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வருடாந்த அறிக்கை 2012
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Mahinda Chinthana - Future Vision 2010

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தேசிய கால்நடை வள அபிவிருத்தி சபை
National Livestock Development Board



ජාතික පශු සම්පත් මණ්ඩලය ව්‍යාපාරික කටයුතු අරඹා හතළිස් වසරට පා තබන්නේ ශ්‍රී ලංකාවේ පශු සම්පත් කර්මාන්තයේ පෙරගමන්කරු ලෙස සාධනීය අතීතයකට හිමිකම් කියමිනි. පශු සම්පත් හා පොල් වගාවන් එකට මුසු වූ ගොවිපල 30ක් මණ්ඩලය යටතේ පාලනය කෙරේ. ගොවීන්ට සිද්ධාන්තික මෙන්ම ප්‍රායෝගික දැනුම ලබා දෙන පුහුණු මධ්‍යස්ථානයක්ද මණ්ඩලය විසින් පවත්වාගෙන යනු ලැබේ.

இலங்கையில் கால்நடைத்துறையில் முன்னின்று உழைத்தவருகள் என்ற பெருமையை நிலைநாட்டிய தேசிய கால்நடைவள அபிவிருத்தி சபை தனது வர்த்தகசெயற்பாடுகளை ஆரம்பித்து 40 ஆவது வருடத்தில் தடம் பதிக்கிறது.

தற்போது இச்சபை கால்நடை மற்றும் தென்னசெய்கை என ஒருங்கிணைந்த 30 பண்ணைகளை நிருவகித்துவருகின்றது. அறிவாற்றல்களை பகிர்ந்துகொள்வதற்கு பயிற்சி நிலையத்தினையும் நடாத்திவருகின்றது.

NLDB enters its 40th year of operations with a proud record of revamping the livestock industry in Sri Lanka. At present NLDB manages 30 livestock and crop integrated farms where livestock and coconut plantations are maintained. A training centre to impart theoretical and practical knowledge to farmers is also maintained.



මහින්ද චින්තනය ඉදිරි දැක්ම 2010 மகிந்தசிந்தனை - எதிர்கால தொலைநோக்கு 2010 Mahinda Chinthana - Future Vision 2010



ඉදිරි වසර පහ තුළදී දැනට සිටින 340,000 පමණ වන දේශීය කිරි ගව සම්පත දෙගුණයක් කරමි.
ඒ සඳහා දැනටමත් ආරම්භ කර ඇති කිරි දෙනුන් බෝ කිරීමේ ගොවිපොල සංඛ්‍යාව
ඉහළ නැංවීමට පියවර ගනිමි.

දේශීය සහ නැවුම් කිරි පානය සම්බන්ධයෙන් වන සමාජ ආකල්පවල විශාල වෙනසක්
සිදු විය යුතු බව මගේ විශ්වාසයයි.

මහින්ද චින්තන ඉදිරි දැක්ම 2010

நாட்டில் தற்போதுள்ள 3 லட்சத்து 40 ஆயிரம் பால் தரும் பசுக்களின் எண்ணிக்கையினை
இரண்டு மடங்குகளாக அதிகலிக்கச் செய்வதே எனது விருப்பம். இதனை எட்டுவதற்கு
நாடளாவிய ரீதியில் பசுக்களின் இனவிருத்தி பண்ணைகளினை அதிகரிப்பதற்கு நடவடிக்கை
எடுக்கின்றேன்.

அத்துடன் புதிய சுத்தமான பசும்பாலை பருகும் பழக்கத்தை நோக்கி பயணிக்க,
சமூக அணுகுமுறைமாற்றம் இருக்கவேண்டும் என்பது எனது எண்ணமாகும்.

மகிந்தசிந்தனை - எதிர்கால தொலைநோக்கு - 2010

It is my desire to increase twofold the stock of dairy cattle presently available
in the country amounting to about 340,000. Steps are being taken to increase
the dairy cattle breeding farms in the island to achieve this.

It is my belief that there should be change in the social attitude towards
drinking fresh wholesome milk.

Mahinda Chinthana - Future Vision 2010

අමාත්‍යතුමන්ගේ පණිවිඩය அமைச்சரின் செய்தி Message from Minister



ගරු. ආරුමුගම් තොණ්ඩමන් පා.ම.
ජාතික පශු සම්පත් ග්‍රාමීය ප්‍රජා සංවර්ධන මණ්ඩලය අමාත්‍ය
கௌரவ ஆறுமுகன் தொண்டமான்
அமைச்சர்

කාල්නදෙවන මණ්ඩලය සමඟ
Hon. Armugam Thondaman, M.P.
Minister of Livestock and Rural Community
Development

ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලය 2010 අප්‍රේල් මාසයේ මාගේ අමාත්‍යාංශය යටතට පැමිණීමෙන් පසුව මේ දක්වා ලබා ඇති දියුණුව පිළිබඳව මම ඉමහත් සතුටට පත් වෙමි.

අධ්‍යක්ෂක මණ්ඩලය විසින් රජයේ මහින්ද විජේතුංග වැඩපිළිවෙල මත පදනම් වෙමින් සාර්ථකව සිය වැඩසටහන් සංවිධානය කිරීම පිළිබඳවද මම ඉමහත් ප්‍රීතියට පත්ව සිටිමි.

ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලයේ ප්‍රධාන අරමුණ වන්නේ පශු සම්පත දියුණු කිරීමයි. ඒ සඳහා ඔවුන් විසින් ගන්නා ලද අරුත්වර්ධන පියවරයන් පිළිබඳව මෙම වාර්තාව තුළ සවිස්තරාත්මකව සාකච්ඡා වේ. ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලය උසස් ගණයේ අතිපතන අමුද්‍රව්‍ය ගොවීන් වෙත අඩු මිලට ලබාදීම සාර්ථකව සිදු කර තිබෙන අතර එමගින් සාර්ථක ලෙස ගොවීන්ගේ ජාලයක් නිර්මාණය කොට තිබේ. ජාතික වාණිජ මණ්ඩලය විසින් සංවිධානය

කරන ලද 2011 ව්‍යාපාරික විශිෂ්ටතා සම්මාන උළෙලේදී පශු සම්පත් හා මත්ස්‍ය කර්මාන්ත අංශය යටතේ මණ්ඩලය ලබාගත් ජයග්‍රහණය වෙනුවෙන් උණුසුම් සුබ පැතුම් එක් කිරීමට කැමැත්තෙමි. මෙම ජයග්‍රහණය ඉදිරි වසර වලදී වඩාත් යහපත් ප්‍රතිඵල ලබා ගැනීම සඳහා කාර්යය මණ්ඩලයට පිටුවලයක් වන ඇතැයි මම විශ්වාස කරමි. ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලය ලාභ ලබන රජයේ ආයතනයක් බවට පත්කිරීමට සිය දහඩිය ශ්‍රමය හෙළි අධ්‍යක්ෂක මණ්ඩලයටත් ප්‍රධාන සහ කලාපීය කාර්යාලයන්හි කාර්යය මණ්ඩල වලටත් මාගේ හද බැති ප්‍රණාමය පුද කර සිටිමි.

දේශීය කාල්නදෙවන වග අපිවිඳුන්ට සපයා, 2010 ආරම්භයේ ආරම්භයේ මාගේ අමාත්‍යාංශය යටතට පැමිණීමෙන් පසුව මේ දක්වා ලබා ඇති දියුණුව පිළිබඳව මම ඉමහත් සතුටට පත් වෙමි.

අරමුණක් මගින් සිදුකරන වෙනස්කම් තිදිනකට අභ්‍යන්තරව පරීක්ෂා කළ බවට පත්ව සිටිමි.

කාල්නදෙවන වග අපිවිඳුන්ට සපයා, 2010 ආරම්භයේ ආරම්භයේ මාගේ අමාත්‍යාංශය යටතට පැමිණීමෙන් පසුව මේ දක්වා ලබා ඇති දියුණුව පිළිබඳව මම ඉමහත් සතුටට පත් වෙමි.

දේශීය කාල්නදෙවන වග අපිවිඳුන්ට සපයා, 2010 ආරම්භයේ ආරම්භයේ මාගේ අමාත්‍යාංශය යටතට පැමිණීමෙන් පසුව මේ දක්වා ලබා ඇති දියුණුව පිළිබඳව මම ඉමහත් සතුටට පත් වෙමි.

I am extremely happy at the progress made by the National Livestock Development Board since it came under the purview of my ministry in April 2010. I am impressed with the manner in which the Board of Directors has planned the activities in keeping with the Government's programme of the work based on the 'Mahinda Chinthanaya'.

Developing the livestock sector being the main objective of the NLDB, meaningful steps have been taken in that direction which this report discusses in detail. The NLDB has succeeded in providing quality breeding material to the livestock farmers at a nominal price thereby creating a network of successful community of livestock farmers.

I congratulate the NLDB for winning an award in the Livestock and Fisheries Sector at the Business Excellence Awards 2011 held by the National Chamber of Commerce. I am sure this will serve as an incentive for the staff to produce even better results in the coming years. My best wishes go to the board of directors and the staff both head office and the regions for the hard work they have put in to make the NLDB a profit making Government institution.

නියෝජ්‍ය අමාත්‍යතුමන්ගේ පණිවිඩය பிரதி அமைச்சரின் செய்தி Message from Deputy Minister



ගරු. එච්. ආර්. මිත්‍රපාල මැතිතුමා
 ජාතික පශු සම්පත් ග්‍රාමීය ප්‍රජා සංවර්ධන මණ්ඩලය නියෝජ්‍ය අමාත්‍ය
 என். ஆர். மைத்திரிபால
 பாராளுமன்ற உறுப்பினர்
 කාල්නදෙ වග මණ්ඩල කිරාමිය සමුක අපිවිලුත්ති பிரதி அமைச்சர்

Hon. H.R. Mithrapala, M.P.
 Deputy Minister of Livestock and Rural Community Development

ශ්‍රී ලංකාව වර්තමානයේදී ආහාර නිෂ්පාදනය හා කෘෂිකාර්මික ක්ෂේත්‍රයන්හි ලබාගෙන ඇති ප්‍රගතිය කැපී පෙනෙන මට්ටමක පවතී. දකුණු ආසියාවේ රටවල් අතරින් ප්‍රමුඛස්ථානය ගනිමින් ආර්ථික ස්ථාවරත්වය හා ඒකපුද්ගල ආදායම ඉහල මට්ටමක පසුගිය වසර කිහිපය තුල අඛණ්ඩව පවත්වාගෙන ඇත.

අප රජයේ දීර්ඝ කාලීන සැලැස්ම අතරට ඇතුළත්ව ඇති පශු සම්පත් ක්ෂේත්‍රය නගා සිටුවීමේ මූලික ජාතික කාර්යභාරය ඉටු කරන රාජ්‍ය ආයතනය වශයෙන් ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලය ලබා ඇති ප්‍රගතිය පිළිබඳව මම ඉමහත් සතුටට පත්වෙමි.

මහින්ද චින්තන ඉදිරි දැක්මට අනුව පසුගිය වසර කිහිපය තුල ජාතික නිෂ්පාදනයට කරනු ලබන දායකත්වය ඉහළ නංවමින් ඒසේම ලාභ ලබන රාජ්‍ය ආයතනයක් වශයෙන් ඇගයීමට පාත්‍රවෙමින් ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලය නිෂ්පාදකයාගෙන්

පාරිභෝගිකයාගෙන් අවශ්‍යතාවන් වලට සරිලන පරිදි නව්‍යකරණය වෙමින් තරගකාරී වෙළෙඳපොළ ද ජය ගනිමින් කටයුතු කිරීම ප්‍රශංසනීයයි.

ප්‍රධාන වශයෙන් කිරි හා ඒ ආශ්‍රිත නිෂ්පාදන පරිභෝජනයටද කිරි කර්මාන්තය සඳහා අලුතින් පිරිසි අවිනිෂ්ඨාය කර ගැනීම සඳහාද කරනු ලබන ප්‍රවර්ධන වැඩසටහන් හා ආයතනයේ සේවක සුභසාධන කටයුතුද සෘජු හා වක්‍රාකාරයට ප්‍රතිලාභ රටට ලබාදෙයි දී ඇත.

මුල පුරා ඇති සියලු ව්‍යාපෘතිවල සාර්ථක අවසානයක් ලබාදීමත් පශු සම්පත් ක්ෂේත්‍රයේ අභිවෘද්ධියට ඉදිරි වසර කිහිපය තුල සක්‍රීයව දායකත්වය ලබාදෙමින් කාර්යක්ෂම සේවයක් ලබාදෙන ආයතනයක් බවටද තව දුරටත් ජනතාව අතරට ගෞරවාදරයට පාත්‍රවීමට හැකි වේවායි ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලයේ අධ්‍යක්ෂක මණ්ඩලය ඇතුළු කාර්ය මණ්ඩලයට මගේ හෘදයාංගම සුභ පැතුම් පිරිනමමි.

இலங்கை தற்போது உணவு உற்பத்தி மற்றும் விவசாயத்துறையில் பெற்றுள்ள வளர்ச்சி, மிகவும் குறிப்பிடத்தக்க ஒரு மட்டத்தில் காணப்படுகின்றது. கடந்த ஆண்டுகளில், தெற்காசிய நாடுகளில் முதன்மை இடம்பிடித்து, பொருளாதார ஸ்திரத்தன்மையுடன், தனிநபர் வருமானத்தையும் சிறந்த மட்டத்தில் தொடர்ச்சியாகப் பேணி வந்துள்ளது.

எமது அரசாங்கத்தின் நீண்டகாலத் திட்டங்களில் உள்ளடக்கப்பட்டுள்ள, கால்நடை வளத்துறையை அபிவிருத்தி செய்யும் அடிப்படை தேசிய செயற்பாட்டை முன்னெடுக்கும் அரச நிறுவனம் என்ற வகையில், தேசிய கால்நடைவள அபிவிருத்தி சபை பெற்றுள்ள குறிப்பிடத்தக்க வளர்ச்சி பற்றி நான் மிகவும் மகிழ்ச்சியடைகின்றேன்.

மஹிந்த சிந்தனையின் அடுத்த கட்டத்திற்கு அமைய, கடந்த வருடங்களில் தேசிய உற்பத்தியுடன் இணைத்த பங்களிப்பை அதிகரித்ததுடன், இலாபம் பெறும் ஒரு அரச நிறுவனமாகப் போற்றப்பட்டு,

தேசிய கால்நடைவள அபிவிருத்தி சபை உற்பத்தியாளர்களினதும், வாடிக்கையாளர்களினதும் தேவைகளுக்கு ஏற்ற வகையில் புதுமை பெற்று, போட்டிமிக்க சந்தையை வெற்றி கொண்டு செயற்படுவது பாராட்டப்பட வேண்டிய ஒரு விடயமாகும்.

பிரதானமாக பால் மற்றும் அவை சார்ந்த உற்பத்திகளை உட்கொள்வதற்கும், பால் சம்பந்தப்பட்ட துறையில் புதியவர்களை இணைத்துக்கொள்ள முன்னெடுக்கப்படும் ஊக்குவிப்பு வேலைத் திட்டங்கள் மற்றும் நிறுவன ஊழியர்களின் நலன்புரி நடவடிக்கைகளும், நேரடியாகவும் நேரடியற்ற விதத்திலும் நாட்டிற்கு அனுகூலங்களைப் பெற்றுக்கொடுத்துள்ளன.

ஆரம்பிக்கப்பட்டுள்ள அனைத்து வேலைத்திட்டங்களையும் வெற்றிகரமாகப் பூர்த்தி செய்து, கால்நடைத்துறையின் வளர்ச்சிக்கு எதிர்வரும் வருடங்களில் செயற்பாட்டுடன் பங்களிப்பு வழங்கி, செயற்திறன்மிக்க சேவைகளைப் பெற்றுத்தரும் ஒரு நிறுவனமாக மக்களிடையே மேலும் கௌரவத்தைப் பெற்றுக்கொள்ள நான் பிரார்த்தினை செய்கிறேன். தேசிய கால்நடைவள அபிவிருத்தி சபையின் பணிப்பாளர் குழு உட்பட ஊழியர்களுக்கு எனது மனமார்ந்த வாழ்த்துக்களை தெரிவித்துக் கொள்கிறேன்.

The progress achieved at present in the field of food production and agriculture in Sri Lanka is at an impressive level. The country has been able to maintain the economic stability and has been able to maintain the per capita income at a high level continuously during the past several years while leading in this respect in the south Asian countries. I am very much pleased about the progress achieved by the National Livestock Development Board which as a state institution entrusted with the basic national task of uplifting the sphere of livestock development which subject is included in the long term plans of our government.

While making an increased contribution to the national production during the

past several years complying with the Mahinda Chinthana forward vision, it has been well recognized and awarded as a profit making institution. It is also highly appreciable that the NLDB has modernized its activities to meet the requirements of the producers as well as the consumers while entering the competitive commercial market.

The country has received dividends both directly and indirectly through the development programmes initiated by the NLDB by introducing mainly milk and milk related products for consumption of the people while at the same time absorbing more and more people in to the dairy industry. More over the welfare facilities extended to its workforce contributes towards these in no small measure.

I hereby extend my warmest and best wishes to the board of directors and the staff of NLDB to prove as an institution which provides an efficient service to the people of this country while making a positive contribution to the livestock development sphere by successfully completing all the projects initiated by the board.



දර්ශනය தொலைநோக்கு Vision

ජනතාවගේ සමාජ හා ආර්ථික තත්ත්වයන් වැඩි දියුණු කිරීම සඳහා ගුණාත්මක අභිජනන ද්‍රව්‍ය හා කෘෂි නිෂ්පාදන නිපදවන ශ්‍රී ලංකාවේ හොඳම ස්ව පැවැත්මක් ඇති ආයතනය බවට පත්වීම.

எமதுமக்களின் சமூக, பொருளாதாரநிலைமைகளைமேம்படச் செய்யவெனதரமான இனப்பெருக்கசாதனங்கள், கால்நடைமற்றும் விவசாயப் பொருட்களைஉற்பத்திசெய்யும் இலங்கையில் சிறந்தசுயமூர்த்தியுள்ளஅமைப்பாகச் செயற்படுவதாகும்.

To be the best self sustaining organization in Sri Lanka to produce quality breeding material, livestock and agricultural products to enhance the Socio-Economic standards of our people.

මෙහෙවර குறிக்கோள் Mission

පශු සම්පත් හා කිරි නිෂ්පාදනයෙන් රට ස්වයංපෝෂිත කිරීමේ අරමුණ ඇතිව ගොවීන් වෙත බෝ කිරීම සඳහා සතුන් නොකඩවා හිකුත් කිරීමට සාධාරණ කාල පරිච්ඡේදයක් තුල දී පශු සම්පත් කටයුතු දියුණු කිරීම.

ආයතනයේ පිරිවැටුප හා ලාභදායීත්වය වර්ධනය කිරීම සඳහා නව තාක්ෂණය උපයෝගී කර ගනිමින් පශු සම්පත් හා ක්ෂීර නිෂ්පාදන සංවර්ධනය කිරීම.

රටේ කෙටිකාලීන හෝග නිෂ්පාදන වැඩසටහනට අනුබල දෙනු පිණිස තෝරාගත් ගොවිපොල වල කෙටි කලීන හෝග වගාකිරීම.

පශු සම්පත් හා කෘෂිකාර්මික ක්ෂේත්‍රයේ ප්‍රශස්ත නිෂ්පාදන මට්ටම් ලඟා කර ගැනීම.

පශු සම්පත් හා හෝග ඒකාබද්ධ ගොවිපොලවල් ක්‍රමය තුළින් උපරිම ඵලදායීතාවයක් ලබා ගැනීමට හා පරිසර හිතකාමී වගා ක්‍රම අනුගමනය කිරීම.

තෘප්තිමත් ශ්‍රම බලකායක් ඇතිව විවිධ කෘෂි දේශගුණික කලාප තුල ස්ව පැවැත්මකින් යුතු පශු සම්පත් හා හෝග ඒකාබද්ධ ගොවිපොලවල් සමූහයක් පවත්වාගෙන යෑම.

பலதரப்பட்டவிவசாயமற்றும் சுற்றுப்புறச் சூழல் வலயங்களில், மனநிறைவுடனானதொழிலாளர்களைஈடுபடுத்தி, கால்நடைமற்றும் பயிர்ச்செய்கைஒன்றிணைந்தபண்ணைகளைநடத்துதல்.

கால்நடைமற்றும் பாற்பண்ணைப்பொருட்கள் சம்பந்தமாக சுயமூர்த்தியுள்ளநாடாக இலங்கையைஆக்கவென, இனவிரத்திவிலங்குகளைதொடர்ச்சியாகவிவசாயிகளுக்குவழங்கும் நோக்கில் நியாயமானகாலப்பகுதிக்குள் கால்நடைஅபிவிருத்திநடவடிக்கைகளைமேற்கொள்ளுதல்.

சபையின் உற்பத்தியையும், இலாபமீட்டும் தன்மையையும் அதிகரிக்கவெனபுதியதொழில்நுட்பத்தை உபயோகித்து, கால்நடைமற்றும் விவசாயஉற்பத்திகளைஅதிகரித்தல்.

நாட்டின் பணப் பயிர் உற்பத்திக்குஉதவும் வகையில், தெரிவுசெய்யப்பட்டபண்ணைகளில் பணப்பயிர்ச்செய்கையைமேற்கொள்ளல்.

கால்நடைமற்றும் பயிர்ச்செய்கைகளில் இருந்துஉச்சகட்டஉற்பத்தியைபெறுதல். கால்நடை மற்றும் பயிர்ச்செய்கை இணைந்தபண்ணைவழிமறைகள் மூலம் உச்சகட்டஉற்பத்தியைபெறுதலும், புவியியல் நன்மையைஅடிப்படையாகக்கொண்டபயிர்ச்செய்கைவழிமுறைகளைக் கடைப்பிடித்தலும்.

The run a self sustaining chain of Livestock and Crop Integrated Farms in different Agro-Ecological Zones with a satisfied workforce.

To develop Livestock activities within a reasonable time period to issue the requirement of breeding animals continuously to farmers with the objective of making the country self-sufficient in Livestock and Dairy products.

To develop Livestock and Agricultural Products with new technology to increase the output and profitability of the organization.

To cultivate Cash Crops in Selected farms to support the Cash Crop Production programme in the Country.

To achieve optimum productivity levels in the livestock and agricultural sectors.

To obtain maximum productivity from livestock and crop integrated farming systems and follow Eco-Friendly cultivation practices.

பொது அறிவுரை
பொது இலக்கு
Common Goals

පොල් මූලාශ්‍රිත කර්මාන්ත වලින් ලැබෙන අතිරික්ත මුදල් උපයෝගී කර ගනිමින් එහි පැවැත්ම සඳහා ගොවිපලපල් වල සියලුම ක්‍රියාකාරකම් ප්‍රශස්ත මට්ටමකින් පවත්වා ගෙන යාම.

සාර්ථකව වෙළඳපොළ තරඟ කිරීම සඳහා පිරිවැය අඩු කිරීමට හා නිෂ්පාදනය දියුණු කිරීමට වඩා හොඳ කළමනාකරණ ප්‍රතිපත්ති සමග නව තාක්ෂණය විශේෂඥ දැනුම සහ ප්‍රාග්ධනය හඳුන්වා දීම.

පුද්ගලික අංශයේ සහභාගිත්වය ඇතිව මෙම ගොවිපොල ඒකක ලාභදායී ව්‍යාපාර බවට පත් කිරීම සඳහා වඩා හොඳ අලෙවි උපාය මාර්ග සමග නව වෙළඳපළක් ඇති කිරීමේ හැකියාව සොයා බැලීම.

தெங்கு பொருட்களை அடிப்படையாகக்கொண்டகைத்தொழில்கள் மூலம் கிடைக்கும் மேலதிக நிதியை உபயோகித்துசுகல பண்ணை நடவடிக்கைகளையும் உச்சக்கட்டத்தில் பேணுதல்.

சந்தை நடவடிக்கைகளில் வெற்றிகரமாகப் போட்டியிடவென புதிய தொழில்நுட்பம் நிபுணத்துவம், மூலதனம் சிறந்தமுகாகமைத்துவ நடவடிக்கைகள் என்பன அறிமுகம் செய்யப்பட்டும் அதேசமயத்தில் செலவீனத்தைக் குறைத்தலும், உற்பத்தியை அதிகரித்தலும்.

தனியார் தொழில்துறையின் பங்களிப்புடன் இந்தவிவசாயப் பண்ணைப் பிரிவுகளை, இலாபம் தரும் வர்த்தக அமைப்புகளாக மாற்றவேன சிறந்த சந்தைப்படுத்தல் வழிமுறைகளுடன் கூடியபுதியசந்தைகளுக்குள் பிரவேசிப்பதற்கான சாத்தியங்களை ஆராய்தல்.

To maintain all farm activities at optimum level, infusing surplus funds from coconut - based industries for sustenance.

To introduce new technology, expertise, capital with better management practices to reduce costs and improve productivity to successfully compete in the market.

To explore possibilities to break into new markets with better marketing strategies in order to convert these farming units into profitable business entities with the participation of the private sector.

முக்கிய நடவடிக்கைகள்
Main Activities

පළා සම්පත් අභිජනනය හා සංවර්ධනය.

බෝ කිරීම සඳහා හොඳ තත්ත්වයේ සතුන් සාධාරණ මිලකට ගොවීන්ට හිකුත් කිරීම.

උපරිම ලාභයක් ඉපයීම සඳහා ප්‍රශස්ත මට්ටමින් පොල් වගාව පවත්වාගෙන යාම.

හැකියාව ඇති ස්ථානවල පශු සම්පත් හෝඟ ඒකාබද්ධ ගොවිපලවල් කියාත්මක කිරීම.

ගොවීන්ට, පාසල් සිසුන්ට, කෘෂි කර්මාන්තයේ නියැලූ නිලධාරීන්ට සහ විශේෂයෙන් කුඩා පරිමාණයේ සතුව ඇති කරන්නන් හට පහසු වැඩසටහන් හා පදනම පැවැත්වීම.

සාධාරණ මිලකට හොඳ තත්ත්වයේ ගොවිපල නිෂ්පාදන සැපයීම සඳහා අලෙවිසැල් පවත්වාගෙන යාම.

ඉහළ ලාභ පරතරයක් ලබා ගැනීම සඳහා ගොවිපලවල නිෂ්පාදිත අමුද්‍රව්‍ය භාවිත කරමින් වටිනාකම එකතු කරන ලද භාණ්ඩ නිපදවීම.

ජනතාව අතර නැවතී එළඹි පරිභෝජනය ප්‍රවර්ධ කිරීම සඳහා ජනතාවට නැවතී එළඹි අලෙවි කිරීම.

கால் நடைகளைவளர்த்து இனவிருதிசெய்தல்.

நியாயவிலையில் விவசாயிகளுக்குதரமான இனவிருத்திப் பொருட்களைவழங்குதல்.

உச்சக்கட்ட இலாபத்தைப் பெறவெனதென்ந்தோடங்களை சிறந்த முறையில் பராமரித்தல்.

பொருத்தமான பண்ணைகளில் கால்நடைபயிர்செய்கை ஒன்றிணைந்த பண்ணை வழிமுறைகளை மேற்கொள்ளுதல்.

முக்கியமாக சிறிய அளவிலான கால்நடை பண்ணையாளர்களுக்கும், பொதுவாக விவசாயிகள், மாணவர்கள், விவசாயத்துறையில் ஈடுபட்டுள்ள அதிகாரிகள் ஆகியோருக்கு பயிற்சியும் செய்முறைவிளக்கமும் வழங்குதல்.

உச்சகட்ட இலாபத்தை பெறவேண்பண்ணைப் பொருட்களை உபயோகித்து பெறுமதிமிக்ககொருட்களை உற்பத்தி செய்தல்.

மக்கள் மத்தியில் பால் பருகும் பளக்கத்தை பிரபல்படுத்தும் வகையில் சுத்தமானபசும்பாலை விற்பனைசெய்தல்.

Breeding and multiplication of livestock.

Issue of quality breeding materials to the farmers at a reasonable price.

Maintain coconut plantations at optimum level to generate maximum profit.

Practise livestock/crop integrated farming system wherever feasible.

Provide training and demonstration facilities to farmers, school children, officials involved in agriculture & livestock small holders.

Establish and maintain sales outlets to supply quality farm products at reasonable prices.

Produce value added products using raw materials produced in farms to get a high profit margin.

Sales of fresh cow milk and popularize consumption among the public.

பாடகதிக துரதூர்
கூட்டுத்தகவல்கள்
Corporate Information

හම / තත්ත්වය

ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලය පශු සම්පත් හා
ග්‍රාමීය සංවර්ධන අමාත්‍යාංශය යටතේ නීතිගත සංස්ථාවකි.

ආරම්භය

1972 අංක 11 දරණ රාජ්‍ය කෘෂි සංස්ථා පනත යටතේ
1973 දී පිහිටවන ලැබීය. 1974 පටන් ක්ෂේත්‍ර කාර්යයන් ඇරඹිණි.

අධ්‍යක්ෂ මණ්ඩලය

ආර්. එම්. ඇල්ලෙගල (සභාපති)
ලක්ෂ්මන් හුචගල්ල (නියෝජ්‍ය සභාපති)
ඒ. ආර්. අනුර පයසිරි
කේ. එම්. කේ. සිරිවර්ධන
වෛද්‍ය සාම්සන් එල්. ඒ. ඩැනියල්
එස්. මරිචන් ඩබ්ලිව්. පෙරේරා
එස්. ඩාලවන්ද්‍රන්
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අධ්‍යාපන විධායක නිලධාරී

ඒ. සී. ඒ. මුණවිට
සාමාන්‍යාධිකාරී

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බැංකු : මහජන බැංකුව

பெயர் / அந்தஸ்து

தேசிய கால் நடை வள அபிவிருத்தி
சபையானது ஒரு அரச கூட்டுத்தாபனம்
ஆகும். இது கால் நடை மற்றும் கிராமிய சமூக
அபிவிருத்தி அமைச்சின் கீழ் இயங்குகின்றது.

உருவாக்கம்

தேசிய கால் நடை வள அபிவிருத்தி சபை 1973 ஆம் ஆண்டு விவசாய கூட்டுத்தாபனங்கள் சட்டத்தின் கீழ் உருவாக்கப்பட்டது. அதன் வெளிக்கன நடவடிக்கைகள் 1974 ஆம் ஆண்டு ஆரம்பிக்கப்பட்டது.

பணிப்பாளர் சபை

திரு.ஆர்.எம்.பி.எல்லேகல (தலைவர்)
திரு.லக்ஷ்மன் குலுக்கல்லே (பிரதித்தலைவர்)
திரு.ஏ.ஆர்.அனுரஜயசிரி
திரு.கே.எம்.ஆர்.எம்.பி.எல்லேகல
(பிரதித்தலைவர்)
திரு.கே.எம்.எம்.சிறிவர்த்தன
திரு. டாக்டர் சம்சன் எஸ்.ஏ. டானியல்
திரு. எஸ். மர்வின் டபிள்யூ பெரேரா
திரு. எஸ். பாலசந்திரன்
திரு. ஏவீந்திர மனோஜ் கமகே
திரு. ஆர். அசோக்குமார்
திரு. டாக்டர் பிறேமகுமாரத சில்வா

பிரதம நிறைவேற்று உத்தியோகத்தர்

ஏ. வி. எச். முனவீர
பொது மகாமையாளர்

தலைமை அலுவலகம்

இல : 40 நாவல சீதி,
நாரஹேன்பிட்டி,
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தொலைபேசி : + 94 11 2501701/2
பக்ஸ் : + 94 11 2502695
இமேயில் : info@nldb.gov.lk
இணையத்தளம்

எங்கியாளார்

Name/Status

The National Livestock Development Board - a state corporation under the Ministry of Livestock & Rural Community Development

Formation

Established in 1973 under the State Agricultural Corporaiton Act No. 11 of 1972. Commenced field operations in 1974.

Board of Directors

R. M. B. Ellegala (Chairman)
Laksman Hulgalle (Deputy Chairman)
A. R. Anura Jayasiri
K. M. K. Siriwardana
Dr. Samson L. A. Daniel
S. Mervyn W. Perera
S. Balachandran
Ravindra Manoj Gamage
R. Ashokumar
Dr. Premakumara de Silva

Chief Executive Officer

A. C. H. Munaweera
General Manager

Head Office

No. 40, Nawala Road,
Narahenpita,
Colombo 5

Telephone : +94 11 2501701/2
Fax : +94 11 2502695
E-mail : infor@nldb.gov.lk
Web : <http://www.nldb.gov.lk>

Bankers

People's Bank
: <http://www.nldb.gov>

අධ්‍යක්ෂ මණ්ඩලය

பணிப்பாளர் சபை

Board of Directors



ආර්. එම්. ඩී. ඇල්ලෙගල
සභාපති
திரு.ஆர்.எம்.பி.எல்லேகல
தலைவர்
R. M. B. Ellegala
Chairman



ලක්ෂ්මන් හූලිගල්ල
නියෝජ්‍ය සභාපති
திரு.லக்ஷ்மன் குலுக்கல்லே
பிரதித்தலைவர்
Laksman Hulugalle
Deputy Chairman



ඒ. ආර්. අනුර ජයසිරි
ක්‍රියාකාරී අධ්‍යක්ෂක
திரு.ஏ.ஆர்.அனுரஜயசிரி
A. R. Anura Jayasiri
Working Director



වෛද්‍ය සාමසන් එල්. ඒ. ඩැනියෙල්
டாக்டர் சம்சன் எல்.ஏ.டானியல்
Dr. Samson L. A. Daniel



එස්. බාලචන්ද්‍රන්
திரு.எஸ்.பாலச்சந்திரன்
S. Balachandran



ආර්. අශෝක්කුමාර්
திரு.ஆர்.அசோக்குமார்
R. Ashokumar



කේ. එම්. කේ. සිරිවර්ධන
திரு.கே.எம்.எம்.சிறிவர்த்தன
K. M. K. Siriwardana



එස්. මර්වින් ඩබ්. පෙරේරා
திரு.எஸ்.மேர்வின் டபிள்யூ பெரேரா
S. Mervyn W. Perera



රවින්ද්‍ර මනෝජ් ගමගේ
திரு. ரவீந்திர மனோஜ் கமகே
Ravindra Manoj Gamage



ආචාර්ය ප්‍රේමකුමාර ද සිල්වා
டாக்டர். பிறேமகுமாரத் சில்வா
Dr. Premakumara de Silva

කළමනාකාර කණ්ඩායම முகாமைத்துவ அணியினர் Management Team



එස්.ඒ.එස්. තෙවරප්පෙරුම මිය පරිපාලන කළමනාකාරීන්	திருமதி. எஸ் ஏ எஸ்தெவரப்பெரும் நிர்வாக முகாமையாளர்	Ms. S. A. S. Thewarapperuma Administrative Manageress
එම්.ඩී. කරුණාතිලක කළමනාකරු (නිරීක්ෂණ හා ඇගයීම්)	எம் டி.கருணாதிலக முகாமையாளர் (கண்காணிப்ப மற்றும் மதிப்பீடு)	M. D. Karunathilaka Manager (M & E)
කේ.කේ.ආර්. කන්නන්ගර සහකාර සාමාන්‍යාධිකාරී (මානව සම්පත් හා පරිපාලන)	கே கே ஆர் கன்னங்கர உதவிப் பொது முகாமையாளர் (மனிதவளங்கள் மற்றும் நிர்வாகம்)	K. K. R. Kannangara AGM (Human Resources & Admin)
ඩී. මදගෙදර නියෝජ්‍ය සාමාන්‍යාධිකාරී (සංස්ථා මෙහෙයුම්)	டி மெத கெதர பணிப்பாளர் நாயகம் (நிறுவன செயற்பாடுகள்)	D. Medagedara DGM (Corporate Operations)
ඒ.සී.එච්. මුණවීර සාමාන්‍යාධිකාරී එන්.පී.සී. ඒකනායක සහකාර සාමාන්‍යාධිකාරී (මූල්‍ය)	ஏ சிஎச் முணவீர பொது முகாமையாளர் என் பி டி ஏக்கநாயக்க உதவிப் பொதுமுகாமையாளர் (நிதி)	A. C. H. Munaweera General Manager N. P. C. Ekanayake AGM (Finance)
එම්. පද්මසිරි සහකාර කළමනාකරු (මූල්‍ය)	எம் பத்மசிறி உதவி முகாமையாளர் (நிதி)	M. Padmasiri Assistant Manager (Finance)
එම්. රාජකරුණා කළමනාකරු (මූල්‍ය)	எம் ராஜகருணா முகாமையாளர் (நிதி)	M. Rajakaruna Manager (Finance)



ප්‍රධාන කාර්යාලය සහ අලෙවි සැල
தலைமைக் காரியாலயம் மற்றும் விநியோகவிற்பனைநிலையம்
Head Office and the Retail Outlet

18

தொழிலாளர்களுக்கும் மேலும் பெருமளவு உந்து சக்தியும் கிடைத்துள்ளன.

எமது உற்பத்திப் பொருட்கள் சம்பந்தமாக, சிறந்த தரத்தைப் பேணும் அதேசமயத்தில் வாடிக்கையாளர்களை கவரக்கூடிய முறையில் உற்பத்திப் பொருட்கள் அபிவிருத்தி செய்யப்படுவதன் அவசியத்தை நாம் நன்கு உணர்ந்துள்ளோம். தனியார் துறையினருடன் போட்டியிட வேண்டிய சந்தை நடவடிக்கைகளில் இதுவொரு மிக முக்கியமான அம்சமாகும். இதனை அடிப்படையாகக் கொண்டு வாடிக்கையாளர்களின் இன்றைய போக்கைக் கருத்திற்கொண்டு, டிலைட் (Delite) என்ற பெயரில் சந்தைப்படுத்தப்படும் எமது பாலுக்கு 'டெட்ரா' பொதியை நாம் அறிமுகம் செய்தோம். அதேவேளை, முக்கியமான சில விற்பனை நிலையங்களை தரமுயர்த்தி, வசதியான சூழலை ஏற்படுத்தியதன் மூலம் வாடிக்கையாளர்களின் ஆதரவையும் நாம் பெற்றுள்ளோம்.

இத்தகைய அபிவிருத்தி நடவடிக்கைகளுக்கு மேலதிகமாக, எமது ஊழியர்களினதும் தொழிலாளர்களினதும் நலன்புரித் திட்டங்களுக்கு குறிப்பித்தக்க பங்களிப்பை நாம் வழங்கியுள்ளோம். அவர்களுக்கான பலதரப்பட்ட வசதிகளும் விஸ்தரிக்கப்பட்டுள்ளன. இதற்கு முன்னராக அமைய அடிப்படையில் பதிவு இடாப்பு ஊழியர்களாக இருந்த 192 பேருக்கும் ஆய்வுக்குட்பட்ட வருடத்தில் நிரந்தர நியமனங்களை நாம் வழங்கியுள்ளோம்.

கால்நடை மற்றும் கிராமிய சமூக அபிவிருத்தி அமைச்சர் கௌரவ ஆறுமுகன் தொண்டமனின் உன்னதமான தலைமைத்துவம் மற்றும் சரியான வழிகாட்டல் என்பன கிடைக்கப் பெறாவிட்டால், இந்தப் பெறுபேறுகளை நாம் அடைந்திருக்க முடியாது. பிரத்யமைச்சர் கௌரவ ஆர்.ஆர். மித்ரபால, அமைச்சின் செயலாளர் மற்றும் அதிகாரிகள் ஆகியோரின் அனுசுணையும்,

பணிப்பாளர் சபையினதும், எமது முகாமைத்துவக் குழுவினதும் ஒத்துழைப்பும் இவற்றை அடைவதில் பேருதவியாக இருந்துள்ளன.

எமது ஊழியர்களின் அர்ப்பணித்த மற்றும் விசுவாசமான நடவடிக்கைகளுக்கு எனது பாராட்டுக்களை நான் மீண்டும் தெரிவித்துக்கொள்ள விரும்புகின்றேன். எமது எதிர்கால நடவடிக்கைகளில் அவர்களின் கூட்டு அடிப்படையிலான தொடர்ச்சியான ஆதரவு மேலும் பயனுள்ள நன்மைகளைப் பெறுவதில் பெரிதும் உதவும் என்பது எனது கருத்தாகும்.

It is with enthusiasm that we present the Annual Report for 2012, its note worthy to state that since the inception of our organization with able support which was extended by our staff we uplifted our performance as a state institution.

The National Livestock Development Board today contributed significantly to improvement of the vital livestock sector in Sri Lanka's economy which assists the rural farming community in upgrading their standard of living. These goals were achieved by providing them with high quality breeding material at nominal cost.

We also extend training facilities in the livestock farming sector to the farming community to enhance their practical knowledge on farming methods.

In keeping with international standards we have embark on strategically planned programme in to process of modernization of our farms and relevant technology of

our farms for the improvement of the industry. The importation of dairy animals from Australia under the Sri Lanka Dairy Development Project is an example of these objectives. It is with a sense of satisfaction we wish to mention that we were recognized at the Annual Business Excellence Award 2012 organised by the National Chamber of Commerce, where we received a Silver award, which is a national award and is a great encouragement for our endeavours and further motivation of our staff and work force.

We are conscious of the need to improve our products apart from quality but also in attracting consumers. This is a necessary factor to be in the competitive market with the private sector. In keeping with today's trends we introduced a Tetra Pack for our milk marketed under the name "Delite" and also support the consumers by upgrading certain strategic sales outlets in to attractive comfortable environments which are well patronised.

Apart from development activities we have also made significant contributions to the welfare of our staff and labour and extended many facilities. We have also absorbed to the permanent cadre, 192 check roll employees who were previously on casual basis in the period under review.

It would not have been possible for these achievements if not for the dynamic leadership and proper guidance given by the Hon. Minister for Livestock & Rural Community

Development Mr. Arumugam Thondaman and ably supported by the Hon. Deputy Minister Mr. H.R. Mithrapala, the Secretary, Ministry Officials and the cooperation of the Board of Directors and our Management Team was also a vital strength to us.

Once again I wish to place on record my appreciation to the staff for their commitment and dedication. I envisage that continued support in a collective manner would reap fruitful benefits in our future endeavours.

It is with a sense of satisfactory and pride that we present the Annual Report for the year 2012.

On the concept of 'Mahinda Chinthana' visionary program that the NLDB focused on its core functions for the development of the Dairy and Livestock Industry by identifying priority areas, in the upliftment of the countries rural economy.

We are committed for the development of the dairy and Animal Husbandry sector in achieving the National Objectives and extended our fullest cooperation by implementing the Sri Lanka Dairy Development Programme with the importation of 2000 Dairy Cattle from Australia. These animals with high genetic potential are now housed in our up country farms with encouraging results in both milk production and distribution of its offspring amongst Sri Lanka Dairy Farmers. We are also in a systematic process of developing our farms on modern lines in keeping with international standards.

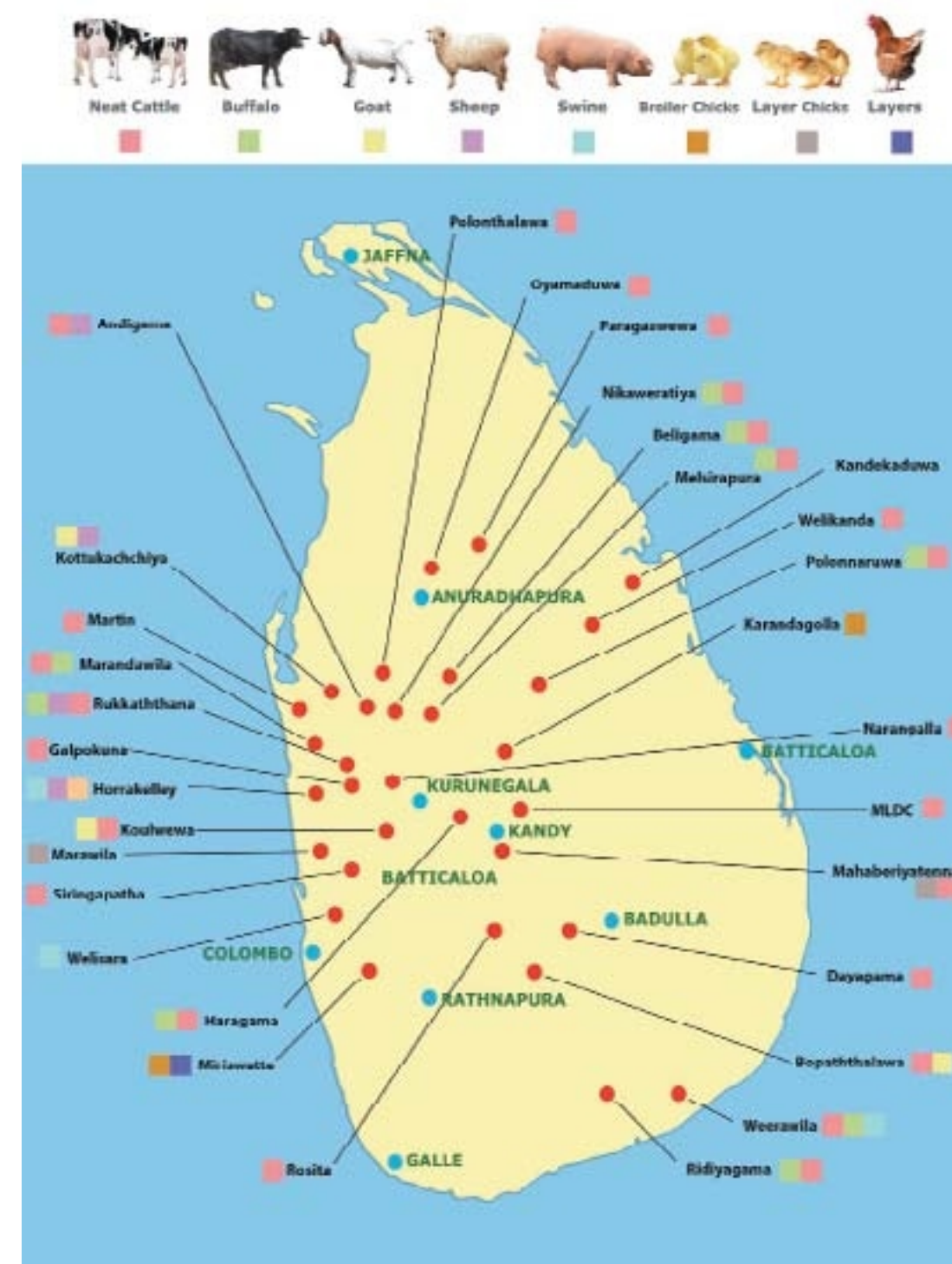
The effort for the promotion of liquid milk consumption on the country is showing significant results. We have strategically up graded our sales outlets in both Colombo and outstations so that more consumers enjoy our farm products with enthusiasm. More and more NLDB products produced in our farms.

We have also realised the values of a contended staff and work force having extended numerous facilities coupled up with welfare programmes. We were guided with blessing imposed on us by His Excellency the President, Mahinda Rajapaksa, and under the able leadership and

guidance by Minister for Livestock and Rural Community Development Hon. Arumugan Thondaman, Deputy Minister Hon. H.R. Mithrapala, Secretary and the Minister officials. Also with to thank Chairman Ranjith Ellegala for leading the management staff and work force, with fullest cooperation extended by our fellow Board Members.

We will strive to achieve even better results with assistance of both staff in Head Office and outstation farms in the future.

ජාතික පශු සම්පත් මණ්ඩලයේ ගොවිපොලවල් පිහිටි ස්ථාන
தேசிய கால் நடை வள அபிவிருத்தி சபையின் பண்ணைகள் அமைந்துள்ள இடங்கள்
Locations of the National Livestock Development Board Farms



ව්‍යාපාරික විශිෂ්ටතා සම්මාන 2012 BUSINESS EXCELLENCE AWARD 2012



ජාතික වාණිජ මණ්ඩලය මගින් සංවිධානය කර කොළඹ හිල්ටන් හෝටලයේදී පවත්වන ලද 2012 ව්‍යාපාරික විශිෂ්ටතා සම්මාන උළෙලේ දී මත්ය කර්මාන්ත හා පශු සම්පත් අංශයට හිමි වූ රිදී සම්මානය ජාතික පශු සම්පත් සංවර්ධන මණ්ඩල ගරු සභාපති රංජිත් ඇල්ලෙගල මහතා වෙත පිරිනැමීම.

Mr. Ranjith Ellegala, Chairman of NLDB receiving Silver Award under the Fisheries and Livestock category at the presentation ceremony of National Business Excellence Awards 2012 organized by the National Chamber of Commerce, held at Colombo Hilton.



වමේ සිට දකුණට පිළිවෙලින් එන්.පී.ඩී. ඒකනායක මහතා (සහකාර සාමාන්‍යධිකාරී මූල්‍ය), ආර්.එම්.ඩී. ඇල්ලෙගල මහතා (ගරු සභාපති), ආචාර්ය ජූර්ගන් මෝහර්ඩ් මහතා (ජර්මන් තානාපති), ඩී.සී.එච්. මුණරි මහතා (සාමාන්‍යධිකාරී), එම්.ඩී. කරුණාතිලක මහතා (අධීක්ෂණ හා ඇගයුම් කළමනාකරු)

From left to right, Mr. N.P.D. Ekanayake (Assistant General Manager Finance), Mr. R.M.B. Ellegala (Chairman), Dr.Jurgen Mohard (German Ambassador), Mr. A.C.H. Munaweera (General Manager), Mr. M.D. Karunathilake (Manager Monitoring & Evaluation)

සතුන් බෝ කිරීම පිළිබඳ සාරාංශය இனப்பெருக்க நடவடிக்கைகளின் தொகுப்பு Summery of Breeding Issues

දිස්ත්‍රික්කය	ලිංගය	බෝකිරීම්			එකතුව
		ජර්සි	ලර්සියන්	මිශ්‍ර	
නුවරඑළිය	ස්ත්‍රී	0	18	17	35
	පුරුෂ	09	05	36	50
මහනුවර	ස්ත්‍රී	07	05	19	31
	පුරුෂ	02	0	16	18
අනුරාධපුර	ස්ත්‍රී	01	02	22	25
	පුරුෂ	0	0	03	03
රත්නපුර	පුරුෂ	0	0	01	01
ගම්පහ	ස්ත්‍රී	01	03	21	25
	පුරුෂ	02	02	05	09
හල්ල	ස්ත්‍රී	0	0	02	02
	පුරුෂ	0	0	0	0
මාතලේ	ස්ත්‍රී	06	19	13	38
	පුරුෂ	0	0	03	03
කොළඹ	ස්ත්‍රී	0	0	03	03

NLDB හිකුන් කිරීම්

ගොවිපළ	ලිංගය	බෝකිරීම්			එකතුව
		ජර්සි	ලර්සියන්	මිශ්‍ර	
රොසිටා	ස්ත්‍රී	03	02	04	09
	පුරුෂ	04	0	35	39
සිරිත්පාත	පුරුෂ	04	0	26	30
රුක්මනපාය	පුරුෂ	01	02	27	30
තිබ්බවැව	පුරුෂ	04	02	22	28
මැල්සිරිපුර	පුරුෂ	07	04	01	12
බොපත්තලාව	ස්ත්‍රී	0	0	20	20
	පුරුෂ	01	02	23	26

මාභැට්ටම	පාල	ලිංගය			මොත්තම
		ජොර්සි	පිරිසියන්	කලප	
බුබුලුගා	පු	0	18	17	35
	කාල	09	05	36	50
කණ්ඩ	පු	07	05	19	31
	කාල	02	0	16	18
අනුරාදපුරම	පු	01	02	22	25
	කාල	0	0	03	03
ලුරුත්තපුර	කාල	0	0	01	01
කම්පහා	පු	01	03	21	25
	කාල	02	02	05	09
කාල	පු	0	0	02	02
	කාල	0	0	0	0
මාත්තල	පු	06	19	13	38
	කාල	0	0	03	03
කොළඹ	පු	0	0	03	03

NLDB පණ්ණේ වැඩුණු

පණ්ණේ	පණ්ණේ	ලිංගය			මොත්තම
		ජොර්සි	පිරිසියන්	කලප	
කුලුණක	කුලුණක	03	02	04	09
	කුලුණක	04	0	35	39
ලුණකපොට්ටිය	කුලුණක	04	0	26	30
කුලුණකපොට්ටිය	කුලුණක	01	02	27	30
කුලුණකපොට්ටිය	කුලුණක	04	02	22	28
කුලුණකපොට්ටිය	කුලුණක	07	04	01	12
කුලුණකපොට්ටිය	කුලුණක	0	0	20	20
	කුලුණක	01	02	23	26

District	Sex	Breed			Total
		Jercy	Freisian	Cross	
Nuwara-Eliya	Female	0	18	17	35
	Male	09	05	36	50
Kandy	Female	07	05	19	31
	Male	02	0	16	18
Anuradhapura	Female	01	02	22	25
	Male	0	0	03	03
Rathnapura	Male	0	0	01	01
Gampaha	Female	01	03	21	25
	Male	02	02	05	09
Galle	Female	0	0	02	02
	Male	0	0	0	0
Matale	Female	06	19	13	38
	Male	0	0	03	03
Colombo	Female	0	0	03	03

NLDB Farm Issued

Farm	Sex	Breed			Total
		Jercy	Freisian	Cross	
Rosita	Female	03	02	04	09
	Male	04	0	35	39
Siringapatha	Male	04	0	26	30
Rukathithana	Male	01	02	27	30
Nikawaratiya	Male	04	02	22	28
Melsiripura	Male	07	04	01	12
Bopaththalawa	Female	0	0	20	20
	Male	01	02	23	26



The growth has been healthy and steady. As a whole the past 5 years have summed up to a steady growth. Some areas have seen a slight decrease in production, for which new strategies are in place to increase volume and drive more productivity.

	ඒකක	2007	2008	2009	2010	2011	2012
1 පශු සම්පත							
ගවයන්	ගණන	8272	8199	8621	8329	8068	7755
මී හරකුන්	ගණන	2114	2130	2191	2409	2534	2430
එකතුව	ගණන	10386	10329	10812	10738	10602	10215
එළුවන්	ගණන	1738	1673	1656	1454	945	759
බැටළුවන්	ගණන	2222	2692	2956	3043	3411	3148
උෆරන් (අභිජනක)	ගණන	1306	923	1514	975	1439	1716
කුකුළු පාලන	ගණන						
බ්‍රොයිලර් ජනක	ගණන	26743	29904	25953	33838	32878	20610
බිජුලන ජනක	ගණන	6053	5767	4998	9870	7260	2743
වාණිජ බිජුලන	ගණන	21001	15145	6180	4298	7541	10016
වාණිජ බ්‍රොයිලර්	ගණන	14979	3336	1433	1958	5400	0
චටු කුරුළු	ගණන	8349	6552	46	377	252	168
හාවන්	ගණන	1117	811	507	0	0	0
2 අභිජනක පශු සම්පත							
ගවයන්	ගණන	1153	1200	1033	938	1328	1997
මී හරකුන්	ගණන	265	174	128	211	185	124
එළුවන්	ගණන	267	281	274	21	503	245
බැටළුවන්	ගණන	194	367	312	123	181	563
උෆරන්	ගණන	1516	2294	1833	3328	2885	2879
හාවන්	ගණන	1403	1071	746	0	0	0
3 පැටවුන් නිෂ්පාදනය	ගණන						
බ්‍රොයිලර් (මිලියන)	ගණන	2.08	2.3	1.8	1.8	2.3	1.95
බිජුලන (මිලියන)	ගණන	0.81	0.9	0.6	1.0	1.1	0.33
4 කිරි නිෂ්පාදනය							
එළකිරි	ලී.මී.	2.9	3.2	3.3	3.2	2.8	3.4
මිකිරි	ලී.මී.	0.65	0.68	0.64	0.68	0.63	0.68
එළකිරි	ලී.මී.	22637	23077	27640	13358	10753	4710
මිකිරි නිපැයුම	ලී.මී.	286152	312927	342079	427561	405726	390092
යෝගට් (කෝප්ප)	මිලි 80	407989	421803	511189	516280	468872	526987
5 බිත්තර නිපැයුම (මී)	ගණන	4.1	3.4	1.9	1.0	2.0	2.5
චටු කුරුළු බිත්තර (මී)	ගණන	0.25	0.21	0.05	0.02	0.04	0.04
6 බ්‍රොයිලර් නිෂ්පාදන (කුරුළු)	මී.	0.09	0.09	0.01	0.01	0.03	0.01
7 පොල් නිෂ්පාදනය							
පොල් ගෙඩි	මී.	21.73	20.55	21.48	20.6	19.94	21.39
කොප්පරා නිපැයුම	මෙ.ටො.	537.4	278.7	336.71	247.85	227.18	220.92

கால்நடை மற்றும் பயிர்ச்செய்கை நடவடிக்கைகள்

	அலகு	2007	2008	2009	2010	2011	2012
1 கால்நடைகளின் எண்ணிக்கை							
நீர் கட்டில்	எண்ணி.	8272	8199	8621	8329	8068	7755
எருதுகள்	எண்ணி.	2114	2130	2191	2409	2534	2430
மொத்தம்	எண்ணி.	10386	10329	10812	10738	10602	10215
ஆடுகள்	எண்ணி.	1738	1673	1656	1454	945	759
செம்மறி ஆடுகள்	எண்ணி.	2222	2692	2956	3043	3411	3148
பன்றிகள் (இனவிருத்தி)	எண்ணி.	1306	923	1514	975	1439	1716
கோழிப் பண்ணை	எண்ணி.						
புரோயிலர் தாய்க்கோழி	எண்ணி.	26743	29904	25953	33838	32878	20610
லேயர் தாய்க்கோழி	எண்ணி.	6053	5767	4998	9870	7260	2743
வர்த்தக லேயர்	எண்ணி.	21001	15145	6180	4298	7541	10016
வர்த்தக புரோயிலர்	எண்ணி.	14979	3336	1433	1958	5400	0
காடைகள்	எண்ணி.	8349	6552	46	377	252	168
முயல்கள்	எண்ணி.	1117	811	507	0	0	0
இனவிருத்திக்கென							
2 கால்நடைகளை வழகல்							
நீர் கட்டில்	எண்ணி.	1153	1200	1033	938	1328	1997
எருதுகள்	எண்ணி.	265	174	128	211	185	124
ஆடுகள்	எண்ணி.	267	281	274	21	503	245
செம்மறி ஆடுகள்	எண்ணி.	194	367	312	123	181	563
பன்றிகள்	எண்ணி.	1516	2294	1833	3328	2885	2879
முயல்கள்	எண்ணி.	1403	1071	746	0	0	0
3							
கோழிக் குஞ்சு உற்பத்தி	எண்ணி.	2.08	2.3	1.8	1.8	2.3	1.95
புரோயிலர் (மில்லியன்)	எண்ணி.	0.81	0.9	0.6	1.0	1.1	0.33
4 லேயர் (மில்லியன்)							
பால் உற்பத்தி	லீ. மி	2.9	3.2	3.3	3.2	2.8	3.4
நீர் கட்டில்	லீ. மி	0.65	0.68	0.64	0.68	0.63	0.68
எருதுகள்	லீ. மி	22637	23077	27640	13358	10753	4710
ஆட்டுப் பால்	மில்.	286152	312927	342079	427561	405726	390092
தயிர் உற்பத்தி	80 மி.லீ.	407989	421803	511189	516280	468872	526987
5 யோகட் (கிண்ணங்கள்)							
முட்டை உற்பத்தி (மில்.)	எண்ணி.	0.25	0.21	0.05	0.02	0.04	0.04
6 காடை முட்டை உற்பத்தி (மில்.)							
7 புரோயிலர் உற்பத்தி (பறவைகள்)							
தெங்கு உற்பத்தி	மில்.	21.73	20.55	21.48	20.6	1994	21.39
விதை உற்பத்தி (விதைகள்)	மெ.தொ	537.4	278.7	336.71	247.85	227.18	220.92
கொப்பறா உற்பத்தி							

Livestock & Crop Production Activities

	Unit	2007	2008	2009	2010	2011	2012
1 Livestock Population							
Neat Cattle	Nos.	8272	8199	8621	8329	8068	7755
Buffaloes	Nos.	2114	2130	2191	2409	2534	2430
TOTAL	Nos.	10386	10329	10812	10738	10602	10215
Goats	Nos.	1738	1673	1656	1454	945	759
Sheep	Nos.	2222	2692	2956	3043	3411	3148
Pigs (breeders)	Nos.	1306	923	1514	975	1439	1716
Poultry	Nos.						
Broiler Parent Stock	Nos.	26743	29904	25953	33838	32878	20610
Layer Parent Stock	Nos.	6053	5767	4998	9870	7260	2743
Commercial Layer	Nos.	21001	15145	6180	4298	7541	10016
Commercial Broiler	Nos.	14979	3336	1433	1958	5400	0
Quails	Nos.	8349	6552	46	377	252	168
Rabbits	Nos.	1117	811	507	0	0	0
2 Livestock Issues for Breeding							
Neat Cattle	Nos.	1153	1200	1033	938	1328	1997
Buffaloes	Nos.	265	174	128	211	185	124
Goats	Nos.	267	281	274	21	503	245
Sheep	Nos.	194	367	312	123	181	563
Pigs	Nos.	1516	2294	1833	3328	2885	2879
Rabbits	Nos.	1403	1071	746	0	0	0
3 Chick Production							
Broiler (millions)	Nos.	2.08	2.3	1.8	1.8	2.3	1.95
Layer (millions)	Nos.	0.81	0.9	0.6	1.0	1.1	0.33
4 Milk Production							
Neat Cattle	Lt.m.	2.9	3.2	3.3	3.2	2.8	3.4
Buffaloes	Lt.m.	0.65	0.68	0.64	0.68	0.63	0.68
Goat Milk	Lt.m.	22637	23077	27640	13358	10753	4710
Curd Production	Lt.	286152	312927	342079	427561	405726	390092
Yoghurt (cups)	80 ml	407989	421803	511189	516280	468872	526987
5 Egg Production (m)							
Quail Egg production (m)	Nos.	0.25	0.21	0.05	0.02	0.04	0.04
6 Broiler Production (birds)							
7 Coconut Production							
Nut Production (nuts)	m.	21.73	20.55	21.48	20.6	1994	21.39
Copra Production	mt.	537.4	278.7	336.71	247.85	227.18	220.92

2012 වසර තුළ ජා.පශු.සම්. මණ්ඩලයේ සුවිශේෂී ජයග්‍රහණ

அதிக பால் தரும் கால்நடைகளின் இறக்குமதி

Major Achievements of NLDB - 2012

01 ඉහළ ඵලදායිතාවයෙන් යුතු ගවයන් ආනයනය කිරීම

ශ්‍රී ලංකාව වසරකට මෙ.ටොන් 70,000 75,000 තරම් සුවිශාල කිරිපිටි ප්‍රමාණයක් රැ.මිලියන 30ක මුදලක් වැයකරමින් පිටරටින් ආනයනය කිරීම. අප රට කිරි වලින් ස්වයංපෝෂිත තත්ත්වයට පත්කිරීමට නම් දේශීය කිරි නිෂ්පාදනය තව කිරි ලීටර මිලියන 482ක් වාර්ෂිකව නිෂ්පාදනය කළ යුතුය. මෙරට වත්මන් කිරි ගවයන් සංඛ්‍යාව අනුව එම ඉලක්කය ලඟා කරගැනීම ප්‍රායෝගිකව කළ නොහැකිවේ. කිරි

ගොවීන් අතර බෙදා දීමට සුදුසු දෙමුහුන් කිරි ඵලදෙනුන් බෝ කිරීම හරහා ඉදිරි පස් වසර තුළ මණ්ඩලය සතු ගොවිපල සම්පත් මධ්‍යස්ථාන ලෙස උපයෝගී කරගැනීමට නියමිතය.

මෙම අරමුණ පෙරදැරිව ජා.පශු. සම්පත් සංවර්ධන මණ්ඩලය ඉහළ ඵලදායිතාව සහිත ෆර්ශියන්, පර්සි ෆර්ශියන් දෙමුහුන් වර්ගවල ගැබ්බර වැස්සියන් 500ක් දශක දෙකකට පසුව දේශීය කිරි නිෂ්පාදනය ඉහළ "නැංවීමේ මහින්ද චින්තන" ප්‍රතිපත්තිය අනුව ශ්‍රී ලංකාවට ආනයනය කෙරිණ. මෙම



ගොවීන් සතු කිරි ගවයන්ගේ ජානමය අභිජනන ක්‍රියාවලියක අවශ්‍යතාව ප්‍රබලව මතු වී ඇත. එනමින් එම ක්‍රියාවලිය දසක ගණනාවක් ගතවන්නාවූ අභියෝගාත්මක කටයුත්තකි. එතෙක් වුවත්, බහුතරයක් වූ අපගේ ග්‍රාමීය කිරි ගොවියන් සතුව කිරි දෙනුන් දෙනුන් දෙනෙකු සිටිනා අය වන අතරම එම දෙනුන්ගේ ඵලදායිතාවය ඉහළ නැංවීම තුලින් ජාතික කිරි නිෂ්පාදනය ඉහළ නංවා ගනු හැකිවේ. කිරි නිෂ්පාදනයේ ඉහළ නැංවීම ඉලක්ක කරමින් ගුණාත්මක වශයෙන් ඉහළ තත්ත්වයේ පිටි දෙනුන් සම්පාදනය කළ යුතුවේ.

වත්මනෙහිදී ජා.පශු.සං. මණ්ඩලය ජාතික කිරි නිෂ්පාදනයෙන් 2% ප්‍රමාණයක් නිපදවයි. එම ප්‍රමාණය ජාතික අවශ්‍යතාවයට කිසිදු අයුරකින් ප්‍රමාණවත් නොවන අතරම එම ප්‍රමාණය ජාතික අවශ්‍යතාවෙන් 7% දක්වා වර්ධනය කිරීමට සැලැස්ම කර ඇත. කිරි



දෙනුන් අදියර 1 යටතේ ගෙන්වා මධ්‍යය කදුකරයේ මැණික් පාලම ගොවිපල වෙත අනුයුක්ත කර ඇත.

පළමු කාණ්ඩයේ පැටවුන් බිහිකිරීම මේ වන විට සිදු කර ඇති අතර එක ඵලදෙනෙකුගෙන් දළ වශයෙන් දොවාගන්නා කිරි ප්‍රමාණය ලීටර 20 දක්වා ඉහළ ගොස් ඇත. එලෙස ආනයනය කිරීමට පෙරාතුව දිනක කිරි දෙවීම ආසන්න වශයෙන් කිරි ලීටර 7ක් පමණ විය. මණ්ඩලයේ දෛනික කිරි නිපයුම් ධාරිතාවය ලීටර 13,000 දක්වා ඉහළ දැමීමට සමත් ව ඇත.

இலங்கை 70,000 தொடக்கம் 75,000 மெற்றிக் தொன் பால்மாவை வருடாந்தம் இறக்குமதி செய்து வருகிறது. இந்த இறக்குமதிக்கு பாரிய தொகையான ரூபா 30 பில்லியன் வரை செலவிடப்படுகின்றது. பால் சம்பந்தமாக நாட்டு மக்களின் சுய தேவையைப் பூர்த்தி செய்வதற்கு வருடம் ஒன்றுக்கு 482 மில்லியன் லீற்றர் பால் உற்பத்தி செய்யப்படுவது அவசியமாகும். தற்போதுள்ள கால்நடைகளின் அடிப்படையில், இந்த உற்பத்தி இலக்கை அடைவது என்பது இயலாத விடயமாகும். பண்ணையாளர்கள் வசமுள்ள கால்நடைகளின் மரபணுக்களை மேம்படச் செய்வது உச்சக்கட்ட அவசியமாக வந்துள்ள அதேசமயத்தில், இதன் மூலம் இந்த இலக்கை அடைவதற்கு பல தசாப்தங்கள் செல்லக்கூடும். எவ்வாறாயினும், எமது உள்ளூர் பண்ணையாளர்கள் ஒன்று அல்லது இரண்டு பசுக்களை மாத்திரமே பராமரித்து வருவதனால், இவற்றின் உற்பத்தியை அதிகரிப்பதன் மூலம் தேசிய உற்பத்தியில்



சிறிதளவு அதிகரிப்பையே ஏற்படுத்த முடியும். பாரியளவிலான உற்பத்தியைப் பெறவேண்டுமானால், அதிக எண்ணிக்கையான, தரம் வாய்ந்த இனவிருத்தி விலங்குகள் பண்ணையாளர்களுக்கு வழங்கப்படுவது அவசியமாகும்.

தற்சமயம், தேசிய உற்பத்திக்காக தேசிய கால்நடை அபிவிருத்தி சபையின் பங்களிப்பு மட்டுமே ஆகும். இதன்மூலம், பாற்பண்ணைத் துறையில் பாரியளவு தாக்கத்தை ஏற்படுத்த முடியாது. எனவே, இனவளம் அதிக அதிகரிப்பதற்கென பால் உற்பத்தியை மேம்படச் செய்வதற்கு தேசிய கால்நடை அபிவிருத்தி சபை திட்டங்களை வகுத்துள்ளது. அடுத்த ஐந்து வருட காலத்தில், பாற் பண்ணையாளர்களுக்கு மேலும் அதிக எண்ணிக்கையான ஹெய்டர்கள் வழங்கப்பட இருக்கின்றன. இதனையடுத்து, அபிவிருத்தியடைந்த இனவிருத்தி விலங்குகளையும், பொருட்களையும் விநியோகிக்கும் வள நிலையமாக எமது பண்ணைகளை உபயோகிக்க முடியும்.

மேற்குறிப்பிட்ட இலக்கை அடைவதற்கென பெருமளவு பாலைத் தரும் 500 சிசுபெற்ற பசுக்களை இறக்குமதி செய்வதில் தேசிய கால்நடை அபிவிருத்தி சபை (NLDB) ண்டுள்ளது. இரண்டு தசாப்தங்களின் பின்னர், மஹிந்த சிந்தனையின் அடிப்படையிலான தேசிய பாற்பண்ணை அபிவிருத்தித் திட்டத்தின் கீழ் பிரிசியான், ஜோஸி மற்றும் கலப்பினப் பசுக்கள் என்பன இதிலடங்கும். இந்தக் கால்நடைகள் அனைத்தும் முதலாம் கட்டத்தின் கீழ் அவுஸ்திரேலியாவிலிருந்து இறக்குமதி செய்யப்பட்டுள்ளன. இவை அனைத்தும், மலைநாட்டிலுள்ள மெனிக் பாலம் பண்ணைகளில் தற்சமயம் தங்க வைக்கப்பட்டுள்ளன.

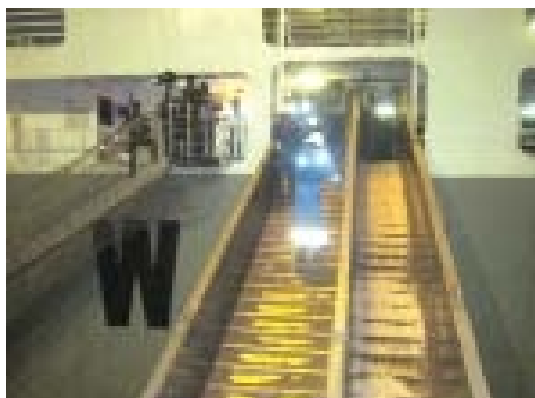
முதலாம் கட்டத்தின் கீழ், இறக்குமதி செய்யப்பட்ட பசுக்களிலிருந்து பாலைப் பெறும் நடவடிக்கைகள் தற்சமயம் ஆரம்பிக்கப்பட்டுள்ளன. மேற்குறிப்பிட்ட பண்ணைகளிலுள்ள ஒரு பால்தரும் பசுவின் சராசரி



பால் பெறுகை நாளொன்றுக்கு 20 லீற்றர்களாக அதிகரித்துள்ளது. அவுஸ்திரேலிய இறக்குமதி இடம்பெறுவதற்கு முன்னர் பெறப்பட்ட சராசரி பெறுகை 7 லீற்றர்கள் மட்டுமேயாகும். தற்சமயம் சபையின் நாளாந்த மொத்த பால் உற்பத்தி 13,000 லீற்றர்களாக அதிகரித்துள்ளது.

01. Importation of High Yielding Cattle

Sri Lanka imports 70,000 – 75,000 Mt. of milk powder annually spending a colossal sum of Rs.30 billion. To be self-sufficient in milk a further 482 million liters has to be produced annually. It would be an impossible task to achieve this production target with the present production of the National herd. Improving the genetic potential of animals available with the farmers is an urgent necessity, but it is a time consuming process that will take a few decades. Nevertheless, our local farmers own and maintain



one or two cow units and improving the productivity of these animals could result in an increase in the national production. To achieve this objective a larger number of quality breeding stock should be issued to the farmers if a progress is to be achieved in dairy development.

At present the contribution of NLDB contribution to the National Production is around 2% which is inadequate to make impact in the Dairy sector and it is imperative that the NLDB has planned to increase the milk production up to make our contribution at 7% against the National requirement while producing more heifers for issuing to the farmers during the next five years for which

purpose our farms could be utilized as resource centers to supply improved breeding material to the farmers.

To achieve the above objective the NLDB was successful to import high yielding 500 pregnant heifers in the breeds of Friesian, Jersey and Jersey Friesian cross bred to Sri Lanka after two decades under National Dairy Development Programme as per the “Mahinda Chinthana” policy. These animals were imported from Australia under the phase 1 and they have been located at Menik Palama farms in upcountry at present.



The calvings of the 1st consignment has already commenced at present and the average yields per milking cow in the above farms have increased up 20 ltrs. per day whereas only 7 ltrs. prior to the importation. The total daily milk production of the Board has increased up to 13,000 ltrs per day at present.

1. යටිතල පහසුකම් වැඩිදියුණු කිරීම

1. ஐசிமீழ்சவயவழைடு மிக ர்ப்பா லுநைநடனதைபெ ஊயவவடந

1. Infrastructure Development

ဇ.

තණබිම හා සත්ව ආහාරවන තෘණ බීජ
ආනයන

පහත සඳහන් නම් වලින් හඳුන්වන ආනයනික තෘණ බීජ අපගේ ගොවිපල වල වගා කෙරේ.

1. *Bracharia brizantha*
2. *Bracharia ruscansis*
3. Kikue
4. CO3
5. NB21
6. Napier
7. Guneia A
8. Guneia B
9. Mombasa Guinea
10. TD58

ජාතික පශු සම්පත් මණ්ඩලය රිදීයගම ගොවිපලට ඕස්ට්‍රේලියාවෙන් 2013 වසරේදී ගොවිපල සංවර්ධනයේ 2 වන අදියර යටතේ කිරි ගවයන් 2500ක් ආනයනය කිරීමට පෙරාතුව, බ්‍රිටීරියා තෘණ බීජ 1000 කි.ග්‍රෑ ආනයනය කෙරිණ. එයට අමතරව රිදීයගම ගොවිපලෙහි සත්ව ආහාර සඳහා අක්කර 150 සෝගම් හා ඉරිඟු වගා කර ඇත.

අදියර 12 යටතේ 2013 ජනවාරි මස මෙරටට ආනයනය කළ දියුණුකළ කිරි ගවයන් 1500කට සත්ව ආහාර ලෙස මැණික් පාලම, බෝපත්තලාව හා ඩයගමගොවිපල වල අක්කර 243 බිම් ප්‍රමාණයක තෘණ වගා කර ඇත.



அ.

கீழ்க்காணும் இனங்களின் புற்தரை மற்றும் புற்கள் எமது பண்ணைகளில் விற்பனைக்குள்ளான.

1. பிராச்சாரியா பிரிஸாந்தா
2. பிராச்சாரியா ரசினாசிஸ்
3. கிசுவே
4. CO3
5. NB21
6. நேபியர்
7. குனியா A
8. குனியா B
9. மும்பாசா குனியா
10. TD 58

1. இரண்டாம் கட்டத்தின் கீழ் 2013 ஆம் ஆண்டில் அவுஸ்திரேலியாவிலிருந்து 2,500 கால்நடைகள் இறக்குமதி செய்யப்படுவதை இலக்காகக் கொண்டு 2012 ஆம் ஆண்டில் ரிதீயகம் பண்ணையை அபிவிருத்தி செய்யவென 1000 கிலோ பிராச்சாரியா டெக்கும்பென்ஸ் விதைகளை தேசிய கால்நடை அபிவிருத்தி சபை இறக்குமதி செய்துள்ளது. இதற்கு மேலதிகமாக, 180 ஏக்கர் நிலத்தில் சோளமும், சோர்க்கும் செய்யகை பண்ணப்பட்டன. ரிதீயகம் பண்ணையின் விதைகள் தேவைக்கும் கால்நடைத் தீவனத்திற்கும் இவை உபயோகிக்கப்பட்டன.

II. அதேவேளை, முதலாம் கட்டத்தின் கீழ் 2013 ஜனவரி மாதத்தில் இங்கு வந்து சேர்ந்த 1500 பெருமளவு பால்தரும் பசுக்களுக்கென மெனிக்பாலம், போபதலாவ, தயகம் ஆகிய பண்ணைகளில் 243 ஏக்கர் நிலத்தில் புல் வளர்ப்பும் இடம்பெற்றது.



a. The under mentioned varieties of grass and fodder are available in our farms.

1. *Bracharia brizantha*
2. *Bracharia ruziziensis*
3. Kikue
4. CO3
5. NB21
6. Napier
7. Gunea A
8. Gunea B
9. Mombasa Guinea
10. TD58

1. National Livestock Development Board has imported a 1000 kg of *Brachiria decumbence* seeds for the development of Ridiyagama farm in 2012 targeting the importation of 2,500 cattle from Australia in 2013 under phase 2. Further 150 Acres of maize and sorghum were cultivated for making silage and as well as for seeds at Ridiyagama farm.

II. Meantime 243 Acres of fodder cultivated in Menikpalama, Bopaththalawa and Dayagama farms for 1,500 high yielding cattle arrived in January 2013 under Phase 1-2.

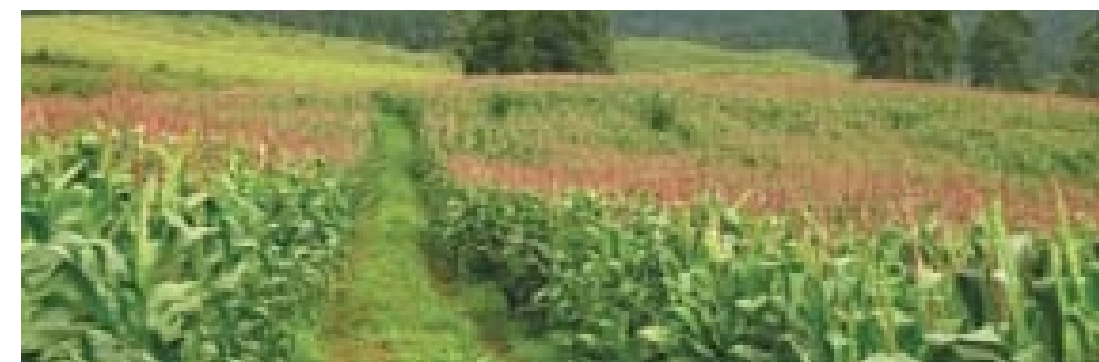
වසර	බ්ලෑෆෝරොත්තු	වනාකළ	ආනයනය කළ ප්‍රමාණය (කි.ග්‍රෑ)						Total
	ප්‍රමාණය	ප්‍රමාණය	M.Guniea	TD 58	B. Dic	Kikue	w. clover	S. santhus	
	(Ac.)	(Ac.)							
2009	1220								0
2010		545			1550	220	65	145	1760
2011	1156	1026	1540	159	3955				5654
2012	510	872			1000				1000

வருடம்	இலக்கு விஸ்தீரணம் (ஏக்கர்)	செய்கை விஸ்தீரணம் (ஏக்கர்)	எம்.குனியா	TD 58	விதைகளின் இறக்குமதி கிலோ				மொத்தம்
					பீ.டி.க்	கிசுவே	கிளவர்	எஸ்.சந்துஷ்	
2009	1220								0
2010		545			1550	220	65	145	1760
2011	1156	1026	1540	159	3955				5654
2012	510	872			1000				1000

Year	Targeted Extent (Ac.)	Cultivated Extent (Ac.)	Importation of seeds kg.						Total
			M.Guniea	TD 58	B. Dic	Kikue	w. clover	S. santhus	
2009	1220								0
2010		545			1550	220	65	145	1760
2011	1156	1026	1540	159	3955				5654
2012	510	872			1000				1000

ආ. බෝපත්තලාව හා රිදීයගම ගොවිපල වල ගව මඩු නවීකරණය

නව ආනයනික කිරි ගවයන්ට යෝග්‍ය වන පරිදි බෝපත්තලාව හා ඩයගම ගොවිපල වල ගව මඩු නවීකරණය කර නව උපකරණ සවිකරන්නට යෙදුන. කළමණාකාරිත්වයේ හා ඵලදායීත්වයේ වර්ධනයට හේතුවන ලෙස නවීන කිරි දෙවීමේ උපකරණද විහි ස්ථාපනය කෙරිණ.

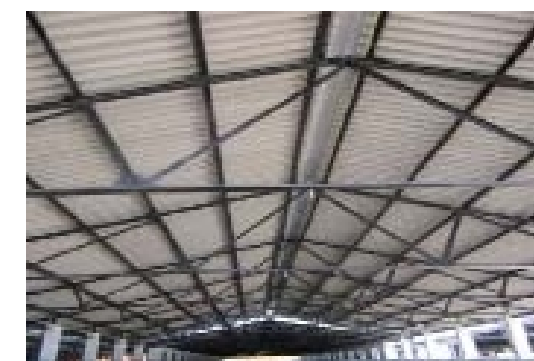


b. Development of Cattle Sheds at Bopaththalawa and Dayagama farms

All cattle sheds of Bopaththalawa and Dayagama farms were developed and strength with new equipments up to the requirement of new imported cattle. In addition to that modern dairy machineries also were introduced for those farms to enhance the Management and productivity.

ஆ. போபதலாவ மற்றும் தயகம பண்ணைகளில் கால்நடை
கொட்டில்களின் அபிவிருத்தி

போபதலா மற்றும் தயகம பண்ணைகளிலுள்ள சகல கால்நடைக் கொட்டில்களும் புதிதாக இறக்குமதி செய்யப்பட்ட கால்நடைகளின் தேவைகளைக் கருத்திற்கொண்டு புதிய உபகரணங்கள் மற்றும் கருவிகளுடன் அபிவிருத்தி செய்யப்பட்டன. இந்தப் பண்ணைகளின் முகாமைத்துவத்தையும், உற்பத்தியையும் அதிகரிக்கவேன, அதிநவீன பாற்பண்ணை இயந்திரங்களும் அறிமுகம் செய்யப்பட்டன.



සතුන් පැටව් ගැසීම, සංචනය හා ප්‍රතිකාර ආදි සියලු තොරතුරු දිනපතා පරිගණකයට ඇතුලත් කෙරේ. එම හේතුවෙන් අධීක්ෂණ හා පාලන කටයුතු පහසුවන ලෙසින් විවිධ වූ වාර්තා ක්ෂණිකව පිළියෙල කර ගත හැක.

ඇ. ටී.එම්.ආර්. (Total Mixed Ration) යන්ත්‍රය හා සත්ව ආහාර මිශ්‍රකය

ගොවිපල කටයුතු උදෙසා නවීන තාක්ෂණය සැමවිටම උපයෝගී කර ගනු ලබයි. සත්ව ආහාර ගුණාත්මකව පිළියෙල කිරීමට සමත්වන ටී.වීම්.ආර්. ආහාර සැකසුම් පද්ධතිය හා මිශ්‍රකයන්ග්‍රය ක්‍රියාත්මක කෙරේ. එහිදී උපයෝගී කරගන්නා ධාන්‍ය, තෘණ, පියලි ඇටවර්ග හා ඛනිජ ලවණ එකලෙස හොදින් කවලම් කෙරේ. සත්ව ආහාර මිශ්‍රකය හොදින් සීරුමාරු කරමින් සතුන්ගේ දිනපතා කෑමවේලේ පෝෂදායීව පිළියෙළ වේ. කිරි නිෂ්පාදනය ඉහළ මට්ටමින් පවත්වා ගෙනයාමට හේතුවන ලෙසින් සතුන් සඳහා සම මට්ටමින් ගුණාත්මක ආහාර සලකයක් හිමිවේ. සතුන් අභිජනනයේදී ඒ සඳහා ආනයනික ගුණාත්මක ශුක්‍රාණු උපයෝගී කෙරේ. සතුන්ගේ සෞඛ්‍යය පුර්ණකාලීනව පශු වෛද්‍යවරයාගේ පරීක්ෂාවට ලක්වේ.



17.

முற்றிலும் கலந்த உணவு வகை மற்றும் கலப்புணவு
வாகனத்தின் அறிமுகம்

பண்ணையின் சகல நடவடிக்கைகளிலும் அதிநவீன வழிமுறைகள் உபயோகிக்கப்படுகின்றன. கலவை துகளத்தை உபயோகி TMRவாங்கும் நடைமுறை தற்சமயம் நடைமுறையில் உள்ளது. சோளம், புல், கனிப்பொருட்கள் தவிடு போன்ற பொருட்கள் என்பன இதில் உபயோகிக்கப்படுகின்றன. ஒரு நாளைக்குத் தேவையான பொருட்கள் மாத்திரமே மிக்ஸர் வாகனத்தில் உபயோகிக்கப்படுகின்றது. பால் உற்பத்தியை உயர் மட்டத்தில் பேணுவென ஒவ்வொரு பசுவக்கும் தேவையான உணவை விநியோகிக்கும்



வகையில் மிக்ஸ் வாகனம் தயார்படுத்தப்பட்டுள்ளது. இறக்குமதி செய்யப்பட்ட விந்தை உபயோகித்து செயற்கைச் சினைப்படுத்தல் நடவடிக்கையும், இனவிருத்திக்கென அங்கு மேற்கொள்ளப்படுகின்றன. கால்நடைகளின் தேகாரோக்கிய நிலைமையை கால்நடை வைத்தியர் கண்காணித்து வருகின்றனர்.

d. Latest methods are used in the activities in the farm. A TMR feeding system using a mixer wagon is in operation. The ingredients used are concentrate Maize silage, grass, brewer's grain, and minerals. The mixer wagon is calibrated and exactly required amount of feed ingredient are mixed in the ration daily. The animals get equal quality equal amount of feed daily which is very essential for maintaining milk production at high level. Artificial insemination using imported semen is used for breeding. The health of the cattle is closely monitored by a veterinarian.

2. “දිව් නැගුම” වැඩසටහන යටතේ මසක් වයසැති කුකුළු කිහිපි පැවවුන් බෙදාදීම

2. திவிநெகும் திட்டத்திற்கென ஒரு மாத லேயர் கோழிக் குஞ்சுகளை வழங்கல

2. Issue of One Month old layer chicks for “Divi Neguma” Programme

පඳු සම්පත් හා ග්‍රාමීය ප්‍රජා සංවර්ධන
 අමාත්‍යාංශය සහ ආර්ථික සංවර්ධන
 අමාත්‍යාංශයේ මෙහෙයවීමෙන් 2012 වසරේ
 පැවති දිවි නැගුම වැඩසටහන යටතේ මාර්විල
 ගොවිපලින් කුකුළු පැටවුන් 24000 මණ්ඩලය
 දෙසු හැරිණ.

Under the direction of Ministry of Livestock & Rural Community Development and Ministry of Economic Developments the Board has issued 24000 chicks from Marawila farm in 2012 under Divi Neguma programme.

ருனெந்ச வாந னசைநஉவழைம ழக
ஆனெளவசல ழக டுளௌவழைம ஶ
கரசயட ஊழிஅிரடுவைல னுநௌடழிஅநடுவ
யனெ ஆனெளவசல ழக நுஉழழைஅதை
னுநௌடழிஅநடுவள வாந டமுயசன றயள
ளௌளரநன 24000 உாதைமள கசழிஅ
ஆயசயறடைய கயசஅ டெ 2012 ரனெந்ச
னுளௌ நேபரஅயிசழபசயஅஅந்.



3. සංචාරක බිංගලා සංවර්ධනය

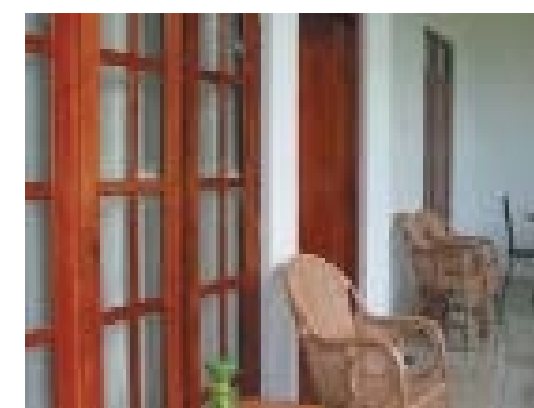
3. ஓய்வுக்கால விடுதிகளின் புனரமைப்பு

3. Development of Leisure Bungalows

ජා.පශු. සමි. මණ්ඩලය මගින් තම පොළොන්නරුව හා වීරවිල පිහිටි තම ගොවිපල පරිශ්‍රයන්හි නව සංචාරක බංගලා දෙකක් ඉදිකරමින් එම ස්ථාන හරඹන පාරිභෝගිකයන්ට වඩාත් හොඳ පහසුකම් සැලසීමට කටයුතු කිරීම.

NLDB has constructed and opened two new leisure bungalows at Plonnaruwa and Weerawila farms making an objective of providing more facilities to the customers with high quality.

பொலன்னறுவை மற்றும் வீரவில பண்ணைகளில் இரண்டு புதிய ஓய்வக்கால விடுதிகளை தேசிய கல்வித்துறை அபிவிருத்தி சபை நிர்ம திறந்து வைத்துள்ளது. வாடிக்கையாளர்களுக்கு உயர் தரம் வாய்ந்த சேவைகளையும், மேலதிக வசதிகளையும் வழங்குவது இதன் நோக்கமாகும்.



4. මැලේසියාවේ ගොවිපලෙහි නව අවන්හල විවෘත කිරීම

4. மெல்சிரிபுர பண்ணையில் புதிய சிற்றுண்டிச்சாலை திறப்பு

4. Opening of new Restaurant at Melsiripura farm



5. அகியஸி சேவகடிகன் சேவச சீரீர் கிரீக

5. அமைய ஊழியர்களை நிரந்தர ஆளணியல் இணைத்துக்கொள்ளல்

5. Absorption of Casual Employees in to the Permanent carder

2012 டேசரீரீர் மச 19 வக டிகு சரவகி டுந்ஸவடேடீ வகென் அகியஸி சடுகுந்ஸி காவகாகு சேவசட டெலாவகை கிடு சேவகடிகன் 200 டேகெகுகு சேவச சீரீர் கரீகன் சந்ஸிஸி டுபி டுலுகச கிடு கெரூகி. சாகிக சக சஸிசந் சஸரீரீரீக மன்ஓடுகே ஓகிகாசகே வடகுகன் அஸிஸீராவ் சகிடுகன் கரீகன் டிகு கலன் அகியஸி சடுகுந்ஸி சேவச கல சேவகடிகன் சீரீர் கிரீகே அஸிஸீராவு சக சஸிசந் சஸரீரீரீக காவ லூஸி டுலா சஸரீரீரீக அமாவ கரூ அரூகுகிஸை காவ்ஓகன் மககிகுலா டு கியேசச அமாவ கரூ ஸி.ஓ.ஓ. மிகுசலு மககிகுலாடு, மன்ஓடுகே சகாசகிகுலா சக கியேசச சகாசகிகுலா அகுகலு சஸிஸாவகிச அகுகன்ன் சிரீசகன் ஸன் ஸிச.

மேச மன்ஓடு ஓகிகாசகே ஸுஸிசை அஸிஸீராவகி. ஸிடிக சேவச சீரீர் கரக டுட சேவகடிகன்னை ஓகுகரூ ஓகேன் காலகன் கிசகே அகியஸி சடுகுந்ஸி ஸசர கஸாவகன் சேவச கரக டுட அச ஸி. கம அகாவக சரடுரே அசேககா மலுசலு ககன்ஸிஸி டுடேசா டுட ஓகுகன் காவககன் டேச டிடுன் மேக அஸிஸீராவ சலுககலு கியகச.

200 அமைய ஊழியர்களுக்கு நிரந்தர நியமனத்தை வழங்கும் கடிதங்களை விநியோகிக்கும் நிகழ்ச்சி 2012 டிசம்பர் 19 ஆம் திகதி நடைபெற்றது. பல வருட காலமாக தங்களது அர்ப்பணித்த சேவைகளை சபைக்கு வழங்கிய இந்த அமைய ஊழியர்களின் சேவை நலன் அங்கு பாராட்டப்பட்டது. கால்நடை மற்றும் கிராமிய சமூக அபிவிருத்தி அமைச்சர் கௌரவ ஆறுமுகன் தொண்டமான், பிரதியமைச்சர் கௌரவ எச்.ஆர்.மித்ரபால், சபையின் தலைவர், பிரதித்



தலைவர் ஆகியோரும் அதிக எண்ணிக்கையான பிரமுகர்களும் அங்கு சமூகமளித்திருந்தனர்.

இதுவொரு சரித்திர முக்கியத்துவம் வாய்ந்த நிகழ்ச்சியாகும். இவர்களில் அனேகமானோர் பல வருட கால சேவையை சபைக்கென அர்ப்பணித்து வழங்கியிருந்தனர். நியமனக் கடிதத்தின் மூலம் தங்களது சிறுவர்களின் எதிர்காலத்தைக் கட்டியெழுப்புவென இது இறைவனின் அன்பளிப்பு என அவர்கள் கருதியுள்ளனர். இதனை அடிப்படையாகக் கொண்டு இந்த நடவடிக்கைக்கு காரணமாக இருந்தவர்களை அவர்கள் ஆசீர்வதித்துள்ளார்கள்.

An event to regularize and award letters of permanent employment to nearly 200 casual employees was held on 19th December 2012. The occasion was held to appreciate the value of those who had dedicated their services to the Board for several years for which the Minister for Livestock & Rural Community Development, Hon. Arumugan Thondaman, the Deputy Minister, Hon. H. R. Mithrapala, the Chairman and the Deputy Chairman including a large gathering of distinguished guests were present.

This was a most historic occasion. Many of them had dedicated many years of their life to work for the Board. They would have contemplated that this was a gift of God to build their children's future. It is for that reason that they would have blessed those who were instrumental in making this occasion a reality.

ජාතික පශු සම්පත් මණ්ඩලයේ පාරිභෝගික නිෂ්පාදන தேசிய கால்நடை அபிவிருத்தி சபை பாவனையாளர் உற்பத்திப் பொருட்கள் NLDB Consumer Products

ජා.පශු.සම්. සංවර්ධන මණ්ඩලයේ නිෂ්පාදන පෙළ පසුගිය කාල වකවානුව තුළ ඉතා පුළුල් පරාසයක් තුළ විහිදිනි. එම නිෂ්පාදන පෙළ වඩාත් විවිධාංගීකරණයට ලක් කරමින් යු.එච්.ටී. ක්‍රමයට කල්තබා ගත හැකි දියර කිරි, චීස්, කිරි නිෂ්පාදන පෙළ වඩාත් විවිධාංගීකරණයට ලක් කරමින් යු.එච්.ටී. ක්‍රමයට කල්තබා ගත හැකි දියර කිරි, චීස්, කිරි නිෂ්පාදන, කිතුල් පැණි, පොල්තෙල්, සහල්, මස් වර්ග හා පස්ගේ රස ඇතුළත්ය. නව අලෙවිසැල් ගණනාවක් පිහිටුවමින් තම අලෙවිකරණ ජාලය පුළුල් කරමින් මෙකී නිෂ්පාදන පාරිභෝගිකයා වෙත ලඟා කරවීමට කටයුතු සම්පාදනය කර ඇත. නව පැකට් කරන ලද දියර කිරි ඩිලිටේ යන වෙළෙඳ නාමයෙන් වෙළෙඳපලට නිකුත් කෙරේ.

என்பனவும் பதனிடப்பட்ட பால், வெண்ணெய் போன்ற உற்பத்திப் பொருட்களும் தற்சமயம் விநியோகிக்கப்படுகின்றன. விற்பனை நிலையங்கள் விஸ்தரிக்கப்பட்டு நவீனமயப்படுத்தப்பட்டதை அடுத்து, புதிய உற்பத்திப் பொருட்கள் 'டெலிටே' என்ற வர்த்தக அடையாளத்தின் கீழ் பாவனையாளர்களுக்கு கீழ்க்கண்ட திட்டத்தின் ஏனைய வர்த்தக அடையாளங்களுடன் போட்டியிட்டு நவீன சந்தை உட்பட சகலவித விற்பனை நிலையங்களிலும் எமது உற்பத்திப் பொருட்களைக் காட்சிப்படுத்தி, விற்பனை செய்வதாகும். நாட்டின் சகல பகுதிகளிலுமுள்ள சில்லறை விற்பனை நிலையங்களிலும் தேசிய கால்நடை அபிவிருத்தி சபையின் உற்பத்திப் பொருட்கள் கிடைக்கப்பட்டு வருகின்றன.



මණ්ඩලයේ දීර්ඝ කාලීන සැලසුමක් වන්නේ මෙම කාණ්ඩයට අයත් සෛෂ්‍ය නිෂ්පාදනවලද ධාරිතාව පුළුල් කරමින් අපගේ අලෙවිසල්වලට අමතරව දිවයින පුරා විහිදුනු සුපිරි වෙළෙඳසැල් ජාලාවට නිකුත් කිරීමයි.

தேசிய கால்நடை அபிவிருத்தி சபை உற்பத பொருட்கள் சம்பந்தமாக பாவனையாளர்களின் கோரிக்கைகள் அதிகரித்துள்ளதனால், அதன் உற்பத்திப் பொருட்களின் வரிசையும் தீவிரமாக அதிகரித்துள்ளது. பாற்பண்ணை மற்றும் கோழிப்பண்ணை இறைச்சி என்பனவற்றுக்கு மேலதிகமாக, அரிசி, தேங்காய் எண்ணெய், தயிர்

The NLDB product range has seen a sharp increase as the consumer demand for NLDB products too have increased. From dairy to poultry and meat products, rice, coconut oil, treacle and new dairy products like UHT processed milk, cheese etc. with the expansion and modification of sales outlets, the new products too will be available to consumer under the 'Delite' brand. The long term plan is to complete with the other brands in these categories and to expand the range beyond our own outlets and get shelf space in wider spread supermarket chains and retail shops Island wide.

මානව සම්පත් කළමනාකරණ අංශය மனிதவள முகாமைத்துவப் பிரிவு Human Resource Department

ජාතික පශු සම්පත් සංවර්ධන මණ්ඩලයේ මානව සම්පත් කළමනාකරණ අංශයේ ක්‍රියාකාරීත්වයන් සහ පුහුණු වැඩසටහන් 2012
தேசிய கால்நடைவள அபிவிருத்தி சபையின் மனிதவள முகாமைத்துவப் பிரிவின் கீழான நடவடிக்கைகளும் பயிற்சித் திட்டங்களும் 2012

Activities and Training Programmes of National Livestock Development Board - Year 2012

01. ප්‍රවීණතා පරීක්ෂණ

කාර්ය මණ්ඩලයේ පුරප්පාඩු පිරවීම සඳහා සහ ස්ථිර පත්වීම් පිරිනැමීම පිණිස ප්‍රවීණතා පරීක්ෂණයක් 2012 අප්‍රේල් මස 29වන දින මරදාන කාර්මික විද්‍යාලයේදී පරීක්ෂණය පවත්වන ලදි-

01. தகுதிகாண் பரீட்சை

ஆளணியைச் சேர்க்கும் நோக்குடன், நிரந்தர நியமனங்களை வழங்குவதற்கென, 2012 ஏப்ரல் 29 ஆம் திகதி மருதானை தொழில்நுட்பக் கல்லூரியில் தகுதிகாண் பரீட்சை ஒன்று நடத்தப்பட்டது.

01. Competency Examination

For the purpose of filling cardres of the NLDB and offering permanent appointments a competency examination was held at the Maradana Techincal College on 29th April 2012



පුහුණුවීම් සඳහා පහසුකම් - පිළිගැනීමේ
அங்கவழங்க இடங்களில் அலுவலகம் - வழன லை நற
Training Facilities - Then and Now

02. විකල්ප වගාවන් පිළිබඳ ගොවිපොල කළමනාකරුවන් සඳහා පවත්වන ලද පුහුණු සැසිවාරය

අපගේ ගොවිපොලවල් වල ප්‍රධාන වගාව පොල් වගාවට සීමාවී ඇත. සුළු හෝග වශයෙන් රබර් අන්නාසි යනාදී වගාවන් ද අප සතුව ඇත. එබැවින් මෙම වැඩසටහනේ අරමුණ වූයේ අපගේ ගොවිපොල කළමනාකරුවන් අනෙකුත් විකල්ප වගාවන් සම්බන්ධයෙන් ද දැනුවත් කිරීමයි- මේ සඳහා බාහිර දේශකයෙක් වශයෙන් ඉන්ටර්නැෂනල් ෆුඩ් ස්ටෝ ආයතනයේ සභාපති සරත් චන්ද්‍ර ද සිල්වා මහතාගේ සේවය ලබාගන්නා ලදි-

02. பயிற்சி வசதிகள் முன்னரும் இப்போதும்

எமது பண்ணைகளில் தெங்குச் செய்கையே பிரதான இடம் வகிக்கிறது. சிறிய பயிர்ச் செய்கைகளாக இறப்பர், அன்னாசி என்பனவற்றைக் குறிப்பிடலாம். எனவே, எமது பண்ணை முகாமையாளர்களை மாற்றுப் பயிர்கள் தொடர்பாக அறிவுறுத்துவதே இந்த வேலைத் திட்டத்தின் முக்கிய நோக்கமாகும். இதற்கென இன்டர்நஷனல் புட் ஸ்டப் நிறுவனத்தின் தலைவர் சரத்சந்திர டி சில்வா அவர்களின் சேவை வெளிக்கள விரிவுரையாளர் என்ற வகையில் பெற்றுக்கொள்ளப்பட்டது.

02. Training Session for Farm Managers on alternative crops

The main crop in the NLDB farms is limited to Coconut only. However as minor crops, we have Rubber, Pineapple, Etc. Therefore the aim of the



training programme was to expose our farm managers to the other alternative crops in their farms. The services of Mr. Sarath Chanda De Silva, Chairman, International Foodstuff Company (Pvt) Ltd was obtained to lecture the managers as a resource person.

03. மனிதவள முகாமைத்துவப் பிரிவினால் ஏற்பாடு செய்யப்பட்ட விசேட வேலைத் திட்டங்கள்

03. Special Programmes conducted by Human Resource Department

ஹெல்த் மீட்டிங் வகைப்பாடு

ஹெல்த் மீட்டிங் வகைப்பாடு உட்கட்டி விசேட வேலைத் திட்டம் ஒன்று ஏற்பாடு செய்யப்பட்டது. இந்த வேலைத் திட்டத்தில், தேசிய கால்நடைவள அபிவிருத்தி சபையின் அனைத்துப் பிரிவு ஊழியர்களும் பங்குபற்றினர்.

ஹெல்த் மீட்டிங் வகைப்பாடு திட்டம்

பாதுகாப்பு அமைச்சரின் வேண்டுகோளுக்கு அமைய, ஹெல்த் மீட்டிங் விசேட வேலைத் திட்டம் ஒன்று ஏற்பாடு செய்யப்பட்டது. இந்த வேலைத் திட்டத்தில், தேசிய கால்நடைவள அபிவிருத்தி சபையின் அனைத்துப் பிரிவு ஊழியர்களும் பங்குபற்றினர்.



Dengue eradication programme

At the request of Defense ministry a special programme was conducted to eradicate dengue menace. Employees of all departments of the NLDB participated in this programme.

04. மனிதவள முகாமைத்துவப் பிரிவினால் ஏற்பாடு செய்யப்பட்ட ஏனைய வேலைத் திட்டங்கள்

04. Other programmes conducted by the Human Resources Department

ஹெல்த் மீட்டிங் வகைப்பாடு

ஹெல்த் மீட்டிங் வகைப்பாடு உட்கட்டி விசேட வேலைத் திட்டம் ஒன்று ஏற்பாடு செய்யப்பட்டது. இந்த வேலைத் திட்டத்தில், தேசிய கால்நடைவள அபிவிருத்தி சபையின் அனைத்துப் பிரிவு ஊழியர்களும் பங்குபற்றினர்.

5-S வேலைத் திட்டம்

ஹெல்த் மீட்டிங் வகைப்பாடு உட்கட்டி விசேட வேலைத் திட்டம் ஒன்று ஏற்பாடு செய்யப்பட்டது. இந்த வேலைத் திட்டத்தில், தேசிய கால்நடைவள அபிவிருத்தி சபையின் அனைத்துப் பிரிவு ஊழியர்களும் பங்குபற்றினர்.

(a) 5-S Programme

A 5-S programme was organised in parallel to the Dengue eradication programme to sensitize the staff of the 5-S principles. All the employees of the head-office took part in this programme and helped in cleaning up of the unwanted stuff piled up in various divisions.



(அ) ஹெல்த் மீட்டிங் வகைப்பாடு திட்டம்

ஹெல்த் மீட்டிங் வகைப்பாடு உட்கட்டி விசேட வேலைத் திட்டம் ஒன்று ஏற்பாடு செய்யப்பட்டது. இந்த வேலைத் திட்டத்தில், தேசிய கால்நடைவள அபிவிருத்தி சபையின் அனைத்துப் பிரிவு ஊழியர்களும் பங்குபற்றினர்.

(b) ஊழியர்களுக்கு தமிழ் மொழிப் பயிற்சியைப் பெற்றுக்கொடுத்தல்

ஊழியர்களுக்கு தமிழ் மொழி அறிவைப் பெற்றுக் கொடுப்பதற்கான பயிற்சி வேலைத் திட்டம் ஒன்று நடத்தப்பட்டது. உள்ளக ரீதியில் நடைபெற்ற விரிவுரைகளுக்கு மேலதிகமாக, வெளிக்களப் பயிற்சிக் கருத்தரங்குகளும் இடம்பெற்றன. இதனால், தமிழ் மொழி தொடர்பாக ஊழியர்களுக்கு இருந்த அறிவு குறிப்பிடத்தக்களவு அதிகரித்துள்ளது.

(b) Staff Training on Tamil Language

A Training programme was conducted for the staff on the Tamil language. In addition to the in-house training outdoor workshops too were conducted. This training programme has helped improve the Tamil language knowledge of the staff.



(ஆ) விருந்துத் திட்டம்

ஹெல்த் மீட்டிங் வகைப்பாடு உட்கட்டி விசேட வேலைத் திட்டம் ஒன்று ஏற்பாடு செய்யப்பட்டது. இந்த வேலைத் திட்டத்தில், தேசிய கால்நடைவள அபிவிருத்தி சபையின் அனைத்துப் பிரிவு ஊழியர்களும் பங்குபற்றினர்.



Financial Reports 2012



The Chairman

National Livestock Development Board

Report of the Auditor General on the Financial Statements of the National Livestock Development Board for the year ended 31 December 2012 in terms of Section 14(2) (c) of the Finance Act No. 38 of 1971

The audit of Financial Statements of the National Livestock Development Board for the year ended 31 December 2012 comprising the statement of financial position as at 31 December 2012 and the income statement, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information 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 Section 13(1) of the Finance Act, No. 38 of 1971 and Section 25 of the State Agricultural Corporations Act, No. 11 of 1972. My comments and observations which I consider should be published with the Annual Report of the Board in terms of Section 14(2) (c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7) (a) of the Finance Act was furnished to the Chairman of the Board on 03 September 2013.

1:2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1:3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgements, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements 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 Board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

1:4 Basis for Qualified Audit Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2:1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of the National Livestock Development Board as at 31 December 2012 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

2:2 Comments on Financial Statements

2:2:1 Sri Lanka Accounting Standards

The following matters were observed.

- (a) Even though 201 double cab motor vehicles/ jeeps, lorries, motor cycles and tractors and 20 double cabs motor vehicles granted by the Ministry of Agriculture used by the Head Office and for purposes of farms, in good running condition had been fully depreciated, action in terms of Sri Lanka Accounting Standard No. 16 had not been taken to revalue and account for them. This had not been disclosed in the financial statements.
- (b) Assets costing Rs.109,177,233 purchased during the years 2004 to 2007, fully depreciated but in continuous use had not been revalued and brought to account.

2:2:2 Accounting Deficiencies

The following matters were observed.

- (a) Even though the value of 498 cattle imported in the year under review amounting to Rs.288,503,235 had been brought to account, the value of 08 dead heads of cattle the value of new born calves had not been adjusted.
- (b) The book value of the closing stocks of the Milk Cattle Project which included the cumulative stock shortages as at the end of the year under review amounting to Rs.12,379,621 had been brought to account and as such the net profit for the year had been overstated by that amount.
- (c) The General Ledger in which 157 Debit Ledger Accounts valued at Rs.135,752,768 and 70 Credit Ledger Accounts valued at Rs.141,239,417 relating to the Milk Project are maintained had not been submitted to audit.

2:2:3 Unreconciled Control Accounts

The following matters were observed.

- (a) A difference of Rs.455,621 was observed between the closing balances of the preceding year and the opening balances of the year under review in relation to the

property, plant and equipment shown in Note No. 06 of the financial statements.

- (b) The following differences were observed between the value of balance stocks shown in the Farm Accounts as at the end of the year under review and the related stock verification reports.

Particulars	According to Farm Accounts		According to Stock Verification Reports		Difference	
	Units	Value	Units	Value	Units	Value
		Rs.		Rs.		Rs.
Stock of Coconuts of 10 Farms (Nuts)	1,409,810	23,209,669	1,775,928	23,807,619	366,118	597,950
Stock of Copra of 7 Farms (Kilogramme)	8,868	835,912	8,025	4,571,595	843	3,735,683
Stock of Livestock of 11 Farms (Animals)	17,497	47,349,599	16,125	36,983,449	1,372	10,366,150
					<u>368,333</u>	<u>14,699,783</u>

2:2:4 Unexplained Differences

According to the statement of tax computation, the tax and the economic service charge Payable for the year 2012 amounted to Rs.19,007,523 and Rs.9,335,257 respectively whereas according to the income statement, those amounted to Rs.3,126,841 and Rs.2,633,345 respectively. The reasons for the difference had not been explained.

2:2:5 Accounts Receivable and Payable

The following matters were observed.

- (a) Action had not been taken for the recovery of a sum of Rs.2,092,750 receivable to the Maize Project from the year 2009 from the Kantale Branch of the Bank of Ceylon and a sum of Rs.207,848 receivable from farmers on account of the sale of seed maize on credit basis.
- (b) Out of the loan of Rs.102,662,700 obtained from the Farmers' Trust Fund in the Year 2003, a sum of Rs.2,550,000 only had been settled and the cumulative interest thereon

as at the end of the year under review amounted to Rs.88,475,763.

- (c) Even though the approval of the Board of Directors had been received for the write off as bad debts a sum of Rs.1,070,435 receivable from the year 2009 on account of the chicks supplied to the farmers of the Hambantota area on the recommendation of the Ministry of Livestock and Rural Community Development, action thereon had not been taken.
- (d) A debtors balance amounting to Rs.2,770,787 older than 03 years relating to the Sales Stall of the Head Office had not been recovered.
- (e) Debtors older than 05 years amounting to Rs.300,038 and debtors old between 01 years to 03 years amounting to Rs.3,211,941 remained receivable to the Head Office and 02 farms from the Mahaweli Livestock Institution. Even though the recovery of those amounts remained uncertain due to the severe financial crisis faced by that institution, chicks valued at Rs.5,752,594 had been supplied on credit basis to that institution even in the year under review.
- (f) The trade debtors and the farm debtors older than 05 years of 05 farms amounted to Rs.481,820 and Rs.583,714 respectively and the Board had failed to recover the money.
- (g) The Board had failed to recover the debtors balance older than 05 years amounting to Rs.1,096,950 and the debtor balances old between 03 to 05 years amounting to Rs.3,026,675 recoverable from the brokers.

2:2:6 Lack of Evidence for Audit

The evidence indicated against the following items of account had not been furnished to audit.

Particulars	Value Rs.	Evidence not made available
i. An amount older than 05 years payable to Ceylon Grain Company	26,746,567	(i) Confirmation of Balances (ii) Details of the Transactions
ii. used Assets of the Maize Project	98,188	Board of Survey Reports

iii.	Livestock Stocks of 15 Farms	108,584,823	Properly prepared Board of Survey Reports
iv.	Stock of Coconuts of 6 Farms	17,055,180	-do-
v.	Stock of Copra of 7 Farms	901,792	-do-
vi.	Prepayments (Expenses on rounding up straying Cattle and Goats.)	1,584,470	(i) Makeup of the Balance (ii) Number of Animals rounded up.

2:2:7 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following instances of non-compliances were observed.

Reference to Laws, Rules Regulations and Management Decisions	Value Rs.	Non-compliance
(a) Section 6 of the State Agricultural - Corporations Act, No. 11 of 1972.		Even though the Board of Directors should comprise 07 members there were 08 Directors in the Board of Directors.
(b) Finance Act, No. 38 of 1971 - Sections 16(2) (a) and (b)	52,128,111	The concurrence of the Minister of Finance and the relevant Ministers had not been obtained before obtaining Bank Overdrafts.
(c) Financial Regulations of the Democratic Socialist Republic of Sri Lanka		
Financial Regulation 371	1,078,042	Even though advances obtained should be settled immediately after the completion of the purpose, the advances granted in the year 2011 to the officers of the Board and other institutions had been settled only in the year 2013.
Financial Regulation 1645		Log Books had not been maintained for any of the motor vehicles of the Board.

(d) Treasury Circular No.842 of 19 December 1978 - Paragraph 2.11 and 2.12 of the Third Schedule.

(e) Public Enterprises Circular No. PFD / 12 of 02 June 2003

Section 6.5.1

Section 8.3.8 1,521,801

(f) Procurement Guidelines No. 08 of 25 January 2006

Section 2.14

972,000

A Register of Fixed Assets had not been maintained in terms of the Circular.

The draft Annual Report had not been presented with the financial statements.

Donations had been made without the approval of the Cabinet of Ministers.

(i) The contract had not been awarded to the lowest quotation of Rs.72,000 submitted by the janitorial service institution registered in the year 2011 and the janitorial services for the year had been awarded at Rs.81,000 per month to an unregistered institution which had not submitted quotations. A sum of Rs.972,000 had been paid in the year under review to that company for that service.

(ii) The estimated value of the construction of the new restaurant, kitchen and the latrine system of the Melsiripura Farm amounted to Rs.10,612,035 and that needed the approval of the Minor Procurement Committee of the Ministry. Instead of obtaining such approval the construction works had been split and the construction work had been done on the recommendation of the Regional Procurement Committee.

(g)	January 2007.	3,920,00	Even though the approval of the Major Procurement Committee should be obtained for the procurement of goods and services exceeding Rs.1 million, 02 procurements for carrying out repairs to motor vehicles had been executed under the approval of the Minor Procurement Committee
2:2:8	Transactions not supported by Adequate Authority		

	The following matters were observed.		
	(a) According to Sections 2.8.9 and 9.3.1(b) of the Procurement Guidelines dated 25 January 2006, repairs to motor vehicles costing more than Rs.200,000 should be done by obtaining the approval of the Secretary to the Line Ministry. Nevertheless such approval had not been obtained for the repairs of the 02 motor vehicles costing Rs.3,920,000 carried out during the year under review. The approval of the Technical Evaluation Committee had also not been obtained in that connecting.		
	(b) Seven farms had incurred expenditure of Rs.21,689,357 exceeding the estimated sum of Rs.31,879,703 on sundry activities without obtaining the approval of the Head Office.		
	(c) Even though the Kottukachchiya Farm had estimated for the sale of 18 buffaloes for meat, 70 buffaloes had been sold for meat for a sum of Rs. 1,541,565. The reasons for the wide variances in the estimated numbers had not been examined by the management.		
3.	Financial Review		

3.1	Financial Results		

	According to the financial statements presented, the operations of the Board for the year under review had resulted in a surplus of Rs.26,294,245 as compared with the corresponding surplus of Rs.234,103,899 for the preceding year, thus indicating a deterioration of Rs.207,809,654 in the financial results. The increase of the cost of sales by a sum of Rs.244,946,408 had been the main reason for the deterioration of the financial results.		

4.	Operating Review

4.1	Performance

	The following observations were made.
	(a) Out of the 31 Farms maintained by the Board, 16 Farms had reported net losses amounting to Rs.141,229,672.
	(b) Out of the total of 111 franchise sales stalls of the Board 18 Sales Stalls only had been in operation. The net loss of the Franchise Sales Project for the year under review amounted to Rs.2,624,826.
	(c) Out of the 152 sales stalls constructed under the Liquid Milk Project, the Profit and the loss of the 82 stalls in operation had not been computed. New sales stalls had not been opened in the year under review.
4:2	Instances of action not taken in accordance with the estimate prepared and presented in the year under review were observed.
	Rosetta Farm

	A sum of Rs.858,761 had been spent on 03 Capital Objects not included in the estimate. Even though provision of Rs.1,439,000 had been made for 04 Capital Objects included in the estimate those activities had not been executed. Even though provision amounting to Rs.500,000 had been made for grass cultivation, it had not been done.
	Kottukachchiya Farm

	Even though income amounting to Rs.6,152,840 had been estimated from 03 animal projects and another project the actual income amounted to Rs.1,729,746.
	Parasangaswewa Farm

	According to the estimates, income amounting Rs.4,673,000 had been expected from implementing 04 activities in the year under

review. But, no income had been earned by implementing those activities. Even though an income of Rs.8,001,150 had been targeted from the sale of animals for rearing and for meat, and the sale of milk and milk toffees, the actual income amounted to Rs.1,748,083. The management had not examined the reasons for that.

4:3 Management Inefficiencies

- (a) An extent of 150 acres from the Ridiyagama Farm had been taken over without authority by 98 persons for cultivation purposes. The Board had failed up to date to evict them from the farm.
- (b) The dividend of Rs.10 million payable to the General Treasury as notified by the letter dated 06 October 2009 of the Director General of Public Enterprises had not been paid up to date.
- (c) The interest free loan of Rs.50,000,000 obtained from the General Treasury in the year 1992 had not been settled even during the year under review.

4:4 Idle and Underutilized Assets

The following matters were observed.

- (a) The balances in 03 Bank Accounts of the Maize Project not in operation at present, dormant since June 2010 amounted to Rs.885,470.
- (b) The electric fence constructed at a cost of Rs.3,517,579 in the year 2011 for the Kantale Maize Project had become an idle asset as the project is not in operation.

4:5 Identified Losses

The following matters were observed.

- (a) Nine hundred and forty four animals of different kinds of 14 farms valued at Rs.2,207,692 had died.

- (b) Even though a van had been repaired in the year 2011 at a cost of Rs.582,240, it had been parked in a garage without being used up to 11 July 2013, the date of audit.
- (c) Income of Rs.75,000 had been lost due to allowing free use of the weerawila Circuit Bungalow to external parties for 05 days.

4:6 Transactions of Contentious Nature

The following matters were observed.

- (a) The Head Office had paid a sum of Rs.200,000 to the contractor for the two air-conditioners installed in the new restaurant of the Melsiripura Farm and the Farm also had paid a sum of Rs.195,690 in that connection to a supplier.
- (b) Even though Department of Public Enterprises had granted the approval for the purchase of 03 double cab motor vehicles required for the transport of animal fodder and calves, a used double cab motor vehicle of assessed value of Rs.3,150,00 had been purchased on cash for Rs.3,850,000 without approval. That motor vehicle had not been used for the intended purpose since the date of purchase.
- (c) Gratuity provision of Rs.42,540 had been made in the year under review in respect of an employees who had left service in the year 2010. The age of two employees of the Welikanda Farm had been stated as 108 years and provision of Rs.68,066 had been made for their gratuity.

4:7 Deficiencies in Contract Administration

The following deficiencies were observed in connection with the construction of the new restaurant and kitchen of the Melsiripura Farm.

- (a) The detailed specifications of the doors and windows included in the aluminum works valued at Rs.2,870,962

of the construction of the new restaurant of the Melsiripura Farm had not been shown. As such it was not possible to examine whether those items of work had been done as specified.

- (b) According to the Final Payment Report, a sum of Rs.2,430,300 had been paid for fixing of two aluminum doors and seven aluminum windows and for the aluminum partitioning of a part of the interior of the restaurant by installing 350 linear feet of aluminum. That had been removed later on a decision of the management and as such that expenditure had become fruitless.
- (c) A sum of Rs.820,852 had been paid to the contractor who constructed the restaurant for the construction of the kitchen without obtaining the approval of the Board of Directors for the estimate prepared with precise specifications.

4:8 Staff Administration

The following matters were observed.

- (a) There were 275 vacancies in the staff as at 31 December 2012 and those vacancies existed over periods ranging from 04 months to 30 months.
- (b) Five officers who had not fulfilled the qualifications required for the posts as specified in the Scheme of Recruitment had been recruited in the year under review.

5. Accountability and Good Governance

5:1 Corporate Plan

Even though a Corporate Plan for the years 2008 to 2012 had been prepared for the achievement of the Vision and Mission of the institution, it had not been timely reviewed and updated.

5:2 Action Plan

According to the Action Plan for the year under review, the progress of 19 activities of 13 Farms had been less than 50 per cent.

5:3 Procurement Plan

Even though a Procurement Plan for the year 2012 had been prepared, the approval of the Board of Directors had not been obtained for the plan and the constructions for the year 2012 had not been included in that plan.

5:4 Budgetary Control

The variances between the budget data and actual data ranged between 2 per cent and 134 per cent and as such the budget had not been made use of as an effective instrument of management control.

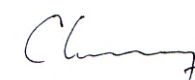
5:5 Tabling of Annual Reports

The Board had not tabled the Annual Reports for the years 2010 and 2011 in parliament.

6. Systems and controls

Deficiencies observed during the course of audit were brought to the notice of the Board from time to time. Special attention is needed in respect of the following areas of control.

- (a) Fixed Assets Control
- (b) Contract Administration
- (c) Debtors and Creditors Control
- (d) Payment of Advances
- (e) Operating Management
- (f) Financial Management
- (g) Budgetary Control



W.P.C Wickramaratne
Acting Auditor General



Executive Summary

Sri Lanka adopted International Financial Reporting Standards (IFRS) with effect from January 01, 2012 when the Institute of Chartered Accountants of Sri Lanka issued Sri Lanka Financial Reporting Standards (SLFRS/LKAS). NLDB being a specified enterprise for complying SLFRS/LKAS decided to adopt the same with effect from January 01, 2012. With the requirement to provide three year comparative information, NLDB has now effectively adopted SLFRS/LKAS with effect from January 01, 2011.

This report explains the NLDB's process of transition meeting the requirements of SLFRS 1 - First time adoption of SLFRS. The most salient feature is that the NLDB has all types of biological assets including livestock and plantations. Other Feature is the employee benefits with actuarial gains and losses.

At a Glance - Rs. '000	SLAS/GAAP	Change	SLFRS
01.01.2012 - Equity	988,902	34,160	1,023,062
Comp. Income	248,689	39,629	288,318
31.12.2012 - Equity	1,030,640	33,328	1,063,968
Comp. Income	25,781	(1,959)	23,822



1. Introduction

The National Livestock Development Board (NLDB) was established in 1973 under the State Agricultural Corporation Act No 11 of 1972 and commenced commercial operations in 1974.

It comes under the purview of the Ministry of Livestock and Rural Community Development. Vision of the NLDB is identified “to be the best self sustaining organization in Sri Lanka to produce quality breeding material, livestock and Agricultural products to enhance the socio-economic standards of our people” NLDB has farms and property scattered all over the island.

Its main activities include

- Breeding and multiplication of livestock
- Issue of quality breeding materials to the farmers at a reasonable price
- Maintain Coconut Plantations at optimum level to generate maximum profit
- Practise livestock/crop integrated farming system wherever feasible
- Provide training and demonstration facilities to farmers, school children, officials involved in agriculture and livestock small holders
- Establish and maintain sales outlets to supply quality farm products at reasonable prices
- Produce value added products using new materials produced in farms to get a high profit margin
- Sale of fresh cow milk and popularize consumption among the public.

1.1. Responsibility to Present Financial Statements

Section 13 (1) of the Finance Act No 38 of 1971 and Section 25 of the State Agricultural Act No 11 of 1972 require the Board of Directors of NLDB to present Financial Statements annually. Section 6 (1) Sri Lanka Accounting and Auditing Standards Act No. 15 of 1995 requires the Board to prepare Financial Statements in compliance with the Sri Lanka Financial Reporting Standards (SLFRS). SLFRS are issued under section 5 of the same Act by the Institute of Chartered Accountants of Sri Lanka. Schedule to the same Act under Section 5 includes “Public Corporation engaged in the sale of goods or provision of services” as a specified business enterprises. Therefore, it has become mandatory to NLDB to prepare Financial Statements in accordance with SLFRS with effect from January 01, 2012.

The objectives of the reforming to IFRS were to:

- Create a high-performance and liquid financial market
- Facilitate the evaluation of companies through greater financial transparency

Adopting IFRS globally was regarded as essential to ensuring transparency and comparability of financial statements and thereby ensuring an efficient capital market by providing much more detailed information to users, with emphasis on content and not form. IFRS continues to gain momentum worldwide. Since the EU began requiring certain companies in 2005, additional countries have begun

to adopt the standards as well. For example, Australia, New Zealand, and Israel have already adopted IFRS. Beginning in 2011, Canada and Japan will also begin enforcement. Additional countries continue to create strategic plans for adoption of the IFRS standards.

1.2. Objectives of This Report

This report outlines activities carried out by NLDB in conversion of their Financial Statements to SLFRS. First the available SLFRS and LKAS are listed. Then it discusses the applicability of each SLFRS or LKAS. Standards which are not applicable to NLDB are listed separately. Next it examines the changes to accounting policies and the financial impact created by the same.

Then the first SLFRS Financial Statement as at January 01, 2012 is presented. The gap analysis between GAAP and SLFRS as applicable to NLDB is discussed in detail

The Financial Statements of NLDB under SLFRS as at December 31, 2012 is prepared by the management of NLDB according to the matters highlighted or discussed in this report.

1.3. SLFRS Conversion Process

Financial Statements of NLDB up to the year ended December 31, 2012 have been prepared under the Accounting Standards in force at that time referred to as Generally Accepted Accounting Principles (SLAS/GAAP). Therefore, it is a matter of conversion of those Financial Statements prepared under GAAP to SLFRS. SLFRS 1 – First Time Adoption of SLFRS specifies the procedure,

methodology and requirements for such conversion which consist of the following steps:

1. Preparation of NLDB's Opening SLFRS Financial Statement as at January 01, 2012 based on the Financial Statements as at December 31, 2011.
2. Determine the SLFRS and other Sri Lanka Accounting Standards (LKAS) applicable to NLDB
3. Determine appropriate accounting policies under new SLFRS.
4. If an accounting policy is changed, determine its impact for financial periods.
5. Prepare Financial Statements of NLDB as at December 31, 2012 under SLFRS
6. Prepare a report reconciling amounts or balances reported under previous GAAP with amounts or balances reported under new SLFRS.

1.4. Application of SLFRS in the future

NLDB will continue to prepare and present financial statements in future applying SLFRS/LKAS. There is no need to assess the impact of transactions under previous SLAS or GAAP.

Worldwide trend is to prepare accounts using fair values, even though there is no consensus on the measurement of fair values of many items.

NLDB will have to train the accounting staff on application of SLFRS/LKAS. It is very likely that amendments to SLFRS/LKAS be introduced depending on the requirements of the local enterprises

which were not known at the time of adopting International Financial Reporting Standards (IFRS). IFRSs are changed from time to time.

NLDB will also have to improve the techniques for measuring fair values of biological assets, namely livestock and plantations.

For actuarial valuation of gratuity and related payments, NLDB may continue to use the formula method. But it is very appropriate if the NLDB could consider policy of obtaining the services of a qualified actuary from time to time.

2. Significant Features of SLFRS Conversion

2.1. Biological Assets

WHAT ARE BIOLOGICAL ASSETS?

Biological assets are defined under LKAS 41 as living animals or plants. In an agricultural environment, biological assets are produced, sold or transformed into additional biological assets from controlled processes that manage their growth and maturation. In sharp contrast to conventional fixed assets like real estate and machinery, biological assets constantly change through time as dictated by their own growth cycle that includes growth, degeneration, production and procreation. These changes can be varied and difficult to trace as the actual growth cycle of the biological assets may be affected by factors such as weather, natural effect of growth, liveability, disease, management of the assets, environmental conditions, etc.

HOW ARE BIOLOGICAL ASSETS VALUED?

Under LKAS 41, it is presumed that the fair value for most biological assets can be determined reliably in normal circumstances. For certain types of biological assets (i.e. animals and fishes), market exists for similar, though not identical, biological assets and prices in these markets can often provide a basis for determining the fair values of these biological assets. In the absence of market prices, other accepted valuation methodologies exist for estimating fair values of biological assets such as sector benchmarks and net present value of expected cash flows. There are instances in which fair value cannot be determined reliably. In such cases, HKAS 41 suggests historical cost should continue to be employed.

MARKET APPROACH

If an active market exists for a biological asset, the most reliable measure of the value of the biological asset is the market price as determined in the location in which the asset is intended to be sold or used. Given there are different species and varieties of a biological asset, it is important to identify the species and varieties of the subject biological asset. The market price can vary between different varieties under same species of asset. Valuations for the same biological asset or agricultural produce will vary between different market locations due to disparate market environments and conditions, which may result from regulatory, transportation, or seasonal differences.

Besides projecting prices for the biological asset, the valuer also has to determine its quantity as of the valuation date. It is important that the owner of the biological asset has proper records of the subject asset and reasonable control and maintenance procedures in place. Inspections, verification procedures and various sampling analyses are then carried out to ensure the integrity and reliability of those records before the data is used to form the basis for the quantity of the biological assets.

INCOME APPROACH

In the absence of an existing market for the biological asset, income approach may be an alternative approach in valuing the biological asset. By adopting the income approach in valuing a biological asset, value depends on the present worth of future economic benefits to be derived

from the subject biological asset. This approach warrants a thorough understanding of their special physical and biological attributes in order to arrive at a credible and reasonable result. Since these attributes and external factors are likely to have a major bearing on the expected future economic benefit, assistance and advice from expert consultants on the biological attributes of the asset under review can serve as valuable input when performing the valuation. As an example, below depicts one of the valuation methodologies, referred to as business residual method, to derive the market value of the biological assets.

Under the method, one determines the market value of the operation derived from the biological assets. The value of the land, equipment & machinery, other assets and identifiable intangible assets (such as brand names) are then deducted from the market value of the operation. The resulting residual value can then be allocated as the market value of the biological assets.

CONCLUSION

While new accounting standards have been introduced to ensure adequate reflection of fair value of a company's biological and other intangible assets, we all must be mindful of the unique issues and challenges in valuing these assets. Experience, expertise and independence are key ingredients needed to ensure reliable results and credible opinions of value.

2.2. Fair Value Measurement of Biological Assets

Fair value of NLDB's biological assets are measured on the following criteria.

(I) Animals other than poultry

Eg. Cattle, Buffaloes etc.

The cattle for breeding is valued at a standard board circular rates based on the following factors.

1. Live weight
2. Lactation No.
3. Milk Production
4. Pregnancy
5. Genetic value

Other Animals

Sheep, Goats, Pigs and Rabbits are valued at standards rates based on the Live Weight, Genetic Value and Pregnancy.

All culled animals are valued at standard rates based on weights.

(ii) Breeder and Commercial Layer Poultry

(a) Laying Batches (after commencement of the laying)

Breeder and commercial layer batches which have commenced the laying are valued at cost incurred up to the laying point less cost of amortization for the period.

(b) The Breeder and Commercial layer growing batches (before commencement of laying)

These batches are valued at actual cost incurred up to date.

(iii) Breeder eggs (Hatching eggs)

Breeder eggs are valued at cost using the following formula.

The total cost divided by number of hatchable eggs produced during the month of December.

The total cost in this connection refers to the cost of feed, direct wages and production overheads including depreciation charges.

(iv) Commercial Layer Eggs

Commercial layer eggs are valued at since realized price, at the NLDB farm shop.

(v) Broiler and Layer Immature Stocks - At Cost

(vi) Broiler in Cold Room - At since realized price

(vii) Coconut and Agriculture products - At since realized price

(viii) Charcoal - At 50% of the since realized price

(ix) Other Stock All other stocks are valued at the lower cost or net realizable value whichever is less.

2.3. Change of Accounting Policy - Depreciation

NLDB's accounting policy for depreciation under GAAP approach was not to make any depreciation provision during the year of acquisition

and Make full years' depreciation in the year of disposal.

This policy is incompatible with the SLFRS/LKAS. Therefore, NLDB decided to change the accounting policy for depreciation to commence depreciation from the date on which the asset is used.

This resulted in inadequate depreciation provision for the past years. Such amounts were re-instated with retrospective effect. Additional amounts of depreciation so provided for depreciation are as follows:

Year	Amount (Rs.)
2012	4,815,551.31
2011	4,173,381.13
2010 and earlier	5,469,155.22

2.4. Employee Benefits - Actuarial Valuation

Employee benefits

a) Defined contribution plans- Provident/Trust fund

A defined contribution plan is a post-employment plan under which an entity pays fixed contributions into a separate entity and will have no further legal or constructive obligation to pay further amounts. Obligations for contributions to Provident and Trust Funds covering all employees are recognized as an expense in the income statement when incurred.

The NLDB contributes 15% and 3% of gross emoluments to employees as Provident Fund and Trust Fund contribution respectively.

b) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The defined benefit is calculated using a gratuity formula method as allowed by Sri Lanka Accounting Standard LKAS 16 - Employee Benefits.

Provision has been made for retirement gratuities from the first year of service for all employees, in conformity with LKAS 16 on employee benefits. However, under the payment of Gratuity Act No. 12 of 1983, the liability to an employee arises only on completion of 5 years of continued service. The liability is not externally funded nor actuarially valued.

Gratuity calculation for NLDB was

National Livestock Development Board
Gratuity Calculation Summary - 2011

carried out using formula method in excel worksheets. Ten worksheets were used with the following key assumptions.

Continuity : NLDB is a going concern
Rate of Interest : 11.5%
Rate of Salary Increase : 5.5%
Retirement Age : 55 years
Staff Turnover Rate : 1.0%

Gratuity calculations were separately carried out for the years 2011 and 2012. First actuarial valuation resulted in an actuarial gain of Rs. 54 million After setting off years' gratuity payments. The reason for such a gain is the result of discounting. In the year 2012 a corresponding actuarial loss occurred (Rs. 2 million). In the future, there will continue to be such actuarial losses until such gain disappears.

Worksheet	Opening Provision	Charge for the year	Interest	Gain / loss	Provision
01	14,927,646.00	687,510.87	1,716,677.22	(5,016,504.77)	12,315,311.33
02	15,696,228.00	661,977.64	1,805,064.15	(8,697,046.77)	9,466,205.02
03	15,131,368.00	741,362.41	1,740,105.25	(6,981,731.15)	10,631,086.51
04	16,072,233.00	757,925.03	1,848,304.61	(7,373,361.65)	11,305,082.00
05	15,311,215.00	809,582.65	1,760,787.66	(6,173,537.37)	11,708,029.92
06	14,865,061.00	649,549.84	1,709,479.95	(9,875,269.66)	7,348,803.13
07	16,312,514.00	742,577.62	1,875,936.93	(8,482,934.98)	10,448,074.57
08	14,839,937.00	719,233.90	1,706,590.69	(6,301,793.92)	10,963,949.66
09	17,460,561.00	858,433.77	2,007,962.10	(4,465,249.96)	15,861,685.91
10	21,489,513.00	1,137,355.47	2,471,291.01	(2,917,182.12)	22,180,951.36
11	4,360,414.00	104,729.71	501,447.04	(4,564,750.41)	401,835.34
	166,466,690.00	7,870,238.92	19,143,646.58	(70,849,362.77)	122,631,014.74

National Livestock Development Board Gratuity Calculation Summary - 2012 11.500%

Worksheet Number	Opening Provision	Charge for the year	Interest	Gain / loss	Provision
01	12,315,329.33	737,527.22	1,416,262.87	(908,267.13)	13,560,832.22
02	9,466,223.02	694,381.54	1,088,615.65	(630,405.37)	10,618,794.76
03	10,631,104.51	787,390.05	1,222,577.02	(796,935.73)	11,844,115.77
04	11,305,101.00	809,356.49	1,300,086.61	(815,764.41)	12,598,758.51
05	11,708,047.92	809,582.65	1,346,425.51	(2,156,006.10)	11,708,029.92
06	7,348,821.13	678,608.88	845,114.43	(845,114.43)	8,250,023.73
07	10,448,093.57	775,437.28	1,201,530.76	(747,783.67)	11,677,256.75
08	10,963,967.66	769,532.91	1,260,856.28	(772,676.49)	12,221,660.29
09	15,861,706.91	924,566.30	1,824,096.29	(1,274,850.99)	17,335,495.10
10	22,180,977.36	1,179,813.20	2,550,812.40	(1,894,365.12)	24,017,208.85
11	401,840.34	109,404.90	46,211.64	(28,174.92)	529,276.38
	122,631,212.74	8,275,601.41	14,102,589.46	(10,647,730.57)	134,361,452.27

2.5. Reconciliation under SLFRS 1.

(a) Total Comprehensive Income

ITEM	2012	2011	2010
Net Profit under SLAS/GAAP	25,781,914	248,688,654	176,463,447
Tax Adjustment	(1,126,841)		
Gratuity Over Provision	20,557,312	8,732,272	
Interest on Opening Balance	(14,102,589)	(19,143,646)	
Actuarial Gain (Loss)	(2,472,126)	54,214,667	
Depreciation	(4,815,551)	(4,173,381)	(5,469,155)
Net Profit under SLFRS	23,822,118	288,318,566	170,994,292

(b) Equity

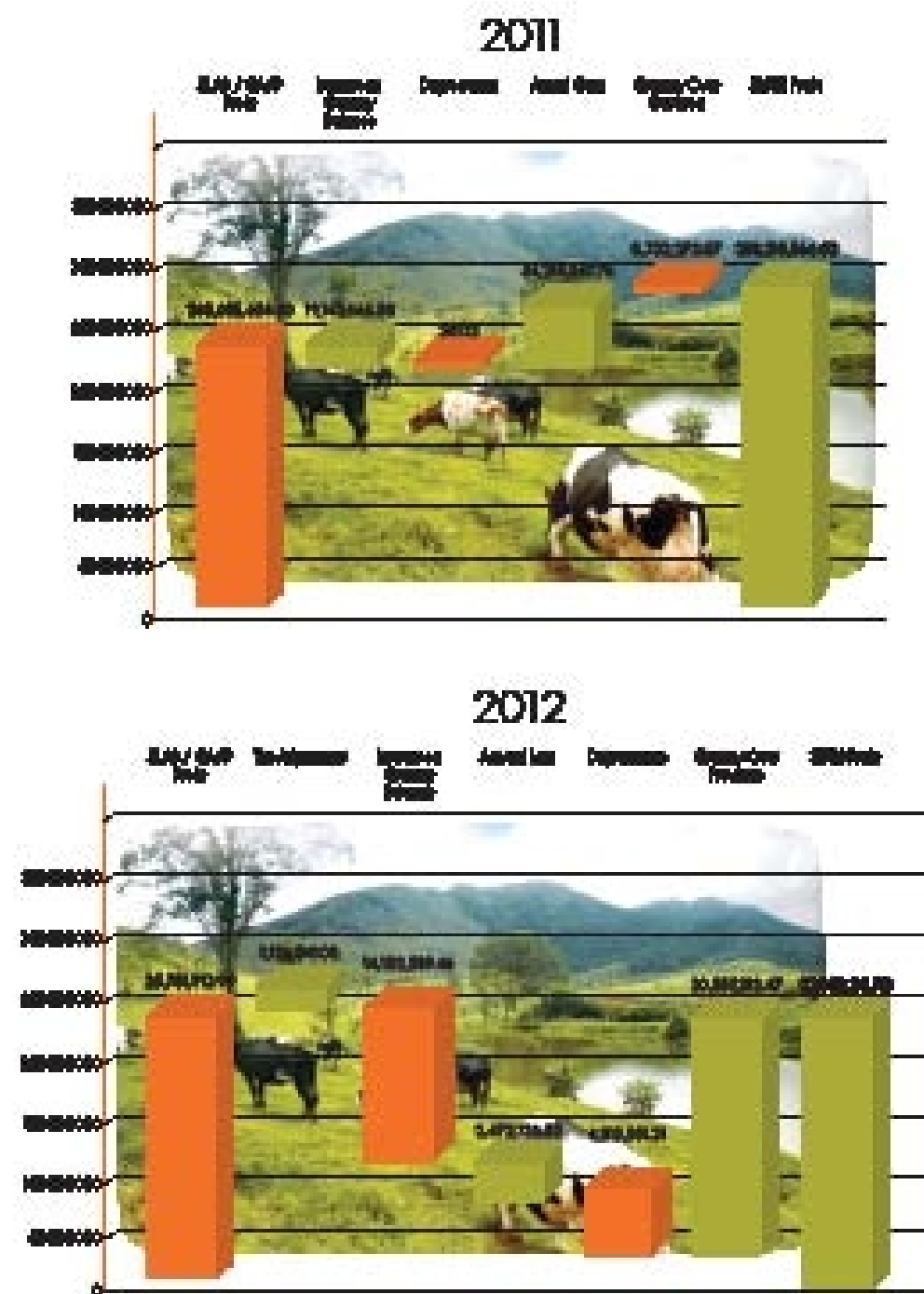
ITEM	2012	2011	2010
Equity under SLAS/GAAP	1,030,639,905	988,902,078	726,733,677
Gratuity Over Provision	29,289,585	8,732,272	
Interest on Opening Balance	(33,246,236)	(19,143,647)	
Actuarial Gain (Loss)	51,742,541	54,214,668	
Depreciation	(14,458,087)	(9,642,536)	(5,469,155)
Equity under SLFRS	1,063,967,707	1,023,062,835	721,264,522

2.6. Graphical View of Gap Analysis

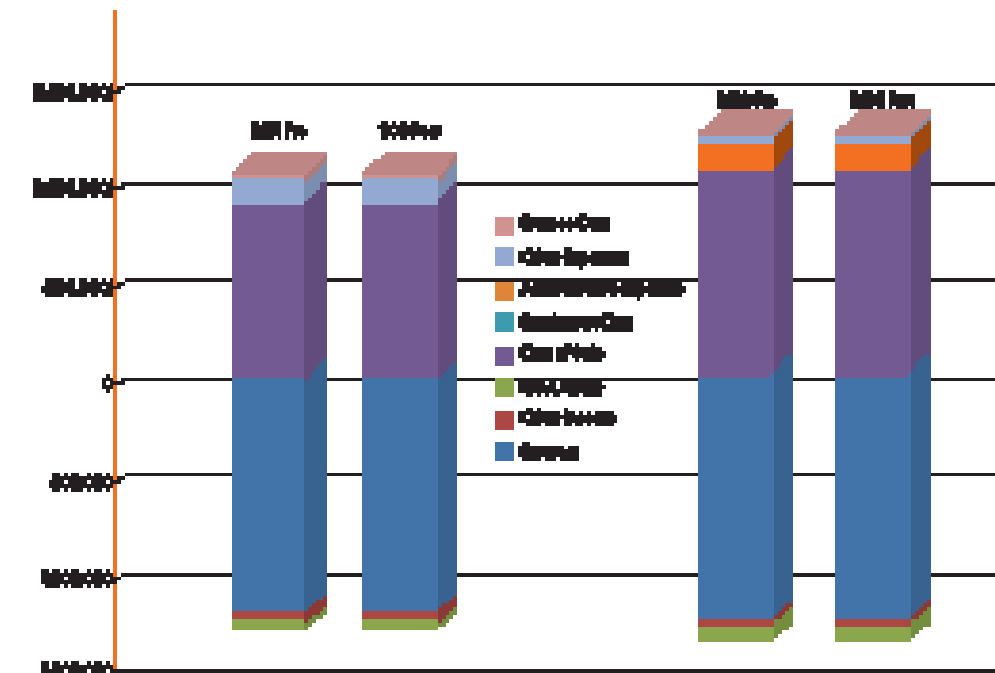
Graphs displayed on the next pages show the impact of change of Comprehensive income as at the end of 2012 and 2011. On the left most column the SLAS/GAAP amount is shown in bard. Adjoining columns show how the

income goes increasing or decreasing as a result of changes made to SLFRS transition.

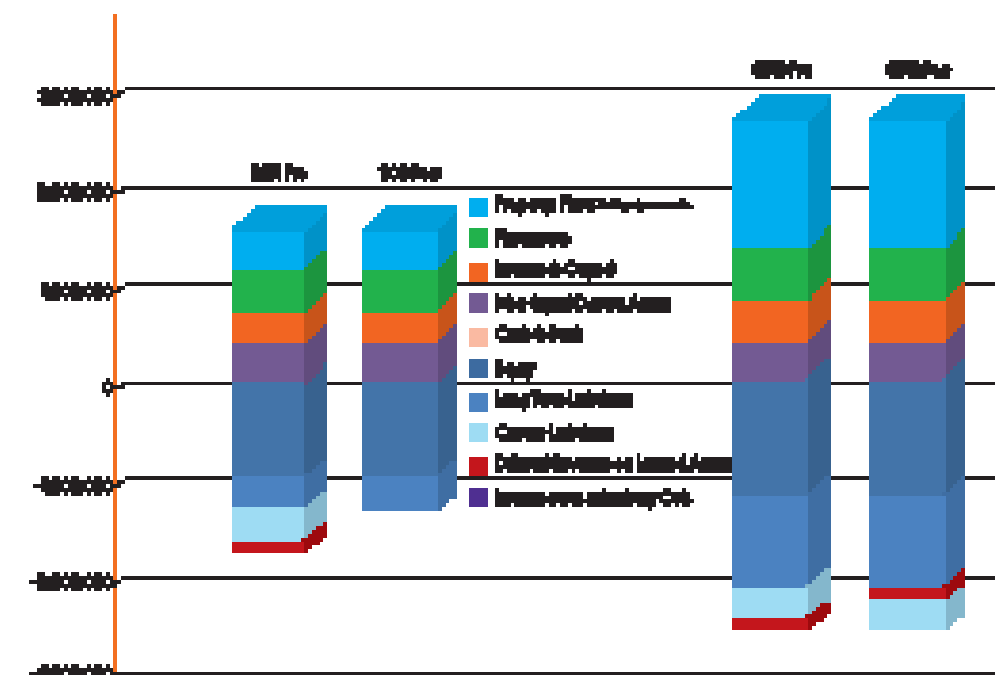
Next two graphs depict the change of composition of the Financial and Profit and loss before and after change to SLFRS.



Profit / Loss



Financial Position



3. NLDB First Set of SLFRS Financial Statements



- 3.1. Accounting Policies
- 3.2. Statement of Comprehensive Income
- 3.3. Statement of Financial Position
- 3.4. Statement of Changes in Equity
- 3.5. Cash Flow Statement
- 3.6. Notes to Financial Statements

SIGNIFICANT ACCOUNTING POLICIES

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 GENERAL POLICIES

1.1.1 Reporting entity

National Livestock Development Board was established in 1973 under the State Agricultural Corporation Act. No.11 of 1972 and field operations were commenced in 1974. The NLDB is presently managing 30 livestock and crop integrated farms with a training centre. The registered office of the Board is located at No.40, Nawala Road, Narahenpita, Colombo 5.

1.1.2 Subsidiary and Sub-Subsidiaries

The Board has acquired 51% of the issued share capital of the Sri Lanka Libya Agricultural & Livestock Development Company Ltd. It's registered office located at No.46/56, Nawam Mawatha, Colombo 2. Principal activities of the Sri Lanka Libya is Agriculture, Livestock. Being a parent company, 04 Nos. of Directors have been appointed to the Board of the subsidiary company. The cabinet has decided to acquire Sri Lanka Libya Agricultural & Livestock Development Company Ltd.

1.1.3 Date of Authorization for Issue

The Financial statements were authorized for issue by the Board on April 2013

1.1.4 Principal activities and nature of operations

The core activities of the Board is the maintenance of Livestock Breeding Farms with Livestock/Crop integrated farming systems with the objective of contributing to Livestock Development activities in the Country.

1.1.5 Basis of Preparation

(a) Statement of Compliance

The financial statements comprise the statement of financial position, statement of comprehensive income, statement of changes in equity, cash flow statement and notes to the financial statements. These statements have been prepared in accordance with the Sri Lanka Accounting Standards (SLFRSs and LKASs) issued by the Institute of chartered Accountants of Sri Lanka.

These financial statements for the year ended 31 December 2012 are the first set of the financial statements that the NLDB has prepared in accordance with the Sri Lanka Accounting Standards (SLFRSs and LKASs) immediately effective from January 01, 2012. The effect of transition to SLFRS/LKAS on previously reported financial position, performance and cash flow is given in the notes to the Financial Statements.

(b) Basis of measurement

The financial statements have been prepared on historical cost basis except where appropriate disclosures are made with regard to fair value under relevant notes.

(c) Comparative Information

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of

the previous period for all amounts reported in the financial statements in order to enhance the understanding of the financial statements of the current period and to improve the inter-period comparability.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and in reporting the opening SLFRS statement of Financial Position as at January 01, 2011 for the purpose of transition to SLFRSs, unless otherwise indicated.

When the presentation or classification of items in the financial statements have been amended, comparative amounts have also been reclassified to conform with the current in order to provide a better presentation.

However, with the recommendations of the Auditor General, the over head cost incurred in respect of Assistant General Managers in the regions and the Veterinary Surgeons that had been shown as Head Office expenditure in previous years are apportioned to all farms of the NLDB on the basis of service rendered (i.e. equally) for the year under review. The comparative figures have been adjusted accordingly.

(d) Financial and presentation currency

These financial statements prepared in Sri Lanka Rupees which is the functional and presentation currency of the NLDB.

All financial information presented in Sri Lankan Rupees has been rounded to the nearest rupee, unless stated otherwise.

(e) Use of Estimates and Judgments

These preparation and presentation of financial statements in conformity with SLFRS/LKAS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and estimates. Actual results may differ from these estimates and judgments used.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimate is revised if the revision affects only that period or in the period of the revision and future periods, if the revision affects both current and future periods.

Information about significant areas of estimates, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements as included in the notes to the financial statements.

1.2 ASSETS AND BASIS OF THEIR VALUATION

1.2.1 Biological Assets

Biological assets are measured at each reporting date at fair value less estimated point of sale costs. Any gains arising from subsequent changes in fair value less estimated point-of-sale costs are recognized in the profit or loss for the period in which they arise.

The fair value of standing trees in plantations is estimated as the present value of expected future cash flows discounted using an appropriate discount rate.

Forests are bearer biological assets that are used for agricultural purposes other than for commercial benefit. These are not properly managed and therefore not values separately,

NLDB's biological assets are stated at a valuation. This is based and a method and formulae developed by NLDB with the assistant of the experts in the field of biology which is expected to result in the near-market fair value for biological assets

(a) Coconut Projects

The expenses incurred for new planting and under planting on the coconut projects were capitalized considering the time lag of seven years between the planting and commercial harvesting. The write off is carried out over 35 years after the commercial harvesting is commenced.

(b) Pasture Development

Pasture development expenses were capitalized considering the time lag of five months between the time of planting and harvesting. It is being amortized over period of four years.

(c) Mature Plantations

Cost of establishing plantations and expenditure incurred up to the maturity stage being capitalized from the current financial period less cost of amortization for the period.

1.2.2 Property, Plant & Equipment

(a) Recognition and Measurement

Items of property, plant and equipment are stated at cost or at their fair value

less accumulated depreciation or impairment losses.

All items of property, plant and equipment are initially recorded at cost less accumulated depreciation or impairment losses. Significant components of an asset are identified and depreciated separately. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity derecognizes the replaced part, and recognizes the new part with its own useful life and depreciation. All other repair and maintenance costs are recognized in the income statement as incurred.

(b) Cost

Cost of Property, plant and equipment comprises its purchase price and any directly attributable cost of bringing the asset to working condition for intended use.

Subsequent expenditure incurred for the purpose of acquiring, extending or improving assets of a permanent nature in order to carry on or increase the earning capacity of the assets have been treated as capital expenditure.

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure is capitalized only if it is probable that the future economic benefits embodied within the part will flow to the NLDB and its cost can be measured reliably.

(c) Restoration Costs

Expenditure incurred on repairs or maintenance of property, plant and

equipment (mainly in agricultural sector) in order to restore or maintain the future economic benefits expected from originally assessed standard of performance, is recognized as an expense when incurred.

(d) Depreciation

Depreciation is charged to the statement of comprehensive income on the straight line method on the cost of all property, plant and equipment other than freehold land, in order to write-off cost of such assets over the following estimated useful lives.

Depreciation of an asset begins when it is available for use and ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized. This is a change in accounting policy effective during the year under review and its impact has been adjusted retrospectively shown together with the reconciliations for transition to SLFRS.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss on derecognition of the assets is included in the statement of comprehensive income in the year the asset is derecognized.

The principal annual rates used are :-

Category of Assets	Rate of Depreciation
Buildings	5%
Plant & Machinery	10%
Road & Transport	20%
Furniture & Fittings	10%

Office Equipment	20%
Structures including livestock sheds	20%
Estate Equipments	25%
Livestock Sheds	20%

1.2.3 Inventory

Inventories are stated at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course business less estimated costs of completion and selling expenses. The cost of inventories is based on weighted average cost. The cost includes expenditure in acquiring the inventories and bringing them to the existing location and condition less impairment of obsolete and slow moving items.

Agricultural produce is stated at lower of cost or net realizable value.

Livestock trading is stated at fair value.

1.2.4 Impairment of Assets

The carrying amounts of the assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognized if the carrying amount of an asset or cash generating unit exceeds its recoverable amount. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

1.2.5 Financial Assets

Financial assets within the scope of LKAS 39 are classified as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, available-for-sale financial assets, or as derivatives designated as hedging instruments in an effective edge as appropriate.

NLDB determines the classification of its financial assets at initial recognition.

All financial assets are recognized initially at fair value plus, in the case of assets not at fair value through profit or loss, directly attributable transaction costs.

The NLDB initially recognizes loans and receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognized initially on the trade date at which the NLDB becomes a party to the contractual provisions of the instrument.

NLDB derecognizes a financial asset when the contractual rights to cash flows from the assets expires, or it transfers the right to receive the contractual cash flows on the financial asset in a transition in which substantially all the risks and rewards of ownership of the financial asset is transferred. Any interest in the transferred financial asset that is created or retained by NLDB is recognized as a separate asset or liability.

Financial assets and liabilities are offset and the net amount is presented in the statement of financial position when and only when, NLDB has a legal right

to offset the amounts the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

The Financial assets of NLDB include cash and short-term investments and trade and other receivables.

(a) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using effective interest rate (EIR) method less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of EIR. The EIR amortization is included in finance income in the statement of comprehensive income. The losses arising from impairment are recognized in the statement of comprehensive income in finance costs.

Loans and receivables comprise trade receivables, employee loans, deposits, advances, other receivables and cash and cash equivalents.

However, NLDB continues to record and present employee loans at contracted amounts, until a consensus is agreed with all stakeholders at public sector for accounting such items at fair value.

(b) Held to Maturity Investments (HTM)

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held-to-maturity when the NLDB has the positive intention and ability to hold them

to maturity. After initial measurement, held to maturity investments are measured at amortised cost using effective interest rate (EIR) method less impairment. The EIR amortization is included in finance income in the statement of comprehensive income. The losses arising from impairment are recognized in the statement of comprehensive in financial costs.

Investments in government securities and in fixed deposits have been classified under HTM investments.

1.2.4.1 Impairment of Financial Assets

NLDB assesses at each reporting date whether there is any objective evidence that a financial asset or a group of financial assets is impaired and if such impairment has occurred, that amount of impairment is calculated by taking the difference between the asset's carrying amount and the present value of estimated future cash flows.

1.2.6 Cash and Cash equivalents

Cash and cash equivalents comprise cash in hand and deposits at bank.

Bank overdraft, if any, is included as a component of cash and cash equivalents for the purpose of cash flows, which has been prepared using the indirect method.

1.3 LIABILITIES AND PROVISIONS

Liabilities classified as current liabilities on the statement of financial position are those which fall due for payment on demand or within one year from the reporting date. Non-current liabilities are those balances that fall due for

payment after one year from reporting date.

All known liabilities have been accounted for in preparing these financial statements. Provisions and liabilities are recognized when the NLDB has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

1.3.1 Grants

1.3.1.1 Accounting for Grants

Grants that compensate the NLDB for expenses incurred are recognized as revenue in the statement of comprehensive income in the same period in which the expenses are recognized. Grants that compensate the NLDB for the cost of an asset are recognized in the statement of comprehensive income on a systematic basis over the useful life of the related asset.

1.3.2 Employee Benefits

(a) Provision for retiring gratuity

NLDB has adopted the benefit plan as required under the Payment of Gratuity Act No. 12 of 1983 for all eligible employees. The benefit plan is unfunded. Provision for gratuity is computed by NLDB taking into account the guidance of Sri Lanka Accounting Standard LKAS 19 Employee Benefits.

Defined benefit plans estimate the amount of benefit that an employee will receive on retirement, usually dependent on one or more factors

such as age, years of service and compensation.

Liability recognized in the statement of financial position in respect of defined benefit plans is the present value of the defined benefit obligation at the reporting date together with adjustments for unrecognized past service cost. The defined benefit obligation is calculated annually by NLDB using the projected unit credit method prescribed in LKAS 19. The present value of the defined benefit obligation is determined by discounting the estimated future cash flows using the interest rates of government bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating to the terms of related gratuity liability.

Gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to other comprehensive income. Past service costs are recognized immediately in the statement of comprehensive income unless the changes to the plan are conditional on the employee remaining in service for a specific period of time (the vesting period). In this case past service costs are amortised on the straight line basis over the vesting period.

All computations have been carried out on the formula method prescribed in LKAS 19 using the following key assumptions :

Continuity	: NLDB is a going concern
Rate of Interest	: 11.5%
Rate of Salary Increase	: 5.5%
Retirement Age	: 55 years
Staff Turnover Rate	: 1.0%

(b) Defined contribution plans

A defined contribution plan is a post-employment plan under which an entity pays fixed contribution into a separate entity and will have no legal or constructive obligation to pay a further amount. Obligations for contributions to defined contribution plans are recognized as an expense in the statement of comprehensive income as and when they are due.

(c) Employees' Provident Fund

NLDB and employees contribute 15% and 10% respectively on the salary of such employee to the Employee Provident Fund.

(d) Employees' Trust Fund

NLDB contributes 3% on the salary of each employee to the Employee's Trust Fund.

1.3.3 Trade and Other Payables

Trade and other payables are stated at cost.

1.3.4 Taxation

Provision for taxation has been made on the basis of profit for the year as adjusted for taxation purposes in accordance with the Inland Revenue Act No 10 of 2006.

ESC is payable on the liable income. NLDB has paid all ESC liabilities. ESC is set off against income tax liability.

NLDB is liable value added tax (VAT) and complied the provision of VAT act. VAT payable and/or recoverable

amounts are reflected in the Statement of Financial Position

1.3.5 Deferred Taxation

As at the date of the balance sheet there is no differed tax liability as due to accumulated tax losses .

NLDB does not recognize deferred tax assets.

1.3.6 Foreign Currency Transaction

All foreign exchange transactions are converted to Sri Lanka Rupees, which is the reporting currency, at the rates of exchange prevailing at the time the transactions were affected.

1.3.7 Capital Commitments and Contingent Liabilities

Contingent liabilities are possible obligations whose existence will be confirmed only by uncertain future events or present obligations where the transfer of economic benefits is not probable or cannot be reliably measured. Capital commitments and contingent liabilities of the NLDB are disclosed in the respective notes to the financial statements.

1.4 STATEMENT OF COMPREHENSIVE INCOME

1.4.1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to NLDB and that it can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable

net of trade discounts and sales taxes. The following specific criteria is used for the purpose of recognition of revenue.

(a) Sale of Goods

Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods have passed to buyer, with the Board retaining neither continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods sold.

(b) Interest Income

Interest income is recognized on a time proportion basis that takes into accounts effective yield on the assets.

(c) Rental Income

Rental income is recognized on accrual basis.

(e) Other Income

Other income is recognized on accrual basis.

Net gains and losses of a revenue nature on the disposal of property, plant & equipment and other non current assets have been accounted for in the income statement, having deducted from proceeds on disposal, the carrying amount of the assets and related selling expenses.

(f) Government Grants

Government grants related to development activities which can be treated in the nature of revenue and differed revenue are accounted under the income approach, due to the

fact that NLDB is compelled to issue livestock and breeding materials to the local farmers at the concessionary rates as main objective of the Board.

1.4.2 Expenditure

Expenses are recognized in the income statement on the basis of a direct association between the cost incurred and the earning of specific items of income. All expenditure incurred in the running of the business and in maintaining the property, plant and equipment in a state of efficiency has been charged to income in arriving at the profit for the year.

For the purpose of presentation of Income Statement the directors of the opinion that the function of expenses method presents fairly the elements of the Board's performance , and hence such presentation method is adopted.

1.5 CASH FLOW STATEMENT

Cash Flow statement have been prepared in accordance with LKAS 7.

Interest paid is classified as operating cash flow and interest received is classified as investing cash flow.

1.6 EVENTS AFTER THE REPORTING DATE

The materiality of events occurring after the reporting date are considered and appropriate adjustments wherever necessary are made in the accounts.

No circumstances have arisen since the reporting date which require material adjustments or disclosure in the financial statements.

1.7 FIRST TIME ADOPTION OF SLFRS

These financial statements are the first set of financial statements that the NLDB has prepared in accordance with the Sri Lanka Accounting Standards (SLFRS/LKAS) for the year ended 31 December 2012. For periods up to and including the year ended 31 December 2011, the NLDB prepared its financial statements in accordance with Sri Lanka Accounting Standards (SLAS) prevailing in force for that time.

Accordingly, the NLDB has prepared financial statements which comply with SLFRS applicable for periods ending on or after 31 December 2012, together with the comparative data as at and for the year ended 31 December 2011 as described in the accounting policies. In preparing these financial statements, the NLDB's opening statement of financial position was prepared as at 01 January 2011, the NLDB's date of transition to SLFRS. This note explains the principal adjustments made by the NLDB in restating its SLAS's statement of Financial Position as at 01 January 2011 and its previously published SLASs Financial Statements as at and for the year ended 31 December 2011.

1.7.1 Exemptions Applied

SLFRS 1 First Time Adoption of Sri Lanka Financial Reporting Standards and Statement of Recommended Practices allows first time adopters certain exemptions from the retrospective application of certain SLFRS.

1.7.2 NLDB has applied the following exemptions

1.7.2.1 Fair Value or Revaluation as Deemed Cost

Freehold property, plant and equipment are carried in the statement of financial position prepared in accordance with the SLAS, using the cost modal. The NLDB has not elected to use the fair value as deemed cost.

1.7.2.2 Significant Accounting Judgment, Estimates and Assumptions

Standards issued but not effective up to the date of issuance of the NLDB's Financial Statements were not adopted to these Financial Statements. NLDB reasonably expects that these standards and interpretations could have an impact on disclosures, financial position or performance when applied at a future date. The NLDB intends to adopt these standards when they become effective.

ITEM	2012	2011	2010
Equity under SLAS/GAAP	1,030,639,905	988,902,078	726,733,677
Gratuity Over Provision	29,289,585	8,732,272	
Interest on Opening Balance	(33,246,236)	(19,143,647)	
Actuarial Gain (Loss)	51,742,541	54,214,668	
Depreciation	(14,458,087)	(9,642,536)	(5,469,155)
Equity under SLFRS	1,063,967,707	1,023,062,835	721,264,522

1.8.2 Reconciliation of Total Comprehensive Income

ITEM	2012	2011	2010
Net Profit under SLAS/GAAP	25,781,914	248,688,654	176,463,447
Tax Adjustment	(1,126,841)		
Gratuity Over Provision	20,557,312	8,732,272	
Interest on Opening Balance	(14,102,589)	(19,143,646)	
Actuarial Gain (Loss)	(2,472,126)	54,214,667	
Depreciation	(4,815,551)	(4,173,381)	(5,469,155)
Net Profit under SLFRS	23,822,118	288,318,566	170,994,292

1.9 CONTINGENT LIABILITY

No provision is required in the Accounts as the Attorney General who is appearing on behalf of the Board of the opinion that the outcome of or the potential liability of any of these cases cannot be assessed at this stage.

1.8 EXPLANATIONS TO THE TRANSITION OF SLFRS

To comply with the SLFRS 1, the NLDB provides explanations to transition to SLFRS from SLAS. The explanation includes a background and quantification of the change. This also includes reconciliations of the NLDB's funds and reserves as at the date of transition 01 January 2011 and at the end of the latest comparative reporting period 31 December 2011. Reconciliation for total comprehensive income includes only the latest comprehensive income includes the latest comparative financial year ended 31 December 2011.

1.8.1 Reconciliation of Equity

1.10 RELATED PARTY TRANSACTIONS

No Directors is interested in contracts and /or proposed contracts with the board as at the reporting date

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2012

		2012 Rs	2011 Rs	2010 Rs
Revenue				
Sales Revenue	Annexure 1	1,255,973,446.46	1,231,958,718.12	1,099,722,296.69
Sales Revenue costs to sell of dairy livestock		36,548,254.94		
Total Revenue		1,292,521,701.40	1,231,958,718	1,099,722,297
Cost of Sales		(1,112,230,862.91)	(867,284,455)	(803,287,381)
Gross Profit		180,290,838.49	364,674,263	296,434,915
Miscellaneous Income	Annexure 2	24,613,906.64	30,472,886.36	22,754,692.78
		204,904,745.13	395,147,149	319,189,608
Government Grants	Annexure 3	17,606,406.98	1,187,500.00	5,125,000.00
Less : Expenditure				
Distribution Cost	Annexure 4	(3,838,748.72)	(4,382,003)	(3,574,785)
Administrative Expenses	Annexure 5	(152,758,024.20)	(121,766,384)	(107,912,043)
Other Expenses	Annexure 6	(7,015,061.47)	(1,414,972)	(10,656,712)
Finance Cost	Annexure 7	(29,478,232.03)	(33,160,888)	(28,695,065)
Profit Before Tax		29,421,085.69	235,610,403	173,476,004
Less - Tax Expenses		(3,126,841.00)	(1,506,504)	(2,481,711)
Net Profit For the Year		26,294,244.69	234,103,899	170,994,293
Other Comprehensive Income		-	-	-
Grains On Revaluation Of Property, Plant & Equipment		-	-	-
Exchange Differences On Translating Foreign Operations		-	-	-
Profit On Conversion To Fair Value Of Financial Assets Held For Resale		-	-	-
Actuarial Gains (Losses) On Defined Benefit Pension Plans		(2,472,126.53)	54,214,668	-
Total Comprehensive Income		23,822,118.16	288,318,566.53	170,994,292.58

STATEMENT OF FINANCIAL POSITION END OF THE REPORTING PERIOD 31st DECEMBER 2012

	Notes	2012 Rs.	Rs.	2011 Rs.	Rs.	2010 Rs.	Rs.
ASSETS							
Non- Current Assets							
- Biological Assets							
- Plantations	04	453,017,591.36		391,162,637		325,188,668.65	
- Livestock Capital	05	525,413,449.56		240,321,969		201,647,728	
- Livestock Cattle/Goats Bank		-		1,583,770		-	
- Property, Plant & Equipments	06	1,257,127,937.05	2,235,558,978	619,397,886	1,252,466,262	494,004,431	1,020,840,828
- Investment in subsidiary Co's	07	15,995,170.61	15,995,171	15,995,171	15,995,171	-	15,995,171
Current Assets							
- Trading & Other Stocks	08	131,708,070.77		188,427,848		146,709,823	
- Livestock Trading	05	7,498,131.41		8,919,643		21,562,470	
- Trading , Other Receivables & Advances	09	222,587,078.09		140,121,524		122,118,967	
- Deposits & Pre-Payments	10	14,590,216.98		14,384,805		9,943,851	
- Other Current Assets	11	30,668,673.56		24,215,111		13,319,324	
- Term & Call Deposits	12	27,165,044.96		25,973,800		22,074,323	
- Cash & Cash Equivalents	13	12,463,087.49		20,454,253		28,414,784	
TOTAL ASSETS			446,680,303.26		422,496,984		364,143,542
EQUITY & LIABILITIES			2,698,234,451.84		1,690,958,417		1,400,979,540
- paid - up - Capital		576,587,649.00		576,587,649		576,587,649	
- Other Components of Equity							
- Capital Reserve		143,696,928.00		145,364,174		131,884,428	
- Revenue Reserve		40,723,129.00		21,973,129		21,973,129	
- Revolving Fund		37,500,000.00		37,500,000		37,500,000	
- Retained earnings		265,460,001.26		241,637,883		(46,680,683)	
Non- Current Liabilities			1,063,967,707.26		1,023,062,835		721,264,523
- Interest payable Term Loans	14	1,005,039,805.59		128,174,367		117,863,653	
- Interest Free Loans	15	50,000,000.00		50,000,000		50,000,000	
- Gratuity on Retirement	16	134,361,674.04		122,631,214		166,466,691	
-Differed Revenue on Leased Assets	17	43,015,997.62	1,232,417,477.25	44,016,502	344,822,083	45,017,007	379,347,351
Current Liabilities							
- Trade and other Payables	18	314,665,875.92		281,579,647		249,065,881	
- Short -term Borrowings	19	77,128,115.45		21,812,324		34,264,342	
- Payables on Loans within 12 months	20	10,055,276.00	401,849,267.37	19,681,528	323,073,499	17,037,444	300,367,667
TOTAL EQUITY & LIABILITIES			,698,234,451.89		1,690,958,417		1,400,979,540

The Directors are responsible for the preparation and presentation of these Financial Statements Signed for and on behalf of the Board.

I here by certify that the Financial Statements have been prepared in compliance with the requirements of Finance Act no.38 of 1971.



A.G.M.(FINANCE)



CHAIRMAN



DEPUTY CHAIRMAN

National livestock Development Board
Financial Statement 2012

NATIONAL LIVESTOCK DEVELOPMENT BOARD
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2012

	CAPITAL	CAPITAL	REVENUE	REVOLVING	RETAINED	TOTAL
	Rs.	RESERVES	RESERVES	FUND	EARNINGS	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BALANCE AS AT 01ST JANUARY 2010	76,587,649	132,599,971	21,973,129	37,500,000	(217,674,976)	550,985,773
COURTS ORDER CATTLE		2,271,638				2,271,638
Paddock UPKEEP		1,000,000				1,000,000
IMPORTATION CHICKS		1,237,290				1,237,290
AMORTIZATION OF MILK OUTLET		(5,125,000)				(5,125,000)
UTHURU WASANTHAYA		(99,471)				(99,471)
COMPREHENSIVE INCOME				-	170,994,293	70,994,293
BALANCE AS AT 31ST DECEMBER 2010	76,587,649	131,884,428	21,973,129	37,500,000	(46,680,683)	721,264,523
BALANCE AS AT 01ST JANUARY 2011	576,587,649	131,884,428	21,973,129	37,500,000	(46,680,683)	721,264,523
GRANT RECEIVED		14,667,246				14,667,246
AMORTIZATION OF GRANT		(1,187,500)				(1,187,500)
COMPREHENSIVE INCOME				-	234,103,899	234,103,899
ACTUARIAL GRAINS (LOSSES)					54,214,668	54,214,668
BALANCE AS AT 31ST DECEMBER 2011	576,587,649	145,364,174	21,973,129	37,500,000	241,637,883	1,023,062,835
BALANCE AS AT 01ST JANUARY 2012	576,587,649	145,364,174	21,973,129	37,500,000	241,637,883	1,023,062,835
GRANT RECEIVED	-		25,000,000	-	-	25,000,000
AMORTIZATION OF GRANT	-	(1,667,246)	(6,250,000)	-	-	(7,917,246)
COMPREHENSIVE INCOME	-	-	-	-	26,294,245	26,294,245
ACTUARIAL GRAINS (LOSSES)					(2,472,127)	
BALANCE AS AT 31ST DECEMBER 2012	576,587,649	143,696,928	40,723,129	37,500,000	265,460,001	1,066,439,834

CASH FLOW STATEMENT FOR THE YEAR ENDED
31 DECEMBER 2012

	2012	2011
	Rs.	Rs.
Net Profit/(Loss) for the year	29,421,085.69	235,610,402.76
Adjustment for :	29,421,086	235,610,403
Profit/(Loss) on sale of Property, Plant & Equipment	(890,783)	(504,845)
Depreciation	54,138,603	36,518,957
Provision For Gratuity	8,275,602	7,870,239
Provision For Bad Debts	20,704,043	15,993,446
Deferred Lease Income	(1,000,504)	(1,000,504)
Interest	29,478,232	33,160,889
Provision For Bonus	8,000,000	8,000,000
Cash Generated from operations before working capital changes	148,126,279	335,648,584
Increase/(Decrease) in Loans	876,865,439	10,310,714
Increase/(Decrease)Current Liabilities	78,775,767	22,705,832
Increase/(Decrease) Trade and other Payables	58,141,289	(29,075,198)
(Increase)/Decrease in inventory	(202,903,456)	(40,258,011)
(Increase)/Decrease in Livestock Capital	(87,682,429)	(34,211,117)
(Increase)/Decrease in Trade and Other Receivables	(171,163,251)	(89,967,414)
Interest Paid	(15,375,643)	(14,017,242)
Gratuities Paid	(13,119,857)	(16,634,695)
Tax Paid	(5,760,186)	(4,534,163)
Net Cash Generated from operating Activities	665,903,952	139,967,290
Net Cash From Investing Activities		
Purchase of Non-Current assets	(691,868,654)	(161,913,147)
Increase in Other Assets		
Proceeds from Sale of Property, Plant & Equipment	890,783	505,580
	(690,977,871)	(161,407,567)
Net Cash From Financing Activities		
Government Grant Received	17,082,754	13,479,746
Loans/Leases Taken or (Settled)		
	17,082,754	13,479,746
Net Cash Increase/(Decrease) During the year	(7,991,165)	(7,960,531)
Cash and Cash Equivalents at the Beginning of the Year	20,454,253	28,414,784
Cash and Cash Equivalents at the end of the Year	12,463,088	20,454,253

NATIONAL LIVESTOCK DEVELOPMENT BOARD SCHEDULE TO THE COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2012

ANNEXURE 1	YEAR ENDED 31.12.2012	YEAR ENDED 31.12.2011	YEAR ENDED 31.12.2011
REVENUE			
sales	1,464,230,608.90	1,441,363,755	1,234,533,833
Less Inter-Farm Sales	(208,257,162.44)	(209,405,037)	(134,811,536)
Revenue	1,255,973,446.46	1,231,958,718	1,099,722,297
ANNEXURE 2			
OTHER INCOME			
Income on Lease rent	675,500.00	2,505,039	2,176,854
Interest on staff Loans	2,503,617.06	2,805,984	2,467,350
Interest on Deposits	2,474,866.66	827,529	3,398,188
(Loss) Profit on Mini Projects	1,340,843.74	999,263	1,667,681
Fresh Milk Distribution Unit	(2,078,514.00)	4,243,781	(374,681)
Delite	608,423.33	629,121	(8,002,380)
Other Income	17,238,199.76	17,957,324	9,915,291
Sales Center HO	960,187.51	-	8,377,061
Disposal on Non Current Assets	890,782.58	504,844.52	3,129,328.45
	24,613,906.64	30,472,886.36	22,754,692.78
ANNEXURE 3			
GOVERNMENT GRANT			
Dayata Kirula 2012	11,356,406.98	-	-
Milk Popularization	-	1,187,500.00	5,125,000.00
Pasture Development	6,250,000.00	-	-
	17,606,406.98	1,187,500.00	5,125,000.00
ANNEXURE 4			
DISTRIBUTION COST			
Brokerage Expenses	3,838,748.72	4,382,003	3,574,785
	3,838,748.72	4,382,003	3,574,785
ANNEXURE 5			
ADMINISTRATIVE EXPENSES			
Administration & General of Farms	37,642,058.62	21,908,098	13,722,226
Annual Bonus	8,000,000.00	8,000,000	8,206,000
Head Office	107,115,965.58	91,858,286	85,983,817
	152,758,024.20	121,766,384	107,912,043
ANNEXURE 6			
OTHER EXPENSES			
Maize Cultivation	-	1,414,972	10,656,712
Dayata Kirula 2012	7,015,061.47	-	-
	7,015,061.47	1,414,972	10,656,712
ANNEXURE 7			
FINANCE COST			
Interest on Overdraft	2,753,475.41	107,572	10,338,708
Leasing Interest	1,659,220.00	519,524	6,212,862
Interest on Bank Loans	951,677.16	3,123,876	
Bank charges			1,877,226
Interest on Gratuity Balance	14,102,589.46	19,143,647	
Interest for Farmer's Trust Fund	10,011,270.00	10,266,270	10,266,270
	29,478,232.03	33,160,888	28,695,065

NATIONAL LIVESTOCK DEVELOPMENT BOARD SCHEDULES TO THE STATEMENT OF FINANCIAL POSITION 2012

NOTE - 04	COCONUT UNDERPLANTING NEWPLANTING	PASTURE ESTABLISHMENT EXPENDITURE	CASHEW PLANTING EXPENDITURE	RUBBER PLANTING EXPENDITURE	TOTAL
PLANTATIONS	RS.	RS.	RS.	RS.	
BALANCE BROUGHT FORWARD 01.01.2012	363,870,845.91	20,390,051.69	1,335,381.97	5,566,357.75	391,162,637.32
EXPENDITURE INCURRED DURING 2012	57,361,053.95	19,139,001.85	-	1,807,799.79	78,307,855.59
	421,231,899.86	39,529,053.54	1,335,381.97	7,374,157.54	469,470,492.91
LESS: AMOUNT CHARGED TO PROFIT & LOSS	(3,919,240.46)	(12,533,661.09)	-	-	(16,452,901.55)
BALANCE AS AT 31.12.2012	417,312,659.40	26,995,392.45	1,335,381.97	7,374,157.54	453,017,591.36
BALANCE AS AT 31.12.2010	312,446,497	6,944,773	1,335,382	4,462,017	325,188,669

NOTE-05	2012 CAPITAL	2012 TRADING	2012 Total	2011 Rs.	2010 Rs.
LIVESTOCK VALUATION 31/12/2012					
-Cattle/Bufalo	250,815,322	3,803,887	254,619,209	253,745,220	220,608,362
-Goats	3,809,313	-	3,809,313	4,518,370	5,173,211
-Pigs	5,458,004	1,812,678	7,270,682	7,058,679	4,862,019
-Sheep	16,177,120	-	16,177,120	11,920,855	6,762,827
-Rabbits	-	-	-	-	-
-Poultry	29,660,449	3,018,663	32,679,112	40,914,398	44,155,335
-fish	-	-	-	-	-
-Quills	-	10,540	10,540	35,630	30,167
-Ducks	2,345	14,720	17,065	13,686	6,406
-Turkey	52,602	715	53,317	100,655	18,881
-Others -	-	241,070	241,070	244,900	944,596
-Imported Cattle	288,503,235	-	288,503,235	-	-
	594,478,389	8,902,273	603,380,662	318,552,393	282,561,802
25% Deduction	(69,064,940)	(1,404,141)	(70,469,081)	(69,310,781)	(59,351,605)
Net Valuation	525,413,450	7,498,131	532,911,581	249,241,612	223,210,198

NOTE - 07	Rs.	Rs.	Rs.
- Investments in Subsidiary Co's	15,995,171	15,995,171	15,995,171
The Board has invested Rs. 15,995,170.61 in non - quoted investments in Sri Lanka Libya Agricultural & Livestock Development Co Ltd in 1995. The company holding in subsidiary is 51% . This investment has been accounted for under the cost method of accounting.			
No consolidated financial statement can be prepared, due to the following reasons.			
1. Business activities of the subsidiary companies is dissimilar for the Business activities of the parent company			
2 Accounting period of the subsidiary is different from accounting period of the parent Company.			

NOTE - 08	2012	2011	2010
TRADING & OTHER STOCK 31.12.2012	(RS.)	(RS.)	(RS.)
COCONUT COPRA	49,092,223.42	106,508,581	76,628,313
SUNDRY PRODUCE STOCK	8,236,160.12	6,537,736	15,841,212
OTHER GENERAL STOCKS AT FARMS & HO	74,379,687.23	75,381,531	54,240,298
	31,708,070.77	188,427,848	146,709,823

NOTE - 09 - Trading , Other Receivables & Advances	2012 (RS.)	2011 (RS.)	2010 (RS.)
STAFF DEBTORS	33,757,499	33,837,348	38,681,772
TRADE & OTHER DEBTORS	188,694,620	98,352,604	78,162,929
	222,452,118	132,189,952	116,844,701
LESS: PROVISION FOR BAD & DOUBTFUL DEBTORS	(20,704,043)	(15,993,446)	(13,503,564)
	201,748,075	116,196,505	103,341,137
		-	
ECONOMIC SERVICE CHARGES	17,494,747	19,427,724	14,717,971
INLAND REVENUE DEPT.	(595,833)	(241,704)	2,919,209
VAT CLAIMABLE	3,940,090	4,738,999	1,140,649
	222,587,078.09	140,121,524	122,118,967

NOTE - 10 DEPOSIT & PRE-PAYMENTS	2012 (RS.)	2011 (RS.)	2010 (RS.)
DEPOSIT	1,338,207	1,214,061	1,289,611
PRE-PAYMENTS	13,252,010	13,170,744	8,654,240
	14,590,217	14,384,805	9,943,851

NOTE - 11 OTHER CURRENT ASSETS	2012 (RS.)	2011 (RS.)	2010 (RS.)
THE EXPENDITURE INCURRED ON INCOMPLETE ACTIVITIES IN FARMS SUCH AS NURSERIES,PADDY CULTIVATION,	30,668,674	24,215,111	13,319,324

NOTE - 12 TERM & CALL DEPOSITS	2012 (RS.)	2011 (RS.)	2010 (RS.)
CALL DEPOSITS AT PEOPLES BANK NARAHENPITA	23,802,778	25,709,796	21,829,874
FIXED DEPOSITS AT BANK OF CEYLON	3,362,267	264,005	244,449
	27,165,045	25,973,800	22,074,323

NOTE - 13 CASH & CASH EQUIVALENTS	2012 (RS.)	2011 (RS.)	2010 (RS.)
BANK BALANCES	7,160,131	16,505,564	17,331,617
SAVINGS ACCOUNT	6,397	6,069	5,000
CASH IN HAND	4,004,593	2,845,689	2,366,187
STAMP IN HAND	62,061	43,137	25,896
CASH-IN-TRANSIT	1,229,906	1,053,794	8,686,084
	12,463,087	20,454,253	28,414,784

NOTE - 14 INTEREST PAYABLE TERM LOANS	2012 (RS.)	2011 (RS.)	2010 (RS.)
Farmers Trust Fund	100,112,700	102,662,700	102,662,700
Peoples bank loan	-	11,852,391	30,259,233
freezer Truck	-	729,137	729,199
Dairy cattle loan	881,785,607	-	-
Leasing Facility			
5 Nos cabs	19,024,511	25,823,408	-
5 Nos Tractors	13,141,040	-	-
2 Nos Cars	9,823,560	12,654,135	-
Interest Suspense			
5 Nos cabs	(3,055,381)	(3,936,741)	-
5 Nos Tractors	(4,203,540)	-	-
2 Nos Cars	(1,533,415)	(1,929,135)	-
Transfer to payable within 12 Months	(10,055,276)	(19,681,528)	(15,787,479)
	1,005,039,806	128,174,367	117,863,653
BALANCE AS AT END OF THE YEAR	1,005,039,806	128,174,367	117,863,653

NOTE - 15 INTEREST FREE LOANS	2012 (RS.)	2011 (RS.)	2010 (RS.)
TREASURY LOAN	50,000,000	50,000,000	50,000,000
	50,000,000	50,000,000	50,000,000

NOTE - 16 Gratuity on Retirement	2012 (RS.)	2011 (RS.)	2010 (RS.)
Balance as at 1. Jan.	122,631,213.74	166,466,691	154,442,001
Add- Provision during the year	8,275,601	7,870,239	29,906,056
Interest on Opening Balance	14,102,589	19,143,647	-
Acturial (Gain) Loss	2,472,127	(54,214,668)	-
	147,481,531	139,265,909	184,348,057
Less-Payments during the year	(13,119,857.10)	(16,634,695)	(17,881,366)
Balance as at 31st Dec.	134,361,674	122,631,214	166,466,691

NOTE - 17 Deferred Revenue on Leased Assets	2012 (RS.)	2011 (RS.)	2010 (RS.)
BALANCE B/F	44,016,502.00	45,017,007	46,017,511
TRANSFER TO REVENUE - LEASE FROM LAN-LIB CO.LTD.	(88,383.83)	(88,384)	(88,384)
TRANSFER TO REVENUE - LEASE FROM GRANDIX CO.LTD.	(666,666.00)	(666,666)	(666,666)
TRANSFER TO REVENUE - LEASE FROM RAJAWELLA HOLDING	(245,454.55)	(245,455)	(245,455)
	43,015,997.62	44,016,502	45,017,007

NOTE - 18 PAYABLES & PROVISIONS	2012 (RS.)	2011 (RS.)	2010 (RS.)
STAFF CREDITORS	18,209,903	15,338,229	15,791,631
TRADE & OTHER CREDITORS	233,936,896	210,527,092	179,049,066
ACCRUED CHARGES	21,647,816	19,618,031	18,435,401
PROVISIONS	12,930,614	8,506,993	9,641,992
DEPOSITS	15,151,707	16,679,917	13,368,631
E.P.F PAYABLE	4,828,971	4,465,067	4,883,315
E.T.F PAYABLE	719,523	641,875	673,555
	307,425,431	275,777,203	241,843,591
VAT PAYABLE	7,240,445	5,802,444	7,222,290
	-	-	-
	-	-	-
	314,665,876	281,579,647	249,065,881

NOTE - 19 SHORT TERM BORROWINGS	2012 (RS.)	2011 (RS.)	2010 (RS.)
People`s Bank - 100153693183	73,000,137	20,272,180	30,974,280
People`sBank 100153694880	-	1,540,143	-
Peoples Bank 873	2,284,368	-	2,984,689
People`s Bank-228	-	-	299,286
Farm Shop 1001 6369 4865	361,505	-	-
Maize project	-	-	6,088
Farms Current Accounts	1,482,103	-	-
	77,128,115	21,812,324	34,264,342

NOTE - 20 PAYABLES ON LOANS WITHIN NEXT 12 MONTHS	2012 (RS.)	2011 (RS.)	2010 (RS.)
Bank loan payable 2012	-	11,852,391	15,787,444
Leasing payable Cars	2,907,216	2,595,720	-
Leasing payable Cabs	6,475,140	5,781,360	-
Leasing payable Tractors	2,867,136	-	-
Bank loan payable Freezer Truck	-	729,137	1,250,000
Interest suspense Cars	(395,720)	(395,720)	-
Interest suspense Tractors	(917,136)	-	-
Interest suspense Cabs	(881,360)	(881,360)	-
	10,055,276	19,681,528	17,037,444

NATIONAL LIVESTOCK DEVELOPMENT BOARD

Note - 06

PROPERTY, PLANT & EQUIPMENT

COST	As At 01St Jan-12 Rs.	Additions 2012 Rs.	Disposal Rs.	Land Transfer Rs.	Adjustment Rs.	Work-in-Progress Transfer to Rs.	As At 31St Dec-12 Rs.
Land	344,430,681.00			(1,089,191.50)	(5,537,714.00)		337,803,775.50
Buildings	137,796,182.69	47,635,828.43	(584,155.42)		(6,030,781.13)		178,817,074.57
Plant & Machinery	55,985,649.80	37,408,477.40			(31,361.00)		93,362,766.20
Estate Equipment	43,286,178.05	47,057,322.50	(6,709.89)		30,535.00		90,367,325.66
Office Equipment	18,874,876.67	5,159,239.67	(30,383.98)				24,003,732.36
Furniture & Fittings	5,856,242.15	2,895,711.36	(32,589.75)		5,408,891.13		14,128,254.89
Structures	187,942,946.62	530,246,867.51			88,000.00		718,277,814.13
Motor Vehicle	75,793,120.90	30,719,591.05	(10,344.57)	-	31,361.00	-	106,533,728.38
Work-in-Progress	25,848,048.00	14,638,108.38			(25,848,047.94)		14,638,108.44
Leased Assets							
Motor Vehicles	32,585,714.00	9,750,000.00					42,335,714.00
As At 31St December 2012	928,399,639.88	725,511,146.30	(664,183.61)	(1,089,191.50)	(6,041,069.00)	(25,848,047.94)	1,620,268,294.13
DEPRECIATION							
Land	-			-	-	-	-
Buildings	46,238,986.21	5,651,166.43	(345,767.38)		(301,539.07)		51,242,846.19
Plant &	23,528,050.87	5,328,726.26					28,856,777.13
Estate Equipment	35,326,042.34	4,279,845.28	(6,709.89)		7,633.75		39,606,811.48
Office Equipment	9,438,073.50	2,321,313.81			120,440.00	(30,383.98)	11,849,443.33
Furniture & Fittings	2,734,916.15	534,019.61			540,889.13	(21,823.80)	3,788,001.09
Structures	138,445,234.43	24,155,519.36			17,600.00		162,618,353.79
Motor Vehicle	51,653,605.22	4,730,876.39			(10,345.57)		56,374,136.04
Work-in-Progress	-						-
Leased Assets							
Motor Vehicles	1,636,845.23	7,167,142.80					8,803,988.03
As At 31St December 2012	309,001,753.95	54,168,609.94	(352,477.27)	-	374,678.24	(52,207.78)	363,140,357.08
NET BOOK VALUE AS AT 31ST DECEMBER 2012	619,397,885.93	671,342,536.36	(311,706.34)	(1,089,191.50)	(6,415,747.24)	(25,795,840.16)	1,257,127,937.05

APPENDIX - A

LIST OF AVAILABLE SLFRS/LKAS

SLFRS/ LKAS No.	Description	
SLFRS 1	First time adoption of International Financial Reporting Standards	
SLFRS 2	Share-based Payment	N/A
SLFRS 3	Business Combinations	
SLFRS 4	Insurance Contracts	N/A
SLFRS 5	Non-current Assets Held for Sale and Discontinued Operations	N/A
SLFRS 6	Exploration for and Evaluation of Mineral Resources	N/A
SLFRS 7	Financial Instruments: Disclosures	
SLFRS 8	Operating Segments	N/A
LKAS 1	Presentation of Financial Statements	
LKAS 2	Inventories	
LKAS 7	Cash Flows Statements	
LKAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	
LKAS 10	Events After the Balance Sheet Date	
LKAS 11	Construction Contracts	N/A
LKAS 12	Income Taxes	
LKAS 16	Property, Plant and Equipment	
LKAS 17	Leases	
LKAS 18	Revenue	
LKAS 19	Employee Benefits	
LKAS 20	Accounting for Government Grants and Disclosure of Government Assistance	
LKAS 21	The Effects of Changes in Foreign Exchange Rates	
LKAS 23	Borrowing Costs	N/A
LKAS 24	Related Party Disclosures	N/A
LKAS 26	Accounting and Reporting by Retirement Benefit Plans	N/A
LKAS 27	Consolidated and Separate Financial Statements	N/A
LKAS 28	Investments in Associates	
LKAS 29	Financial Reporting in Hyperinflationary Economies	N/A
LKAS 31	Interests in Joint Ventures	N/A
LKAS 32	Financial Instruments: Presentation	
LKAS 33	Earnings per Share	
LKAS 34	Interim Financial Reporting	N/A
LKAS 36	Impairment of Assets	N/A
LKAS 37	Provisions, Contingent Liabilities and Contingent Assets	
LKAS 38	Intangible Assets	N/A
LKAS 39	Financial Instruments: Recognition and Measurement	
LKAS 40	Investment Property	N/A
LKAS 41	Agriculture	

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

SLFRS 1 - FIRST TIME ADOPTION OF SLFRS

The objective of SLFRS 1 is to set out the procedures that an entity must follow when it first adopts SLFRS in the preparation of financial statements.

The objective of this SLFRS is to ensure that an entity's first SLFRS financial statements, and its interim financial reports for part of the period covered by those financial statements, contain high quality information that:

Is transparent for users and comparable over all periods presented; Provides a suitable starting point for accounting under International Financial Reporting Standards (SLFRSs); and Can be generated at a cost that does not exceed the benefits to users.

An entity is required to explain how the transition from the previous standards (ex: GAAP) to SLFRS affected its financial position, financial performance and cash flows by using reconciliations of the opening balances. ~~SLFRS 3-~~ **BUSINESS COMBINATIONS** The objective of this SLFRS is to improve the relevance, reliability and comparability

of the information that a reporting entity provides in its financial statements about a business combination and its effects. To accomplish that, this SLFRS establishes principles and requirements for how the acquirer:

Recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquiree;

Recognizes and measures the goodwill acquired in the business combination or a gain from a bargain purchase; and Determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination. **Key Definition: Business Combination:** A business combination is a transaction or event in which an acquirer obtains control of one or more businesses. A business is defined as an integrated set of activities and assets that is capable of being conducted and managed for the purpose of providing a return directly to investors or other owners, members or participants.

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

SLFRS 7 - FINANCIAL INSTRUMENTS: DISCLOSURES

The SLFRS requires disclosure of:

b) The significance of financial instruments for an entity's financial position and performance

c) b) Qualitative and quantitative information about exposure to risks arising from financial instruments, including specified minimum disclosures about credit risk, liquidity risk and market risk.

d) An entity must group its financial instruments into classes of similar instruments and, when disclosures are required, make disclosures by class. The class are following:

a) Financial assets at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading in accordance with LKAS 39

b) Held-to-maturity investments

c) Loans and receivables

d) Available-for-sale financial assets

e) Financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading in accordance with LKAS 39 and

f) Financial liabilities measured at amortized cost.

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

LKAS 1 - PRESENTATION OF FINANCIAL STATEMENTS

The objective of LKAS 1 is to outline the basis for presentation of financial statements. It sets out the overall framework and responsibilities for the presentation of financial statements, the guidelines for their structure, and the minimum requirements for the content of the financial statements.

LKAS 1 prescribes the minimum level of detail required on the face of the balance sheet and the income statement, and also defines the overall considerations for financial statements, such as fair presentation, accrual basis of accounting, consistency of presentation, materiality and aggregation, and comparative information.

LKAS 1 defines four basic financial statement elements and prescribes the minimum structure and content for each:

- a statement of financial position as at the end of the period (separated in current/noncurrent)
- a statement of comprehensive income for the period
- a statement of changes in equity for the period
- a statement of cash flows for the period (LKAS 7)

For statement of comprehensive income an entity shall present all items of income and expense recognized in a period:

(a) In a single statement of comprehensive income, or

(b) In two statements: a statement displaying components of profit or loss (separate income statement) and a second statement beginning with profit or loss and displaying components of other comprehensive income (statement of comprehensive income).

Comprehensive income for a period includes profit or loss for that period plus other income recognized in that period. The components of other comprehensive income include:

- Changes in revaluation surplus (LKAS 16 and LKAS 38).
- Actuarial gains and losses on defined benefit plans recognized in accordance with paragraph 93A of LKAS 19.
- Gains and losses arising from translating the financial statements of a foreign operation (LKAS 21).
- Gains and losses on re-measuring available-for-sale financial assets (LKAS 39).
- The effective portion of gains and losses on hedging instruments in a cash flow hedge (LKAS 39).

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

LKAS 2 - INVENTORIES

The objective of LKAS 2 is to prescribe the accounting treatment for inventories under the historical cost system. It provides guidance on how to determine the cost of inventories and subsequent recognition as an expense, including any write-down to net realizable value. It also provides guidance on the cost formulas that are used to assign costs to inventories.

Inventories include assets held for sale in the ordinary course of business (finished goods), assets in the production process for sale in the ordinary course of business (work in process), and materials and supplies that are consumed in production (raw materials).

However, LKAS 2 excludes certain inventories from its scope:

- Work in progress arising under construction contracts (see LKAS 11, Construction Contracts)
 - Financial instruments (see LKAS 39, Financial Instruments)
 - Producers' inventories of agricultural assets, such as livestock, forest products, and mineral ores to the extent that they are measured at net realizable value (whether above or below cost) in accordance with established industry practices
- Fundamental Principle of LKAS 2 Inventories are measured at the lower of cost and net realizable value (NRV). Net realizable value is the selling price less the cost to complete the inventory and sell it. Cost includes all costs to bring the inventories to their present condition and location. If specific cost is not determinable, the benchmark treatment is to use either the first in, first out (FIFO) or weighted average cost formulas.

The cost of inventory is recognized as an expense in the period in which the related revenue is recognized. If inventory is written down to net realizable value, the writedown is charged to expense. Any reversal of such a write-down in a later period is credited to income by reducing that period's cost of goods sold. Required disclosures include:

- Accounting policy
- Carrying amount of inventories by category
- Carrying amount of inventory carried at net realizable value
- Amount of any reversal of a write-down
- Carrying amount of inventory pledged as security for liabilities
- Cost of inventory charged to expense for the period

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

LKAS 7 - CASH FLOWS STATEMENT

LKAS 7 prescribes how to present information about the historical changes in cash and cash equivalents of an enterprise by means of a cash flow statement. A cash flow statement classifies cash flows during the period according to operating, investing, and financing activities.

The cash flow statement explains changes in cash and cash equivalents during a period. The cash flow statement should classify changes in cash and cash equivalents as operating, investing, and financial activities.

- Cash equivalents are short-term, highly liquid investments subject to insignificant risk of changes in value
- Operating activities: May be presented using either the direct or indirect method. Direct method shows receipts from customers and payments to suppliers, employees, government (taxes), and so on. Indirect method begins with accrual basis net profit or loss and adjusts for non cash items.
- Investing activities: Separately disclose cash receipts and payments that arise from acquisition or sale of property, plant, and equipment; acquisition or sale of equity or debt instruments of other enterprises (including acquisition or sale of subsidiaries); and advances and loans made to, or repayments from, third parties.
- Financing activities: Separately disclose cash receipts and payments that arise from an issue of share or other equity securities; payments made to redeem such securities; proceeds arising from issuing debentures, loans, notes; and repayments of such securities. Cash flows from taxes

should be disclosed separately within operating activities, unless they can be specifically identified with one of the other two headings. Investing and financing activities that do not give rise to cash flows (a nonmonetary transaction such as acquisition of property by issuing debt) should be excluded from the cash flow statement but disclosed separately.

LKAS 8 - ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATES AND ERRORS

LKAS 8 specifies how profit or loss from ordinary activities and extraordinary items must be presented in the income statement. LKAS 8 also specifies how errors and changes in accounting policy and changes in estimates must be accounted for. Errors are defined as newly discovered omissions or misstatements of prior period financial statements, based on information that was available when the prior financial statements were prepared.

All material errors will be accounted for retrospectively by restating all the prior periods presented and adjusting the opening balance of retained earnings of the earliest prior period presented. Cumulative effect recognition in income will be prohibited

LKAS 10 - CONSTRUCTION CONTRACTS

This is primarily a matter of disclosing the economic effects of events occurring after the balance sheet date.

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

LKAS 12 - INCOME TAX

The objective of this Standard is to prescribe the accounting treatment for income taxes. The principal issue in accounting for income taxes is how to account for the current and future tax consequences of:

the future recovery (settlement) of the carrying amount of assets (liabilities) that are recognized in an entity's balance sheet; and transactions and other events of the current period that are recognized in an entity's financial statements.

Key Definition: Current tax: The amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.

Deferred tax liabilities: The amount of income taxes payable in future periods in respect of taxable temporary differences.

Deferred tax assets: The amount of income taxes recoverable in future periods in respect of:

- (a) Deductible temporary differences;
- (b) The carry forward of unused tax losses; and
- (c) The carry forward of unused tax credits.

LKAS 16 - PROPERTY, PLANT AND EQUIPMENT

LKAS 16 prescribes the treatment of initial recognition and subsequent measurement of property, plant, and equipment. Property, plant, and equipment should be recognized when (a) it is probable that future benefits will flow from it, and (b) its cost can be measured reliably.

Initial measurement should be at cost. Subsequently, the benchmark treatment is to use depreciated (amortized) cost but the allowed alternative is to use the revaluation model (similar to fair market value).

Main principles
Depreciation:

- Long-lived assets other than land are depreciated on a systematic basis over their useful lives
- Depreciation base is cost less the estimated residual value
- The depreciation method should reflect the pattern in which the asset's economic benefits are consumed by the enterprise
- If assets are revalued, depreciation is based on the revalued amount
- The useful life, residual value and amortization method should be reviewed on an annual basis and any change should be reflected prospectively
- Significant costs to be incurred at the end of an asset's useful life should either be reflected by reducing the estimated residual value or by charging the amount as an expense over the life of the asset
- If the cost model is used, each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately (component approach).

Revaluations (allowed alternative)

- Revaluations should be made with sufficient regularity so that the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date

- If an item of property, plant, and equipment has been revalued, the entire

class to which the asset belongs must be revalued (selective revaluations are not allowed)

- Positive revaluations should be credited to equity (revaluation surplus) unless it is a reversal of previous charge to income

- Decreases in valuation should be charged to income unless reversing a previous credit to equity (revaluation surplus)

- If the revalued asset is sold or otherwise disposed of, any remaining revaluation surplus that is transferred directly to retained earnings (not through the income statement)

- If the revaluation model is used the revaluation surplus included in equity shall be controlled on an item by item basis. If an asset's recoverable amount falls below its carrying amount, the decline should be recognized and charged to income (unless it reverses a previous credit to equity). Gains or losses on retirement or disposal of an asset should be calculated by reference to the carrying amount. Required disclosures include Reconciliation of movements

- Capital commitments
- Items pledged as security
- If assets are revalued, disclose historical cost amounts
- Change in revaluation surplus

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

LKAS 17 - LEASES

Two classes of leases are considered:

- A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership
- All other leases are classified as operating leases

For operating leases, the lease payments should be recognized as an expense in the

income statement over the lease term on a straight-line basis, unless another systematic basis is more representative of the time pattern for the user's benefit.

Financial Leases

Accounting for the lessee:

- The lessee should capitalize a finance lease at the lower end of the fair value and the present value of the minimum lease payments
- Rental payments should be split into (i) a reduction of liability, and (ii) a finance charge designed to reduce in line with the liability
- The lessee should calculate depreciation on leased assets using useful life, unless there is no reasonable certainty of eventual ownership. In the latter case, the shorter of the useful life and the lease term should be used
- The lessee must include disclosure of rental expenses, sublease rentals, and a description of the leasing arrangements
- The lessee should expense the operating lease payments

Accounting for the lessor:

- For lessors, finance leases should be recorded as receivables and the lease income should be recognized on the

basis of a constant periodic rate of return

- Lessors must disclosure information about future minimum rentals and amounts of contingent rentals included in net profit or loss
- Lessors should use the net investment method to allocate finance income, the net cash investment method is no longer permitted

LKAS 18 - REVENUE

The objective of LKAS 18 is to prescribe the accounting treatment for revenue arising from certain types of transactions and events, such as sales of goods, rendering of services, interests, royalties, and dividends.

Key Definition: Revenue: The gross inflow of economic benefits (cash, receivables, and other assets) arising from the ordinary operating activities of an enterprise (such as sales of goods, sales of services, interest, royalties, and dividends).

Measurement of Revenue

Revenue should be measured at the fair value of the consideration received. An exchange for goods or services of a similar nature and value is not regarded as a transaction that generates revenue. However, exchanges for dissimilar items are regarded as generating revenue.

APPENDIX - C

SLFRS/LKAS APPLICABLE TO NLDB

If the inflow of cash or cash equivalents is deferred, the fair value of the consideration receivable is less than the nominal amount of cash and cash equivalents to be received, and discounting is appropriate. This would occur, for instance, if the seller is providing interest-free credit to the buyer or is charging a below-market rate of interest. Interest must be imputed based on market rates. LKAS 18 prescribes the following disclosures:

- The accounting policy for recognizing revenue
 - The amount of each of the following types of revenue:
 - sale of goods
 - rendering of services
 - interest
 - royalties
 - dividends
 - Within each of the above categories, the amount of revenue from exchanges of goods or services
- It is important for LKAS 18 compliance that the criteria for revenue recognition for each category of revenue be met.

LKAS 19 - EMPLOYEE BENEFITS

The objective of LKAS 19 is to prescribe the accounting for and disclosure of employee benefits (all forms of compensation given by an organization in exchange for service rendered by employees). The principle underlying all of the detailed requirements of the standard is that the cost of providing employee benefits should be recognized in the period in which the employee earns the benefit, rather than when it is paid or payable.

LKAS 20 - ACCOUNTING FOR GOVERNMENT GRANTS AND DISCLOSURE OF GOVERNMENT ASSISTANCE

LKAS 20 prescribes the accounting and disclosure of government grants and other forms of government assistance. Government grants of NLDB has been accounted under LKAS 41- Agriculture

LKAS 27 - CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

LKAS 27 defines the concept of a subsidiary as: a company controlled by another enterprise (the parent). If a parent has one or more subsidiaries, consolidated financial statements are required.

LKAS 27 has the following criteria for the consolidated financial statement:

- All subsidiaries must be included.
- All subsidiaries must be included. There is a limited exception available to some non-public entities
- The difference between reporting dates of consolidated subsidiaries should be no more than three months from the parent company's reporting date, having any significant transactions or adjustment occurred between these dates recorded
- Uniform accounting policies should be followed for the parent and its subsidiaries.
- In the parent's separate financial statements subsidiaries may be shown at cost or at fair value in accordance with IAS 39.

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Required disclosures include:

- Name, country, ownership, and voting percentages for each significant subsidiary
- Reasons for not consolidating a subsidiary
- The nature of relationship if parent company does not own more than 50 percent of the voting power of a consolidated subsidiary
- The nature of relationship if the parent company does own more than 50 percent of the voting power of a subsidiary excluded from consolidation
- The effect of acquisitions and disposals of subsidiaries during the period In the parent company's separate financial statements the method used to account or subsidiaries must be described.

LKAS 32 - FINANCIAL INSTRUMENTS: PRESENTATION

The objective of LKAS 32 is to enhance users' understanding of the significance of on-balance sheet and off-balance sheet financial instruments to an enterprise's financial position, performance, and cash flows.

LKAS 33 - EARNINGS PER SHARE

LKAS 33 describes the measurement and disclosure of earnings per share and is not supported by any specific enterprise resource planning (ERP) solution

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LKAS 36 - IMPAIRMENT OF ASSETS

LKAS 36 mainly addresses accounting for impairment of goodwill, intangible assets, and property, plant, and equipment. The standard includes requirements for identifying an impaired asset, measuring its recoverable amount, recognizing or reversing any resulting impairment loss, and disclosing information on impairment losses or reversals of impairment losses.

LKAS 36 prescribes how an enterprise should ensure that its assets are not overstated in the financial statements, how an enterprise should assess the amount to be recovered from an asset (the "recoverable amount"), and when an enterprise should account for an impairment loss identified by this assessment.

Main requirement of LKAS 36: An impairment loss should be recognized whenever the recoverable amount of an asset is less than its carrying amount (sometimes called "book value").

Other requirements of LKAS 36 are:

- The recoverable amount of an asset is the higher of its fair value, less cost to sell and its value in use (based on discounted cash flows)
- Fair value is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable willing parties, less the costs of disposal
- The value in use is the amount obtainable from the use of an asset until the end of its useful life and from its subsequent disposal. Value in use is calculated as the present value of estimated future cash flows. The discount rate should be a

pretax rate that reflects current market assessments of the time value of money and the risks specific to the asset.

Recording impairment:

- An impairment loss should be recognized as an expense in the income statement for assets carried at cost and treated as a revaluation decrease for assets carried at revalued amount
- An impairment loss should be reversed (and income recognized) when there has been a change in the estimates used to determine an assets recoverable amount since the last impairment loss was recognized, except for goodwill for which impairment reversal is not allowed.
- A reversal of an impairment loss should be recognized as income in the income statement for assets carried at cost and treated as a revaluation increase for assets carried at the revalued amount

When impairment losses are recognized or reversed, an enterprise should disclose certain information by class of assets and by reportable operating segments. Further disclosure is required if impairment losses that are recognized or reversed are material to the financial statements of the reporting enterprise as a whole.

The recoverable amount of an asset should be estimated whenever there is an indication that the asset may be impaired. LKAS 36 includes a list of indicators of impairment to be considered at each balance sheet date.

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Single Asset or Cash generating Unit

If an asset does not generate cash inflows that are largely independent of the cash inflows from other assets, an enterprise should determine the recoverable amount of the cash generating unit to which the asset belongs. A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or group of assets. Principles for recognizing and reversing impairment losses for a cash-generating unit are the same as those for an individual asset. The concept of cash-generating units will often be used in testing assets for impairment because, in many cases, assets work together rather than on an individual basis.

LKAS37-PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

LKAS 37 primarily deals with provisions, the focus being on the recognition of obligations, defined as liabilities as a result of past events. These provisions, for example, refund provisions, asset retirement obligations, contingent liabilities, and so on, cannot be done automatically. Therefore, the accounting systems can only offer indirect support for LKAS 37.

LKAS 39 - FINANCIAL INSTRUMENTS: RECOGNITION AND MEASUREMENT

LKAS 39 will have a significant impact on listed companies, because it requires these companies to recognize and measure almost all financial instruments at fair value (market price). In most

cases, a formal treasury management system is needed. LKAS 39 requires all hedges to be documented and continually evaluated for effectiveness. Under LKAS 39, all financial assets and financial liabilities must be recognized on the balance sheet, including all derivatives instruments. They are initially measured at cost, which is the fair value of consideration paid or received to acquire the financial asset or liability. An enterprise should recognize normal purchases and sales of financial assets in the marketplace either at trade date or settlement date. Certain value changes between trade and settlement dates are recognized for purchases if settlement date accounting is used. Financial assets are classified as follows:

- Loans and receivables: These are loans and receivables originated by an enterprise and not held for trading. The enterprise does not need to demonstrate intent to hold originated loans and receivables to maturity. These assets are carried at amortized cost, this is principal plus accrued interest at effective rate.
- Held-to-maturity investments: Fixed maturity investments, for example, debt securities and mandatorily redeemable preferred shares that an enterprise intends and is able to hold to maturity. The classification depends on management intent and capability. These financial assets are carried at amortized cost.
- Fair value through profit or loss: Financial assets acquired for the purpose of generating a profit from short-term fluctuations in price (trading purpose). Derivative assets are always deemed held for trading unless used as hedging instruments. There is a subcategory within this one which basically allows companies to designate financial instruments

to be marked to it fair value if this methodology corrects an accounting mismatch or the company manage its financial assets based on their fair values rather than its historical cost. All these financial assets are recorded at fair value with the change recognized in income.

- Available-for-sale financial assets: All financial assets not in one of the above listed categories.

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These financial assets are recorded at fair value with the change recorded in a separate component of equity. Under LKAS 39, if an enterprise actually sells a held-to-maturity investment other than in a circumstance that could not be anticipated or in insignificant amounts, all of its other held-to-maturity investments must be reclassified as available-for-sale for the next and the following two financial reporting years. Reclassification of financial assets is not allowed, except for certain circumstances. Key Definition: Hedging: To designate a derivative or a nonderivative financial instrument (only for hedges of net investments) as an offset in net profit or loss, in whole or in part, to the change in fair value or cash flows of a hedged item. Hedge accounting is permitted under LKAS 39 in certain circumstances, provided that the hedging relationship is clearly defined, measurable, and effective at inception and on an ongoing basis. Hedge accounting is permitted only if an enterprise designates a specific hedging instrument as a hedge of a fair value or cash flow of a specific hedged item, rather than as a hedge of an overall net balance sheet position or macro hedges. However, the approximate income statement effect of hedge accounting for an overall net position can be achieved, in some cases, by designating part of one of the underlying items as the hedged position. For hedges of forecasted transactions the gain or loss on the hedging instrument will adjust the basis (carrying amount) of the acquired asset or liability.

LKAS 41- AGRICULTURE

LKAS 41 describes how accounting for biological assets should be done. Biological assets are livestock, crops, and so on that are transformed into agricultural products.