority - Digana Victoriya    | Trade Debtors | 50,000.00    | - |
| 105 | Mangalaeliyawatta Mangalaeliya           | Trade Debtors | 10,000.00    | - |
| 106 | Miditha Sudusingha EO Ridiyagama MH      | Trade Debtors | 24,100.00    | - |
| 107 | Miditha Sudusingha Riyagama MH           | Trade Debtors | 12,900.00    | - |
| 108 | Minihatchery at Kesellanda               | Trade Debtors | 24,370.00    | - |
| 109 | Minihatchery At Nawamadagama             | Trade Debtors | 75,000.00    | - |
| 110 | Minihatchery at Pahalahalmillawe         | Trade Debtors | 39,875.00    | - |
| 111 | Minihatchery At Sevenapitiya             | Trade Debtors | 15,000.00    | - |
| 112 | Ministry Of Agreculture -Peradeniya      | Trade Debtors | 10,000.00    | - |
| 113 | Ministry Of Primery Industries           | Trade Debtors | 1,473,651.00 | - |
| 114 | Minsthill Fisheries Society              | Trade Debtors | 62,500.00    | - |
| 115 | Mohomed Rilton                           | Trade Debtors | 37,500.00    | - |
| 116 | Mr. Siriwardhana EO                      | Trade Debtors | 111,310.00   | - |
| 117 | N.A.K.R.L.Nissanka                       | Trade Debtors | 19,250.00    | - |

|                             |                                          |               |                      |          |
|-----------------------------|------------------------------------------|---------------|----------------------|----------|
| 118                         | N.D.K. Fishery Society                   | Trade Debtors | 270,000.00           | -        |
| 119                         | N.M. Siriwardhana EO                     | Trade Debtors | 9,605.00             | -        |
| 120                         | N.Nagenthiram                            | Trade Debtors | 10,050.00            | -        |
| 121                         | N.Tharenthiren                           | Trade Debtors | 8,050.00             | -        |
| 122                         | Nalanda Fisheries Society                | Trade Debtors | 17,000.00            | -        |
| 123                         | Nanda Kumara Nawagashinna Dambulla       | Trade Debtors | 750.00               | -        |
| 124                         | Nildiya Fish Breeding Unit               | Trade Debtors | 75,000.00            | -        |
| 125                         | North Central Province                   | Trade Debtors | 628,201.00           | -        |
| 126                         | Northern Provincial Council              | Trade Debtors | 4,362,710.00         | -        |
| 127                         | NWPRRDA Pampala                          | Trade Debtors | 278,375.00           | -        |
| 128                         | P.L.J.Pathum                             | Trade Debtors | 32,900.00            | -        |
| 129                         | P.M. Sarath Wijekon Alagala              | Trade Debtors | 13,500.00            | -        |
| 130                         | P.M.S.Ranbanda                           | Trade Debtors | 13,500.00            | -        |
| 131                         | Padaviya Mini Hatchery                   | Trade Debtors | 87,500.00            | -        |
| 132                         | Pahalathalampala MH Weeragamuwe          | Trade Debtors | 75,000.00            | -        |
| 133                         | Pradeep Kumara                           | Trade Debtors | 18,900.00            | -        |
| 134                         | Prasanna Bandara Udawalawe               | Trade Debtors | 210.00               | -        |
| 135                         | Prasanna Ginige                          | Trade Debtors | 1,850.00             | -        |
| 136                         | Provincial Fisheries Ministry A'Pura     | Trade Debtors | 244,075.00           | -        |
| 137                         | PSL Deepasin                             | Trade Debtors | 88,000.00            | -        |
| 138                         | Puthumurippu Tank Society                | Trade Debtors | 25,000.00            | -        |
| 139                         | R.A. Rathnayake Nilame                   | Trade Debtors | 15,000.00            | -        |
| 140                         | R.F. Seeds Production Organization       | Trade Debtors | 75,000.00            | -        |
| 141                         | R.M. Sanjaya Sirisena                    | Trade Debtors | 40,000.00            | -        |
| 142                         | R.M.K.G. Wijethunga                      | Trade Debtors | 13,175.00            | -        |
| 143                         | R.P. Sumathipala                         | Trade Debtors | 12,500.00            | -        |
| 144                         | R.W.S. Kumara                            | Trade Debtors | 120,000.00           | -        |
| 145                         | Randika Aquarium (Pvt) Ltd               | Trade Debtors | 62,012.00            | -        |
| 146                         | REO President Welikandy                  | Trade Debtors | 68,750.00            | -        |
| 147                         | Rohan De Silva Athurugiriya              | Trade Debtors | 600.00               | -        |
| 148                         | Rugam Fisheries Society                  | Trade Debtors | 30,000.00            | -        |
| 149                         | S.A. Predeep Kumara                      | Trade Debtors | 175,000.00           | -        |
| 150                         | S.B. Rajakaruna Weluwanagama A'Pura      | Trade Debtors | 40,000.00            | -        |
| 151                         | S.M. Ariyasena Palwehera                 | Trade Debtors | 15,300.00            | -        |
| 152                         | S.M. Sanjaya Roshan Kalawawe             | Trade Debtors | 30,000.00            | -        |
| 153                         | S.P.K. Senarathne                        | Trade Debtors | 66,500.00            | -        |
| 154                         | S.R. Rathnathunga                        | Trade Debtors | 25,000.00            | -        |
| 155                         | S.Sivakanthan                            | Trade Debtors | 10,050.00            | -        |
| 156                         | Sabaragamuwe Provincial Council          | Trade Debtors | 75.00                | -        |
| 157                         | Sagara Jayasekara                        | Trade Debtors | 120,000.00           | -        |
| 158                         | Sagara Jayasena                          | Trade Debtors | 55,000.00            | -        |
| 159                         | Sagara Jayasena Minihatchery at Kathnoru | Trade Debtors | 50,000.00            | -        |
| 160                         | Saman Wickramaratna Battuluoya           | Trade Debtors | 26,250.00            | -        |
| 161                         | Sampath Fernando                         | Trade Debtors | 3,500.00             | -        |
| 162                         | Sanjith Karunathilaka                    | Trade Debtors | 750.00               | -        |
| 163                         | Sapumal Wewa Fishery Society             | Trade Debtors | 144,000.00           | -        |
| 164                         | Southern Provincial Council              | Trade Debtors | 3,116,450.00         | -        |
| 165                         | Sugath Weerakon Weerakatiye              | Trade Debtors | 21,400.00            | -        |
| 166                         | T.Susitharan                             | Trade Debtors | 80,400.00            | -        |
| 167                         | U.I. Jayasingha Kaluthara                | Trade Debtors | 5,020.00             | -        |
| 168                         | UNDP PROJECT-FISH SEED                   | Trade Debtors | 1,886,000.00         | -        |
| 169                         | Uva Provincial Council                   | Trade Debtors | 1,280,401.00         | -        |
| 170                         | Viney Liyanage Galgamuwa                 | Trade Debtors | 12,500.00            | -        |
| 171                         | W.C. Jayaweera Bingiriya                 | Trade Debtors | 50,000.00            | -        |
| 172                         | W.D. Upul Shantha                        | Trade Debtors | 75,000.00            | -        |
| 173                         | W.P. Okadagedara                         | Trade Debtors | 20,000.00            | -        |
| 174                         | W.P. Okadagedara Ramakale Mahawelawatta  | Trade Debtors | 24,000.00            | -        |
| 175                         | Wahaneriya Wewa Fisheries Society        | Trade Debtors | 350.00               | -        |
| 176                         | World Vision Lanka                       | Trade Debtors | 1,324,560.00         | -        |
| 177                         | Yasith Prasanna MH at Alugalge Alugalge  | Trade Debtors | 86,050.00            | -        |
| <b>Total Debtor Balance</b> |                                          |               | <b>27,136,216.50</b> | <b>-</b> |

|    | <b>Other Creditors with Dr Balances</b>    |       |                 |                      |          |
|----|--------------------------------------------|-------|-----------------|----------------------|----------|
| 01 | 4114 - Ornamental Fish Industry Developm   | 4114  | Other Creditors | 365,333.41           |          |
| 02 | 4124 - Establishment of Iranamadu AQDC-Kil | 4124  | Other Creditors | 1,637,187.06         |          |
| 03 | 4138 - FW Prawn Hatchery - Kahandamodara   | 4138  | Other Creditors | 1,017,763.92         |          |
| 04 | 4139 - Brakishwater Aqua Devpt             | 4139  | Other Creditors | 192,606.00           |          |
| 05 | 4141- Establizment Of AQDC Muruthawela     | 4141- | Other Creditors | 6,452,258.38         |          |
| 06 | 4142- Establizment Of AQDC Polonnaruwe     | 4142  | Other Creditors | 6,212,871.47         |          |
| 07 | 4143- Food Secuerity-(151-2-3-53-2502)     | 4143  | Other Creditors | 12,809,329.67        |          |
| 08 | 4144-Aquaculture Park151-2-3-55-2506(11)   | 4144- | Other Creditors | 766,454.15           |          |
| 09 | 4146 F/W Fish Genatic Development- DMB     | 4146- | Other Creditors | 548,987.95           |          |
| 10 | 4147 Coast Consevation & Resource Mgt      | 4147- | Other Creditors | 4,559,043.53         |          |
| 11 | 4148 Establizment Of Crab City             | 4148- | Other Creditors | 7,562.50             |          |
| 12 | 4150-Wawak Samaga Gamak                    | 4150- | Other Creditors | -                    |          |
| 13 | 4151- Devp Project For Fishries Village    | 4151- | Other Creditors | -                    |          |
| 14 | 4152-FAO Water Based Hatchery              | 4152  | Other Creditors | -                    |          |
| 15 | 4153-Enhancing Fish Breeding Capacity      | 4153  | Other Creditors | 2,535,421.59         |          |
| 16 | 4154- Expansion Of Operations Of NAQDA     | 4154  | Other Creditors | 2,475,301.80         |          |
| 17 | 4155-Milkfish And Ommtl Fish Hatchery      | 4155  | Other Creditors | 2,246,505.86         |          |
| 18 | 4160-UNDP Project                          | 4160  | Other Creditors | 68,150.20            |          |
|    |                                            |       |                 |                      |          |
|    |                                            |       |                 | <b>41,894,777.49</b> | <b>-</b> |

## National Aquaculture Development Authority Of Sri Lanka

### Yr2018- Final Accounts

### Schedule-03 - Creditors

#### 04 Creditors

| S.No. | Account                                  | Vote                  | Parent Group    | Rs. | Cr<br>Rs.     |
|-------|------------------------------------------|-----------------------|-----------------|-----|---------------|
|       | <b><u>Other Creditors</u></b>            |                       |                 |     |               |
|       | 4102 - Mis. Deposit (Payable Ministry)   | 4102                  | Other Creditors | -   | -             |
|       | 4104 - Mis. Deposit Other                | 4104                  | Other Creditors | -   | 6,499,105.79  |
|       | 4108 - Mis. Dep. (Provincial Council)    | 4108                  | Other Creditors | -   | 754,607.32    |
|       | 4113 - Mis. Deposit(IUCN)                | 4113                  | Other Creditors | -   | 71,212.00     |
|       | 4117- Mis. Deposit - Free Issue          | 4117- (151-2-3-26-25) | Other Creditors | -   | 0.01          |
|       | 4121 -Fingerling Stocking-FAO Project    | 4121                  | Other Creditors | -   | 593,704.00    |
|       | 4122 - Divi Naguma-Agreements            | 4122                  | Other Creditors | -   | 55,490,134.16 |
|       | 4129 - Divinaguma Fingerling Stocking    | 4129                  | Other Creditors | -   | 1,258,960.75  |
|       | 4132 - FAO - Admininstration cost        | 4132                  | Other Creditors | -   | 120.00        |
|       | 4134 - MH Mud Ponds                      | 4134                  | Other Creditors | -   | 7,790.60      |
|       | 4136 - EU-SDDP- FAO Project              | 4136                  | Other Creditors | -   | 40,342.42     |
|       | 4137- Water Based Hatcheries - FAO       | 4137                  | Other Creditors | -   | 759,665.00    |
|       | 4140-Improvement of Ornamental Productio | 4140                  | Other Creditors | -   | 100,000.00    |
|       | 4143 - B Food Security                   | 4143-B                | Other Creditors | -   | 2,243,571.94  |
|       | 4149 - Fisheries Empowerment             | 4149- (151-2-3-5-250) | Other Creditors | -   | 5,403,000.00  |
|       | 4150 - Wawak Samaga Gamak                | 4150- 151-2-3-60-250  | Other Creditors | -   | 132,000.00    |
|       | 4151 - Devp Project For Fishries Village | 4151- 151-2-3-59-250  | Other Creditors | -   | 1,910,461.18  |
|       | 4152 - FAO Water Based Hatchery          | 4152                  | Other Creditors | -   | 801,641.47    |
|       | 4156 - Lagoon Development                | 4156                  | Other Creditors | -   | 42,572,925.00 |
|       | 4158 - Climate Resilient Tilapia Culture | 4158                  | Other Creditors | -   | 910,247.27    |
|       | 4159 - ACIR Poject                       | 4159                  | Other Creditors | -   | 3,289,731.62  |
|       | 4308 - Aquaculture Management License    | 4308                  | Other Creditors | -   | 225,338.01    |
|       | 4311 - Fisheries ID                      | 4311                  | Other Creditors | -   | 301,907.90    |
|       | 4318 - Bike Deposit Fund                 | 4318                  | Other Creditors | -   | 559,644.47    |
|       | Viatnam MOU                              |                       | Other Creditors | -   | 454,948.60    |
|       | 3309-B Mgt License Prepaid Accounts      | 3309 B                |                 |     | 671,731.67    |
|       | <b><u>Bid Bonds</u></b>                  |                       |                 |     |               |
|       | 4313 A - Bid Bonds                       | 4313 A                | Other Creditors | -   | 512,250.00    |
|       | Abans PLC                                |                       | Bid Bond New    | -   | 4,000.00      |
|       | Apollo Marine International (Pvt) Ltd    |                       | Bid Bond New    | -   | 5,000.00      |
|       | Bethsaida Traders-W.S.Lowe               |                       | Bid Bond New    | -   | 180,000.00    |
|       | Dammi Tours                              |                       | Bid Bond New    | -   | 70,000.00     |
|       | Devi Trading Company                     |                       | Bid Bond New    | -   | 43,450.00     |
|       | Dilrukshi Construction                   |                       | Bid Bond New    | -   | 75,000.00     |
|       | Fibertec                                 |                       | Bid Bond New    | -   | 5,000.00      |
|       | Frostaire Industries (Pvt) Ltd           |                       | Bid Bond New    | -   | 24,000.00     |
|       | Hero Tex                                 |                       | Bid Bond New    | -   | 5,000.00      |
|       | ICCAR Construction                       |                       | Bid Bond New    | -   | 20,000.00     |
|       | Industrial Safety Equipment Co           |                       | Bid Bond New    | -   | 5,000.00      |
|       | Industrial Services Bureau               |                       | Bid Bond New    | -   | 21,000.00     |
|       | Islandwide Scientific (Pvt) Ltd          |                       | Bid Bond New    | -   | 2,932.50      |
|       | J.P. Femando & Sons                      |                       | Bid Bond New    | -   | 6,000.00      |
|       | M/s Craft Lanka Engineering (Pvt) Ltd    |                       | Bid Bond New    | -   | 4,000.00      |
|       | M/S Technologies (Pvt) Ltd               |                       | Bid Bond New    | -   | 25,000.00     |
|       | Mahesh Aqua Holdings (Pvt) Ltd           |                       | Bid Bond New    | -   | 40,000.00     |

|     |                                                |  |               |          |                       |
|-----|------------------------------------------------|--|---------------|----------|-----------------------|
|     | Malshan Construction & Suppliers               |  | Bid Bond New  | -        | 75,000.00             |
|     | MEGA HEATERS (PVT) LTD                         |  | Bid Bond New  | -        | 30,000.00             |
|     | Metropolitan                                   |  | Bid Bond New  | -        | 3,000.00              |
|     | Nawaloka Trading CO. PLC                       |  | Bid Bond New  | -        | 3,000.00              |
|     | Nayomi Builders                                |  | Bid Bond New  |          | 37,500.00             |
|     | P.M.S.Pathiraja                                |  | Bid Bond New  |          | 15,000.00             |
|     | Prime Tours                                    |  | Bid Bond New  |          | 70,000.00             |
|     | Prime Tours Arrivals PV) Ltd                   |  | Bid Bond New  |          | 70,000.00             |
|     | Quolikem International (Pvt) Ltd               |  | Bid Bond New  |          | 30,000.00             |
|     | SPA Construction                               |  | Bid Bond New  |          | 37,500.00             |
|     | Super Cleaning & Jenitorial Service (Pvt       |  | Bid Bond New  |          | 40,000.00             |
|     | Super Feed (Pvt) Ltd                           |  | Bid Bond New  |          | 5,000.00              |
|     | Urusita Wewa Gramiya Miridiya Sanvidanay       |  | Bid Bond New  |          | 24,450.00             |
|     | Wheel Masters (Pvt) Ltd                        |  | Bid Bond New  |          | 8,000.00              |
|     | Wizard Aquarium                                |  | Bid Bond New  |          | 40,000.00             |
|     | Yoraka Power Industrial Solutions              |  | Bid Bond New  |          | 3,000.00              |
|     | <b>Total</b>                                   |  |               | <b>-</b> | <b>126,591,873.68</b> |
|     | <b><u>Trade Debtors - with Cr Balances</u></b> |  |               |          |                       |
| 24  | Cultivation Resource Enterprises               |  | Trade Debtors | -        | 3,190.00              |
| 55  | Dam Safety Project-Irr.Eng. A'pura             |  | Trade Debtors | -        | 964,586.00            |
| 59  | DG - NARA                                      |  | Trade Debtors | -        | 12,767.00             |
| 79  | Green Vally Aquacultures                       |  | Trade Debtors | -        | 30.00                 |
| 85  | Hattan Shenan Estate                           |  | Trade Debtors | -        | 5,806.00              |
| 109 | Mahawale Authority- Madirigiriya               |  | Trade Debtors | -        | 114,000.00            |
| 110 | Mahawali H Zone                                |  | Trade Debtors | -        | 81,000.00             |
| 112 | Mahaweli Authority Embilipitiya                |  | Trade Debtors |          | 252,450.00            |
| 113 | Mahaweli Authority System L                    |  | Trade Debtors | -        | 404,000.00            |
| 114 | Mahaweli Authotiry System B                    |  | Trade Debtors | -        | 71,280.00             |
| 126 | Moragahakanda Project                          |  | Trade Debtors | -        | 430,000.00            |
| 130 | N.H.K.Keerthirathne                            |  | Trade Debtors | -        | 25,000.00             |
| 132 | N.M.K. Jayantha                                |  | Trade Debtors |          | 3,921.00              |
| 140 | NW Province Fishries Mistry                    |  | Trade Debtors | -        | 407,780.00            |
| 147 | Perera-Kithulhitiyawa                          |  | Trade Debtors | -        | 60.00                 |
| 156 | R.A.R.Ranga Kumara                             |  | Trade Debtors | -        | 66,710.00             |
| 166 | Rural Fisheries Organization                   |  | Trade Debtors | -        | 5,000.00              |
| 182 | Shriyani Dilrukshi                             |  | Trade Debtors | -        | 170.00                |
| 185 | Sunrise Aquaponics Eco Business                |  | Trade Debtors | -        | 66,500.00             |
|     |                                                |  |               | <b>-</b> | <b>2,914,250.00</b>   |

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Schedul 04

| National Aquaculture Development Authority of Sri Lanka |                    |                                               |                  |                    |                               |                                      |          |
|---------------------------------------------------------|--------------------|-----------------------------------------------|------------------|--------------------|-------------------------------|--------------------------------------|----------|
| Ministry Project Fund Management Progress               |                    |                                               |                  |                    |                               |                                      |          |
| Year of 2018                                            |                    |                                               |                  |                    |                               |                                      |          |
| Vote Code                                               |                    |                                               | Allocation (A)   | Exp Amount Rs. (B) | Nett Cash Out Amount Rs. (C.) | Balance / (Exceed) Amount Rs. (A-B.) | FP ( % ) |
| NAQDA                                                   | Ministry           |                                               |                  |                    |                               |                                      |          |
| 4117                                                    | 151-2-3-26-2502    | Free Issue                                    | 30,000,000.00    | 29,997,981.00      | 29,997,981.00                 | 2,019.00                             | 100%     |
| 4153                                                    | 151-2-3-52-2506    | Enhancing Fish Breeding Capacity              | 200,000,000.00   | 96,199,757.26      | 93,664,335.68                 | 103,800,242.74                       | 48%      |
| 4143                                                    | 151-2-3-53-2502    | National Food Production Programme            | 380,000,000.00   | 262,329,196.02     | 270,733,856.24                | 117,670,803.98                       | 69%      |
| 4144                                                    | 151-2-3-55-2506-ii | Establishment of Aquaculture Industrial Parks | 150,000,000.00   | 85,771,962.98      | 83,048,856.99                 | 64,228,037.02                        | 57%      |
| 4154                                                    | 151-2-3-61-2506    | Expansion of operations of NAQDA              | 70,000,000.00    | 30,785,210.53      | 28,309,908.73                 | 39,214,789.47                        | 44%      |
| 4147                                                    | 151-2-3-37-2104    | Coast Conservation and Resource Management    | 80,000,000.00    | 75,319,695.25      | 71,572,893.64                 | 4,680,304.75                         | 94%      |
| 4155                                                    | 151-2-3-66-2506    | Milkfish and Ornamental fish hatchery         | 100,000,000.00   | 58,954,359.56      | 56,707,853.76                 | 41,045,640.44                        | 59%      |
| 4149                                                    | 151-2-3-5-2502     | Fisheries Community Empowerment               | 64,350,000.00    | 33,037,042.11      | 33,037,042.11                 | 31,312,957.89                        | 51%      |
| 4150                                                    | 151-2-3-60-2506-ii | Wawak Samaga Gamak                            | 225,000,000.00   | 42,476,861.84      | 42,476,861.84                 | 182,523,138.16                       | 19%      |
| 4151                                                    | 151-2-3-59-2506-ii | Livelihood Development                        | 140,500,000.00   | 82,515,727.62      | 80,743,099.97                 | 57,984,272.38                        | 59%      |
| 4156                                                    | 151-2-3-64-2509    | Lagoon Development Programme & Livelihood     | 365,000,000.00   | 43,703,493.49      | 43,703,493.49                 | 321,296,506.51                       | 12%      |
| Total Amount Rs.                                        |                    |                                               | 1,804,850,000.00 | 841,091,287.66     | 833,996,183.45                | 963,758,712.34                       | 47%      |
| Ministry fund Received for 2018 Year                    |                    |                                               |                  |                    | 834,000,000.00                |                                      |          |
| Refund Amount to Ministry                               |                    |                                               |                  |                    | 3,816.55                      |                                      |          |

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Trial Balance

As On : 31-12-2018

All Accounts

| Account                                  | Vote    | Parent Group                        | Debit Bal.            | Credit Bal. |
|------------------------------------------|---------|-------------------------------------|-----------------------|-------------|
|                                          |         | <b>Administrative Expenses</b>      | <b>570,513,683.19</b> | <b>-</b>    |
| 1101-Salaries & Wages                    | 1101    |                                     | 206,167,728.43        | -           |
| 1102-Overtime & Holiday Pay              | 1102    |                                     | 23,390,827.72         | -           |
| 1103-Other Allowances                    | 1103    |                                     | 91,324,628.98         | -           |
| 1104-E.P.F (NAQDA Expenditure-1104)      | 1104    |                                     | 39,605,041.89         | -           |
| 1105-E.T.F (NAQDA Expenditure-1105)      | 1105    |                                     | 7,929,300.59          | -           |
| 1201-Traveling Local                     | 1201    |                                     | 9,172,074.45          | -           |
| 1301-Stationary & Office Requisites      | 1301    |                                     | 5,387,882.41          | -           |
| 1303-Mechanical & Electrical Good        | 1303    |                                     | 516,228.50            | -           |
| 1306- News Papers & Periodicals          | 1306    |                                     | 39,125.00             | -           |
| 1307- Uniform                            | 1307    |                                     | 45,600.00             | -           |
| 1402-Minor Repaire & Building & Struct   | 1402    |                                     | 2,604,973.67          | -           |
| 1404- Minor Repaire & Office Equipment   | 1404    |                                     | 2,186,183.75          | -           |
| 1405- Laboratory Equipments & Consumable | 1405    |                                     | 154,639.00            | -           |
| 1501 - Transport                         | 1501    |                                     | 1,276,612.04          | -           |
| 1502 - Telecommunication                 | 1502    |                                     | 4,808,254.32          | -           |
| 1503 - Postage                           | 1503    |                                     | 697,046.80            | -           |
| 1504 A - Electricity                     | 1504 A  |                                     | 7,277,502.06          | -           |
| 1504 B - Water                           | 1504 B  |                                     | 764,530.38            | -           |
| 1505- Rent & Hire Charges                | 1505    |                                     | 1,750,839.17          | -           |
| 1506- Rates & Taxes                      | 1506    |                                     | 41,704.12             | -           |
| 1507 - Security Services                 | 1507    |                                     | 15,365,201.28         | -           |
| 1508 - Cleaning Services                 | 1508    |                                     | 4,628,907.79          | -           |
| 1510- Advertisement                      | 1510    |                                     | 2,479,213.00          | -           |
| 1511- Entertainment Expenses             | 1511    |                                     | 993,700.96            | -           |
| 1512 - Other Contractual Services        | 1512    |                                     | 16,641,248.34         | -           |
| 1513- Printing                           | 1513    |                                     | 259,181.80            | -           |
| 1514 - Allowance To board Members        | 1514    |                                     | 610,666.90            | -           |
| 1515 - Audit Fee                         | 1515    |                                     | 328,410.00            | -           |
| 1516 - Welfare Expenses                  | 1516    |                                     | 2,797,945.41          | -           |
| 1519-Ornamental Fish Training Program Ex | 1519    |                                     | 2,826,736.25          | -           |
| 1520 - Renting of Facilities at Kalawawe | 1520    |                                     | 16,389,009.00         | -           |
| 1522 - Legal Expenses & Similer Cases    | 1522    |                                     | 1,211,359.50          | -           |
| 1524-Lease Rental (Operational Leasing)  | 1524    |                                     | 5,818,264.00          | -           |
| 1525 Labour Fees (Outsource)             | 1525    |                                     | 20,510,252.18         | -           |
| 1701- Gratuity Account- Expenses         | 1701    |                                     | 10,411,172.45         | -           |
| 1705- Depreciation Account- Assest       | 1705    |                                     | 61,238,379.00         | -           |
| 2201-B Esatablishment Of IT Service      | 2201-B  |                                     | 1,159,616.64          | -           |
| 2205-B Consumables Laboratory Items      | 2205-B  |                                     | 1,699,340.90          | -           |
| VAT Under Provision                      |         |                                     | 4,354.51              | -           |
|                                          |         | <b>Selling &amp; Distributional</b> | <b>135,728,350.30</b> | <b>-</b>    |
| 1302B-Fuel for Fingerling transport      | 1302 B  |                                     | 5,155,572.00          | -           |
| 1302-Fuel & Lubricant                    | 1302    |                                     | 15,332,936.64         | -           |
| 1401- Minor Repairs & Main Vehicles      | 1401    |                                     | 3,430,064.94          | -           |
| 1513- B Fisheries ID Printing            | 1513-B  |                                     | 184,254.84            | -           |
| 1521 - Vehicle License & Emission Test   | 1521    |                                     | 589,025.00            | -           |
| 1523 - Vehical Insuarance                | 1523    |                                     | 2,701,209.75          | -           |
| 1702 - Doubtful Debtors                  | 1702    |                                     | 4,611,866.60          | -           |
| 1706 - Depriciation Account- Selling     | 1706    |                                     | 20,484,213.89         | -           |
| 2103-C Vehical Maintainance              | 2103- C |                                     | 13,031,962.98         | -           |
| 2106 - Aquaculture Development Activitie | 2106    |                                     | 5,780,567.33          | -           |
| 2107 - EX Raids ,Illegal fishing activit | 2107    |                                     | 892,767.00            | -           |
| 2108 - Exhibitions Expenses              | 2108    |                                     | 2,909,202.05          | -           |
| 2108- B Min Visithuru Exhibition         | 2108- B |                                     | 300,000.00            | -           |

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|------------------------------------------|----------------------|------------------------|-----------------------|-----------------------|
| 2108-C Jalajeevi Udanaya                 | 2108-C               |                        | 7,596,356.95          | -                     |
| 2109 - Training - Local & Foreign        | 2109                 |                        | 10,696,997.35         | -                     |
| 2110 - Shrimp Farming Expenses           | 2110                 |                        | 2,175,783.38          | -                     |
| 2111- Test kits                          | 2111                 |                        | 11,677,629.60         | -                     |
| Seed Distribution Under Free Issue       |                      |                        | 28,177,940.00         | -                     |
|                                          |                      | <b>Purchase</b>        | <b>166,954,438.10</b> | <b>10,447,913.49</b>  |
| 1304 A -Fish Feed                        | 1304 A               |                        | 62,225,872.21         | -                     |
| 1304 B-Fish Seed                         | 1304 B               |                        | -                     | 2,985,383.50          |
| 1305-Hormone , Chemicals & Oxygen        | 1305                 |                        | 3,060,426.21          | -                     |
| 1403- Minor Repaire & Plant & Machiner   | 1403                 |                        | 1,599,161.68          | -                     |
| 1708 - Depreciation Account- Purchase    | 1708                 |                        | 59,943,664.93         | -                     |
| 2102-B Plant & Machinery Maintain        | 2102 B               |                        | 3,967,977.82          |                       |
| 2105 - Improvement Brood Stocks          | 2105                 |                        | 8,729,085.31          | -                     |
| Broad Stock                              |                      |                        | -                     | 7,462,529.99          |
| Electricity & Water Expenses 60%         | 1504-C               |                        | 12,063,048.66         |                       |
| Security Services @ 50%                  | 1507-B               |                        | 15,365,201.28         |                       |
|                                          |                      | <b>Finance Cost</b>    | <b>138,778.71</b>     | <b>-</b>              |
| 1601 - Bank Charges                      | 1601                 |                        | 138,778.71            | -                     |
|                                          |                      | <b>Other Creditors</b> | <b>45,314,694.33</b>  | <b>124,893,310.51</b> |
| 1901 - Inter Bank transfer Accounts      | 1901                 |                        | 5,057,103.90          | -                     |
| 4104 - Mis.Deposit Other                 | 4104                 |                        | -                     | 6,499,106.79          |
| 4108 - Mis. Dep. (Provincial Council)    | 4108                 |                        | -                     | 754,607.32            |
| 4113 - Mis. Deposit(IUCN)                | 4113                 |                        | -                     | 71,212.00             |
| 4114 - Ornamental Fish Industry Developm | 4114                 |                        | 365,333.41            | -                     |
| 4117- Mis. Deposit - Free Issue          | 4117- (151-2-3-26-25 |                        | -                     | 0.01                  |
| 4121 -Fingerling Stocking-FAO Project    | 4121                 |                        | -                     | 593,704.00            |
| 4122 - Divi Naguma-Agreements            | 4122                 |                        | -                     | 55,490,134.16         |
| 4129 - Divinaguma Fingerling Stocking    | 4129                 |                        | -                     | 1,258,960.75          |
| 4132 - FAO - Admininstration cost        | 4132                 |                        | -                     | 120.00                |
| 4134 - MH Mud Ponds                      | 4134                 |                        | -                     | 7,790.60              |
| 4136 - EU-SDDP- FAO Project              | 4136                 |                        | -                     | 40,342.42             |
| 4137- Water Based Hatcheries- FAO        | 4137                 |                        | -                     | 759,665.00            |
| 4138- FW Prawn Hatchery - Kahandamodara  | 4138                 |                        | 1,017,763.92          | -                     |
| 4139 - Brakishwater Aqua Devpt           | 4139                 |                        | 192,606.00            | -                     |
| 4140-Improvement of Ornamental Productio | 4140                 |                        | -                     | 100,000.00            |
| 4141- Establizment Of AQDC Muruthawela   | 4141- 151-2-3-52-25  |                        | 6,452,258.38          | -                     |
| 4142- Establizment Of AQDC Polonnaruwe   | 4142                 |                        | 6,212,871.47          | -                     |
| 4143- Food Security -(151-2-3-53-2502)   | 4143                 |                        | 12,809,329.67         | -                     |
| 4143-B Food Security                     | 4143-B               |                        | -                     | 2,243,571.94          |
| 4144-Aquaculture Park151-2-3-55-2506(11) | 4144- (151-2-3-55-2  |                        | 766,454.15            | -                     |
| 4146 F/W Fish Genatic Development- DMB   | 4146- 151-2-3-61-250 |                        | 548,987.95            | -                     |
| 4147 Coast Consevation & Resource Mgt    | 4147- (151-2-3-37-21 |                        | 4,559,043.53          | -                     |
| 4148 Establizment Of Crab City           | 4148-(151-2-3-55-250 |                        | 7,562.50              | -                     |
| 4149-Fisheries Empowerment               | 4149- (151-2-3-5-250 |                        | -                     | 5,403,000.00          |
| 4150-Wawak Samaga Gamak                  | 4150- 151-2-3-60-250 |                        | -                     | 132,000.00            |
| 4151- Devp Project For Fishries Village  | 4151- 151-2-3-59-250 |                        | -                     | 1,910,461.18          |
| 4152-FAO Water Based Hatchery            | 4152                 |                        | -                     | 801,641.47            |
| 4153-enhancing Fish Breeding Capacity    | 4153                 |                        | 2,535,421.59          | -                     |
| 4154- Expansion Of Operations Of NAQDA   | 4154                 |                        | 2,475,301.80          | -                     |
| 4155-Milkfish And Ornmntl Fish Hatchery  | 4155                 |                        | 2,246,505.86          | -                     |
| 4156- Lagoon Development                 | 4156                 |                        | -                     | 42,572,925.00         |
| 4158 - Climate Resilient Tilapia Culture | 4158                 |                        | -                     | 910,247.27            |
| 4159- ACIR Poject                        | 4159                 |                        | -                     | 3,289,731.62          |
| 4160- UNDP Project                       | 4160                 |                        | 68,150.20             | -                     |

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| 4308 - Aquaculture Management License    | 4308   |                                       | -                       | 225,338.01            |
| 4311 - Fisheries ID                      | 4311   |                                       | -                       | 301,907.90            |
| 4313 A - Bid Bonds                       | 4313 A |                                       | -                       | 512,250.00            |
| 4318 - Bike Deposit Fund                 | 4318   |                                       | -                       | 559,644.47            |
| Vietnam MOU                              |        |                                       | -                       | 454,948.60            |
|                                          |        | <b>Sale</b>                           | <b>-</b>                | <b>190,566,971.60</b> |
| 1-Credit Sale of fish seed               |        |                                       | -                       | 106,738,857.50        |
| 6301- 1-Cash Sale of Fish Seeds          | 6301   |                                       | -                       | 55,650,174.10         |
| NAQDA Fish Seed Free Issue               |        |                                       | -                       | 28,177,940.00         |
|                                          |        | <b>Property Plant &amp; Equipment</b> | <b>2,030,738,914.16</b> | <b>524,351,566.49</b> |
| 2101 A -Buildings & Structure -ADB       | 2101A  |                                       | 206,460,717.00          | -                     |
| 2101- Buildings & Structure.             | 2101   |                                       | 1,258,522,693.78        | -                     |
| 2102- Plant, Machinery & Other Equipment | 2102   |                                       | 40,534,321.41           | -                     |
| 2103 - Vehicles                          | 2103   |                                       | 192,468,039.86          | -                     |
| 2103 A -Vehicles - ADB                   | 2103A  |                                       | 38,193,904.00           | -                     |
| 2201 - Furniture & Office Equipment      | 2201   |                                       | 65,998,098.71           | -                     |
| 2201A- Furniture & Office Equipment -ADB | 2201A  |                                       | 4,911,820.00            | -                     |
| 2205 - Laboratory Equipment              | 2205   |                                       | 25,676,485.45           | -                     |
| 2206 - Consumable and Sundry Equipment   | 2206   |                                       | 10,137,648.96           | -                     |
| 5109 - Lands                             | 5109   |                                       | 155,649,354.00          | -                     |
| 5112 - Communication outlay and Computer | 5112   |                                       | 24,424,312.49           | -                     |
| 5113 - Building & Structure (New Office) | 5113   |                                       | 3,184,404.00            | -                     |
| 5114 - Computer Software                 | 5114   |                                       | 3,003,647.50            | -                     |
| Pro-For-Dep-Building & Structure (New Of |        |                                       | -                       | 3,184,404.00          |
| Pro-For-Dep-Buildings & Structure (ADB)  |        |                                       | -                       | 82,584,286.80         |
| Pro-For-Dep-Buildings & Structure.       |        |                                       | -                       | 214,032,477.55        |
| Pro-For-Dep-Communication and Computer   |        |                                       | -                       | 13,179,638.58         |
| Pro-For-Dep-Computer Software            |        |                                       | -                       | 1,130,208.39          |
| Pro-For-Dep-Consumable and Sundry Equipm |        |                                       | -                       | 9,883,178.32          |
| Pro-For-Dep-Furniture & Office Equipment |        |                                       | -                       | 32,615,752.62         |
| Pro-For-Dep-Laboratory Equipment         |        |                                       | -                       | 11,597,123.78         |
| Pro-For-Dep-Machinery & Other Equipment  |        |                                       | -                       | 22,727,953.15         |
| Pro-For-Dep-Tools & Implement            |        |                                       | -                       | 1,573,467.29          |
| Pro-For-Dep-Vehicles                     |        |                                       | -                       | 88,737,352.02         |
| Pro-For-Dep-Vehicles - ADB               |        |                                       | -                       | 38,193,904.00         |
| Pro-Of Furniture & Office Equipment-ADB  |        |                                       | -                       | 4,911,819.99          |
| Tools & Implement                        |        |                                       | 1,573,467.00            | -                     |
|                                          |        | <b>Live Stock</b>                     | <b>380,000.00</b>       | <b>-</b>              |
| 2207 - Livestock                         | 2207   |                                       | 380,000.00              | -                     |
|                                          |        | <b>INVENTIRIES</b>                    | <b>67,184,977.51</b>    | <b>-</b>              |
| 3101-Stock Stationery                    | 3101   |                                       | 335,648.08              | -                     |
| 3102-Stock Fish Feed                     | 3102   |                                       | 6,928,150.50            | -                     |
| 3103-Stock Chemical & hormone            | 3103   |                                       | 14,553,635.47           | -                     |
| 3104A-Stock Fish seeds                   | 3104 A |                                       | 5,696,949.50            | -                     |
| 3105 Clossing Stock Other Material       |        |                                       | 24,511,463.96           | -                     |
| Clossing Brooder Stock                   | 3104 B |                                       | 15,159,130.00           | -                     |
|                                          |        | <b>Deposit</b>                        | <b>3,813,040.00</b>     | <b>-</b>              |
| 3304- Deposit CEB                        | 3304   |                                       | 1,540,750.00            | -                     |
| 3311 - Deposit Made by NAQDA             | 3311   |                                       | 2,272,290.00            | -                     |
|                                          |        | <b>Employee Related Debtors</b>       | <b>51,654,973.01</b>    | <b>-</b>              |
| 3308 - Debtors for Distress Loan         | 3308   |                                       | 51,418,304.29           | -                     |
| 3310 - Bicycle Loan                      | 3310   |                                       | 236,668.72              | -                     |
|                                          |        | <b>Loans &amp; Advances (Asset)</b>   | <b>64,820,162.75</b>    | <b>-</b>              |

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| 3309 - Prepaid Account                   | 3309     |                                     | 7,031,407.69        | -                     |
| 3402- Special Advance                    | 3402     |                                     | 16,687.00           | -                     |
| 3403 - Fuel Advance                      | 3403     |                                     | 18,000.00           | -                     |
| 3404 - Petty Cash Advance                | 3404     |                                     | 2,596.50            | -                     |
| 3405 - Festival Advance                  | 3405     |                                     | 187,500.01          | -                     |
| 3406- Book Loan Advance                  | 3406     |                                     | 22,277.25           | -                     |
| 3409 - Local Purchasing Advance          | 3409     |                                     | 57,506,964.30       | -                     |
| 3403-B Fuel Advance Imprest-             | 3403- B  |                                     | 34,730.00           | -                     |
|                                          |          | <b>Loans &amp; Advances (Asset)</b> | <b>1,912,308.85</b> | <b>0.01</b>           |
| A.L.B.D Uthpala- 3042 C                  |          |                                     | 72,803.28           | -                     |
| ADK Sominda Kularathne-3402 C            |          |                                     | 96,843.00           | -                     |
| AKP Lasitha Swarnathilaka- 3402 C        |          |                                     | 54,473.28           | -                     |
| Chandrapala Ranasinha 3402 C             |          |                                     | 60,300.00           | -                     |
| D.N. Dulantha 3402 C                     |          |                                     | 60,873.28           | -                     |
| G.Sunil-3402 C                           |          |                                     | 72,113.28           | -                     |
| H.G. Viraj Indika 3402 C                 |          |                                     | 81,531.06           | -                     |
| H.G.Jagath Aruna Shantha                 |          |                                     | 3,236.90            | -                     |
| H.K Keritirathna-3402C                   |          |                                     | 61,446.72           | -                     |
| H.U.D Kodikara- 3402 C                   |          |                                     | 64,453.28           | -                     |
| J.W.A Nalaka-3402 C                      |          |                                     | 99,992.64           | -                     |
| K.G Saman- 3402 C                        |          |                                     | 3,253.67            | -                     |
| K.M Sirial- 3402 C                       |          |                                     | 66,313.28           | -                     |
| L.H. Fernando 3402 C                     |          |                                     | 66,183.28           | -                     |
| M.W.A.T Mahash                           |          |                                     | 60,393.28           | -                     |
| P. Premadasa - 3402 C                    |          |                                     | 58,006.72           | -                     |
| PGJ Lalith Wijesingha-3402 C             |          |                                     | 101,323.28          | -                     |
| Priyanthi Ekanayake-3402 C               |          |                                     | 86,920.00           | -                     |
| R.Jayarathne 3402 C                      |          |                                     | 66,933.28           | -                     |
| RP Priyantha Kokila -3402 C              |          |                                     | 73,910.00           | -                     |
| S.D Kulathunga-3402 C                    |          |                                     | 78,940.00           | -                     |
| S.P.K Kodithuwakku-3402 C                |          |                                     | 62,873.28           | -                     |
| Sandun Ravindra Jayasinha-3402 C         |          |                                     | 62,874.11           | -                     |
| SVP Sunil Shantha-3402C                  |          |                                     | -                   | 0.01                  |
| T.N.S Disanayaka- 3402 C                 |          |                                     | 77,800.00           | -                     |
| U.M Janaka Kithsiri-3402C                |          |                                     | 65,693.28           | -                     |
| W.A Ananda 3402 C                        |          |                                     | 69,163.11           | -                     |
| W.A Upul Chandana -3402 C                |          |                                     | 60,393.28           | -                     |
| W.E.P Namal-3402C                        |          |                                     | 60,393.28           | -                     |
| W.G Upul Champika 3402 C                 |          |                                     | 62,875.00           | -                     |
|                                          |          | <b>Other Payable</b>                | <b>1,637,187.06</b> | <b>26,313,646.08</b>  |
| 3309-B Mgt License Prepaid Accounts      | 3309-B   |                                     | -                   | 671,731.67            |
| 3410- Salarey Controll Account- 3410     | 3410     |                                     | -                   | 3,403,479.87          |
| 3411 - EPF & ETP Payable Acct- 3411      | 3411     |                                     | -                   | 6,265,653.97          |
| 4124 - Est of AQDC at Iranamadu - Kil    | 4124     |                                     | 1,637,187.06        | -                     |
| 4301 - Accrued Expenses                  | 4301     |                                     | -                   | 14,488,549.53         |
| 4303 - Stamp duty Payable                | 4303     |                                     | -                   | 93,585.15             |
| 4305 - Provision for Audit Fees          | 4305     |                                     | -                   | 921,150.00            |
| 4315 - WHT                               | 4315     |                                     | -                   | 363,329.07            |
| 4315-B-Withholding Tax Controll Act -WHT | 4315 - B |                                     | -                   | 89,445.28             |
| 4316 - Payee Tax                         | 4316     |                                     | -                   | 16,721.54             |
|                                          |          | <b>Retention On Contract</b>        | <b>-</b>            | <b>77,910,540.95</b>  |
| 4306 - Retention Money On Contract       | 4306     |                                     | -                   | 77,910,540.95         |
|                                          |          | <b>Differed Revenue</b>             | <b>-</b>            | <b>337,437,490.67</b> |
| 4317 - Differed Revenue                  | 4317     |                                     | -                   | 337,437,490.67        |

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|                                          |       | <b>BREEDING &amp; TRADING ASSETS</b>  | <b>989,792,590.85</b>   | <b>364,691,722.29</b> |
| 5105 - Hatchery                          | 5105  |                                       | 243,149,899.20          | -                     |
| 5106 - Fish Tank                         | 5106  |                                       | 54,677,722.15           | -                     |
| 5107 - Fish Ponds                        | 5107  |                                       | 607,718,226.50          | -                     |
| Hatchery ADB                             | 5105A |                                       | 84,246,743.00           | -                     |
| Pro-For-Dep-Fish Ponds                   |       |                                       | -                       | 242,323,379.23        |
| Pro-For-Dep-Fish Tank                    |       |                                       | -                       | 23,881,313.05         |
| Pro-For-Dep-Hatchery                     |       |                                       | -                       | 31,089,635.61         |
| Pro-For-Dep-Hatchery ADB                 |       |                                       | -                       | 67,397,394.40         |
|                                          |       | <b>Working Progress</b>               | <b>1,004,050,113.78</b> | <b>-</b>              |
| 5401-Work In Progress                    | 5401  |                                       | 1,004,050,113.78        | -                     |
|                                          |       | <b>Capital Account</b>                | <b>323,056,097.80</b>   | <b>386,546,163.84</b> |
| 6101 - Treasury Grant Capital            | 6101  |                                       | -                       | 369,146,163.84        |
| 7101 - Accumulated Profit / Loss         | 7101  |                                       | 117,492,011.91          | -                     |
| 8103 - Assets Valuation Fund             | 8103  |                                       | -                       | 17,400,000.00         |
| Retain Earning                           |       |                                       | 205,564,085.89          | -                     |
|                                          |       | <b>Treasury Grant Recurrent</b>       | <b>-</b>                | <b>380,000,000.00</b> |
| 6201 - Treasury Grant Recurrent          | 6201  |                                       | -                       | 380,000,000.00        |
|                                          |       | <b>Income (Indirect)</b>              | <b>-</b>                | <b>70,007,439.63</b>  |
| 6303 - Circuit Bungalow Income           | 6303  |                                       | -                       | 1,383,005.00          |
| 6304 - Other Income                      | 6304  |                                       | -                       | 6,157,032.29          |
| 6305 - House Rent                        | 6305  |                                       | -                       | 327,819.77            |
| 6306 - Tender Deposits                   | 6306  |                                       | -                       | 1,521,000.00          |
| 6309 - Distress Loan Interest            | 6309  |                                       | -                       | 2,017,129.70          |
| 6310 - Bicycle Loan interest             | 6310  |                                       | -                       | 14,761.28             |
| 6312- Ornamental Fish Training Program   | 6312  |                                       | -                       | 5,823,075.00          |
| 6313 - Aquaculture Mgt License Income    | 6313  |                                       | -                       | 5,129,678.33          |
| 6315 - Renting of Facilities at Kalawewa | 6315  |                                       | -                       | 29,573,630.83         |
| 6316 - Fine                              | 6316  |                                       | -                       | 1,945,636.75          |
| 6317 - Fingerling Transport Income       | 6317  |                                       | -                       | 8,450,669.66          |
| 6318 - Lab Testing Income                | 6318  |                                       | -                       | 4,699,655.00          |
| 6319- Fisheries ID Income                | 6319  |                                       | -                       | 64,420.00             |
| 6320 - Field Inspection Charges          | 6320  |                                       | -                       | 1,173,000.00          |
| 6321 - Income PPP                        | 6321  |                                       | -                       | 1,140,000.00          |
| 6322 - Book Loan Interest                | 6322  |                                       | -                       | 19,376.02             |
| 6404- ADB Minihachery Loan recoveries    | 6404  |                                       | -                       | 287,500.00            |
| Live Stock Valuation Account             |       |                                       |                         | 280,050.00            |
|                                          |       | <b>Other Receivable</b>               | <b>10,826,082.11</b>    | <b>-</b>              |
| 7102 - Previous year Adjustment          | 7102  |                                       | 10,826,082.11           | -                     |
|                                          |       | <b>RETIREMENT BENEFIT OBLIGATIONS</b> | <b>-</b>                | <b>97,361,444.06</b>  |
| 8102- Gratuity Fund                      | 8102  |                                       | -                       | 97,361,444.06         |
|                                          |       | <b>Trade Debtors</b>                  | <b>27,136,216.50</b>    | <b>9,728,088.20</b>   |
| A.J.Suganthan                            |       |                                       | 10,050.00               | -                     |
| A.Park -Bataatha                         |       |                                       | 8,800.00                | -                     |
| ACIAR Fish Seed                          |       |                                       | 500,100.00              | -                     |
| Agri Society Mahawawe                    |       |                                       | 24,000.00               | -                     |
| Agriculture Training Center-Poddiwela    |       |                                       | 7,050.00                | -                     |
| Amila Aquaculture Wariyapola             |       |                                       | 34,825.00               | -                     |
| Anton Joshep Wasanthan                   |       |                                       | 10,050.00               | -                     |
| Aqualified International Ltd             |       |                                       | 60,000.00               | -                     |
| Aralaganvila Fisheries Society           |       |                                       | 93,750.00               | -                     |
| Asoka Samantha                           |       |                                       | 50,000.00               | -                     |
| B.K. Shantha Padaviya MH Padaviya        |       |                                       | 100,000.00              | -                     |

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|--------------------------------------|--|--|------------|------------|
| Berendina Project                    |  |  | 200,000.00 | -          |
| Blue Aqua Marein                     |  |  | 125,000.00 | -          |
| Brandian Organization                |  |  | 50,000.00  | -          |
| C.F.C. Minneriya                     |  |  | 444,800.00 | -          |
| Central Provincial Council           |  |  | 370,000.00 | -          |
| CFC                                  |  |  | 76,000.00  | -          |
| CFC at Minneriya                     |  |  | 77,810.00  | -          |
| CFC Rathnapura                       |  |  | 40,080.00  | -          |
| CFC Tangalle                         |  |  | 176,935.00 | -          |
| Chairman Galewawe MH                 |  |  | 16,000.00  | -          |
| Chairman Manamkattiwawe              |  |  | 7,150.00   | -          |
| Chairman Padaviya MH                 |  |  | 62,500.00  | -          |
| Cultivation Resource Enterprises     |  |  | -          | 3,190.00   |
| D.M. Inoka Perera EO                 |  |  | 90,000.00  | -          |
| D.M. Inoka Perera. EO Battuluoya     |  |  | 53,100.00  | -          |
| D.M. Piyasena EO                     |  |  | 12,760.00  | -          |
| D.M.I Perera EO Wijayakatupotha MH   |  |  | 85,000.00  | -          |
| D.M.K. Disanayaka Pitalawe           |  |  | 100,000.00 | -          |
| DAEO Ampara                          |  |  | 172,500.00 | -          |
| DAEO A'pura                          |  |  | 67,500.00  | -          |
| DAEO A'pura- S.B. Rajakaruna         |  |  | 1,000.00   | -          |
| DAEO at Ampara                       |  |  | 49,070.00  | -          |
| DAEO at Anuradhapura                 |  |  | 18,225.00  | -          |
| DAEO At Batticaloa                   |  |  | 702,500.00 | -          |
| DAEO at Battuluoya                   |  |  | 100,000.00 | -          |
| DAEO at Bingiriya                    |  |  | 50,000.00  | -          |
| DAEO At Matale                       |  |  | 70,000.00  | -          |
| DAEO At Monaragala                   |  |  | 31,150.00  | -          |
| DAEO at Nuwara Eliya                 |  |  | 20,530.00  | -          |
| DAEO at Nuwera Eliya                 |  |  | 9,925.00   | -          |
| DAEO at Vavniya                      |  |  | 217,000.00 | -          |
| DAEO Baddulla                        |  |  | 38,780.00  | -          |
| DAEO Baddulla- P.G. Jayantha Bandara |  |  | 5,400.00   | -          |
| DAEO Baddulla- R.L. Anura Keerthi    |  |  | 16,650.00  | -          |
| DAEO Baddulla- Serupitiya MH         |  |  | 194,200.00 | -          |
| DAEO Hambanthota                     |  |  | 28,200.00  | -          |
| DAEO Hambanthota- Ridiyagama MH      |  |  | 47,075.00  | -          |
| DAEO Monaragala- Kandiyapitiya MH    |  |  | 45,675.00  | -          |
| DAEO Monaragala- Kesellanda MH       |  |  | 20,000.00  | -          |
| DAEO Monaragala- Muthukandiya MH     |  |  | 3,000.00   | -          |
| DAEO Polonnaruwe                     |  |  | 127,800.00 | -          |
| DAEO Polonnaruwe- Ellewawe MH        |  |  | 14,242.00  | -          |
| DAEO Trinco                          |  |  | 44,400.00  | -          |
| Dam Safety Project-Irr.Eng. A'pura   |  |  | -          | 964,586.00 |
| Dambulla                             |  |  | 90,000.00  | -          |
| Department Of Fisheries              |  |  | 290,000.00 | -          |
| Devendra Wickramapala Embilipitiya   |  |  | 15,300.00  | -          |
| DG - NARA                            |  |  | -          | 12,767.00  |
| Diulwawe MH Kahatagadigiliya         |  |  | 120,000.00 | -          |
| Diulwawe MH Sooriyawawe              |  |  | 60,000.00  | -          |
| Diulwawe MH Sooriyawewa              |  |  | 37,500.00  | -          |
| Divisional Secretary Kalawana        |  |  | 10,200.00  | -          |
| Divisional Secretary Kuruwita        |  |  | 410.00     | -          |
| Dosar Wewa Mini Hatchery             |  |  | 94,250.00  | -          |

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| Dosarwawe MH Kandiyapitiya               |  |  | 49,200.00    | -          |
| Eastern Provincial Council               |  |  | 1,195,000.00 | -          |
| EU- SDDP- FAO- FISH SEED                 |  |  | 265,000.00   | -          |
| Faculty of Zoology University of Peraden |  |  | 2,750.00     | -          |
| FAO- CEDA Project                        |  |  | 48,200.00    | -          |
| FAO North Regional Office                |  |  | 150,000.00   | -          |
| FAO Project Matara                       |  |  | 1,500.00     | -          |
| Fisheries Society, Chandrika Reservoirs  |  |  | 181,250.00   | -          |
| Fisheries Society Thalawe                |  |  | 37,500.00    | -          |
| Fresh Water Fisheries Society Batticaloa |  |  | 920,000.00   | -          |
| G.G.L Indika EO Diulwawe MH              |  |  | 100,000.00   | -          |
| G.K. Shriyani Sepalika Middeniya         |  |  | 15,570.00    | -          |
| G.P.S Ariyaratna Baddulla                |  |  | 17,850.00    | -          |
| Green Vally Aquacultures                 |  |  | -            | 30.00      |
| H.G.G Ariyaratna Kandiyapitiya MH        |  |  | 42,600.00    | -          |
| H.S.W. Liyanage Puttalam                 |  |  | 25,600.00    | -          |
| H.S.W. Liyanage Wasanthakumara Pemaduwe  |  |  | 52,500.00    | -          |
| H.S.W. Siriwardhana Ambalangoda          |  |  | 1,020.00     | -          |
| Hakwatunaoya Fisheries Society           |  |  | 150,000.00   | -          |
| Hattan Shenan Estate                     |  |  | -            | 5,806.00   |
| Indrakumar Selvam                        |  |  | 8,050.00     | -          |
| J.M.I. Senarath                          |  |  | 34,967.50    | -          |
| J. Sebaresarja                           |  |  | 10,050.00    | -          |
| Jagathsiri Sampath Nelumkulama           |  |  | 12,500.00    | -          |
| Jesmin De Silva                          |  |  | 25,000.00    | -          |
| K. Priyantha Rathnayaka Udawalawe        |  |  | 220.00       | -          |
| K.D. Sanjeewa EO Dosarwawe MH            |  |  | 49,200.00    | -          |
| K.D. Sanjeewa EO Dosarwawe MH            |  |  | 48,950.00    | -          |
| K.K. Warnakulawardhana Rathnapura        |  |  | 15,220.00    | -          |
| K.M. Somathilaka Allugalge MH            |  |  | 85,450.00    | -          |
| K.V.A Jayasena Embilipitiya              |  |  | 16,555.00    | -          |
| Kandiyapitiya MH                         |  |  | 63,450.00    | -          |
| Kibulwana Fisheries Society              |  |  | 50,000.00    | -          |
| L. Weerakoon                             |  |  | 5,400.00     | -          |
| L.R.M. Samarasekera Wallawaye            |  |  | 61,875.00    | -          |
| L.W. Ajith Kumara Embilipitiya           |  |  | 2,600.00     | -          |
| M.A.N.A. Munasingha Udawalawe            |  |  | 550.00       | -          |
| M.D. Chandrakumara Ellewawe              |  |  | 25,000.00    | -          |
| M.G.K. Niroshan FPIO                     |  |  | 30,500.00    | -          |
| Maduruoya Fisheries Society              |  |  | 75,000.00    | -          |
| Mahakanadarawe Fisheries Society         |  |  | 25,000.00    | -          |
| Mahapalasse Mini Hatchery                |  |  | 30,672.00    | -          |
| Mahasiyabalngamuwe F/Socit               |  |  | 100,000.00   | -          |
| Mahawale Authority - Madirigiriya        |  |  | -            | 114,000.00 |
| Mahawali H Zone                          |  |  | -            | 81,000.00  |
| Mahaweli Authority - Digana Victoriya    |  |  | 50,000.00    | -          |
| Mahaweli Authority Embilipitiya          |  |  | -            | 252,450.00 |
| Mahaweli Authority System L              |  |  | -            | 404,000.00 |
| Mahaweli Authority System B              |  |  | -            | 71,280.00  |
| Mangalaeliyawatta Mangalaeliya           |  |  | 10,000.00    | -          |
| Miditha Sudusingha EO Ridiyagama MH      |  |  | 24,100.00    | -          |
| Miditha Sudusingha Riyagama MH           |  |  | 12,900.00    | -          |
| Minihatchery at Kesellanda               |  |  | 24,370.00    | -          |
| Minihatchery At Nawamadagama             |  |  | 75,000.00    | -          |

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|--------------------------------------|------|--|--------------|--------------|
| Minihatchery at Pahalahmillawe       |      |  | 39,875.00    | -            |
| Minihatchery At Sevenapitiya         |      |  | 15,000.00    | -            |
| Ministry Of Agriculture -Peradeniya  |      |  | 10,000.00    | -            |
| Ministry Of Primary Industries       |      |  | 1,473,651.00 | -            |
| Ministhills Fisheries Society        |      |  | 62,500.00    | -            |
| Mohamed Rilton                       |      |  | 37,500.00    | -            |
| Moragahakanda Project                |      |  | -            | 430,000.00   |
| Mr. Siriwardhana EO                  |      |  | 111,310.00   | -            |
| N.A.K.R.L.Nissanka                   |      |  | 19,250.00    | -            |
| N.D.K.Fishery Society                |      |  | 270,000.00   | -            |
| N.H.K.Keerthirathne                  |      |  | -            | 25,000.00    |
| N.M. Siriwardhana EO                 |      |  | 9,605.00     | -            |
| N.M.K. Jayantha                      |      |  | -            | 3,921.00     |
| N.Nagenthiram                        |      |  | 10,050.00    | -            |
| N.Tharenthiren                       |      |  | 8,050.00     | -            |
| Nalanda Fisheries Society            |      |  | 17,000.00    | -            |
| Nanda Kumara Nawagashinna Dambulla   |      |  | 750.00       | -            |
| Nildiya Fish Breeding Unit           |      |  | 75,000.00    | -            |
| North Central Province               |      |  | 628,201.00   | -            |
| Northern Provincial Council          |      |  | 4,362,710.00 | -            |
| NW Province Fisheries Ministry       |      |  | -            | 407,780.00   |
| NWPRRDA Pampala                      |      |  | 278,375.00   | -            |
| P.L.J.Pathum                         |      |  | 32,900.00    | -            |
| P.M. Sarath Wijekun Alagala          |      |  | 13,500.00    | -            |
| P.M.S Ranbanda                       |      |  | 13,500.00    | -            |
| Padaviya Mini Hatchery               |      |  | 87,500.00    | -            |
| Pahalathalampala MH Weeragamuwe      |      |  | 75,000.00    | -            |
| Perera-Kithulhitiyawa                |      |  | -            | 60.00        |
| Pradeep Kumara                       |      |  | 18,900.00    | -            |
| Prasanna Bandara Udawalawe           |      |  | 210.00       | -            |
| Prasanna Ginige                      |      |  | 1,850.00     | -            |
| Provincial Fisheries Ministry A'Pura |      |  | 244,075.00   | -            |
| Provision of Doubtful Debtors        | 7202 |  | -            | 6,813,838.20 |
| PSL Deepasiri                        |      |  | 88,000.00    | -            |
| Puthumurippu Tank Society            |      |  | 25,000.00    | -            |
| R.A. Rathnayake Nilame               |      |  | 15,000.00    | -            |
| R.A.R.Ranga Kumara                   |      |  | -            | 66,710.00    |
| R.F.Seeds Production Organization    |      |  | 75,000.00    | -            |
| R.M. Sanjaya Sirisena                |      |  | 40,000.00    | -            |
| R.M.K.G Wijethunga                   |      |  | 13,175.00    | -            |
| R.P. Sumathipala                     |      |  | 12,500.00    | -            |
| R.W.S Kumara                         |      |  | 120,000.00   | -            |
| Randika Aquarium (Pvt) Ltd           |      |  | 62,012.00    | -            |
| REO President Welikandy              |      |  | 68,750.00    | -            |
| Rohan De Silva Athurugiriya          |      |  | 600.00       | -            |
| Rugam Fisheries Society              |      |  | 30,000.00    | -            |
| Rural Fisheries Organization         |      |  | -            | 5,000.00     |
| S.A Predeep Kumara                   |      |  | 175,000.00   | -            |
| S.B. Rajakaruna Weluwanagama A' Pura |      |  | 40,000.00    | -            |
| S.M. Ariyasena Palwehera             |      |  | 15,300.00    | -            |
| S.M. Sanjaya Roshan Kalawawe         |      |  | 30,000.00    | -            |
| S.P.K.Senarathne                     |      |  | 66,500.00    | -            |
| S.R. Rathnathunga                    |      |  | 25,000.00    | -            |
| S.Sivakanthan                        |      |  | 10,050.00    | -            |

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|-------------------------------------------|--|---------------------|--------------|--------------|
| Sabaragamuwe Provincial Council           |  |                     | 75.00        | -            |
| Sagara Jayasekara                         |  |                     | 120,000.00   | -            |
| Sagara Jayasena                           |  |                     | 55,000.00    | -            |
| Sagara Jayasena Minihatchery at Kathnoru  |  |                     | 50,000.00    | -            |
| Saman Wickramaratna Battuluoya            |  |                     | 26,250.00    | -            |
| Sampath Fernando                          |  |                     | 3,500.00     | -            |
| Sanjith Karunathilaka                     |  |                     | 750.00       | -            |
| Sapumal Wewa Fishery Society              |  |                     | 144,000.00   | -            |
| Shriyani Dilrukshi                        |  |                     | -            | 170.00       |
| Southern Provincial Council               |  |                     | 3,116,450.00 | -            |
| Sugath Weerakon. Weerakatiye              |  |                     | 21,400.00    | -            |
| Sunrise Aquaponics Eco Business           |  |                     | -            | 66,500.00    |
| T.Susitharan                              |  |                     | 80,400.00    | -            |
| U.I. Jayasingha Kaluthara                 |  |                     | 5,020.00     | -            |
| UNDP PROJECT-FISH SEED                    |  |                     | 1,886,000.00 | -            |
| Uva Provincial Council                    |  |                     | 1,280,401.00 | -            |
| Vinee Liyanage Galgamuwa                  |  |                     | 12,500.00    | -            |
| W.C. Jayaweera Bingiriya                  |  |                     | 50,000.00    | -            |
| W.D.Upul Shantha                          |  |                     | 75,000.00    | -            |
| W.P. Okadagedara                          |  |                     | 20,000.00    | -            |
| W.P. Okadagedara Ramakale Mahawelawatta   |  |                     | 24,000.00    | -            |
| Wahaneriyawa Wewa Fisheries Society       |  |                     | 350.00       | -            |
| World Vision Lanka                        |  |                     | 1,324,560.00 | -            |
| Yasith Prasanna MH at Alugalge Alugalge   |  |                     | 86,050.00    | -            |
|                                           |  | <b>Bid Bond New</b> | -            | 1,026,832.50 |
| Abans PLC                                 |  |                     | -            | 4,000.00     |
| Apollo Marine International (Pvt) Ltd     |  |                     | -            | 5,000.00     |
| Bethsaida Traders-W.S.Lowe                |  |                     | -            | 180,000.00   |
| Dammi Tours                               |  |                     | -            | 70,000.00    |
| Devi Trading Company                      |  |                     | -            | 43,450.00    |
| Dilrukshi Construction                    |  |                     | -            | 75,000.00    |
| Fibertec                                  |  |                     | -            | 5,000.00     |
| Frostaire Industries (Pvt) Ltd            |  |                     | -            | 24,000.00    |
| Hero Tex                                  |  |                     | -            | 5,000.00     |
| ICCAR Construction                        |  |                     | -            | 20,000.00    |
| Industrial Safety Equipment Co            |  |                     | -            | 5,000.00     |
| Industrial Services Bureau                |  |                     | -            | 21,000.00    |
| Islandwide Scientific (Pvt) Ltd           |  |                     | -            | 2,932.50     |
| J.P. Fernando & Sons                      |  |                     | -            | 6,000.00     |
| M/s Craft Lanka Engineering (Pvt) Ltd     |  |                     | -            | 4,000.00     |
| M/S Technologies (Pvt) Ltd                |  |                     | -            | 25,000.00    |
| Mahesh Aqua Holdings (Pvt) Ltd            |  |                     | -            | 40,000.00    |
| Malshan Construction & Suppliers          |  |                     | -            | 75,000.00    |
| MEGA HEATERS (PVT) LTD                    |  |                     | -            | 30,000.00    |
| Metropolitan                              |  |                     | -            | 3,000.00     |
| Nawaloka Trading CO. PLC                  |  |                     | -            | 3,000.00     |
| Nayomi Builders                           |  |                     | -            | 37,500.00    |
| P.M.S.Pathiraja                           |  |                     | -            | 15,000.00    |
| Prime Tours                               |  |                     | -            | 70,000.00    |
| Prime Tours Arrivals (Pvt) Ltd            |  |                     | -            | 70,000.00    |
| Quolikem International (Pvt) Ltd          |  |                     | -            | 30,000.00    |
| SPA Construction                          |  |                     | -            | 37,500.00    |
| Super Cleaning & Janitorial Service (Pvt) |  |                     | -            | 40,000.00    |
| Super Feed (Pvt) Ltd                      |  |                     | -            | 5,000.00     |

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|                                          |      |                                                     |                         |                         |
|------------------------------------------|------|-----------------------------------------------------|-------------------------|-------------------------|
| Urusita Wewa Gramiya Miridiya Sanvidanay |      |                                                     | -                       | 24,450.00               |
| Wheel Masters (Pvt) Ltd                  |      |                                                     | -                       | 8,000.00                |
| Wizard Aquarium                          |      |                                                     | -                       | 40,000.00               |
| Yoraka Power Industrial Solutions        |      |                                                     | -                       | 3,000.00                |
|                                          |      | <b>ADB Grants</b>                                   | 85,051,242.16           | 226,597,203.20          |
| ADB - Balance B/F                        |      |                                                     | -                       | 226,597,203.20          |
| Profit & Loss A/C - ADB Grant            |      |                                                     | 85,051,242.16           | -                       |
| Sales                                    |      |                                                     | -                       | -                       |
|                                          |      | <b>Treasury &amp; Ministry Grants Grant - Capit</b> | 381,856,937.45          | 2,357,104,211.19        |
| Balance B/F (Ministry)                   |      |                                                     | -                       | 1,333,733,380.72        |
| Profit & Loss A/C - Ministry Grant       |      |                                                     | 381,856,937.45          | -                       |
| Value of Grants received during the year |      |                                                     | -                       | 1,023,370,830.47        |
|                                          |      | <b>Bank Accounts</b>                                | 89,952,028.08           | -                       |
| Bank of Ceylon(Mis. Deposit)- 000327048  | 3503 |                                                     | 23,328,156.53           | -                       |
| Bank of Ceylon-Divinaguma- 0072520724    | 3507 |                                                     | 50,847,338.44           | -                       |
| PB- Kalawewa - 179100120000458           | 3506 |                                                     | 2,252,668.04            | -                       |
| PB-Capital - 208100393320761             | 3502 |                                                     | 573,621.17              | -                       |
| PB-Distress Loan -208100113320761        | 3504 |                                                     | 308,217.25              | -                       |
| PB-Motor Bike Fund- 208100130022301      | 3509 |                                                     | 559,644.47              | -                       |
| PB-PRO.COUN - 208100203320761            | 3505 |                                                     | 7,044,446.75            | -                       |
| PB-Recurrent - 208100483320761           | 3501 |                                                     | 1,461,058.06            | -                       |
| People's Bank-JICA-208100573320761       | 3508 |                                                     | 3,576,877.37            | -                       |
|                                          |      | <b>Capital Grant Ministry</b>                       | -                       | 947,235,314.69          |
| Capital Grant - Ministry                 | 6103 |                                                     | -                       | 947,235,314.69          |
|                                          |      | <b>Government Grants Projects ( Bud. Propos</b>     | -                       | 54,040,042.00           |
| Government Grants Projects ( Bud. Propos |      |                                                     | -                       | 54,040,042.00           |
|                                          |      | <b>ADVANCE</b>                                      | 134,800.00              | -                       |
| HKJ Keerthi                              |      |                                                     | 4,800.00                | -                       |
| KPNNS Jayarathna                         |      |                                                     | 20,000.00               | -                       |
| M Vidath Dharmadasa                      |      |                                                     | 13,000.00               | -                       |
| MP Hansani De Kostha                     |      |                                                     | 5,500.00                | -                       |
| RM Keerthisiri                           |      |                                                     | 8,000.00                | -                       |
| RWHH Priyadarshana                       |      |                                                     | 7,300.00                | -                       |
| S.D Kulatunga                            |      |                                                     | 20,000.00               | -                       |
| SHD Rangana                              |      |                                                     | 4,500.00                | -                       |
| SPWK Senadeera                           |      |                                                     | 45,000.00               | -                       |
| WMAN Werasuriya                          |      |                                                     | 6,700.00                | -                       |
|                                          |      | <b>Profit &amp; Loss</b>                            | 133,612,284.70          | -                       |
| Profit & Loss                            |      |                                                     | 133,612,284.70          | -                       |
| <b>Totals</b>                            |      |                                                     | <b>6,186,259,901.40</b> | <b>6,186,259,901.40</b> |



**National Aquaculture Development Authority of Sri Lanka  
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