



Ministry of Fisheries, Aquatic and Ocean Resources

Annual Report 2023



National Aquaculture Development Authority of Sri Lanka

Annual Report 2023

National Aquaculture Development Authority of Sri Lanka

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Corporate Information

Name of the Organization

NATIONAL AQUACULTURE DEVELOPMENT AUTHORITY OF SRI LANKA

National Aquaculture Development Authority of Sri Lanka (NAQDA), established by the Parliamentary Act No. 53 of 1998 under the Ministry of Fisheries. NAQDA is the main Government Organization with the mandate for development and promotion of Aquaculture and Inland Fisheries in Sri Lanka.

Vision

To be an apex organization responsible for sustainable development and management of aquaculture and inland fisheries to ensure food security and improve the quality of life of the people.

Mission

To contribute to the improvement of the social- economic conditions of rural societies and alleviation of poverty by facilitating the supply and availability of freshwater and brackish water fish through sustainable management of the aquatic resource and encouraging the development of small, medium and large scale aquatic enterprises.

Governing Board

The Governing Board consists of Five (05) Appointed Members and Eight (08) Ex officio members in accordance with the Section 3 of the National Aquaculture Development Authority of Sri Lanka Act, No. 53 of 1998 as amended by Act No. 23 of 2006.

The following members served as the members of the Governing Board during the year 2023 and twelve (12) Board Meetings were held during the year.

Governing Board Members

The Members of the Board of Directors -2023			
Members appointed by the Hon. Minister of Fisheries			
	Name	Designation	Period of the Service
1	Mr. Jayantha Wijeratne	The Chairman of the Board	24/01/2020 - 31/12/2023
2	Mr. G. Rajkumar	Board Member	10/08/2022 - 31/12/2023
3	Mr. P.B.L.U. Balasooriya	Board Member	04/05/2021 - 31/12/2023
Ex-Officio Members			
4	Mr. S.J. Kahawatta	Officially appointed Board Member	07/02/2019 - 31/12/2023
5	Mrs. R.H.M.P. Abeykoon	Officially appointed Board Member	20/02/2020 - 31/12/2023
6	Mr. Prof. M.J.S. Wijayarathna	Officially appointed Board Member	10/02/2022 - 31/12/2023
7	Mr. T. A. D. Dhammika Premarathna	Officially appointed Board Member	04/03/2022 - 31/12/2023
8	Mrs. Chandika Athugala	Officially appointed Board Member	06/09/202 - 31/12/2023
9	Mrs. P.H. Handunhewa	Officially appointed Board Member	12/02/2020 - 31/12/2023
10	Mr. Chathuranga Udawatta	Officially appointed Board Member	02/08/2022 - 31/12/2023

Head Office

41/1, New Parliament Road, Pelawatta, Battaramulla

Auditors

National Audit Office

Bankers

Peoples Bank

Bank of Ceylon

Chairman's Review

I hereby submit the annual report of the National Aquaculture Development Authority of Sri Lanka for the year ending 31 December 2023.

Introduction

The performance of the National Aquaculture Development Authority of Sri Lanka (NAQDA) during the 12 months commencing from 01/01/2023 is as follows.

Inland Fish Production

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

Year	Inland Fisheries & Aquaculture (MT)	Coastal Aquaculture & shrimp production (MT)	Total Production (MT)	% Increase over previous year
2016	67,900	6,030	73,930	10
2017	76,953	5,587	82,540	12
2018	73,910	14,100	88,010	7
2019	77,340	13,250	90,580	3
2020	89,520	12,700	102,220	13
2021	85,560	18,890	104,450	2
2022	100,930	15,960	116,890	12
2023	99,640	15,210	114,850	-2

Source: Planning, Evaluation and Monitoring Division, NAQDA

In 2023, total inland and aquaculture production was reported at 114,850 metric tons, a decrease of 2,040 metric tons compared to 2022. Inland fish production, primarily from perennial and seasonal reservoirs, decreased by 1% to 99,640 metric tons due to adverse weather conditions. Additionally, shrimp production decreased by 18%, reaching 11,596 metric tons in 2023, compared to 2022, as producers were reluctant to stock shrimp post-larvae due to high production costs, particularly for feed and electricity and disease occurrences. A comparison of aquaculture and inland fisheries production in Sri Lanka over the past years is shown in Table 1.

Foreign Exchange earned and contribution to rural economy

In 2023, inland fish and aquaculture production was valued at approximately Rs. 73 billion, making a significant contribution to the rural economy. Foreign exchange earnings from shrimp exports decreased by 22%, reaching USD 31.73 million in 2023, compared to USD 40.59 million in 2022. On the other hand, ornamental fish exports increased by 20%, reaching USD 26.38 million in 2023, up from USD 22.01 million in 2022. (Source: www.fisheries.gov.lk and Planning, Evaluation and Monitoring Division, NAQDA)

Fry Production & Distribution

In 2023, the Aquaculture Development Centers (AQDCs) at Udawalawa, Dambulla, Inginiyagala, Iranamadu, Kalawewa, Nuwara Eliya, Polonnaruwa, and Muruthawela produced 144.86 million fry. This was a 37% decline in fry production compared to the previous year, primarily due to reduced demand for fish fingerlings, caused by the lack of financial provision for stocking and private growers' reluctance to purchase fry for rearing fingerling due to the difficulty in marketing of fingerlings. Additionally, the prevailed drought negatively impacted the fish breeding process at AQDCs. The fry produced were sold to private ponds, cages and community based mini nurseries for rearing to fingerling size. Fry issuance from AQDCs also decreased by 49%, dropping to 76.53 million in 2023, compared to 2022. Total fry production and distribution from 2018 to 2023 is shown in Table 2.

Table 2 - Fry Production & Distribution (Million)

	2018	2019	2020	2021	2022	2023
Fry sold to Mini Nurseries	26.35	20.43	14.60	31.05	35.60	18.82
Fry reared at AQDCs	79.02	57.85	100.03	113.11	81.22	68.34
Fry sold to PPOs	16.89	23.73	23.40	36.59	60.43	22.48
Fry sold to Cages	60.26	42.31	47.60	59.01	53.13	35.23
Total	182.52	144.32	185.63	239.76	230.38	144.86

Source: Planning, Evaluation and Monitoring Division, NAQDA

Fingerling Production

In 2023, a total of 71.80 million fingerlings were produced by NAQDA's Aquaculture Development Centers (AQDCs), community-based mini nurseries, cages, and private ponds. Fingerling production decreased by 51% compared to 2022, primarily due to decreased demand for fish fingerlings caused by the lack of financial provision for seed stocking and private growers couldn't purchase fry for rearing fingerlings due to the difficulty in marketing. Additionally, the prevailed drought negatively impacted the fish breeding process at AQDCs. Of the total fingerling production, 36% was directly produced by NAQDA, while the remainder was produced by mini nurseries, cages, and private ponds using fry provided by AQDCs. Total fingerling production from various units between 2018 and 2023 is shown in Table 3.

Table 3 - Fingerling Production (Million)

	2018	2019	2020	2021	2022	2023
Fingerlings produced Mini Nurseries	16.74	15.03	12.07	17.23	20.90	10.09
Water based Mini Hatcheries	0.46	0.04	0.42	0.22	0.36	0.21
Fingerlings produced AQDCs	48.20	29.17	36.40	42.14	47.71	25.50
Fingerlings produced PPOs	7.44	14.26	15.14	26.75	47.70	15.90
Cages / Pens	38.79	30.09	31.91	25.24	29.46	20.10
Total	111.63	88.59	95.94	111.58	145.43	71.80

Source: Planning, Evaluation and Monitoring Division, NAQDA

Stocking of fingerlings

The fingerlings produced at AQDCs, Private Ponds, Community – based mini nurseries and Cages were stocked amongst waterbodies as given in the table 4. It is expected that the fish stocking in 2023 will contribute to an increase in inland fish production in 2024.

Table 4 – Stocking of Fish Fingerlings - 2023

Type of the water body	Number of tanks / units	Fingerling Stocked (Mn)
Major Reservoirs	42	19.071
Medium Reservoirs	75	20.967
Minor Reservoirs	261	21.445
Seasonal Tanks	339	6.426
Estate Tanks	18	0.495
Ponds/Cages/Pens	501	3.046
Flood plains	01	0.250
Rivers	03	0.120
Total	1240	71.820

Source: Planning, Evaluation and Monitoring Division, NAQDA

Freshwater Prawn Post Larvae Production

A total of 46.10 million post-larvae of freshwater prawns were issued from the Pambala, Kahandamodara, Kallarawa centers, and private hatchery, and stocked accordingly. However, the stocking of freshwater prawn post-larvae decreased by 3% compared to 2022, primarily due to the unavailability of government funds for the stocking program throughout the year. Table 5 provides a breakdown of freshwater prawn post-larvae stocking by water body type in 2023.

Table 5 – Stocking of Freshwater Prawn Post Larvae - 2023

Type of the water body	Number of tanks	Post larvae stocked (Mn)
Major Reservoirs	21	16.83
Medium Reservoirs	37	15.59
Minor Reservoirs	94	12.28
Seasonal Tanks	7	0.34
Ponds	31	0.19
Lagoons	2	0.55
Estate Tank	05	0.30
Other	-	0.02
Total	197	46.10

Source: Planning, Evaluation and Monitoring Division, NAQDA

Total of 802 m. tons of Freshwater Prawns were harvested during 2023. As prawns are a high valued species income of fisherman will be increased.

Fish seed stocking programme

In October 2023, the government allocated Rs. 100 million for the fish seed stocking program. During the fourth quarter of 2023, a total of 5.25 million fry, 4.90 million fish fingerlings, and 6.59 million freshwater prawn post-larvae were stocked in reservoirs and cages. The total expenditure for this program amounted to Rs. 44 million.

Development of Reservoir Fisheries

To improve the management of inland fisheries in perennial water bodies the Authority and the fisheries societies conducted raids in order to control the illegal fishing activities in reservoirs and also conducted awareness programmes, strengthened the existing rural fisheries organizations. In 2023, a total of 9,647 inland fishing boats were in operation, with 55,881 inland fishers participating in fishing activities.

Shrimp Farming Industry

Shrimp farming has been one of the most profitable commercial aquaculture activities in Sri Lanka, and the industry is currently managed effectively due to ongoing surveillance and monitoring by NAQDA. However, total shrimp production declined by 18% to 11,596 metric tons in 2023, compared to 2022. This decrease was mainly due to farmers' reluctance to stock shrimp post-larvae, driven by high production costs, particularly the cost of feed and electricity and also the disease occurrences. As a result, shrimp exports also dropped by 27%, reaching 4,020 metric tons in 2023, compared to the previous year.

In 2023, NAQDA issued 298 Aquaculture Management licenses, including 259 for shrimp farms and 39 for shrimp hatcheries, as part of its ongoing monitoring activities. Additionally, NAQDA conducted 4,577 PCR tests to screen brooders and post-larvae. The tests were carried out at the Brackish Water Fish Health and

Environmental Monitoring Laboratories in Battuluoya and Batticaloa. These screenings helped ensure the supply of healthy post-larvae for stocking in farms.

In 2023, a total of 49 shrimp hatcheries and 615 shrimp farms operated across the Puttalam, Batticaloa, Mannar, and Hambantota districts. Private hatcheries produced 88.75 million *Penaeus monodon* post-larvae and 669.33 million *Litopenaeus vannamei* post-larvae during the year.

Ornamental Fish and Aquatic Plant Farming

NAQDA is actively involved in developing new ornamental fish strains, advancing technology, providing brood fish, diagnosing fish diseases, and offering training and technical support to foster the growth of ornamental fish and aquatic plant culture, as well as exports. Aquaculture Development Centres in Rambodagalla, Ginigathena, and Sevanapitiya are dedicated to ornamental fish and plant cultivation. A tissue culture laboratory established at Rambodagalla focuses on the tissue culture of ornamental aquatic plants. The main goal of this initiative is to transfer technology and promote the export of aquatic plants to generate foreign exchange. A total of 35,831 aquatic plants were produced from these centres in 2023.

In 2023, these centers sold 3.82 million ornamental fish to farmers and exporters, along with 209,658 brooders. Freshwater aquarium fish, including colorful and striking species such as guppies, swordtails, platys, barbs, tetras, angelfish, gouramis, and catfish, are among the most popular exports from Sri Lanka. Of these species, guppies make up the majority of exports. Sri Lanka has around 60 regular exporting companies in this sector. Major buyers of Sri Lankan ornamental fish in 2023 included the USA, China, the UK, Germany, Australia, Canada, Saudi Arabia, Poland, the UAE, and Japan. Additionally, 814 individuals were trained in ornamental fish farming at Rambodagalla centre during the year.

Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam

Marine ornamental fish command high prices compared to freshwater species and are in strong demand in international markets. Also, captive-bred marine fish are highly valued as they are easier to care for in indoor aquariums.

To disseminate technology, expand the range of ornamental fish products, and boost foreign exchange earnings, NAQDA has taken steps to establish a Marine Ornamental Fish Breeding Centre in Bangadeniya, Puttalam. NAQDA invited Expressions of Interest (EOI) to operate and manage the center under a public-private partnership, and an investor was selected. An agreement was signed with Tropical Fish International (Pvt) Ltd on March 2, 2023, to begin operations at the center.

Non- traditional Aquaculture

- **Sea cucumber breeding and farming**

To promote and develop sea cucumber farming, NAQDA operates a hatchery, and a private hatchery in Jaffna also contributes to juveniles' production. In 2023, a total of 68,157 juveniles were produced. Farming activities were carried out by the private sector in Mannar, Kilinochchi, and Jaffna, with a total harvest of 539 metric tons (wet weight) in 2023.

- **Sea weed farming**

NAQDA facilitates sea weed farming with community participation in the Northern, and North Western Sea. In 2023, the seaweed harvest amounted to 1,729 metric tons (wet weight), and the total area dedicated to seaweed farming is approximately 100 hectares.

- **Sea bass breeding and farming**

The private sector is involved in sea bass cage farming across several areas, including Negombo Lagoon, Mannar, Puttalam, Kilinochchi, Jaffna, and Batticaloa. In 2023, 2.05 million sea bass seeds were stocked, resulting in a harvest of 1,158 metric tons.

Large scale sea bass farming in cages operated in Trincomalee Sea and 1110 Mt of sea bass were harvested from these sea cages.

Legal Matters

In 2023, ten cases were filed against NAQDA, including seven arbitration cases, two labour tribunal cases, and one Magistrate's court case. Additionally, NAQDA initiated four cases against other institutions, consisting of three arbitration cases and one insurance case. Apart from that, 50 cases were filed against beneficiaries under the Livelihood Development Programme, which commenced in 2021.

Human Resource Information

As of December 31, 2023, the National Aquaculture Development Authority of Sri Lanka had 647 employees, with 73 vacant positions. A total of 11 employees received local training, while 54 employees underwent foreign training. Additionally, 34 employees had resigned from the organization.

Financial Information

In 2023, the Authority generated a revenue of Rs. 267.91 million, while the Treasury provided Rs. 529.07 million to cover recurring expenses. In 2023, NAQDA received Rs. 64.95 million for capital expenditure, Rs. 81.53 million to enhance the production capacity of existing fish breeding centers, and Rs. 44.00 million for the fish seed stocking program to support the freshwater fisheries industry. Additionally, Rs. 143.26 million was allocated to settle outstanding bills from 2022. Under foreign grants, NAQDA received Rs. 6.57 Mn from the Australian Centre for International Agricultural Research (ACIAR) and the United Nations Food and Agriculture Organization (FAO) to support aquaculture development.

Compliance to Sustainable Development

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

- SDG 1 No poverty – NAQDA has continued livelihood development activities and in 2023, Fishermen and Farmers engaged in inland fisheries and aquaculture sector increased to 94,754 Nos. compared to 92,056 in 2022.
- SDG 2 Zero Hunger - In fact the goal is to end hunger, achieve food security and improved nutrition and promote sustainable aquaculture, NAQDA has initiated and continued programmes to develop culture based fisheries and aquaculture in order to increase the inland fish and aquaculture production. The inland fish and aquaculture production was 114,850 Mt. in the year 2023 which was a decrease of 2,040 Mt compared to 2022 production of 116,890 Mt.
- SDG 12 Responsible Consumption and Production – Reservoir fish production is available fresh at reservoirs and these fishes are sells around the reservoirs or within the village. Excess inland fish production is coming to Colombo markets in fresh mode and also this excess production is process to dry fish at village level. All the fishers and farmers operate with a license, follows Best Management Practices (BMPs), introduced co-management practices are examples for responsible fisheries. Also all the new aquaculture projects use an ecosystem approach and this will ensure the responsible farming and ultimately will make responsible production.
- SDG 14 Life below Water – Since the coastal capture fishery is stable due to over exploitation, illegal or unauthorized fishing, pollution, etc., the coastal trend is sea farming. Ecosystem approach farming is promoted in sea water and environmental friendly materials are used for farming systems. Sea weed farming is promoted in shallow sea areas and sea weed absorb the CO₂ in sea water. This will help to decrease the acidity of sea water. Mariculture activities are promoted and expand considering the carrying capacity in an environmental and industrial sustainable manner.

Report of the Board of Directors

The Board of Directors is pleased to present the Annual Report for the Year ended 31st December 2023 together with the Audited Accounts and Report of the Auditor General.

1. **Objectives**

The Aquaculture Development Division, which was functioning under the Ministry of Fisheries and Aquatic Resources Development, was transformed to National Aquaculture Development Authority of Sri Lanka (NAQDA) on 29th January 1999 under the Parliament Act No. 53 of 1998. The head office of NAQDA is located at No. 41/1, New Parliament Road, Pelawatta, Battaramulla.

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

Freshwater Aquaculture Development

Freshwater aquaculture centres managed by the Aquaculture Development Division under the supervision of Director, Assistant Directors, Officer in Charges and are responsible for fish seed production and maintain a continuous supply of seed to the fish farmers in order to stock in reservoirs, ponds, cages and pens. There are ten aquaculture development centres managed by this division

Aquaculture Development Centers (AQDCs) of NAQDA

NAQDA maintains ten (10) major Freshwater Aquaculture Breeding Centers, Three (03) Freshwater Prawn Breeding Centers, Three (3) Ornamental Fish Breeding Centers, and a Sea cucumber hatchery.

<u>Centre</u>	<u>Fish Species Produced/Activity</u>
Udawalawa (Carp)	Common Carp, Indian Carps and Chinese Carps
Dambulla	Common Carp, Indian Carps, Chinese Carps and Tilapia
Inginiyagala	Common Carp, Indian Carps and Tilapia
Nuwara Eliya	Common Carp
Udawalawa (Tilapia)	Tilapia species
Iranamdu	Common Carp, Indian Carps, Chinese Carps and Tilapia
Muruthawela	Common Carp, Indian Carps, Chinese Carps and Tilapia
New Udawalawa	Common Carp, Indian Carps and Chinese Carps
Polonnaruwa	Common Carp, Indian Carps, Chinese Carps and Tilapia
Kalawewa	Common Carp, Indian Carps and Tilapia
Pambala	Freshwater Prawn
Thillawatawena	Freshwater Prawn
Kallarawa	Freshwater Prawn
Rambodagalle	Ornamental Fish Breeding and Conducting Training Programmes
Ginigathhena	Ornamental Fish Breeding & Rearing
Sewanapitiya	Ornamental Fish Breeding & Rearing
Oleithuduwai	Sea cucumber

All these centers function under the supervision of Assistant Director/ officer in charge (Aquaculturist) responsible for production of fish seeds.

Aquaculture Extension Service

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

Coastal Aquaculture Development

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

Kalawewa Inland Fisheries and Aquaculture Training Institute

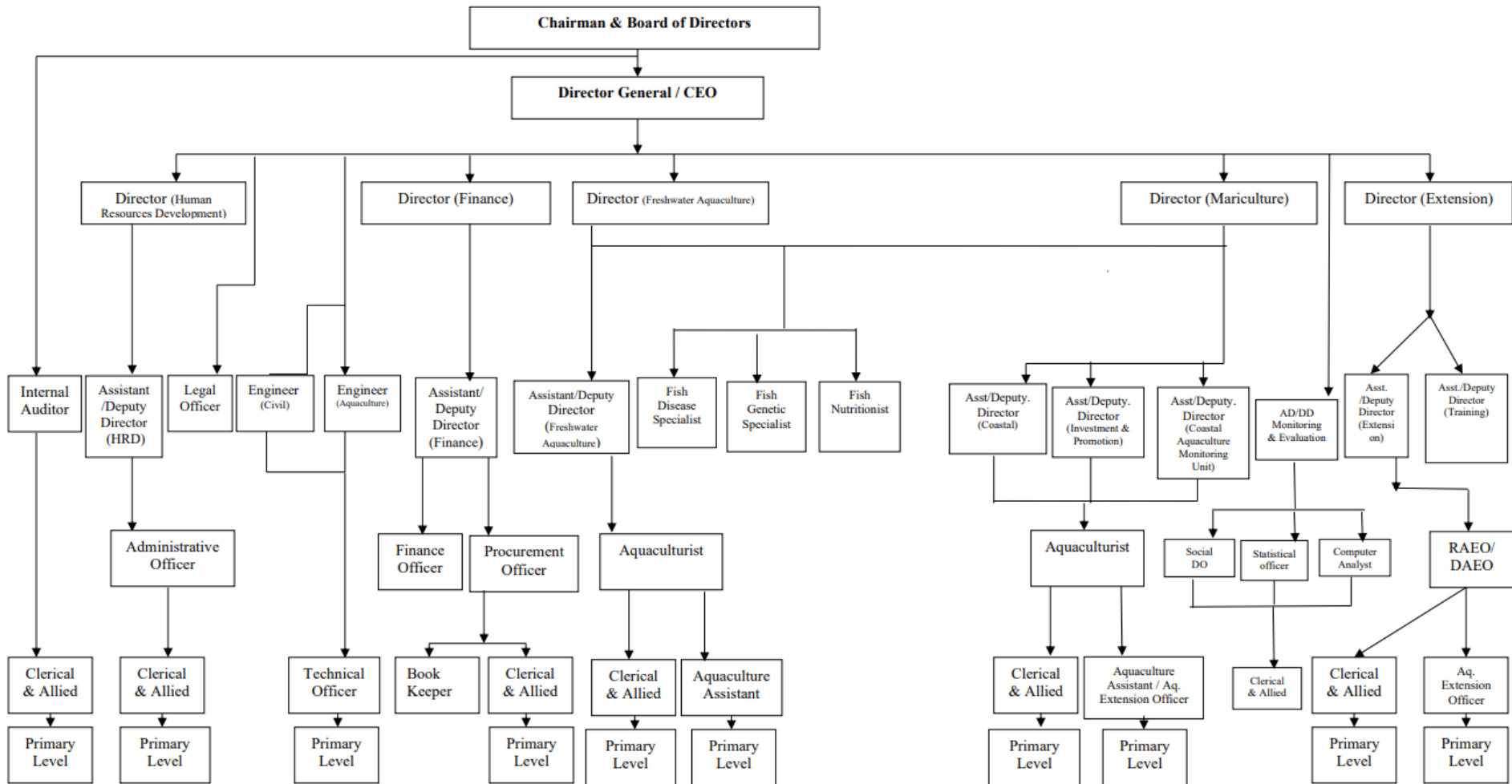
This Institute conducts trainings for staff of NAQDA, Inland fishers, Fish farmers, NGO's, CBO's and interested parties in the fields related to Aquaculture and Inland Fisheries. In addition, provides facilities for other institutions for their own training programmes and Assistant Director (Training)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

Mr. Jayantha Wijeratne functioned as the Chairman and Dr. (Mrs.) J.M. Asoka functioned as the Director General during the year under review. Following officials officiated as Heads of Divisions / Units during the year 2023.

Main operational and Support Services Divisions/ Units

Division	Name of the Head of the Division
Freshwater Aquaculture Development	Mr. M.V. Dharmadasa
Coastal Aquaculture Development	Mr. M.G.G. Gunasena
Extension	Mr. R.H. Pothuwila
Human Resources Development	Mr. W.M.I.K. Wijesekara
Finance	Mr. A. M. N. S. Bandaranayake
Engineering	Mr. S.T. Withanage
Legal	Ms. Diluka Sumanaratne
Internal Audit	Mr. G. A. D. A. Perera
Planning and Monitoring	Mr. K.M.D.M. Somaratne

Organizational Structure of National Aquaculture Development Authority of Sri Lanka



2. Objectives

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

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

3. Human Resource Information

Manpower of National Aquaculture Development Authority of Sri Lanka as at 31st December 2023

Categories	Approved Carder	Existing Carder	Balance
Chief Executive Officer	01	01	-
Senior Managers	05	01	04
Middle Managers	29	25	03
Junior Managers	99	82	17
Aquaculturists	69	61	08
Regional/District Extension Officers	20	14	06
Statistical Officers	03	03	-
Computer Analyst	01	01	-
Procurement Officer	01	-	01
Social Development Officer	01	01	-
Finance Officer	01	01	-
Administrative Officer	01	01	-
Internal Audit Officer	01	-	01
Investigation Officer	01	-	01
Management Assistant - Technical	142	126	16
Assistant Aquaculturists	23	19	04
Extensions Officers	110	103	07
Management Assistant	03	-	03
Technical Officers	03	02	01
Book keeper	01	01	-
Forman	01	01	-

Translator	01	-	01
Management Assistant – Non Technical	83	68	11
Management Assistant	82	67	11
Warden	01	01	-
Primary Level	436	344	22
Technicians (Electrical/ Mechanical)	11	06	05
Drivers	54	47	07
Lab Assistant	03	02	01
Circuit Bungalow keeper	08	03	05
Minor Staff *	360	286	4
Total	795	647	73

* Note:

- Out of 82 Management Assistant posts, the number of approved posts is 78 and there are 04 posts given as personal only to be held by the circular of 24/10/2014.
- Out of 360 labor posts, the number of approved posts is 290 and there are 70 posts given as personal only to the holder by the circular of 24/10/2014.
- There were 06 contract employees.
- Also, NAQDA has taken the service of 107 labours from a man-power out sourcing institute to carry out the aquaculture related activities.

Resignations / Retirements

	Name	Nature	Designation	Resigned Date
1	Ms. K. Mangalika	Permanent	Management Assistant	2023.07.25
2	Mr. S. R. Jayasinghe	Permanent	Management Assistant	2023.11.04
3	Ms. A. A. N. Amarasinghe	Permanent	Management Assistant	2023.01.02
4	Mr. G. Sunil	Permanent	Driver	2023.03.10
5	Mr. H. P. S. Pathma Kumara	Permanent	Labour	2023.03.10
6	Mr. H. U. D. Kodikara	Permanent	Labour	2023.02.06
7	Mr. R. W. R. Wickramasingha	Permanent	Lab Assistant	2023.04.15
8	Mr. G. G. J. Banda	Permanent	Labour	2023.02.09
9	Mr. A. H. Saman	Permanent	Labour	2023.01.02
10	Mr. K. M. J. S. Karunarathna	Permanent	Labour	2023.09.22
11	Mr. K. A. M. S. Kumara	Permanent	Labour	2023.03.10
12	Mr. K. M. J. K. Bandara	Permanent	Labour	2023.09.22
13	Ms. S. A. S. Priyadarshika	Permanent	Management Assistant	2023.05.18
14	Mr. R. H. M. D. M. B. Rajakaruna	Permanent	Regional Aquaculture Extension Officer	2023.09.07

15	Mr. K. M. G. Wimalasena	Permanent	Labour	2023.04.11
16	Mr. S. Ravikaran	Permanent	Driver	2023.06.08
17	Mr. E. A. S. Karunarathne	Permanent	Labour	3.20.2023
18	Mr. M. W. A. T. Mahesh	Permanent	Driver	2023.10.04
19	Mr. T. Sasikaran	Permanent	Labour	2023.06.04
20	Mr. H. K. M. Maduhansa	Permanent	Aquaculture Extension Officer	2023.08.01
21	Mr. T. W. K. P. P. K. Dias	Permanent	Labour	2023.05.10
22	Mr. S. P. M. Nimesha	Permanent	Labour	2023.12.01
23	Mr. W. M. H. G. Dissanayake	Permanent	Electrician	2023/09/25
24	Ms. R. L. Rathnayake	Permanent	Labour	2023/08/03
25	Mr. W. A. A. Tharanga	Permanent	Aquaculture Extension Officer	2023.01.02
26	Ms. W. W. P. B. Sadarenu	Permanent	Management Assistant	2023.10.24
27	Mr. I. S. Ileperuma	Permanent	Aquaculturist	2023.08.25
28	Mr. S. Vimalaswaran	Permanent	Labour	2023.09.12
29	Mr. C. C. Ranaweera	Permanent	Labour	2023.03.07
30	Mr. S. Lithushan	Permanent	Aquaculturist	2023.10.29
31	Mr. D. T. S. V. Jayarathna	Permanent	Aquaculturist	2023.06.30
32	Mr. A. M. N. S. Bandaranayake	Permanent	Director (Finance)	2023.05.31
33	Mr. N. Salomon	Permanent	Aquaculture Extension Officer	2023.09.05
34	Mr. U. H. S. Madusha	Permanent	Aquaculture Extension Officer	2023.01.19

Local Trainings

	Name and Designation	Training Programme Name	Training Institute	Training Dates
01	Mr. K. G. W. Priyadharshana (Management Assistant)	Personal File Maintenance	Skill Development Fund	2023/03/23 2023/03/24
02	Mr. P. K. S. M. Pigala (Management Assistant)	Establishment Code and Administrative Arrangements	Prag Institute	2023/06/27
03	Mr. M. M. P. Munasinghe (Management Assistant)	Transport Management	Construction Equipment Training Centre	2023/08/11 ☹ 2023.12.02
04	Mr. S.A. Athula Shantha (Administrative Officer)	Disciplinary Management	Prag Institute	2023/08/18
05	Ms. A. A. T. P. Perera	New tax law and	Prag Institute	2023/09/26

	Ms. Deepaika Hemakumari (Management Assistant)	calculation of tax liability		
06	Mr. S. T. Withanage (Aquaculture Engineer) Mr. B.A.D. Malika (Civil Engineer)	Contractual issues associated with standard bidding documents	Construction Industry Development Authority	2023/10/02
07	Ms. Deepaika Hemakumari (Management Assistant)	Government Payroll system	Skill Development Fund	2023/10/30 2023/11/01
08	Mr. P. K. S. M. Pigala (Management Assistant)	Personal File Maintenance	Skill Development Fund	2023/12/07 2023/12/08
09	Ms. Oshadi Rahinduwa Mr. H.P.L.K. Padmasanka	Internal audit and control systems	Skill Development Fund	2023/11/23 2023/11/24
10	Ms. B. I. D. Sanjeewani Ms. Nishani Rashiprabha Ms. M. A. Tharaka Ms. Nisha Priyadharshani (Management Assistant)	Formal filing	Prag Institute	2023/11/22
11	Mr. K. R. Perera Mr. Chandana Kumara Mr. A. S. C. Silva (Labour)	Training program for Primary staff	Ministry of Fisheries	2023/11/16

Foreign Trainings

	Name	Designation	Training Programme Name	Training Institute	Training Dates
1	Mr. W. P. R. Chandrarathna	Fish Pathologist	Workshop for the development of a NACA Regional Strategy On Aquatic Organism	NACA	15 – 17 March
2	Mr. D. M. Thilina Lakshan	Aquaculturist	Training Course on Fishery Resources Development and Aquatic Product Processing Technology for Development Countries	FFRC, China (Online)	10 - 30 May
3	Mr. S. D. C. S. Kumara	DAEO			
4	Mr. H. W. U. Weerage	EO			
5	Mr. S. A. S. R. K. Senanayake	EO			
6	Mr. W. T. D. S. Priyashan	Aquaculturist			
7	Mr. K. P. C. D. Weerasooriya	Assistant Aquaculturist	Training Course on Tilapia	FFRC, China (Online)	19 May - 22 June
8	Mr. M. Prasad Minirathne	Aquaculturist			
9	Mr. V. G. S. Shanaka	Aquaculturist			

10	Mr. D. M. R. T. Dissanayaka	EO	Breeding and High-yield farming Techniques		
11	Mr. M. M. R. M. Wijenayake	Aquaculturist			
12	Mr. R.G. Sadeepa	EO			
13	Mr. W. A. R. P. Weerakkodi	EO			
14	Ms. W. M. D. Weerakoon	EO			
15	Ms. S. A. Gunawardana	EO			
16	Mr. Nadarasa Salomon	EO			
17	Mr. U. L. B. Nadeeshan	EO			
18	Mr. Somanathan Anoyan	EO			
19	Mr. T. Mohomed Infas	EO			
20	Mr. H. M. C. E. Herath	Aquaculturist			
21	Mr. M. V. K. S. Wickramanayake	Aquaculturist			
22	Ms. C. L. B. M. Fonseka	Assistant Aquaculture			
23	Mr. K. V. P. J. Madushanka	Aquaculturist			
24	Mr. A. G. K. Sampth	Assistant Aquaculture			
25	Mr. Nishanthan Yoganatha	DAEO	Training course on Land--based Aquaculture for the Maritime Silk Road Countries	FFRC, China	14 - 18 June
26	Mr. R. J. H. K. Sandana	Aquaculturist			
27	Mr. V.G.S. Shanaka	Aquaculturist			
28	Mr. M. M. R. M. Wijenayaka	Aquaculturist	Seminar on Aquatic Animal health Management and Quarantine for the Maritime Silk Road Countries	FFRC, China	26 July - 15 August
29	Mr. W. T. N. V. Fernando	Aquaculturist			
30	Mr. G. M. A. G. Chandrarathna	DAEO			
31	Mr. P. G. J. L. Wijayasinghe	Aquaculturist			
32	Mr. Ranuka Dayananda	Aquaculturist			
33	Mr. W. M. P. Kumara	Aquaculturist			
34	Mr. P. R. D. Perera	Aquaculturist	Seminar on Sustainable Development of Aquaculture and Climate Change for the Belt and Road Countries	FFRC, China	09 - 29 August
35	Ms. D. M. M. K. Gunawardhana	Aquaculturist			
36	Mr. T. N. Salith Thilakasiri	Aquaculturist			
37	Mr. K. V. P. J. Madhushanka	Aquaculturist			
38	Mr. T. A. Wijsekara	Aquaculturist			
39	Mr. A. M. U. Sampath	Aquaculturist			
40	Mr. W. T. D. S. Priyashan	Aquaculturist			
41	Ms. A. K. P. Lakmini	EO	Seminar on Fishery development and Management for the Belt and Road Countries	FFRC, China	23 August - 12 September
42	Ms. M. P. Hansani De Costa	Assistant Aquaculturist			

43	Mr. Sundaram Ravikumar	Assistant Director (Coastal)	Training course on Risk Analysis in the Aquaculture value Chain	Thailand	03 – 05 September
44	Mr. A Arshad Ali	Aquaculturist	Training on Health management Disease Diagnosis and treatment of Cultured Species	IORA, Oman	22 - 26 October
45	Mr. A. D. I. S. Senarathna	EO	Seminar on Marine Spatial Planning and Blue Economic Development for the Development Countries	FFRC, China	30 October - 15 November
46	Mr. J. A. K. Murthi Darshana	EO			
47	Mr. Sankeethan	DAEO			
48	Mr. S. Mathanarajah	Aquaculturist			
49	Mr. R. G. P. Madugalle	DAEO	Seminar on regulation and Law-Enforcement of Fishery Activities for the Maritime Silk Road Countries	FFRC, China	30 October – 22 November
50	Mr. A. N. P. Rathnayaka	Aquaculturist			
51	Mr. M. Dinushan	EO			
52	Mr. W. M. A. Madushanka	EO			
53	Ms. W. A. S. Maduwanthi	EO			
54	Mr. S. H. A. Sirikumara	Aquaculturist	Giant Freshwater prawn Conference	Thailand	27 - 29 November

- DAEO – District Aquaculture Extension Officer / EO - Extension Officer

4. Legal Matters

2023 cases filed and maintained against the Authority:

i. Assigned entity: Weerakoon Construction Company vs. NAQDA:

Welikanda Aquaculture Development Center is an arbitration case assigned to receive an amount of 26 million rupees due to Weerakoon Company. Although it was decided to pay this amount to Weerakoon Company in the Adjudication, NAQDA is against this decision. Referred to Arbitration.

ii. Assigned Case:

Weerakoon Construction Company, resorted to adjudication against NAQDA and during the Adjudication, NAQDA was ordered to pay Rupees 15.5 million to the company NAQDA has resorted to Arbitration against it.

iii. R.E Weerakoon Company vs. National Aquaculture Development Authority:

The Case was filed to prevent the authority from receiving the amount contained in the bond - Case Number : DSP 220/2020 - Ponds under construction at Sevanapitiya Center.

iv. **Sued entity:**

The Case filed by Kirula Engineering Services (Pvt) Company against the National Aquaculture Development Authority of Sri Lanka preventing the authority from receiving the amount contained in the bond CHC/303/2021/MR- Construction of ponds at the Muruthawela Aquaculture Development Center.

v. **The company assigned the case:**

Finite Lanka (Pvt) Ltd vs. National Aquaculture Development Authority of Sri Lanka is an adjudication assigned by this company against NAQDA to recover the amount of construction done by this company in Oleithudai area. It is being examined. The verdict was given on 24.03.2023. According to the decision NAQDA had to pay Rs. 7,634,023.66 on 10th May 2023. Based on the Advice of the Hon. Attorney General NAQDA settled the case by payment of Rs. 5,750,000/- to Finite Lanka (Pvt) Ltd on 31/10/2023.

vi. **Suspect:**

Finite Lanka (Pvt) Ltd v. National Aquaculture Development Authority of Sri Lanka is an adjudication assigned by this company against NAQDA to recover the amount of construction done by this company in Rekawa area. The case terminated by payment of Rs. 2,203,234/- to the company on 24/05/2023 & 30/05/2023.

vii. **Arbitration filed by Kirula Engineering Services (Pvt) Ltd:**

In order to complete the rest of the construction works at the Murutawela Center, Kirula Engineering Company has entered into an Agreement. The adjudication was given in favor of NAQDA. The Arbitration has been started.

viii. **MC Case No: 91045/22 (Labour) Ms. R.S.A.S.K.R. Senadheera against National Aquaculture Development Authority:**

This case was filed by Ms. R.S.A.S.K.R. Senadheera to obtain her gratuity which was in arrears NAQDA paid her gratuity and concluded the case.

ix. **9LT/M/26/24/2023 – The case filed by Mr. G.G.L. Indika (Management Assistant) against the Authority at Labour Tribunal Matara**

The Applicant has not reported to the duty to the assigned office and the Authority had to consider that, the Applicant had left the service and he has filed a case at LT Matara to obtain the job again.

Cases assigned by the Authority in the years 2023:

i. CHC/1298/22/ARB

Assignee: NAQDA V. Weerakoon Company and ICLP Arbitration Centre
A.C. Mr. Rasaih is the arbitrator and a case has been filed with the support of the Attorney General's Department to the Arbitrator.

ii. Dambulla District Court Case No. 2013 /MR

This case was assigned to recover from the insurance company of the owner of the tipper No WPLL 8305 that damaged the NAQDA vehicle, No 253-3478 which could not be recovered whole damage from the Sri Lanka Insurance Corporation

iii. Construction of AQDC Welikanda

NAQDA had to pay 26 million rupees to Weerakoon Construction Company; NAQDA has now resorted to arbitration against it.

iv. Construction of Ornamental Fish breeding centre Sewanapitiya:

It was decided to Rs. 15.5 million rupees paid by NAQDA to R.E Weerakoon Construction Company in the settlement, so it has now been referred to arbitration.

5. **Progress of Aquaculture Development Centres (AQDCs) and District Aquaculture Extension Offices**

Freshwater Aquaculture Development Division

Table 6 - Fish Seed Production

Aquaculture Development Centre	Post Larvae Production (Mn)	Fry Production (Mn)	Fingerling Production (Mn)
Udawalawa (Carp)	38.48	10.99	2.31
Udawalawa (Tilapia)	-	5.78	1.06
New Udawalawa	0.10	15.54	1.18
Inginiyagala	61.85	20.41	5.01
Dambulla	42.85	39.81	5.50
Iranamdu	1.15	7.25	2.64
Muruthawela	28.56	11.29	2.02
Nuwara Eliya	2.35	1.05	0.35
Sevanapitiya	16.65	15.94	3.31
Kalawewa	12.95	16.80	2.12
Total	205.04	144.86	25.50

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 7 – Fish Seed Distribution

Aquaculture Development Centre	Post Larvae (Mn)	Fry (Mn)	Fingerling (Mn)
Udawalawa (Carp)	1.03	7.24	2.31
Udawalawa (Tilapia)	-	3.33	1.06
New Udawalawa	-	2.95	1.18
Inginiyagala	0.85	14.62	4.82
Dambulla	3.00	22.24	5.47
Iranamdu	-	2.37	2.64
Muruthawela	3.85	4.67	2.02
Nuwara Eliya	-	0.49	0.28
Sevanapitiya	-	8.11	3.31
Kalawewa	0.50	10.50	2.12
Total	9.23	76.52	25.21

Source: Planning, Evaluation and Monitoring Division, NAQDA

Coastal Aquaculture Division Progress

Table 8 - Freshwater Prawn Post Larvae Production

Aquaculture Development Centre	Freshwater Prawn Post Larvae (Mn)
Kahandamodara	13.05
Pambala	14.85
Kallarawa	9.07
Total	36.97

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 9 - Ornamental fish, Aquatic plant Production and Training

Aquaculture Development Centre	Ornamental Fish Production (Mn)	Aquatic Plant Production	No. of Person's Trained
Rambadagalla	0.39	35190	595
Ginigathena	1.89	641 (Bunches)	-
Sevanapitiya	1.10	-	-

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 10 - Coastal Aquaculture Production

Coastal Aquaculture Extension and Monitoring Unit	Shrimp Production (Mt)	Sea bass Production (Mt)	Sea cucumber Production (Mt)	Sea weed Production (Mt)
Northern Province	911	0.90	518	1,724
Eastern Province	1,386	1,112	-	-
North Western Province	9,111	-	21	5
Southern Province	188	45	-	-
Total	11,596	1,158	539	1,729

Source: Planning, Evaluation and Monitoring Division, NAQDA

Extension Division Progress

Table 11 - Stocking of Fish fingerlings and freshwater prawn post larvae

District	No. of Fish Fingerlings Stocked (Mn)	No. of Freshwater Prawn Post Larvae Stocked (Mn)
Ampara	9.24	2.80
Anuradhapura	7.63	671
Badulla	2.80	0.28
Batticaloa	5.18	4.64
Colombo	0.36	-
Galle	0.40	0.86
Gampaha	0.30	-
Hambantota	4.82	4.66
Jaffna	0.26	-
Kalutara	0.52	0.20
Kandy	2.29	0.20
Kegalle	0.04	-
Killinochchi	0.97	1.09
Kurunagala	5.42	4.27
Mannar	0.46	0.99
Matale	3.44	0.99
Matara	0.41	1.17
Monaragala	9.75	4.31
Mullaitivu	2.62	2.68
Nuwara ELLiya	1.48	0.78
Polonnaruwa	5.00	3.40
Puttalam	3.48	2.40
Rathnapura	2.56	1.20
Trincomalee	1.89	1.75
Vavunia	0.50	0.72
Total	71.82	46.10

Source: Planning, Evaluation and Monitoring Division, NAQDA

Table 12 – Inland Fish Production

District	Inland Fish Production (Mt)
Ampara	14,200
Anuradhapura	21,380
Badulla	3,270
Batticaloa	3,480
Colombo	450
Galle	180
Gampaha	1,160
Hambantota	5,130
Jaffna	110
Kalutara	970
Kandy	1,280
Kegalle	30
Killinochchi	780
Kurunagala	10,450
Mannar	180
Matale	1,710
Matara	890
Monaragala	6,030
Mullaithivu	1,450
Nuwara Eliya	530
Polonnaruwa	10,770
Puttalam	4,040
Rathnapura	1,440
Trincomalee	9,090
Vavunia	640
Total	99,640

Source: Planning, Evaluation and Monitoring Division, NAQDA

6. Progress of Action Plans

Programme / Activity	Allocation (Rs. Mn)	Expenditure (Rs. Mn)	Physical Progress
Increase the capacity of the existing fish breeding centers to facilitate the inland fisheries industry			
Muruthawela AQDC - Completion of partially completed works of 03 nos. ponds, fencing and supply canal of terminated contracts	26.00	23.87	Construction of three ponds and the associated water supply systems has been completed, and the terminated fencing contract has been partially fulfilled.
Kalawewa AQDC - Urgent Improvement of hatchery water line, supply canal inlet and over head tank	6.30	6.29	Construction of the water storage tank and water supply lines has been completed.
Dambulla AQDC - Urgent Renovation of 05 nos. ponds and fencing	3.10	3.06	Urgent renovations of 5 ponds and fence were carried out.
Inginiyagala AQDC - Urgent Renovation of 10 nos. ponds	12.50	11.87	95% of urgent renovations of 10 ponds have been completed.
Iranamadu AQDC - Urgent Improvement of water supply line to Hatchery	9.00	7.38	85% of urgent improvement works on the water supply line has been completed.
Udawalawe Carp AQDC - Urgent Renovation of old hatchery with water	16.10	11.77	85% of the renovation of the old hatchery has been completed.

supply system including drainage line			
Udawalawe Tilapia AQDC - Urgent Improvement of 03 nos. ponds	16.00	11.46	75% of the urgent improvement works of 03 ponds have been completed.
Udawalawe New AQDC - Urgent Improvement of alternative water line and 05 nos. ponds	10.00	5.83	60% of the urgent improvement works on the alternative water line and 05 ponds have been completed.
Nuwara Eliya AQDC - Urgent Improvement of 02 nos. ponds	0.50	-	Due to delays in initial approvals and the need to prioritize essential tasks at other centers, these improvements could not be carried out.
Sewanapitiya AQDC - Urgent Improvement of Tilapia Hatchery	0.50	-	Due to delays in initial approvals and the need to prioritize essential tasks at other centers, these improvements could not be carried out.
Total	100.00	81.53	
Stocking of Fish Fry, Fish Fingerlings and Freshwater Prawn Post Larvae in Reservoirs			
Stocking of fish fingerlings	35.13	22.10	4.900 Mn fish fingerlings were stocked
Stocking of fish fry	24.84	5.84	5.25 Mn fish fry were stocked
Stocking of freshwater prawn post larvae from	30.00	13.18	6.59 Mn freshwater prawn post larvae were

AQDCs			stocked
Transport of fish / prawn seed	10.00	2.89	Carried out Seed transport
Total	100.00	44.00	Funds were allocated in End of October 2023.
Capital Expenditure			
Continuation and Urgent Improvements of Ornamental fish Breeding centers	13.36	11.70	The tank system at the Ginigathhena Center and the wastewater system at the Sevanapitiya Center were constructed.
Continuation and Urgent Improvements of Freshwater Prawn Breeding Centers including Angunawewa and Coastal Hatcheries (Oleithuduwai, Bangadeniya, Dharmapuram)	9.14	9.13	A fiber tank was installed at the Oleituduwa Sea Cucumber Hatchery. Essential maintenance work has been carried out at the Angunawewa and Kahandamodara Freshwater Prawn Breeding Centers. Payments for the construction of the Pambala Center in 2022 have been made.
Urgent Improvements of Inland Fisheries and Aquaculture Training Institute	4.00	2.17	Urgent maintenance work has been carried out, including gutter repairs.
Urgent Improvements of District Aquaculture Extension Offices and Head Office	0.75	0.29	Electric fencing has been installed at the District Aquaculture Extension Office in Badulla. The District Aquaculture

			Extension Office in Nuwara Eliya has been carpeted
Continuation and Urgent Improvements of AQDCs (10 nos.)	12.75	12.43	Preliminary works have been carried out to improve the Muruthawela, Udawalawe (carp), Udawalawe (tilapia), New Udawalawe, and Olaituduwai centres. 2022 pending payments were made for the constructions of the Dambulla and Udawalawe (carp) centres, as well as the Puthumurippu fish seed production unit.
Heavy Maintenance of Vehicles	5.75	5.68	Vehicles were repaired.
Heavy Maintenance of Plants and Machinery	0.75	0.74	8 air conditioners were repaired.
Information Technology Services	5.50	5.49	Official email accounts were renewed. Computer parts, server rack, printers, scanners, projector, and network-attached storage (NAS) were purchased.
Procurement of Laboratory equipment's for seed production enhancement of AQDCs	19.50	5.32	Only the dissolved oxygen meter, PH meter and conductivity meter, Horizontal gel unit and

			water system, Table Top Centrifuge & Icemaker have been provided as part of the tender and the rest is scheduled to be provided next year.
Procurement of Furniture & Office equipment's	4.10	4.10	Essential office equipment including fans, air conditioners, fingerprint machines, chairs, tables, cupboards, a television, a washing machine, and a refrigerator have been purchased.
Procurement of Plant & machinery for seed production enhancement of AQDCs	15.40	0.37	Air conditioner and brackets were purchased. Bids have been called to procure other required items and evaluation has been completed. But procurement process was canceled due to the inability to deliver the goods this year.
Brood stock Management Programme	2.50	2.50	Broodstock Management works were carried out.
Establishment and management of the fishing community for the protection of fish stocked in reservoirs	2.50	1.36	266 raids were conducted.

Training of Officers and Farmers	4.00	3.67	Foreign training provided for 30 officers. Local training provided for 18 officers.
Total	100.00	64.95	

7. Principal Activities

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

8. Capital

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

9. Income

The income from the sale of fish seeds, rental income from leased centers, and other sources amounted to Rs. 267.91 million. The Treasury grant for financing recurrent expenditure was Rs.529.07 million for the year ended 31st December 2023.

10. Performance of the Organization

National Aquaculture Development Authority has made a loss of Rs. (81.59) Million for the year ended 31st December 2023.

11. Statement of Affairs

The statement of affairs of the Authority as at 31st December 2023 is set out in Financial Statements.

12. Capital Expenditure

In 2023, Rs. 100.00 Mn was allocated for capital expenditure and out of this allocation, Rs. 64.95 million was received during the year. The received funds were fully utilized for the rehabilitation and improvement of capital assets, acquisition of fixed assets, and freshwater aquaculture development activities. To enhance the capacity of existing fish breeding centers and support the inland fisheries industry, Rs. 100.00 million was allocated, and received Rs. 81.53 million.

Additionally, Rs. 100.00 Mn was allocated for fish seed stocking program, and received Rs. 44.00 Mn. Furthermore, NAQDA received Rs. 143.26 Mn to settle outstanding bills from the year 2022.

Under foreign grants, NAQDA received Rs. 6.57 Mn from the Australian Centre for International Agricultural Research (ACIAR) and the United Nations Food and Agriculture Organization (FAO) to support aquaculture development.

13. Collaboration with other Agencies

The Authority collaborated with the Ministry of Fisheries, Department of Fisheries and Aquatic Resources, National Aquatic Resources Research and Development Agency, Cey-Nor Foundation Limited, Provincial Councils, Mahaweli Authority of Sri Lanka, Department of Agrarian Development, Irrigation Department, Central Environmental Authority, Department of Wildlife Conservation, Forest Department, NGOs and private sector for operating the Brackish water Shrimp Hatchery, Rakawa Aquaculture Farm, Vakara Shrimp Farm, Marine Ornamental Fish Breeding Centre.

14. Directors Interest in Contracts

The Directors of the Authority were not directly or indirectly involved in any contracts with the Authority during the year ended 31st December 2023.

15. Auditors

The Accounts of the National Aquaculture Development Authority of Sri Lanka for the Year ended 31st December 2023 was audited by the National Audit Office.



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරියේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තේනික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන අධිකාරියේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ ආදායම් ප්‍රකාශයේ, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන්, සාරාංශගත වැදගත් ගිණුම්කරණ ප්‍රතිපත්තිවලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ, 1998 අංක 53 දරන ශ්‍රී ලංකා ජාතික ජලජීවී වගා සංවර්ධන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාරව මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, අධිකාරියේ මූල්‍ය ප්‍රකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

පිටුව 1 | 12

දුරක 306/72, පොල්දොරි පාර, පිටරාමුල්ල, ශ්‍රී ලංකාව



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දුරක 306/72, පොල්දොරි පාර, පිටරාමුල්ල, ශ්‍රී ලංකාව

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1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත 2 හි 29 වගන්තිය ප්‍රකාරව සෘජු ක්‍රමයට මුදල් ප්‍රවාහ ප්‍රකාශනය සකස් කිරීමේදී අතිරික්තය සමඟ ශුද්ධ මුදල් ප්‍රවාහය සඳහා හෙළිදරව් කළයුතු වුවත් අධිකාරිය විසින් එසේ සිදුකර නොතිබුණි.
- (ආ) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 02 හි 31 වගන්තිය අනුව ආයෝජන හා මූල්‍ය ක්‍රියාකාරකම් ජනනය වන මුදල් ප්‍රවාහයන් එම ක්‍රියාකාරකම් යටතේ වෙන් වෙන්ව නිරූපණය කළ යුතු වුවද සමාලෝචිත වර්ෂයේ අභිජනනාගාර ඉදිකිරීම් කටයුතු වෙනුවෙන් වැය කරන ලද රු.155,121,285 ක මුදලක් ආයෝජන ක්‍රියාකාරකම් යටතේ දැක්වීම වෙනුවට මෙහෙයුම් ක්‍රියාකාරකම් යටතේ දක්වා තිබුණි.
- (ඇ) වැලිකන්ද අභිජනනාගාරය ඉදිකිරීම් කොන්ත්‍රාත්තුවට අදාළව රු.14,363,746 ක කාර්යසාධන බැඳුම්කරය මුදල් කර ගැනීම හේතුවෙන් කොන්ත්‍රාත්කරු යොමු වූ බෙරුම්කරණ සහ තීන්දුව අනුව නැවත කොන්ත්‍රාත් ආයතනය වෙත ප්‍රමාද පොළී ගාස්තු රු.12,209,896 ක් ඇතුළත්ව රු.34,049,373 මුදලක් ගෙවිය යුතු බවට 2023 වර්ෂයේදී දැනුම් දී තිබූ අතර ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම් ප්‍රමිත 08 හි 22 වගන්තිය අනුව ඒ සඳහා ප්‍රතිපාදනයක් හඳුනාගෙන නොතිබුණි.
- (ඈ) සමාලෝචිත වර්ෂයේ අධිකාරිය වෙත මත්ස්‍ය තැන්පත් කිරීම් වැඩසටහන් සඳහා ලද රු.85,827,680 ක අමාත්‍යාංශ ප්‍රදාන සහ රු.14,264,998 ක විදේශ ප්‍රදාන වශයෙන් ලද මුළු ප්‍රදාන එකතුව රු.100,092,678 ක් ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම් ප්‍රමිත 11 හි 95 වගන්තියේ විධිවිධාන ප්‍රකාරව ආදායමට හඳුනා ගැනීමකින් තොරව ව්‍යාපෘති ගිණුම් වලට බැර කර තිබුණි. එම වැඩසටහන් සඳහා සමාලෝචිත වර්ෂයේ දරන ලද රු.108,205,259 ක මුළු වියදමද ආදායම් ප්‍රකාශය තුළට නොගෙන ව්‍යාපෘති ගිණුම්වලට භර කර තිබුණි.
- (ඉ) අක්කරයක් පමණ වූ මන්නාරම ඔලෙයිකුඩාව මුහුදු කුඩුල්ලන් අභිජනනාගාරයේ ඉඩම රු.800,000 ක වටිනාකමකට 2016 වර්ෂයේ සිට අවු.30 කට බදු පදනම මත ලබාගෙන තිබූ අතර ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 12 හි ඡේද 27 හි විධිවිධාන අනුව කල්බදු වටිනාකම වත්කම් හා වගකීම් යටතේ හඳුනාගත යුතු වුවද උක්ත බදු දේපළ කල්බදු දේපළක් ලෙස ගිණුම්වල හඳුනාගෙන නොතිබුණි.

- (ඊ) ලෝක ආහාර හා කෘෂිකර්ම සංවිධානය (FAO) විසින් රු. මිලියන 143 ක් වැයකර මධ්‍යම ප්‍රදේශයේ ඉන්දියානු උතුරු භාගයේ වර්ෂ 2017 ජුනි 29 වන දින අධිකාරියට භාරදී තිබුණි. 2022 සැප්තැම්බර් 08 වන දින එම වත්කම රු.155,450,000 කට තක්සේරු කර තිබුණද එය මෙතෙක් අධිකාරියට පවරාගෙන එම වටිනාකම ගිණුම් ගතකර නොතිබීම හේතුවෙන් එම වටිනාකමින් ජංගම නොවන වත්කම හා රජයේ ප්‍රදාන අඩුවෙන් දැක්වුණි.
- (උ) පුද්ගලික සේවක පිළිබඳව රු.75,880,829 ක් වූ ඉස්සන් අභිජනනාගාරය, ජලජීවි වගා සංවර්ධන හා තත්ත්ව ප්‍රවර්ධන ව්‍යාපෘතිය විසින් 2009 දෙසැම්බර් 30 දින අධිකාරියට භාරදී තිබුණද එදින සිට වත්කම ලෙස හඳුනාගෙන ගිණුම් ගතකර නොතිබුණි. 2015 ජුනි 22 දිනැති තක්සේරු වාර්තාවට අනුව මෙම අභිජනනාගාර ඉඩම හා ගොඩනැගිල්ල රු.47,951,600 කටද, අනෙකුත් වත්කම රු.3,146,550 කටද තක්සේරු කර තිබූ අතර එම අයිතම කිසිවක් ගිණුම් ගතකර නොතිබුණි. භාණ්ඩ සමීක්ෂණ වාර්තා වලින්ද මෙම භාණ්ඩවල පැවැත්ම තහවුරු කර නොතිබුණි. මෙම වත්කම 2016 වර්ෂයේ සිට රාජ්‍ය පෞද්ගලික හවුල් ගිවිසුම් යටතේ බදු දී තිබූ අතර මෙම වත්කම 2016 වර්ෂයේ සිට 2023 දෙසැම්බර් 31 දින දක්වාම මූල්‍ය ප්‍රකාශනවල ගිණුම් ගතකර නොමැති බැවින් 2023 දෙසැම්බර් 31 දිනට වත්කම අඩුවෙන් දැක්වුණි.
- (ඌ) 2017 වර්ෂයේ සිට 2020 දක්වා අමාත්‍යාංශ ප්‍රදාන වලින් ඉදිකර තිබුණු හම්බන්තොට රැකව කුලසිටි අභිජනනාගාරය සඳහා වූ රු.221,719,566 ක වියදම ජංගම නොවන වත්කම හා විලම්භිත ආදායම් යටතේ ගිණුම්ගත කර තිබුණු අතර 2022 වර්ෂයේදී එම වටිනාකම විලම්භිත ආදායම් ගිණුමෙන් ඉවත් කර කල්බදු අවිනිශ්චිත ආදායම් ගිණුමක් ලෙස ජංගම නොවන බැරකම යටතේ ඇතුළත් කර තිබුණද ගිණුම් නිවැරදි කිරීමට කටයුතු කර නොතිබුණි.
- (එ) අධිකාරියට අයත් මුරුතුවෙල මධ්‍යස්ථානය මගින් ඉදිරිපත් කරන ලද දැල් වර්ග (Netting) තොග ශේෂය සහ ගිණුම් ප්‍රකාශ තුළ දක්වා ඇති ශේෂ අතර රු. 1,334,964 ක වෙනසක් නිරූපණය වූ අතර ඒ පිළිබඳ සොයාබලා නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.
- (ඒ) රැකව ජලජීවි වගා ව්‍යාපෘතිය වසර 30 ක කාල සීමාවක් සඳහා පුද්ගලික සමාගමක් වෙත 2021 දෙසැම්බර් 02 දින සිට බදුදී තිබූ අතර වසර 02 ක සහන කාලයෙන් පසුව 2023 දෙසැම්බර් 02 දින සිට එම සමාගමෙන් අය විය යුතු සමාලෝචිත වර්ෂයට අදාළ බදුකුලී ආදායම් රු.7,440,760 ක් ලැබිය යුතු බදුකුලී ආදායම් ලෙස හඳුනාගෙන නොතිබුණි.

- (ඔ) සමාලෝචිත වර්ෂයේ මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් යටතේ දේපළ පිරිසිදු කළ උපකරණ මිලදී ගැනීම් ලෙස රු.2,468,360 ක් දක්වා තිබුණද සත්‍ය මිලදී ගැනීම් වටිනාකම රු.15,299,714 ක් වූ බැවින් ආයෝජන ක්‍රියාකාරකම් රු.12,831,354 ක් අඩුවෙන් දක්වා තිබුණි.
- (ඔ) තක්සේරු කරන ලද එකතු වටිනාකම රු.63,150,000 ක් වූ අක්කර 10.5 වූ ඉඩම් 2 ක් සහ හෙක්ටයාර් 3.976 ක් වූ ඉඩම් 3 ක්ද ගිණුම්ගත කර නොතිබුණි.
- (ක) සමාලෝචිත වර්ෂයේ රු.4,336,210 කට මිලදීගෙන තිබුණු ෆයිබර් ටැංකි 04 ක් වත්කම් යටතේ ගිණුම්ගත කර නොතිබුණි.
- (ඟ) 2017, 2019 සහ 2021 වර්ෂවල සිට පැවත එන එකතුව රු. 5,958,802 ක් වූ ව්‍යාපෘති සහ වෙනත් ගෙවිය යුතු ශේෂ ආදායමක් ලෙස ගැනීමට හෝ නිරවුල් කිරීමට කටයුතු කර නොතිබූ අතර නිශ්චිත පුද්ගලයන් සහ එම ශේෂ සනාථ කිරීමට අවශ්‍ය ලිඛිත සාක්ෂි විගණනයට ඉදිරිපත් නොවීය.
- (ච) දිවි නැගුම ගිවිසුම නමින් සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට රු.71,928,492 ක බැර ශේෂයක්ද දක්වා තිබුණු අතර එම ශේෂයෙහි නිවැරදිතාවය තහවුරු කර ගැනීමට අදාළ ශේෂ ලැයිස්තුවක් හා එම ශේෂයෙහි කාල විශ්ලේෂණයක් විගණනය වෙත ඉදිරිපත් නොවූ බැවින් පැවැත්ම හා වටිනාකම පිළිබඳ සැඟීමට පත්වීමට නොහැකිවිය .
- (ඔ) අයිකාරියේ කාර්තුමය විකුණුම් ආදායම මත හඳුනාගත යුතු රු.6,697,682 ක් වූ සමාජ ආරක්ෂණ ආයතනව බදු වටිනාකම ගිණුම්ගත කර නොතිබුණු අතර ඒ හේතුවෙන් වර්ෂයේ ලාභය එම ප්‍රමාණයෙන් වැඩියෙන්ද, ජංගම වගකීම් එම ප්‍රමාණයෙන් අඩුවෙන්ද දැක්වුණි.
- (ඩ) විදේශ ප්‍රදාන ලෙස තාක්ෂණික සහය වැඩසටහන වෙතින් 2023 සැප්තැම්බර් 08 දින ලැබුණු රු.1,151,975 ක් මුදල් ප්‍රවාහ ප්‍රකාශයට ඇතුළත්වී නොමැති බැවින් මෙහෙයුම් ක්‍රියාකාරකම් යටතේ වූ විදේශ ප්‍රදාන එම ප්‍රමාණයෙන් අඩුවෙන් දැක්වුණි. තවද සැපයුම්කරුවන් සඳහා ගෙවීම් කළ රු.1,184,975 ක් මුදල් ප්‍රවාහ ප්‍රකාශයේ සටහන් නොවීම නිසා මුදල් වැය කිරීම්ද එම ප්‍රමාණයෙන් අඩුවෙන් දැක්වුණි.
- (ණ) කුසලබ්‍ය-ගෘහික කරදිය විසිතුරු මත්ස්‍ය අභිජනනාගාරය බදුදීමට අදාළව රු.653,150 ක බදු මුදලක් ලබා ගැනීමට කටයුතු කර නොතිබූ අතර එම ප්‍රමාණය ලැබිය යුතු ආදායම් ලෙස ගිණුම් ගතකර නොතිබුණි.
- (න) සමාලෝචිත වර්ෂයේ තොග සමීක්ෂණයක් නොකර, මධ්‍යස්ථාන භාරව සිටින ස්ථානභාර නිලධාරීන්ගේ වාර්තා අනුව තොග වටිනාකම රු.87,172,848ක් ලෙස ගිණුම් ගතකර තිබූ බැවින් මෙම වටිනාකමෙහි නිවැරදිතාවය හා පැවැත්ම තහවුරු නොවීය.

- (ඳ) ශේෂ තහවුරු ලිපි ඉදිරිපත් කළ ආයතන 05 ක් විසින් එකතුව රු.3,850,435 ක් වටිනා ණයගැති ශේෂයන් සමඟ එකඟවී නොතිබූ බැවින් එම ණයගැති ශේෂවල නිවැරදිතාවය තහවුරු කරගත නොහැකි විය.
- (න) හම්බන්තොට දිස්ත්‍රික්කයේ ක්‍රිබ්බටි ව්‍යාපෘතිය බදුදීම සඳහා ගිවිසුම් ගතවීමේදී අධිකාරිය විසින් අභිප්‍රාප්තයාගාර හමුයේ ඇති 2019 වර්ෂයේදී මිලදී ගත් රු.මිලියන 7.9ක් වටිනා ස්ථාවර වත්කම් අදාළ වත්කම්වලට ප්‍රාග්ධනික නොකර ව්‍යාපෘති ඉදිකිරීම් පිරිවැය යටතේ ගිණුම් තබා තිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 අධිකාරියේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු.

මෙම විගණන වාර්තාවේ දිනට පෙර මා ලබාගත් අධිකාරියේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මගේ විගණනයට අදාළව, මගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබාගත්විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

මෙම විගණන වාර්තාවේ දිනට පෙර මා ලබාගත් අනෙකුත් තොරතුරු මත හා මා විසින් කරන ලද කාර්යයන් මත පදනම්ව, මෙම අනෙකුත් තොරතුරු ප්‍රමාණාත්මක වශයෙන් වැරදි ලෙස දක්වා ඇති බව මම නිගමනය කරන්නේ, එම කරුණ මා විසින් වාර්තා කිරීමට අවශ්‍ය වේ. මේ සම්බන්ධයෙන් මට වාර්තා කිරීමට කිසිවක් නැත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, අධිකාරිය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය අධිකාරිය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා අධිකාරියේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

අධිකාරියේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, අධිකාරියේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසු බවින් යුතුව ක්‍රියාකරන ලදී. මා විසින් තහවුරු වන්නේ,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම්කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නාවූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහභූරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මහභූරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශකිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තු වල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව්කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් අධිකාරියේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකර්ණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශන වල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත්වී ඇති බව සහ හෙළිදරව්කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශන වල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

- 2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.
- 2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, මෙම වාර්තාවේ තත්ත්වගණනය කළ විගණන මතය සඳහා පදනම් කොටයේ දක්වා ඇති නිරීක්ෂණ වලට යටත්ව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා අධිකාරිය පවත්වාගෙන ගොස් තිබුණි.
- 2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (i) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.
- 2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට අධිකාරිය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර අධිකාරියේ යම් අදාළ ලිඛිත නීතියකට හෝ අධිකාරියේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීති රීති / විධානයට යොමුව

නිරීක්ෂණ

(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

i) මුදල් රෙගුලාසිය 396 (ඇ)

2023 දෙසැම්බර් 31 දිනට ලංකා බැංකුවේ 0003270048 දරන බැංකු ගිණුමේ එකතුව රු.2,625,470 ක් වූ ගෙවීමට ඉදිරිපත් නොවූ මාස 06 ඉක්මවූ චෙක්පත් 57 ක් සම්බන්ධයෙන් මුදල් රෙගුලාසි ප්‍රකාරව කටයුතු කර නොතිබුණි.

ii) මු.රෙ. 570, 571 ප්‍රකාරව

වර්ෂ 2ක් ඉක්මවූ එකතුව රු.32,191,028 ක තැන්පතු නියාදනය කිරීමට කටයුතු කළ යුතු වුවද එසේ රාජ්‍ය ආදායමට බැර කිරීමකින් තොරව රඳවාගැනීම් ගිණුමේ රඳවාගෙන තිබුණි.

(ආ) 2022 ජූලි 08 රාජ්‍ය ගිණුම් වක්‍රලේඛ 30/94 (4.4)

රාජ්‍ය සංස්ථා විසින් ප්‍රයෝජනයට ගනු ලබන විදේශාධාර සම්බන්ධව වැය ඇස්තමේන්තුවට ප්‍රතිපාදන සලසා රේඛීය අමාත්‍යාංශය හරහා ආයතනය වෙත විදේශ ප්‍රදාන ලැබිය යුතු වුවද සමාලෝචිත වර්ෂයේ අධිකාරිය වෙත ලැබී ඇති රු.මි.14.26 ක් වූ විදේශ ප්‍රදාන සම්බන්ධයෙන් එම විධි විධාන ප්‍රකාරව කටයුතු කර නොතිබුණි.

(ඇ) විදේශ සම්පත් විදේශ ප්‍රදාන ලබාදීම සහ ගිවිසුම්වලට එළඹීම සම්බන්ධ දෙපාර්තමේන්තුවේ 2011 ආප්‍රේල් 21 දිනැති අංක MOEF/ERD/2011/01 දරන වක්‍රලේඛය හා 2014 ජූනි 26 දිනැති අංක MOEF/ERD/2014/01 දරන වක්‍රලේඛය

විදේශ සම්පත් දෙපාර්තමේන්තුව දැනුවත් කිරීම සහ භාණ්ඩාගාරයේ අනුමැතිය ලබා ගැනීම සිදුවිය යුතු වුවද අධිකාරිය වෙත ලැබී ඇති රු.මි.14.26 ක් වූ විදේශ ප්‍රදාන සම්බන්ධව ඒ අයුරින් කටයුතු කර නොතිබුණි.

(ඇ) 2019 මාර්තු 26 දිනැති ව්‍යුලේඛ විධිවිධාන ප්‍රකාරව රාජ්‍ය පෞද්ගලික හවුල් 02/2019 දරන රාජ්‍ය මුදල් ව්‍යවසායකත්ව ආයෝජන ව්‍යාපෘති සඳහා ආයෝජකයන් ව්‍යුලේඛය තෝරා ගැනීමේදී අමාත්‍ය මණ්ඩලය විසින් පත්කරන ලද සාකච්ඡා කමිටුවක් මගින් රාජ්‍ය පෞද්ගලික ආයෝජන ප්‍රසම්පාදන ක්‍රියාවලිය සිදුකළ යුතු වුවද රාජ්‍ය පෞද්ගලික හවුල් ව්‍යවසායකත්වය ව්‍යාපෘති ලෙස බදු දී ඇති කුසලබ්‍යාංශයෙහි අභිප්‍රායාගාරය සඳහා එම ක්‍රමවේදය අනුගමනය කර නොතිබුණි.

(ඉ) රාජ්‍ය මුදල් ව්‍යුලේඛ ව්‍යුලේඛයේ විධිවිධාන අනුව රාජ්‍ය ආයතනයක් විසින් 01/2020 13.2 වගන්තිය අබලන් වූ පාවිච්චි කල නොහැකි වාහන හඳුනාගැනීම සඳහා විශේෂ සමීක්ෂණ මණ්ඩලයක් පත් කර සමීක්ෂණයක් කළ යුතු වුවද අධිකාරියේ වාහන සම්බන්ධයෙන් සමීක්ෂණ මණ්ඩලයක් පත්කර සමීක්ෂණයක් සිදුකර නොතිබුණි.

(ඊ) 2022 සැප්තැම්බර් 20 දිනැති, සමාජ ආරක්ෂණ දායකත්ව බද්ද පැනවීම සඳහා සුදුසුකම් 2022 අංක 25 දරන සමාජ ලබන ආයතනයක යම් කාර්තුවක් සඳහා එසේම පිරිවැටුම රු. ආරක්ෂණ දායකත්ව බදු මිලියන 30 ක් ඉක්මවන්නේ නම්, සමාජ ආරක්ෂණ පනතේ II කොටසේ දායකත්ව බදු පනත යටතේ ලියාපදිංචි වියයුතු අතර, බදු පනතේ V වන කොටසේ 16 ප්‍රතිපාදන ප්‍රකාරව උපවිත පදනමක් මත බදු ගිණුම් තැබීම සහ පනතේ 17(1) හි ප්‍රතිපාදන ප්‍රකාරව බදු ගෙවීම සිදුකළ යුතු වුවද අධිකාරියේ 2023 වර්ෂයේ මත්සා විකුණුම් ආදායම සම්බන්ධව පනතේ ප්‍රතිපාදන ප්‍රකාරව කටයුතු කර නොතිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ බලතල, කාර්යාල සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අධිකාරියේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව

- (ඊ) 2022 වර්ෂයේ මධ්‍යස්ථාන 6 ක පිහිටි වර්ග මීටර 45350 ක මත්ස්‍ය ටැංකි නිෂ්කාර්යව පැවති අතර 2023 වර්ෂය වන විට මධ්‍යස්ථාන 04 ක පිහිටි වර්ගමීටර 35808 ක ටැංකි ප්‍රමාණයක් නිෂ්කාර්යව පැවතුණි. උඩවලව කාප් මධ්‍යස්ථානයේ වර්ගමීටර් 64900 ක් ටැංකි ධාරිතාවයෙන් වර්ගමීටර් 21300 ක් 2021 වර්ෂයේ සිට නිෂ්කාර්යව පවතින නමුත් ක්‍රියාකාරී මට්ටමට පත්කර ගැනීමට අපොහොසත් වී තිබුණි. උඩවලව මධ්‍යස්ථානයේ 2022 වර්ෂයේ වර්ගමීටර් 2150 ක් නිෂ්කාර්යව පැවති අතර 2023 වනවිට එම ප්‍රමාණය වර්ගමීටර් 11800 ක් දක්වා වර්ධනය වී තිබුණි.
- (උ) ජංගම නොවන වගකීම් යටතේ වූ රු.54,040,042 ක ශේෂයක් වසර ගණනාවක සිට පැවතියද එය හඳුනාගෙන නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.
- (ඌ) 2023 දෙසැම්බර් 31 දිනට ණයගැතියන් 88 දෙනෙකුගෙන් රු.45,682,378 ක ලැබිය යුතු ශේෂයක් වූ අතර ඒ තුළ වසර 1-3 ක් අතර රු.39,552,087 ක්ද වසර 3ත් 5ත් අතර රු.1,495,451 ක්ද, වසර 5 ඉක්මවූ රු.4,034,840 ක ශේෂයක්ද පැවති අතර එම ශේෂයන් අයකර ගැනීමට විධිමත් ක්‍රියාමාර්ග ගෙන නොතිබුණි.
- (එ) දිවි නැඟුම ව්‍යාපෘතිය යටතේ බාහිර පාර්ශවයන්ට ලබාදෙන ලද රු.3,322,500 ක ණය ශේෂය අයකර ගැනීමට විධිමත් ක්‍රියාමාර්ග ගෙන නොතිබුණි.



ඩබ්ලිව්.පී.සී. වික්‍රමරත්න

විගණකාධිපති

National Aquaculture Development Authority Of Sri Lanka
Statement Of Income
For the Year ended 31 December 2023

	Note	Yr 2023 Rs.	Yr 2022 Rs.
Revenue	03	267,907,362.00	321,889,409
Cost Of Sales	04	(347,509,506.43)	(249,614,256)
Gross Profit/(Loss)		(79,602,144.43)	72,275,153
Treasury Grants - Recurrent		529,066,000.00	556,136,000
Treasury Capital Grants used for Non Capital Expenditure		29,443,977.11	2,521,540
Other Income	05	102,358,221.57	93,786,206
Gain/Loss from Biological Assets valuation		510,800.00	83,570.00
Over Provision of Doubtful Debtors		0.00	315,406
Net operating income		581,776,854.25	725,117,875
Administrative Expenses	06	(820,793,070.62)	(806,678,267)
Distribution Cost	07	(152,239,276.26)	(126,068,196)
Finance Cost	08	(346,910.67)	(95,759)
Profit / (Loss) Before Adjust Deferred Revenue		(391,602,403.30)	(207,724,347)
Differed Revenue		271,877,444.54	311,713,422
Profit / (Loss) For The Year		(119,724,958.76)	103,989,075

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

National Aquaculture Development Authority Of Sri Lanka
Statement Of Comprehensive Income
For the Year ended 31 December 2023

	Note	Yr 2023 Rs.	Yr 2022 Rs.
Profit / (Loss) For The Year		(119,724,958.76)	103,989,074.80
<u>Other comprehensive income/(expense) net of tax</u>			
Gratuity Surplus		38,137,717.63	0.00
Other comprehensive income for the year		38,137,717.63	0.00
Total comprehensive income for the year		(81,587,241.13)	103,989,074.80

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

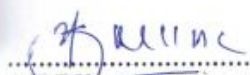
National Aquaculture Development Authority Of Sri Lanka

Statement of Financial Position

As At 31st December 2023

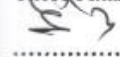
	Note	Yr 2023 Rs.	Yr 2022 Rs.
Assets			
<u>Non Current Assets</u>			
Property, Plant & Equipment	9	2,723,825,833.37	2,869,058,400.23
Breeding & Trading Assets	10	847,589,629.78	955,603,017.68
Biological Assets	11	24,806,984.04	18,701,976.00
Working Progress	12	97,971,206.42	12,915,256.43
Other Non Current Assets	13	223,796,736.48	221,719,566.45
		<u>3,917,990,390.09</u>	<u>4,077,998,216.80</u>
<u>Intangible Assets</u>			
Software	14	6,996,320.77	7,951,142.02
		<u>6,996,320.77</u>	<u>7,951,142.02</u>
<u>Current Assets</u>			
Inventory	15	76,277,101.72	92,279,004.54
Deposit, Advance & Prepayments	16	11,559,332.40	12,949,488.06
Trade & Other Receivable	17	158,685,813.09	151,414,313.92
Cash In Hand & At Bank	18	123,504,871.21	194,093,395.56
		<u>370,027,118.42</u>	<u>450,736,202.08</u>
Total Assets		<u>4,295,013,829.28</u>	<u>4,536,685,560.89</u>
<u>Equity</u>			
<u>Capital & Reserves</u>			
Capital Grants		111,440,478.13	(31,341,702.18)
Retained Earnings		(84,990,810.79)	(9,480,794.66)
Assets Valuation Fund		17,400,000.00	17,400,000.00
Total Equity		<u>43,849,667.34</u>	<u>(23,422,496.84)</u>
<u>Liabilities</u>			
<u>Non Current Liabilities</u>			
Retirement Benefit Obligation	19	106,219,634.36	155,126,561.43
Differed Revenue	20	3,598,282,565.23	3,852,483,337.88
Government Grants	21	54,040,042.00	54,040,042.00
Lease Revenue Suspense Acct - Crab City		221,719,566.45	221,719,566.45
		<u>3,980,261,808.04</u>	<u>4,283,369,507.76</u>
<u>Current Liabilities</u>			
Trade & Other Payable	22	232,861,227.42	222,305,576.30
Retention On Contract		38,041,126.47	54,432,972.67
		<u>270,902,353.89</u>	<u>276,738,548.97</u>
Total Liabilities		<u>4,251,164,161.93</u>	<u>4,560,108,056.73</u>
Total Equity And Liabilities		<u>4,295,013,829.27</u>	<u>4,536,685,560.89</u>

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


A H E Yasmina
Deputy Director - Finance


(Dr) J M Asoka
Director General

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


B Wijayaratne
Chairman


T A D Dammika Premmarathne
Board Director

National Aquaculture Development Authority of Sri Lanka

Statement Of Changes in Equity

For the Year ended 31 December 2023

	Note	Recurrent Grants Rs.	Capital Grants Rs.	Capital Grants	Assets Valuation Fund Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 1st January 2022		-	528,878,007.47	-	17,400,000.00	(132,751,687.64)	413,526,319.83
Recurrent & capital Grants Received during the year		556,136,000.00	10,000,000.00	-	-	-	566,136,000.00
Capital Grants Received from Ministry Used to Capital		-	141,977,977.20	-	-	-	141,977,977.20
Differed Revenue amount of during the year-Capital (Addition)	10	-	(6,723,158.53)	-	-	-	(6,723,158.53)
Differed Revenue amount of during the year-Capital (Construction)	Sch-01	-	0.00	-	-	-	0.00
Differed Revenue amount of during the year-Ministry (Construction)	Sch-01	-	(691,301,670.29)	-	-	-	(691,301,670.29)
Recurrent Grants transfer to P&L A/c		(556,136,000.00)	-	-	-	-	(556,136,000.00)
Capital Grants Use to Non Capital Expenditure		-	(2,521,540.45)	-	-	-	(2,521,540.45)
Capital Grants use to pay Fish stocking Bills		-	-	-	-	-	-
Adjustment							
Previous Year Adjustment		-	(11,651,317.58)	-	-	19,281,819.18	7,630,501.60
Net Profit / (Loss) for the Year		-	-	-	-	103,989,074.80	103,989,074.80
Balance as at 31st December 2022		-	(31,341,702.18)	-	17,400,000.00	(9,480,794.66)	(23,422,495.84)
Balance as at 1st January 2023		-	(31,341,702.18)	0.00	17,400,000.00	(9,480,794.66)	(23,422,496.84)
Recurrent & capital Grants Received during the year	Sch-07	529,066,000.00	64,950,000.00	44,000,000.00	-	-	638,016,000.00
Capital Grants Received from Ministry Used to Capital		-	124,952,829.79	0.00	-	-	124,952,829.79
Differed Revenue amount of during the year-Capital (Addition)		-	(7,369,657.50)	0.00	-	-	(7,369,657.50)
Differed Revenue amount of during the year-Capital (Construction)		-	(1,687,163.49)	0.00	-	-	(1,687,163.49)
Differed Revenue amount of during the year-Ministry (Construction)	Sch-01	-	(8,619,851.38)	0.00	-	-	(8,619,851.38)
Recurrent Grants transfer to P&L A/c		(529,066,000.00)	0.00	0.00	-	-	(529,066,000.00)
Capital Grants Use to Non Capital Expenditure		-	(29,443,977.11)	0.00	-	-	(29,443,977.11)
Capital Grants use to pay Fish stocking Bills		-	0.00	(43,999,997.00)	-	-	(43,999,997.00)
Adjustment		-	0.00	0.00	-	-	0.00
Previous Year Adjustment		-	0.00	0.00	-	6,077,225.00	6,077,225.00
Net Profit / (Loss) for the Year		-	0.00	0.00	-	(81,587,241.13)	(81,587,241.13)
Balance as at 31st December 2023		-	111,440,478.13	3.00	17,400,000.00	(84,990,810.79)	43,849,670.34

**The accounting policies, notes No. 01 to 21 and Schedule 01 to 07 form an integral part of these financial statements.*

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

National Aquaculture Development Authority Of Sri Lanka
Statement Of Cash Flows
For the Year ended 31 December 2023

	Yr 2022 Rs.	Yr 2022 Rs.
CASH GENERATED FROM OPERATING ACTIVITIES		
RECEIPT		
Sale of fish seed	155,053,348.00	265,136,766.75
Treasury Grant Recurrent	529,066,000.00	556,136,000.00
Other income	65,317,431.90	86,434,870.74
Ministry and other receipt	85,722,558.22	0.00
Foreign Grant	13,113,022.63	10,478,968.25
Debtor Recoved and other Receipts	55,145,144.68	44,110,764.29
	<u>903,417,505.43</u>	<u>962,297,370.03</u>
PAYMENTS		
Administrative Expenses	(266,351,524.01)	(213,313,300.20)
Retirement Benefit Obligation	(10,022,109.69)	(5,781,292.60)
Others	(735,325,965.40)	(202,571,936.14)
Ministry Grants and other receipt Using for Projects and other payments	(216,963,043.43)	(483,361,444.30)
Foreign Grant using for Projects and other payments	(31,103,928.56)	(562,645.00)
	<u>(1,259,766,571.09)</u>	<u>(905,590,618.24)</u>
Net Cash Flows From /(Used In) Operating Activities	<u>(356,349,065.66)</u>	<u>56,706,751.79</u>
<u>Cash Flow From /(Used In) Investing Activities</u>		
Purchase Of Property, Plant & Equipment	(2,468,360.00)	(7,169,334.26)
Ministry Grants Using for Projects	0.00	(797,990,230.64)
Special Treasury Grant ising for Stocking	(43,999,997.00)	0.00
Retention Release	(33,134,372.00)	(20,273,826.79)
Net Cash From / (Used In) Investing Activities	<u>(79,602,729.00)</u>	<u>(825,433,391.69)</u>
<u>Cash Flow From / (Used In) Financing Activities</u>		
Special Treasury Grant For Stocking	44,000,000.00	0.00
Treasury Capital Grant	64,950,000.00	10,000,000.00
Grants received from Ministry	256,413,270.31	824,820,648.92
Net Cash Flows From /(Used In) Financing Activities	<u>365,363,270.31</u>	<u>834,820,648.92</u>
Net Increase / (Decrease) In Cash & Cash Equivalent	<u>(70,588,524.35)</u>	<u>66,094,009.02</u>
Difference in Cash flow	<u>0.00</u>	<u>0.00</u>
Cash & Cash Equivalent At The Beginning Of The Year	<u>194,093,395.56</u>	<u>127,999,386.54</u>
Cash & Cash Equivalent At The End Of The Year	<u>123,504,871.21</u>	<u>194,093,395.56</u>
<u>Analysis Of Cash & Cash Equivalent</u>		
<u>At The End Of The Year</u>		
Cash At Banks	123,484,133.71	194,092,795.06
Cash In Hand	20,737.50	600.50
	<u>123,504,871.21</u>	<u>194,093,395.56</u>

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

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

National Aquaculture Development Authority of Sri Lanka

Accounting Policies

Version – 3.1

1. CORPORATE INFORMATION

1.1 General

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

1.2 Principal Activities and Nature of Operation

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

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

1.3 Date of authorization for issue

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

2.1 BASIS OF PREPARATION

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

2.2 Statement of Compliance

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

2.3 Functional and presentation currency

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

2.4 Comparative Information

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

2.5 Materiality & aggregation

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

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

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

2.6 Capital and Recurrent Grants

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

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

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

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

2.7 Trade and Other Receivable

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

2.8 Cash Flow Statement

The Cash Flow Statement has been prepared using the “Direct Method” in accordance with the Sri Lanka Public Sector Accounting Standard (SLPSAS 2).

Cash and Cash Equivalent

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

2.9 Property, Plant and Equipment

2.9.1 14 Nos Lands in using to breeding operations of NAQDA and PPP, till not been transferred to NAQDA. They are as follow,

- i. Westadho watta – Nuwara-Eliya
- ii. Pambala – Pahalawatta
- iii. Fresh Water Breeding Center - Kahandamodara
- iv. DAEO Office – Bingiriya
- v. Wakare Model Prawn Farm at Waddawan Village, Batticaloa District
- vi. Mulathivu Valignan Maam Mulannavil
- vii. Jaffna – Chullipuram West
- viii. Mannaram – Sayakkuli Musali
- ix. DAEO Office – Polonnaruwa
- x. Fresh Water Breeding Center – kalarawa , Trincomalee District
- xi. Vavniya
- xii. Proposed land for setting up of Iranamadu Fish Hatchery in Kilinochchi District
- xiii. Batticaloa Finfish Hatchery
- xiv. Pudukudirippu Prawn Hatchery, Batticaloa District

2.9.2 All the lands details are sent to Valuation Department for valuation. Following lands valuation reports received and not accounted to 2023 accounts also due to the non-receipt of valuation amount of all the lands belonging to the land category.

- i. Reginal Extension Office, Monaragala – Valuation Amount 26,900,000.00 (Land & Building)
- ii. Reginal Extension Office, Ampara – Valuation Amount 15,000,000.00 (Land)
- iii. Aquaculture Development Centre, Kilinochchi - Valuation Amount 45,950,000.00 (Land)
- iv. Reginal Extension Office, Bingiriya – Valuation Amount 7,000,000.00 (Land-2014)
- v. Milk Fish Hatchery at Kusalabangadeniya - Valuation Amount 1,750,000.00 (Land)
- vi. Reginal Extension Office, Kilinochchi – Valuation Amount 10,250,000.00 (Land)
- vii. Reginal Extension Office, Polonnaruwe – Valuation Amount 34,830,000.00 (Land & Building)
- viii. Muthiyankattu Breeding Centre – Valuation Amount 2,300,000.00 (Land)

2.9.3 Except lands, all other Assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis over the useful life of the assets. The rate of depreciation as follows,

Building & Structure	4%
Motor Vehicles	20%
Furniture & Office Equipment	10%
Laboratory Equipment	10%
Machinery and equipment	10%
Hatchery Jars	10%

Fish Tanks	10%
Fish Ponds	6%
Tool and Implements	10%
Communication Outlay	20%

Note - Laboratory Equipment depreciation rate recognized estimated useful time of the assets and disregards of technical obsolescence.

2.9.4 From Financial Statement 2023, Computer software present under intangible assets as per Sri Lanka Public Sector Accounting Standard and the rate of amortizing as follows,

Computer software	10%
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2.10 Doubtful debtors.

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

2.11 Biological Assets

- Fish seeds, Ornamental Fish, Freshwater Prawns and Shrimps identified at sales (Fair) value or net realizable value whichever is lower.
- Brood stock (Food fish) valued based on their flesh weight and flesh sales (Fair) value (as per Section 34 of SLPSAS 18 – Agriculture) less any accumulated depreciation as the fair value is not reliably measurable or no market value for Brooders itself.

2.12 Retirement Benefit Obligation

Defined Benefit Plan-Gratuity

Gratuity Provision ½ month salary for each year of service from the date of commencement of services till the financial statement of the year 2022. Calculation of gratuity provision made as per Sri Lanka Public Sector Accounting Standard from the financial statements of the year 2023. The surplus is recognized in the comprehensive account.

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

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

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

2.13 Contingencies recognition

- i. Construction of Aquaculture Development Centre in welikanda in polonnaruwe District – Phase 11 (Contract Name : RE Weerakoon Construction (pvt) ltd and Contract No : NAQDA/WK/CW/03)
- ii. Construction of Ornamental Fish Breeding and Rearing Centre at Sewanapitiya in Welikanda DS Division in Polonnaruwa District (Contract Name : RE Weerakoon Construction (pvt) ltd and Contract No : NAQDA/SEW/CW/01)
- iii. Construction of Balance works at Muruthuwela Aquaculture Development Centre in Hambantota District. (Contract Name : Kirula Engineering (pvt) ltd and Contract No : 2021/R/MURL/01)
- iv. Renovation works at Muruthuwela Aquaculture Development Centre in Hambantota District. (Contract Name : St. Theresa Industries (pvt) ltd and Contract No : 2021/R/MURL/02)

With regard to cases against above contraction, pending the outcome of the appeals and hearings, no provisions have been recognised in the Financial Statements up to 31st December 2023.

2.14 Expenditure recognition

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

2.15 Measurement of revenue

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

2.15.1 Sales of Goods

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

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

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

2.15.2 Service Income

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

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

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

Revenue recognized when;

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

National Aquaculture Development Authority Of Sri Lanka

Yr2023- Final Accounts

Notes to the Financial Statements

	31/12/2023	31/12/2022
	Rs.	Rs.
03 Revenue		
6301- 1 Credit Sale of fish seed	120,427,894.00	33,811,288.50
6301- 1 Cash Sale of Fish Seeds	147,479,468.00	288,078,120.75
Total	267,907,362.00	321,889,409.25
04 Cost of Sale		
<u>Stocks as at 01.01</u>		
Fish Seeds	23,132,150.00	3,823,435.00
	23,132,150.00	3,823,435.00
<u>Add-Direct Expenses</u>		
2105 Improvement Brood Stocks	4,437,013.00	5,663,225.26
Brooders Valuation	(1,905,078.24)	(1,200,553.00)
<u>Fish Feed consumption</u>		
Stocks as at 01.01	13,415,584.81	24,571,396.78
1304 Add : Purchases	140,224,555.89	82,636,064.19
3102 Less : Stocks as at 31.12	(12,134,972.43)	(13,415,584.81)
1304	141,505,168.27	93,791,876.16
<u>Hormone , Chemicals & Oxygen consumption</u>		
Stocks as at 01.01	29,029,486.82	16,258,929.76
1305 Add : Purchases	13,662,200.34	31,819,438.47
3103 Less : Stocks as at 31.12	(29,286,412.60)	(29,029,486.82)
1305	13,405,274.56	19,048,881.41
<u>Net & Accessories</u>		
Stocks as at 01.01	8,348,639.80	-
1305 Add : Purchases	4,691,880.00	-
3103 Less : Stocks as at 31.12	(10,563,556.72)	-
1305	2,476,963.08	19,048,881.41
<u>Add : Breeding Overhead</u>		
1708 Depreciation Account- Purchase	113,328,282.28	108,323,764.29
1504 Electricity & Water @ 60%	23,736,857.80	13,546,705.91
1403 Minor Repaired & Plant & Machinery	7,365,586.11	5,680,836.94
2102B Plant & Machinery Maintain	738,170.00	-
1507 Security Services @ 50%	27,984,794.57	24,068,233.81
	173,153,690.76	151,619,540.95
<u>Less : Stocks as at 31.12</u>		
Fish Seeds	(8,695,675.00)	(23,132,150.00)
	(8,695,675.00)	(23,132,150.00)
Total	347,509,506.43	249,614,255.78

Note :

1) NAQDA Value Fish seeds at sales value.

2) Commencing from Yr2020, NAQDA has adopted SLPSAS-18 Agriculture and treatment prescribed

05

Other Income

6303	Circuit Bungalow Income	2,273,105.00	1,544,425.00
6303-B	- CB Gas income	85,595.00	-
6304	Other Income	8,215,373.63	5,980,615.22
6304-B	- Other Income(Rent Facility Rcry)	548,255.36	-
6305	House Rent	375,048.90	408,070.96
6306	Tender Deposits	1,115,400.00	609,550.00
6309	Distress Loan Interest	2,790,898.30	2,435,143.64
6310	Bicycle Loan interest	10,533.21	11,926.56
6312	Ornamental Fish Training Program	6,137,933.00	7,091,570.00
6313	Aquaculture Mgt License Income	4,860,283.00	8,513,516.00
6313-B	- Shrimp Farm Mgt License Income	2,884,290.00	-
6313-C	- PL Transport License Income	553,200.00	-
6315	Renting of Facilities at Kalawewa	18,584,769.85	11,820,412.79
6316	Fine	2,484,674.16	1,906,340.80
6317	Fingerling Transport Income	26,645,076.50	30,595,771.22
6318	Lab Testing Income	4,149,650.00	11,477,350.00
6318-B	PCR Lab Testing Cash	1,148,350.00	-
6318-C	PCR Lab Testing Credit	9,469,000.00	-
6318-E	Algie Sale Cash	36,400.00	-
6319	Fisheries ID Income	10,603.00	17,084.00
6320	Field Inspection Charges	476,700.00	122,000.00
6321	Income PPP	9,062,371.00	5,500,000.00
6322	Book Loan Interest	10,500.88	7,896.00
6323	Bank Interest (A/N- BOC-85886176)	-	4,775,014.08
6324	Fish Nutrition Training Program	-	412,500.00
6404	ADB Minihachery Loan recoveries	-	100,000.00
	VAT Over Provision	430,210.78	457,019.27
Total		102,358,221.57	93,786,205.54

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

06

Administrative Expenses

06.1

Emoluments

1101	Salaries & Wages	267,319,077.01	300,810,510.55
1102	Overtime & Holiday pay	26,060,807.81	35,018,260.40
1103	Other Allowances	105,160,551.11	99,194,432.32
1104	Contributions to E.P.F	48,998,506.18	52,584,666.69
1105	Contributions to E.T.F	9,805,449.05	10,520,298.56
1302-C	Fuel Allowances for NAQDA Staff	3,381,134.00	3,274,269.34
1501-B	Transport Allowance for HD	850,000.00	1,100,000.00
1502-B	Telephone Expenses	867,016.67	784,412.23
1307	Uniform	298,441.00	575,115.00
1516	Welfare Expenses	5,003,850.17	3,458,872.66
1701	Provision - Gratuity	-	10,820,834.35
		<u>467,744,833.00</u>	<u>518,141,672.10</u>

06.2

Communication

1502	Telephone, Telex and Fax Charges	6,327,383.55	4,251,822.16
1503	Postage and Telegrams	1,733,888.03	1,186,963.93
		<u>8,061,271.58</u>	<u>5,438,786.09</u>

06.3	<u>Repairs and Maintenance</u>		
1402	Minor Repaired & Building & Struct	11,348,222.52	4,945,980.84
1404	Minor Repaired & Office Equipment	4,790,771.18	3,212,237.65
1705	Depreciation on Fixed assets	142,863,321.74	119,535,896.16
		<u>159,002,315.44</u>	<u>127,694,114.65</u>
06.4	<u>Premises Maintenance</u>		
1505	Rent & Hire Charges	3,499,393.00	5,467,374.90
1506	Rates & Taxes	963,585.80	56,516.86
1508	Cleaning Services	5,881,379.22	5,685,704.50
1504A	Electricity	14,290,177.88	8,012,969.71
1504B	Water	1,534,393.99	1,018,167.57
		<u>26,168,929.89</u>	<u>20,240,733.54</u>
06.5	<u>Others</u>		
1515	Audit Fees	1,036,512.00	879,000.00
1507	Security Services	27,984,794.57	24,068,233.80
1510	Advertisement	2,584,417.50	3,306,498.94
1306	Newspapers and Periodicals	16,340.00	269,510.40
1501	Transport	695,994.73	673,148.71
1301	Stationary & Office Requisites	9,558,146.54	7,793,475.71
1513	Printing	4,915.00	-
1201	Traveling (Local)	23,822,424.33	21,012,312.92
1511	Entertainment Expenses	798,369.85	947,146.53
1514	Allowance to Board Members	669,500.00	491,650.00
1405	Laboratory Equipment	559,763.00	527,566.00
1303	Mechanical & Electrical goods	1,525,657.29	680,709.99
1512	Other Contractual Services	25,065,240.48	21,783,925.83
1520	Expenses - Renting of Facilities at Kalawewa	11,001,286.90	7,290,297.10
1522	Legal Expenses & Similar Cases	3,238,274.63	1,113,320.00
1519	Ornamental Fish Training Program Expenses	3,609,687.50	3,820,364.00
1524	Lease Rental (Operational Leasing)	5,278,400.00	3,399,866.00
1525	Labour fees (Outsource)	38,738,800.00	33,900,056.50
2201-B	Establishment Of IT Service	2,405,670.14	2,982,428.25
1526	Fish Feed Training & Production MGT	229,355.00	223,450.00
1527	CB Gas Expenditure	37,350.00	-
1709	Amotizing of Intangible Asset	954,821.25	-
		<u>159,815,720.71</u>	<u>135,162,960.68</u>
Total		820,793,070.62	806,678,267.06
07	<u>Distribution Cost</u>		
1302	Motor Vehicle Running Expenses	41,500,164.69	28,877,589.47
1302B	Fuel for Fingerling Transport	15,869,049.00	25,233,644.00
1401	Minor Repairs & Main Vehicles	27,513,680.36	21,518,554.32
2103C	Vehicle Maintenance	2,173,549.44	1,249,450.00
1523	Vehicle Insurance	1,073,804.21	1,132,929.72
2106	Aquaculture Development	19,925,715.99	-
2107	Raids Illegal Fishing activities	1,535,016.00	6,704,577.00
2111	Test kits	19,729,924.95	18,000,159.00
2109	Training -Local & Foreign	3,670,377.65	700,714.60
1521	Vehicle License & Emission Test	943,373.00	727,095.00
1706	Depreciation on Motor Vehicle	14,731,019.26	21,923,483.18
1702	Provision for Doubtful Debtor	1,656,819.21	-
	Bad Debtors Written Off	1,916,782.50	-
		<u>152,239,276.26</u>	<u>126,068,196.29</u>
08	<u>Finance Cost</u>		
1601	Bank Charges	346,910.67	95,758.65
Total		346,910.67	95,758.65

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Notes to the Financial Statements

09 Property, Plant And Equipment

	Land	Building & Structures	Furniture & Office Equipments	Laboratory Equipments	Machinery & Other Equipments	Consumable & Sundry Equipments	Tools & Implements	Motor Vehicles	Communication &	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value										
Balance at the beginning of the year 2022	141,411,854	2,592,044,084	100,294,485	31,508,955	73,054,618	10,137,649	1,573,467	243,232,250	41,603,172	3,234,860,534
Additions	225,000	626,885,107	2,666,788	-	95,990	-	-	7,965,256	1,733,600	639,571,741
Non Cash Additions										-
Disposals										-
Revaluation gain										-
Transfers during the year										-
Adjustment										-
Assets Uncapitalized (PYA)	10.1									-
Balance at the end of the year 2022	141,636,854	3,218,929,191	102,961,273	31,508,955	73,150,608	10,137,649	1,573,467	251,197,506	43,336,772	3,874,432,275
Balance at the beginning of the year 2023	141,636,854	3,218,929,191	102,961,273	31,508,955	73,150,608	10,137,649	1,573,467	251,197,506	43,336,772	3,874,432,275
Additions	-	10,307,014	3,443,345	341,000	374,500	-	-	-	3,210,813	17,676,672
Non Cash Additions										-
Disposals										-
Revaluation gain										-
Transfers during the year										-
Adjustment										-
Assets Uncapitalized (PYA)										-
Balance at the end of the year 2023	141,636,854	3,229,236,205	106,404,618	31,849,955	73,525,108	10,137,649	1,573,467	251,197,506	46,547,585	3,892,108,947
Accumulated depreciation										
Balance at the beginning of the year 2022	-	514,496,424	53,646,790	17,738,480	33,823,784	10,137,648	1,573,467	204,077,633	23,312,954	858,807,180
Charge for the year		103,554,387	7,323,720	2,322,463	5,554,069	-	-	21,923,483	5,888,575	146,566,697
Under Depreciation adjustments										-
Revaluation Adjustment										-
Disposals										-
Balance at the end of the year 2022	-	618,050,811	60,970,510	20,060,943	39,377,853	10,137,648	1,573,467	226,001,116	29,201,529	1,005,373,877
Balance at the beginning of the year 2023	-	618,050,811	60,970,510	20,060,943	39,377,853	10,137,648	1,573,467	226,001,116	29,201,529	1,005,373,877
Charge for the year		128,629,791	7,007,570	2,297,659	5,314,895			14,731,019	4,928,301	162,909,236
Over / Under Depreciation adjustments										-
Revaluation Adjustment										-
Disposals										-
Balance at the end of the year 2023	-	746,680,603	67,978,080	22,358,602	44,692,748	10,137,648	1,573,467	240,732,135	34,129,830	1,168,283,113
Net book value at 31.12.2023	141,636,854	2,482,555,602	38,426,538	9,491,353	28,832,360	2	-	10,465,371	12,417,754	2,723,825,833
Net book value at 31.12.2022	141,636,854	2,600,878,379	41,990,763	11,448,012	33,772,755	2	-	25,196,390	14,135,243	2,869,058,398

Note :

* PYA - Previous Year adjustment

* Land has been shown on the valuation amount and other assets are shown in cost, except ministry transfer assets in year 1998

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10 Breeding & Trading Assets

	Hatchery Rs.	Hatchery ADB Rs.	Fish Tank Rs.	Fish Ponds Rs.	Total Rs.
Cost/fair value					
Balance at the beginning of the year 2022	602,847,030	84,246,743	54,677,722	848,011,461	1,589,782,956
Additions	34,616,520	-	-	29,800,043	64,416,564
Disposals					-
Revaluation gain					-
Transfers during the year				-	-
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2022	637,463,550	84,246,743	54,677,722	877,811,504	1,654,199,520
					-
Balance at the beginning of the year 2023	637,463,550	84,246,743	54,677,722	877,811,504	1,654,199,520
Additions					-
Disposals					-
Revaluation gain					-
Transfers during the year				-	-
Assets Uncapitalized (PYA)				-	-
Balance at the end of the year 2023	637,463,550	84,246,743	54,677,722	877,811,504	1,654,199,520
					-
Accumulated depreciation					
Balance at the beginning of the year 2022	134,207,902	84,246,743	36,702,088	340,670,075	595,826,808
Charge for the year	59,382,130		4,095,163	39,292,402	102,769,695
Over / Under Depreciation adjustments					-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2022	193,590,032	84,246,743	40,797,250	379,962,477	698,596,503
					-
Balance at the beginning of the year 2023	193,590,032	84,246,743	40,797,250	379,962,477	698,596,503
Charge for the year	62,843,782		4,095,163	41,074,442	108,013,387
Over / Under Depreciation adjustments					-
Revaluation Adjustment					-
Disposals					-
Balance at the end of the year 2023	256,433,814	84,246,743	44,892,413	421,036,919	806,609,890
Net book value at 31.12.2023	381,029,736	0	9,785,309	456,774,585	847,589,630
Net book value at 31.12.2022	443,873,518	0	13,880,472	497,849,027	955,603,017

* PYA - Previous Year adjustment

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11 Biological Assets

	Cows	Freshwater Brooders	Ornamental Fish Brooders	Coastal & Brackish water Brooders	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Cost/fair value					
Balance at the beginning of the year 2022	495,800.00	14,461,670	838,626	743,200	16,539,295
Additions	-	-	-	-	-
Adjustment	-	333,755	544,802	-	878,557
Sale	-	-	-	-	-
Revaluation gain/ (Loss)	83,570.00	1,558,265	(59,808)	(297,904)	1,284,123
Transfers during the year	-	-	-	-	-
Balance at the end of the year 2022	579,370	16,353,689	1,323,620	445,296	18,701,975
Balance at the beginning of the year 2023	579,370	16,353,689	1,323,620	445,296	18,701,975
Additions	-	3,734,363	23,200	68,432	3,689,131
Adjustment	-	-	-	-	-
Sale	-	-	-	-	-
Revaluation gain/ (Loss)	510,800	1,623,654	43,088	238,336	2,415,878
Transfers during the year	-	-	-	-	-
Balance at the end of the year 2023	1,090,170	21,711,706	1,389,908	615,200	24,806,984
Net book value at 31.12.2023	1,090,170	21,711,706	1,389,908	615,200	24,806,984
Net book value at 31.12.2022	579,370	16,353,689	1,323,620	445,296	18,701,975

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

Note : Gain/loss from brooder assets valuation balance included all fish Addition, death, losses and sales all are adjusted balance. Fish Stock details as per Quantities' wise as follow,

Fish Quantity Details	Freshwater Brooders		Ornamental Fish Brooders	Coastal & Brackish water	Total	
	No's	Kg	No's	No's	No's	Kg
Opening Balance	34,395.00	44,812.50	19,835.00	1,649.00	55,879.00	44,812.50
Add -						
Addition	7,597.00	7,213.00	28,960.00	889.00	37,446.00	7,213.00
Less -						
Sale	8,743.00	14,325.00	26,163.00	73.00	34,979.00	14,325.00
Death	733.00	1,191.19	2,649.00	1,400.00	4,782.00	1,191.19
Other Loss / Transfer	698.00	962.60		32.00	730.00	962.60
Closing Balance	31,818.00		19,983.00	1,033.00	52,834.00	

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		31/12/2023 Rs.	31/12/2022 Rs.
12	Working Progress		
	B/F	12,915,256.43	537,882,828.07
	Construction During the Year	Sch 01 155,121,285.58	177,826,008.54
	Adjustment	Sch 01 (59,758,321.30)	(11,491,909.88)
	Capitalization		
	<i>Building & Structures Rs.</i>	Note 09 (10,307,014.29)	(626,885,106.77)
	<i>Pond Rs</i>	Note 10 0.00	(29,800,043.10)
	<i>Hatchery Rs.</i>	Note 10 0.00	(34,616,520.43)
	Total	97,971,206.42	12,915,256.43
13	Other Non Current Assets		
	Lease Assets - Crab City	221,719,566.45	221,719,566.45
	Stock Stores - Assets	2,077,170.03	-
	Total	223,796,736.48	221,719,566.45
	<i>Note :</i>		
	<i>02) The authority is selected suitable investor for Rakawa Crab city via procurement process and enter in to a tri party agreement with investor and land fisheries society that established for Rakawa Crab city. Hence, recover the total investment over the long run from the selected investor. Hence, the investment done on Rakawa Crab city project have to treat as Long term investment.</i>		
14	Intangible Assets		
	B/F Balance	10,703,838.04	5,623,143.00
	Addition during the year	-	5,080,695.04
	C/F Balance	10,703,838.04	10,703,838.04
	<u><i>Amortizing</i></u>		
	B/F Balance	2,752,696.02	2,305,944.27
	Amortizing during the year	954,821.25	446,751.75
	C/F Balance	3,707,517.27	2,752,696.02
	Total	6,996,320.77	7,951,142.02
15	Inventory		
	3101 Stationery	145,510.86	134,932.00
	3102 Fish feed	12,134,972.43	13,415,584.81
	3103 Chemical & hormone	29,286,412.60	29,029,486.82
	3104 A Fish seeds	8,695,675.00	23,132,150.00
	3105 Other Material (Netting)	10,563,556.72	8,348,639.80
	3106 PCR Test Kit	3,553,853.00	10,642,608.00
	Stock Stores - Consumable Items	11,897,121.11	7,575,603.11
	Total	76,277,101.72	92,279,004.54

Note : For Fish Seed valuation it is the general practice to take per fish fry/Fingerling sale value multiply in to total number of the fish fry/Fingerling. Thus, NAQDA has been valuing all the fish fry/Fingerling at per fish fry/Fingerling sale price.

16 Deposit, Advance & Prepayments
Deposit

3304	Deposit CEB	Sch-02.01	2,003,220.00	2,003,220.00
3311	Deposit Made by NAQDA	Sch-02.02	773,290.00	470,290.00

Advances

	Advances	Sch-02.03	18,075.00	81,139.50
3402	Special Advance		(313.00)	(313.00)
3404-B	Annual Imprest Advances		80.00	-
3405	Festival Advance		231,500.00	332,750.00
3406	Book Loan Advance		15,182.00	17,032.00
3409	Local Purchasing Advance	Sch-02.04	1,625.00	146,671.50
	Special Advance - H.G. Viraj Indika		(18.94)	81,531.06

Prepayments

3309	Prepaid Account	Sch-02.05	8,516,692.34	9,817,167.00
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Total			11,559,332.40	12,949,488.06
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17 Trade & Other Receivable
17.1 Trade Debtors

	Debtors for Fish Sales	Sch 03.01	45,682,378.30	16,681,491.73
	Less :- Doubtful Debtors		(8,199,593.83)	(6,542,774.62)
			37,482,784.47	10,138,717.11
	PCR Lab Testing Debtor	Sch 03.01	1,344,700.00	-
			1,344,700.00	-

Total			38,827,484.47	10,138,717.11
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17.2 Other Receivable

	Div Naguma Loan Debtors (Fish Cages)	Sch 04.01	3,322,500.00	3,572,500.00
4306-B	MOF General Deposit (Retention)		9,809,637.04	29,314,446.91
4306 D	MOF G.D (Retention OLD)		4,648,580.60	-
3302	Other fund Receivable		1,505,943.50	28,608,079.00
3303	Construction Receivable	Sch 04.02	11,213,291.61	11,213,291.61
3314	Debtors(PPP)		3,918,900.00	-
4161	SAARC Reg Consult Dev		14,961.97	14,961.97
3410	Salary Control Account		8,000.00	8,000.00
4163	Vehicle Insurance Receivable		-	-
4172	Kalawawe Training Programme Income Receivable		1,091,733.12	-
4176	FAO Tecnical Cooperation Program		332,194.11	-
4178	FAO Tect Assit Programme in Ampara		411,049.50	-
	Mobiliozation Advance Account		11,644,378.22	-
			47,921,169.67	72,731,279.49

17.3 Employee Related Debtors

3308	Debtors for distress Loan		71,686,915.09	68,276,223.46
3310	Bicycle Loan		250,243.86	268,093.86
			71,937,158.95	68,544,317.32

Total			158,685,813.09	151,414,313.92
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18 Cash In Hand & At Bank

Cash in Hand

Cash	20,737.50	600.50
	20,737.50	600.50

Cash at Bank

People's Bank (Recurrent) - 208-1-004-8-3320761	34,267,544.32	52,572,909.78
People's Bank (Capital) - 208-1-003-9-3320761	3,239,473.32	2,188,783.93
Bank of Ceylon (Mis. Deposit) - 3270048	21,653,728.50	46,038,549.12
People's Bank (Distress Loan) -208-1-001-1-3320761	1,595,343.36	2,155,488.40
People's Bank (Pro./Mis.) - 208-1-002-0-3320761	3,584,460.07	22,084,460.07
People's Bank (Kalawewa) - 179-1-001-2-0000458	117,302.88	12,296,393.15
Bank of Ceylon (Divinaguma) - 0072520724	59,399,305.30	53,862,894.07
People's Bank (JICA) - 208-1-005-7-3320761	25,000.00	2,268,369.67
People's Bank (Motor Bike Fund) - 208-1-001-3-0022301	555,121.96	555,146.96
1901 Inter Bank transfer Accounts	(953,146.00)	69,799.91
	123,484,133.71	194,092,795.06

Total	123,504,871.21	194,093,395.56
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19 Retirement Benefit Obligation

Balance B/Forward	155,126,561.43	151,112,102.08
Charge for the year	(38,137,717.63)	10,820,834.35
Paid during the year	- 10,769,209.44	(6,806,375.00)

Total	106,219,634.36	155,126,561.43
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20 Differed Revenue

Treasury, Ministry & ADB Grants

Balance B/F (Ministry)	3,852,483,337.88	3,617,995,963.06
Purchasing during the year under Capital Grants - NAQDA	17,676,671.89	14,688,414.60
Capitalized Assets Value of during the year-Ministry	-	691,301,670.30
Value of Recurrent Nature Expenditure during the year-Ministry	-	61,930,278.00
Transfer to as a Lease revenue suspense	-	(221,719,566.45)
Charged Profit & Loss A/C	(271,877,444.54)	(311,713,421.63)

Total	3,598,282,565.23	3,852,483,337.88
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21 Government Grants

Government Grants Projects (Bud. Propose	54,040,042.00	54,040,042.00
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Total	54,040,042.00	54,040,042.00
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22	Trade & Other Payable			
22.1	<u>Trade Creditors</u>			
	Trade Creditors-Suppliers	Sch 05.01	3,840,216.92	1,287,231.40
	Trade Creditors-Other	Sch 05.02	12,107,022.15	11,231,901.90
	Debtors with Credit balances	Sch 05.03	-	577,500.00
			15,947,239.07	13,096,633.30
22.2	<u>Ministry Project</u>			
	4117 Mis. Deposit - Free Issue		0.01	0.01
	4129 Divinaguma Fingerling Stocking		1,258,960.75	1,258,960.75
	4156 Lagoon Development		-	9,690,000.00
	4168 B Livelihood Cancelled Payment		3,815,000.00	1,225,000.00
	4175 Dev of Intrastructure Facility		0.22	-
			5,073,960.98	12,173,960.76
22.3	<u>Other Project</u>			
	4113 Mis. Deposit(IUCN)		71,212.00	71,212.00
	4121 Fingerling Stocking-FAO Project		593,704.00	593,704.00
	4130 Vietnam MOU		454,948.60	454,948.60
	4132 FAO - Administration cost		120.00	120.00
	4136 EU-SDDP- FAO Project		40,342.42	40,342.42
	4137 Water Based Hatcheries- FAO		706,785.00	706,785.00
	4152 FAO Water Based Hatchery		700,431.47	700,431.47
	4158 Climate Resilient Tilapia Culture		197,932.45	197,932.45
	4159 ACIR Project		1,681,889.12	10,580,375.98
	4160 UNDP Project		444,417.80	799,367.80
	4164 International Labour Org. Project		392,400.00	392,400.00
	4169 ILO - Project Northern Province		10,712,850.00	10,756,850.00
	4171 CRIWMP PROJECT		368,007.00	-
			16,365,039.86	25,294,469.72
22.4	<u>Other Funds</u>			
	4122 Divi Naguma-Agreements		71,928,492.45	66,326,301.66
	4110 Aquaculture Development Fund		13,273,612.50	-
			85,202,104.95	66,326,301.66

22.5 Other Payables

3411	EPF & ETP Payable Acct		7,113,046.16	7,565,402.21
4104	Mis. Deposit Other		3,437,234.79	3,659,950.38
4104-B	Non Identified Credit(Suspense)		525,740.00	77,126.00
4108	Mis. Dep. (Provincial Council)		633,497.32	633,497.32
4163	Vehicle Insurance Receivable		591,318.48	277,494.26
4301	Accrued Expenses	Sch-06.01	73,874,910.31	19,299,406.56
4303	Stamp duty Payable		91,335.15	43,685.15
4305	Provision for Audit Fees	Sch-06.02	3,109,536.00	1,758,600.00
4306 D	MOF G.D (Retention OLD)			4,965,537.09
4307	Construction Payable Account		-	35,848,031.34
	Performance Bond Recovered		492,553.83	492,553.83
4308	Aquaculture Management License		227,738.01	227,738.01
4310	Payable Account to Ministry	Sch-06.03	13,487,661.28	13,487,661.28
4311	Fisheries ID		301,907.90	301,907.90
4312	Cancel Cheque Account		2,211,362.58	173,126.49
4316	Payee Tax		32,430.46	-
4318	Bike Deposit Fund		553,647.79	553,647.79
4173	Ornamenta Training Programme Income Receivable		106,500.00	-
	Bid Bonds	Sch-06.04	2,873,812.50	2,245,577.50
	Other Payable	Sch-06.05	608,650.00	-
	LD Recovered		-	13,803,267.75
			110,272,882.56	105,414,210.86
Total			232,861,227.42	222,305,576.30

Note :

- i) Contingency liabilities - An adjudication has been filed by the Contractor of Sewenapitiya and welikanda Centre

NAQDA
Schedule of Capitalizing & Working progress 2023

Contract No	Cont Reg. Page No	Contractor Name	Contract Details	Working Progress 31.12.2022	Unpaid 2022 paid in 2023	Construction in 2023 (with Retention) & Interest paid	Adjustment	Capitalized 31.12.2023	Balance Advance Payment	Working Progress 31.12.2023	Capitalized (BOC)	Capitalized (Capital)	WP (BOC)	WP (Capital)	Construction in 2023 (BOC)	Construction in 2023 (CAP)
2021/R/M URL/02	Cont Reg. VII-42	St Theresa Industries (pvt) ltd	Ren. Works at AQDC Muruthuwela	4,653,239.59	-	-	-	-		4,653,239.59						
2021/R/M URL/01	Cont Reg. VII-25	Kirula Eng. Service (pvt) ltd	Cons. Of Balance works at M'wela AQDC at H'tota district	8,262,016.93	-	-	-	-		8,262,016.93						
2021/FGU/DAM/01-R	Cont Reg. VII-101	Ranjith Motors & Building Contractor	Const. of Endemic fish nursery & live feed unit at fish genetic unit at dambulla	-	-	706,457.07	706,457.07	-	-	-	-	-	-	-	-	-
2021/R/N UE/EE/01	Cont Reg. VII-84	Unitec Lanka Eng. (pvt) ltd	Ren of LV lines including panel borads etc, AQDC N-Eliya	-	541,765.00	-	541,765.00	-	-	-	-	-	-	-	-	-
2021/R/UDA/EE/01	Cont Reg. VII-80	Unitec Lanka Eng. (pvt) ltd	Ren of LV lines including panel borads etc, AQDC Uda	-	4,760,865.50	2,460,668.75	4,854,725.00	2,366,809.25	-	-	2,366,809.25	-	-	-	2,366,809.25	-
2021/R/GI N/EE/01	Cont Reg. VII-79	Unitec Lanka Eng. (pvt) ltd	Ren of LV lines including panel borads etc, AQDC, G'hena	-	1,166,163.28	35,778.96	1,201,942.24	-	-	-	-	-	-	-	-	-
2021/R/DAM/EE/01	Cont Reg. VII-72	Unitech Lanka Eng. Com.	Ren. Of LV lines including panel board etc AQDC-Dambulla	-	1,077,880.50	-	1,077,880.50	-	-	-	-	-	-	-	-	-
2021/R/KAL/EE/01	Cont Reg. VII-71	Unitech Lanka Eng. Com.	Ren. Of LV lines including panel board etc NIFATI K'wawe	-	378,560.50	-	378,560.50	-	-	-	-	-	-	-	-	-
2021/SP/NUE/01	Cont Reg. VII-65	Lak Jaya Associate (pvt) ltd	Ren. Of 08 nos of ponds at AQDC in N-Eliya	-	-	593,273.55	593,273.55	-	-	-	-	-	-	-	-	-
2021/CONSL/NAQDA/EE/01	Cont Reg. VII-61	CESL	Const. Service for Designing and estimating of Ren. Of LV lines in Dambulla, K'wawe, G'hena, N-Eliya	-	414,630.20	45,369.80	460,000.00	-	-	-	-	-	-	-	-	-

2021/FB/F R/PAM/01	Cont Reg. VII- 60	Ranjith Constructions	Imp. Work for Fresh water prawns hatchery complex at pambala in puttalam district	-	9,265,370.81	1,150,000.00	10,415,370.81	-	-	-	-	-	-	-	-	-
2021/FB/F F/01	Cont Reg. VII- 54	Theepam Contractors	Imp. Works for fin fish Hatchery at darmappura in b'colo district.	-	-	600,300.00	600,300.00	-	-	-	-	-	-	-	-	-
2021/SP/U DA/01	Cont Reg. VII- 48	Nayomi Builders	Imp. Works for AQDC U'walawe carp & new unit in R'pura	-	9,045,848.14	2,709,701.59	11,755,549.73	-	-	-	-	-	-	-	-	-
2021/SP/D AM/01	Cont Reg. VII- 35	Ranjith Motors & Building Contractors	Imp. Works for AQDC at Dambulla	-	6,826,736.70	4,843,831.45	11,670,568.15	-	-	-	-	-	-	-	-	-
2021/OF/B AN/01	Cont Reg. VII- 29	RMT Construction	Cons. Of balance works at Marine Orn. Fish Breeding Centre at B'deniya	-	-	2,419,306.01	-	2,419,306.01	-	-	-	2,419,306.01	-	-	-	-
2021/FGU/ DAM/01	Cont Reg. VII- 17	Ranjith Motors & Building Contractors	Const. of Balance works at fish genetic unit at Dambulla in Matale district	-	115,087.54	596,729.10	711,816.64	-	-	-	-	-	-	-	-	-
2021/R/K AL/01	Cont Reg. VII- 16	Kumarasiri Civil Contractors	Const. of Balance works at NIFATI at K'wawe	-	22,447.23	-	22,447.23	-	-	-	-	-	-	-	-	-
2021/OF/S EW/01	Cont Reg. VII- 14	Ranjith Motors & Building Contractors	Const. of Balance works at Orn. Fish Breeding & Rearing center at S'pitiya	-	176,597.54	890,610.72	1,067,208.26	-	-	-	-	-	-	-	-	-
2021/R/D AM/EE/01 -R	Cont Reg. VIII- 01	Unitech Lanka Enginaring Com (PVT) Ltd.	Supply of 160 A Change Our Panel Accessenes For AQDC-Dambulla.	-	-	257,825.40	-	257,825.40	-	-	-	257,825.40	-	-	-	-
2021/R/U DA/EE/01- R	Cont Reg. VIII- 02	Unitech Lanka Enginaring Com (PVT) Ltd.	Supply of 160 A Change Our Panel Accessenes For AQDC-Dambulla.	-	-	167,216.90	-	167,216.90	-	-	-	167,216.90	-	-	-	-
2023/MR/ SEW/01	Cont Reg. VIII- 04	Rajith Motors & Building Contractors	Const. of Manhole & Water Profing Works at Ornamental Fish Breeding Center at Sewanapitiya	-	-	1,257,385.19	-	1,257,385.19	-	-	-	1,257,385.19	-	-	-	-
2023/MR/ DAM/01	Cont Reg. VIII- 05	Rajith Motors & Building Contractors	Renovation Works for Resourse Persons Quarters fibergass roof & fixing 1000l water tank for endemic unit area at AQDC - Dambulla	-	-	1,654,409.76	-	1,654,409.76	-	-	-	1,654,409.76	-	-	-	-

2023/MR/KAH/01	Cont Reg. VIII-06	DTM Contruction (Pvt)Ltd	DTM Contruction (Pvt)Ltd	-	-	3,128,655.25	-	-	-	3,128,655.25	-	-	-	3,128,655.25	-	3,128,655.25
2323/MR/GIN/01	Cont Reg. VIII-07	DTM Contruction (Pvt)Ltd	Urgmt Renovation of office Building roof at Ornamental fish brreding & Rearing center at Ginigathhena	-	-	3,438,040.69	-	-	149,559.56	3,288,481.13	-	-	-	3,438,040.69	-	3,438,040.69
2023/MR/MURL/04	Cont Reg. VIII-08	DTM Contruction (Pvt)Ltd	Urgent Renovation work for Aquaculture Development Center at Muruthawela	-	-	6,432,395.94	-	-	-	6,432,395.94	-	-	6,432,395.94	-	6,432,395.94	-
2023/MR/NG/01	Cont Reg. VIII-09	Nayomi Builders	Urgent Renovation works at AQDC Inginiyagala	-	-	7,984,171.37	-	-	2,286,260.90	5,697,910.47	-	-	7,984,171.37	-	7,984,171.37	-
2023/MR/MURL/02	Cont Reg. VIII-10	Nayomi Builders	Renoavation of Ponds at AQDC at Muruthawela	-	-	7,920,381.00	-	-	425,021.69	7,495,359.31	-	-	7,920,381.00	-	7,920,381.00	-
2023/MR/NG/03	Cont Reg. VIII-11	0	Urgent Renovation works at supply center AQDC Inginiyagala	-	-	1,250,309.91	-	-	247,203.34	1,003,106.57	-	-	1,250,309.91	-	1,250,309.91	-
2023/MR/MURL/03	Cont Reg. VIII-12	Nayomi Builders	Construction of Barbet wire fence for AQDC Muruthawela	-	-	9,467,605.00	-	-	-	9,467,605.00	-	-	9,467,605.00	-	9,467,605.00	-
2023/MR/UDA/05	Cont Reg. VIII-13	Nayomi Builders	Renovation works to storage tank drainage canel & machine building at AQDC Udawalawa Carp Unit	-	-	7,252,303.54	-	-	733,020.06	6,519,283.48	-	-	7,252,303.54	-	7,252,303.54	-
2023/CONSL/MURL-01	Cont Reg. VIII-14	Architectural Engineering Consultancy Associates	Consultancy Services for Prepairation of Engineering estimate & necessary details drawing for balance works of terminated contracts at AQDC Muruthawela	-	-	637,675.00	-	-	-	637,675.00	-	-	-	637,675.00	-	637,675.00
2023/CONSL/UDA/02	Cont Reg. VIII-15	Architectural Engineering Consultancy Associates	Engineers estimate & necessary deatils drawings for improvements to B9 & B10 at Udawalawa TBC	-	-	216,750.00	-	-	-	216,750.00	-	-	-	216,750.00	-	216,750.00

2023/CON SL/UDA/0 2	Cont Reg. VIII- 17	Architectural Engineering Consultancy Associates	Preparation of bill of Quantities Engineers estimate and necessary details drawings for Improvements for brooders & nersary ponds (07 Nos) wet - blanketing Udawalawa AQDC	-	-	565,000.00	-	-	-	565,000.00	-	-	-	565,000.00	-	565,000.00
2023/MR/ UDA/03	Cont Reg. VIII- 18	Nayomi Builders	Improvements works to 9 Ponds at AQDC TBC Unit - Udawalawa -Stage II	-	-	5,001,098.34	-	-	352,581.54	4,648,516.80	-	-	5,001,098.34	-	5,001,098.34	-
2023/MR/ UDA/02	Cont Reg. VIII- 19	Nayomi Builders	Improvement works to B10 Ponds at AQDC TBC Unit at Udawalawa - Stage I	-	-	6,456,571.27	-	-	522,989.05	5,933,582.22	-	-	6,456,571.27	-	6,456,571.27	-
2023/MR/ UDA/01	Cont Reg. VIII- 20	Nayomi Builders	Improvement works to Nursery Ponds 05 Nos. at AQDC Udawalawa	-	-	5,834,189.47	-	-	1,379,828.37	4,454,361.10	-	-	5,834,189.47	-	5,834,189.47	-
2023/MR/ UDA/04	Cont Reg. VIII- 22	DTM Construction (Pvt) Ltd	0	-	-	7,153,800.96	-	-	365,364.87	6,788,436.09	-	-	7,153,800.96	-	7,153,800.96	-
2023/MR/ KAL/01	Cont Reg. VIII- 23	Kamal Construction	Urgent Renovation works to NIFATI - Kalawewa	-	-	2,184,062.36	-	2,184,062.36	-	-	496,898.87	1,687,163.49	-	-	496,898.87	1,687,163.49
2023/MR/ GIN/02	Cont Reg. VIII- 25	DTM Construction (Pvt) Ltd	Urgent Renovation of Nursery tank unit at Ornamental fish Breeding & Rearing center at Ginigathena	-	-	7,373,009.62	-	-	1,096,780.87	6,276,228.75	-	-	-	7,373,009.62	-	7,373,009.62
2023/CON SL/KAL- 01	Cont Reg. VIII- 26	Architectural Engineering Consultancy Associates	Preparation of Engineers estimate & necessary details drawing for water supply system 20000ltr. capacity over head water tank steam structure for hatchery at NIFATI -Kalawewa	-	-	238,750.00	-	-	-	238,750.00	-	-	-	238,750.00	-	238,750.00

2023/MR/DAM/02	Cont Reg. VIII-27	Sanjaya Constructions	Urgent Renovation works at AQDC Dambulla	-	-	2,914,474.50	-	-	-	2,914,474.50	-	-	2,914,474.50	-	2,914,474.50	-
2023/CONSL/UDA-03	Cont Reg. VIII-28	Architectural Engineering Consultancy Associates	Preparation of bill of Quantities Engineers estimate and necessary details drawings for urgent ponds renovation at AQDC Udawalawa	-	-	617,500.00	-	-	-	617,500.00	-	-	-	617,500.00	-	617,500.00
2023/MR/KAL/02	Cont Reg. VIII-29	Kamal Construction	Construction of Steel water tank structure for Hatchery at NIFATI Kalawewa	-	-	5,438,752.52	-	-	-	5,438,752.52	-	-	5,438,752.52	-	5,438,752.52	-
2023/MR/RA/01	Cont Reg. VIII-31	Central Engineering Services	Urgent Renovation Works at AQDC Iranamadu	-	-	7,378,893.25	-	-	4,085,767.97	3,293,125.28	-	-	7,378,893.25	-	7,378,893.25	-
NAQDA/CONSL/FB/SP/OF/02	Cont Reg. VII-40	AECA	Supervision consultancy service for balance works at M'wela, Fish Genetics, NIFATI, Milks Fish, OFBC-S'pitiya	-	206,631.94	-	206,631.94	-	-	-	-	-	-	-	-	-
NAQDA/CONSL/FB/SP/OF/01	Cont Reg. VII-23	AECE	Design & Supervision cusaltancy service for AQDC orn. Fish breeding & rearing centre at costal hatchery	-	1,849,446.46	-	1,849,446.46	-	-	-	-	-	-	-	-	-
Total				12,915,256.52	35,848,031.34	119,273,254.24	48,113,943.08	10,307,014.87	11,644,378.22	97,971,205.93	8,619,851.38	1,687,163.49	80,484,947.07	16,215,380.56	89,104,798.45	17,902,544.05

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Schedule - 02 - Deposit, Advance & Prepayments

<i>Sch - 02.01 - Deposit CEB</i>				
S.No.	Payee	Ref. No.	Year	Amount
1	CEB - UD Quarters	794	18.04.04	3,250.00
2	CEB - Rambodagalle	111	18.04.04	125,000.00
3	CEB - Inginiyagala	947	06.12.07	125,000.00
4	CEB - Kahadamodara	1747	27.06.07	40,000.00
5	CEB - Rambodagalle	485	19.02.08	200,000.00
6	CEB -	2487	15.07.08	125,000.00
7	CEB - H/O	2699	23.06.09	312,500.00
8	CEB - Baticalao	3422	12.08.09	200,000.00
9	CEB -	4270	05.10.09	50,000.00
10	CEB - Udawalawe Carp	11/482	30.11.12	110,000.00
11	CEB -	REC-2090	21.06.18	125,000.00
12	CEB -	AD/0802/PST	02.10.18	125,000.00
13	CEB - Udawalawe -NEW	AD/1285/PST	12/31/2019	125,000.00
14	CEB- Fish feed unit Udawalawe CBC	AD/0515/PST	17-12-2020	187,500.00
15	CEB-Tilapiya Breeding center electricity connection	AD/0992/PST	31-12-2020	149,970.00
				2,003,220.00

<i>Sch - 02.02 - Deposit Made by NAQDA</i>				
S.No.	Payee	Ref. No.	Year	Amount
1	Kurunegala Plantation	2453	7/15/2008	80,000.00
2	National Water Supply H/O	3300	9/23/2008	120,000.00
3	American Premium Water	49	03/03/10	5,000.00
4	C.E.B.E. Supply K'modara	2554	7/14/2010	26,290.00
5	Dialog Axiata - Refundable deposit	4/370	4/24/2012	2,000.00
6	Dialog Axiata - Refundable deposit	5/513	5/29/2012	1,000.00
7	Dialog Axiata - Refundable deposit	21-Oct	10/1/2012	2,000.00
8	National Arbitration Center	HO-REC-3551	9/5/2019	15,000.00
9	National Arbitration Center	HO-REC-4999	12/27/2019	15,000.00
10	National Arbitration Center	HO-REC-3564	01.12.2022	60,000.00
11	National Arbitration Center	HO-REC-3565	01.12.2022	60,000.00
12	Nikawaratiya Pradeshiya Sabhawa	HO-REC-0660	11.03.2022	84,000.00
13	Seethawaka Pradeshiya Sabhawe	HO-REC-2723	25.08.2023	303,000.00
				773,290.00

<i>Sch - 02.03 - Advance</i>					
S.No.	Account	Ref. No.	Year	Division	Pending Amt.
1	Mr. B.Wijayarathne	FU/2023/REC/331	2023	CH	1,800.00
2	Mr. ES Wickramasinghe	FU/2023/REC/237	2023	Ext	12,000.00
3	Mr. SS Chandrakerthi	SP/2023/REC/500	2023	Ext	4,275.00
					18,075.00

<i>Sch - 02.04 - Local Purchasing Advance</i>					
S.No.	Payee	Ref. No.	Year	Division	Pending Amt.
1	Metropolitan Office	LP/2019/REC/98	2019	Finance	1,225.00
2	LK Domain Registry	LP/2021/REC/27	2023	PME	400.00
					1,625.00

<i>Sch - 02.05 - Prepaid</i>				
S.No.	Account	Year	Ref	Amount
1	D.N.N.P Amarasingha	27-12-2023	HO-REC-4355-2023	27,500.00
2	Microtech Biological	30-12-2023	HO-CAP-0114-2023	2,098,163.50
3	Analytical Instrument Ltd	30-12-2023	HO-CAP-0115-2023	2,880,290.00
4	Ceynor Foundation Ltd	29-12-2023	HO-CAP-0108-2023	3,510,738.84
				8,516,692.34

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Schedule-03 - Trade Debtors

<i>Sch - 03.01 -Trade Debtors - Fish Seed</i>					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	ACIAR Fish Seed			26,274,928.00	-
2	Agri Society Mahawawe			24,000.00	-
3	Aluthdiulwawe Ekamuthu Fisheries Society			522,750.00	-
4	Ambalanoya Fisheries Society			675,000.00	-
5	Aralaganvila Fisheries Society			93,750.00	-
6	Asoka Samantha			50,000.00	-
7	B.K. Shantha Padaviya MH Padaviya			100,000.00	-
8	C.F.C. Minneriya			44,800.00	-
9	Central Provincial Council			995,624.00	-
10	CFC			76,000.00	-
11	CFC at Minneriya			77,810.00	-
12	CFC Rathnapura			40,080.00	-
13	CFC Tangalle			176,935.00	-
14	Chairman, Fisheries Society - NamalOya			212,500.00	-
15	Chairman, Fisheries Society-Nambuwawawewa			125,000.00	-
16	Chairman, Fisheries Society - Himidurawa.			485,760.00	-
17	Chairman, Fisheries Society Mahauswewa			120,000.00	-
18	D.M. Inoka Perera EO			90,000.00	-
19	D.M. Inoka Perera. EO Battuluoya			53,100.00	-
20	D.M.I Perera EO Wijayakatupotha MH			85,000.00	-
21	D.M.K. Disanayaka Pitalawe			100,000.00	-
22	DAEO at Ampara			49,070.00	-
23	DAEO at Anuradhapura			18,225.00	-
24	DAEO At Batticaloa			22,500.00	-
25	DAEO at Battuluoya			100,000.00	-
26	DAEO At Monaragala			14,550.00	-
27	DAEO at Vavuniya			202,000.00	-
28	DAEO Baddulla			8,000.00	-
29	DAEO Baddulla- P.G. Jayantha Bandara			5,400.00	-
30	DAEO Baddulla- R.L. Anura Keerthi			16,650.00	-
31	DAEO Baddulla- Serupitiya MH			89,200.00	-
32	DAEO Polonnaruwe			115,000.00	-
33	Department Of Fisheries			375,000.00	-
34	Diulwawe MH Kahatagasdigiliya			120,000.00	-
35	EU- SDDP- FAO- FISH SEED			265,000.00	-
36	Faculty of Zoology University of Peraden			2,750.00	-
37	FAO- CEDA Project			48,200.00	-
38	FAO North Regional Office			150,000.00	-
39	FAO Project Matara			1,500.00	-
40	Fisheries Society Thalawe			37,500.00	-
41	Fresh Water Fisheries Society Batticaloa			12,500.00	-
42	G.G.L Indika EO Diulwawe MH			100,000.00	-
43	Hakwatunaoya Fisheries Society			75,000.00	-
44	Jayanthiawawe Fisheries Society			1,200,000.00	-
45	Kalabokka Estate			51,200.00	-
46	Kasalie Fisheries Society			300,000.00	-
47	KGVS Ekanayaka			177,500.00	-
48	Kithul Tank Fisheries Society			70,000.00	-
49	Konduwatana Shakthi Fisheries Society			300,000.00	-
50	Kotmale Suhada Fisheries Society			60,000.00	-

51	Maduruoya Fisheries Socceity			275,000.00	-
52	Mahakanadarawe Fisheries Society			25,000.00	-
53	Mahapalasse Mini Hatchery			30,672.00	-
54	Mahaweli Authority Embilipitiya			257,873.30	-
55	Mahaweli Authority Monaragala			131,400.00	-
56	Maussakale Samanala Fisheries Society			30,000.00	-
57	Miditha Sudusingha Riyagama MH			12,900.00	-
58	Ministry Of Agreculture -Peradeniya			10,000.00	-
59	Mistybill Estate			83,160.00	-
60	Mohomed Rilton			37,500.00	-
61	N.M.K. Jayantha			689.00	-
62	Nachchaduwe Fisheries Socociety			337,500.00	-
63	Nawagiriya Foisherries Society			300,000.00	-
64	North Central Province			193,120.00	-
65	North West Provincial Council			581,250.00	-
66	Northern Provincial Council			1,183,081.00	-
67	NWPRRDA Pampala			98,375.00	-
68	Padaviya Mini Hatchery			87,500.00	-
69	Pannalgama Rural Fisheries Society			600,000.00	-
70	Provincial Fisheries Ministry A'Pura			194,075.00	-
72	Puthumurippu Tank Socceity			25,000.00	-
73	R.M.Lalith Rathna			90,000.00	-
74	R.W.S Kumara			120,000.00	-
75	Randika Aquarium (Pvt) Ltd			47.00	-
76	Rural Fisheries Organization- Pulkunawa			70,000.00	-
77	Rural Fisheries Organization-Batticoloa.			40,000.00	-
78	Rural Fisheries Society - Muruthawela			40,000.00	-
79	S.A Predeep Kumara			175,000.00	-
80	Sabaragamuwe Provincial Council			1,372,800.00	-
81	Sagara Jayasekara			120,000.00	-
82	Sampath Fernando			3,500.00	-
83	Secratory, Eastan Province Counil			37,500.00	-
84	Southern Provincial Council			3,175,750.00	-
85	Unnichal Fisheries Society			50,000.00	-
86	Uva Provincial Council			1,353,854.00	-
87	W.P. Okadagedara			20,000.00	-
88	W.P. Okadagedara Ramakale Mahawelawatta			24,000.00	-
89	Yasith Prasanna MH at Alugalge Alugalge			86,050.00	-
				45,682,378.30	-

<i>Sch - 03.02 -Trade Debtors - PCR Lab Testing</i>					
S.No.	Account	Ref	Parent Group	Dr Rs.	Cr Rs.
1	Blue Lagoon Hatchery	HAT3		60,500.00	
2	Eagle Hatchery	HAT5		20,100.00	
3	ET AQUA HATCHERY	HAT53		117,300.00	
4	Karmel Aqua Hatchery	HAT9		49,550.00	
5	Lanka Jerman Aquaculture(pvt) Ltd	HAT13		5,100.00	
6	Lotus Aquaculture (pvt)Ltd	HAT14		1,250.00	
7	Lurdumani Hatchery	HAT15		243,850.00	
8	ND Lagoon Hatchery	HAT57		13,200.00	
9	Nelmal Hatchery	HAT21		135,300.00	
10	Obin Aqua Hatcery	HAT24		63,400.00	
11	OLS Hatchery	HAT26		54,050.00	
12	Romi Enterprises	HAT31		26,200.00	
13	RoshiniDuwa Hatchery	HAT32		43,200.00	
14	Royalco Aquaculture (pvt) Ltd	HAT60		44,700.00	
15	Sadasarana Hatchery	HAT34		23,100.00	
16	Sakura Aqua Product	HAT35		59,300.00	
17	St. Maris Hatchery	HAT42		12,200.00	
18	St. Sebesthian Hatchery	HAT44		328,950.00	
19	St.Pio Hatchery	HAT52		20,100.00	
20	Sunny Shell Aqua Hatchery	HAT54		23,350.00	
				1,344,700.00	-

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Schedule-04 - Other Receivable

<i>Sch - 04.01 - Divi Naguma Loan Recievable</i>					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	10L.F.S-Galmatiyawe FW Fisheries Org.	10L.F.S		75,000.00	
2	11L.F.S-Balaluwawe Rural Fisheries Org.	11L.F.S		700,000.00	
3	12L.F.S-Namaloya Rural FW Fisheries Org.	12L.F.S		75,000.00	
4	13L.F.S-Pannalgama Rural FW Fisheries Or	13L.F.S		75,000.00	
5	14L.F.S-Malayadi Rural FW Fisheries Org.	14L.F.S		75,000.00	
6	15L.F.S-Ekgaloya Rural FW Fisheries Org.	15L.F.S		75,000.00	
7	16L.F.S-Kanchikudiaru Rural FW Fisheries	16L.F.S		150,000.00	
8	17L.F.S-Unnichchai Rural FW Fisheries Or	17L.F.S		65,000.00	
9	18L.F.S-Miyangal Rural FW Fisheries Org.	18L.F.S		65,000.00	
10	19L.F.S-Karadiyankulam Rural FW Fisherie	19L.F.S		65,000.00	
11	1L.F.S-Moragahakanda Rural Fisheries Org	01L.F.S		300,000.00	
12	20L.F.S-Udawalawe Rural Fisheries Org.	20L.F.S		400,000.00	
13	2L.F.S-Dewahuwe Rural Fisheries Org.	02L.F.S		150,000.00	
14	3L.F.S-Nalanda Rural Fisheries Org.	03L.F.S		150,000.00	
15	4L.F.S-Usgalasybalangamuwe Rural Fisheri	04L.F.S		250,000.00	
16	5L.F.S-Neelapanikkama N/Arunalu RFOrg	05L.F.S		55,000.00	
17	6L.F.S-Mahadiulwawe Ekamuthu FW Fisherie	06L.F.S		60,000.00	
18	7L.F.S-Kalyanapura Samagi Fisheries Org.	07L.F.S		75,000.00	
19	8L.F.S-Waan-ela Rural Fisheries Org.	08L.F.S		70,000.00	
20	9L.F.S-Paravipannamkulam Rural Fisheries	09L.F.S		60,000.00	
21	4122-B Divi Naguma Loan Recievable			332,500.00	
				3,322,500.00	-

<i>Sch - 04.02 - Construction Receivable</i>				
S.No.	Account	Contract No.	Contract Reg. Ref	Amount
1	St Theresa Industries (pvt) ltd	2021/R/MURL/02	Cont Reg. VII-42	1,540,507.46
2	Kirula Eng. Service (pvt) ltd	2021/R/MURL/01	Cont Reg. VII-25	9,672,784.15
				11,213,291.61

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Schedule-05 - Trade Creditors

Sch - 05.01 - Trade Creditors-Suppliers					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
01	M/s Asian Electrical				82,500.00
02	M/s Craft Lanka Engineering (Pvt) Ltd				4,000.00
03	M/s Department of Government Printing				193,283.17
04	M/s Devi Trading Company				69,050.00
05	M/s Express Water Systems(Pvt)Ltd				53,820.00
06	M/s John Keels Office Automation(Pvt)Ltd				119,312.50
07	M/s KMN Aqua Service (Pvt) Ltd				2,167,750.00
08	M/S Lankan AN Global Merchant Solutions				240,800.00
09	M/s MF Marine				132,000.00
10	M/s MP Net				613,500.00
11	M/S MSR Traders				15,000.00
12	M/s Pio Fiber Glass Industries				124,201.25
13	M/s Technologies (Pvt) Ltd				25,000.00
	Total			-	3,840,216.92

Sch - 05.02 - Trade Creditors-Others					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
01	ACTED Project (Trade Creditors)				48,000.00
02	Kadukamunai MH(Trade Creditors)				802,500.00
03	Mahaweli Huruluwawe Zone (Trade Creditor				168,220.50
04	Mahaweli System " B " (Trade Creditors				3,966,284.50
05	Mahaweli System " C " (Trade Creditors				1,637,000.00
06	Mahaweli System " D " (Trade Creditors				553,000.25
07	Mahaweli System " G " (Trade Creditors				20,000.50
08	Mahaweli System " H " (Trade Creditors				791,054.90
09	Mahaweli System " L " (Trade Creditors				390,000.00
10	Mahaweli Walawe Zone (Trade Creditors)				750.00
11	North Western ProCoun(Trade Creditors)				52,005.00
12	Southern Pro.Councill (Trade Creditors				200.00
13	Stocking Payable Account (Trade Credit				2,449,718.00
14	USAID Globle Commiunity(Trade Creditors)				790,000.00
15	Uva Provincial Council (Trade Creditors)				300.00
16	Western Provincial Council (Trade Credit				86,750.00
17	World Vision Lanka (Trade Creditors				351,238.50
	Total			-	12,107,022.15

Sch - 05.03 - Trade Debtors - with Cr Balances					
	Trade Debtors - with Cr Balances				
01	Mahaweli Authority System "G"				
02	Mahaweli Authority System- C				
	Total			-	-

National Aquaculture Development Authority Of Sri Lanka

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Schedule - 06 - Other Payables

<i>Sch - 06.01 - Accrued Expenses</i>					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	Salaries & Wages	1101			394,707.13
2	Overtime & Holiday Pay	1102			2,630,753.08
3	EPF - 15%	1104			35,300.75
4	ETF - 3%	1105			10,236.33
5	Traveling (local)	1201			2,744,589.61
6	Telecommunication	1502			501,159.72
7	Postage	1503			550.00
8	Security Services	1507			4,700,700.00
9	Electricity	1504 A			3,510,874.20
10	Water	1504 B			288,252.70
11	Other contractual service	1512			467,317.91
12	Labour Fees (Outsource)	1525			3,373,440.00
13	Minor Repairs & Main Vehicles	1401			1,313,045.00
14	Minor Repairs & Plant & Machiner	1403			21,720.00
15	Stationery & Office requists	1301			8,085.00
16	Fuel & Lubricant	1302			50,000.00
17	Fish Feed	1304A			50,904,093.77
18	News papers	1306			2,280.00
19	Uniform	1307			1,200.00
20	Advertisement	1505			543,780.00
21	Rate & Tazes	1506			200,000.00
22	Cleaning Sevice	1508			470,982.50
23	Legal fees	1522			53,500.00
24	Renting Facilities at Kalawawa	1520			1,494,450.00
25	Previous Balance	1520			153,892.61
				-	73,874,910.31

<i>Sch - 06.02 - Provision for Audit Fee</i>			
S.No.	Account	Dr Rs.	Cr Rs.
1	Audit Fee for Yr 2021		1,036,512.00
2	Provision for Yr 2022		1,036,512.00
3	Provision for Yr 2023		1,036,512.00
		-	3,109,536.00

<i>Sch - 06.03 - Payable Account to Ministry</i>				
S.No.	Account	Contract No.	Contract Reg. Ref	Amount
1	RE Weerakoon (pvt) ltd	2017/SUN/CW/01	Cont Reg. V	2,274,369.67
2	St Theresa Industries (pvt) ltd	2021/R/MURL/02	Cont Reg. VII-42	1,540,507.46
3	Kirula Eng. Service (pvt) ltd	2021/R/MURL/01	Cont Reg. VII-25	9,672,784.15
				13,487,661.28

Sch - 06.04 - Bid Bonds					
S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
1	4313 A - Bid Bonds				458,250.00
2	A ONE PRINT SOLUTION				35,000.00
3	A.A.S.P Viraj				7,000.00
4	Abans PLC				4,000.00
5	Aklan International Pvt Ltd				60,000.00
6	Apollo Marine International (Pvt) Ltd				5,000.00
7	Best Mettls				15,000.00
8	Bethsaida Traders-W.S.Lowe				80,000.00
9	Ceylon Business Appliances (Pvt)Ltd				10,000.00
10	CLE City Lion Express Tours				72,000.00
11	D.P Sachith Sudeeraka				2,000.00
12	Dawwuat Nurdeen				1,000.00
13	E.M.R Edirisinghe				3,000.00
14	Fibertec				5,000.00
15	Fintek Managed Solution Pvt Ltd'				10,000.00
16	Frostaire Industries (Pvt) Ltd				24,000.00
17	Golden Scalare Business Enterprise				150,000.00
18	GS Technology				35,000.00
19	H.R.R.P.O Rahinduwa				2,000.00
20	Hero Tex				5,000.00
21	Industrial Safety Equipment Co				5,000.00
22	Industrial Services Bureau				21,000.00
23	Islandwide Scientific (Pvt) Ltd				2,932.50
24	J.A Anurasiri				2,000.00
25	J.P. Fernando & Sons				6,000.00
26	K.A Sapun Thilanga				3,000.00
27	K.A.N.D Kalubovila				13,000.00
28	K.D.A Josep				13,000.00
29	K.H.M.R.C Madubashini				13,000.00
30	K.M.D.M Somarathna				3,000.00
31	Kamal Construction				180,000.00
32	Kumari Stores				100,000.00
33	L.Charitha Dilrukshi				3,000.00
34	Laboratory Solutions Ltd				10,000.00
35	Lakesha Construction Pvt Ltd				10,000.00
36	M.D Namal				1,000.00
37	Malba Ropes Private Limited				15,000.00
38	MEGA HEATERS (PVT) LTD				30,000.00
39	Metropolitan				3,000.00
40	Nawaloka Trading CO. PLC				3,000.00
41	Nayomi Builders				15,000.00
42	Nest Solution				3,000.00
43	Orient Lanka Plastic Pvt Ltd				30,945.00
44	P.M.S.Pathiraja				15,000.00
45	Pelican Tours				307,200.00
46	Prime Tours Arrivals PV) Ltd				15,000.00
47	Quolikem International (Pvt) Ltd				30,000.00
48	Ranjith Construction				100,000.00
49	S & D Associates				10,000.00
50	S.A Prasad Manjula				3,000.00
51	S.M.B Faizer				1,000.00
52	S.R Jayasingha				1,000.00
53	S.S Wickramarachchi				10,000.00
54	Scientific Instrument (Pvt) Ltd				10,000.00
55	Solutioncity (Pvt) Ltd				20,000.00
56	Southern House Enterprises Pvt, Ltd				15,000.00
57	Sri Lanka Insurance				200,000.00
58	Super Feed (Pvt) Ltd				5,000.00
59	TCR FABRICATORS				28,165.00
60	Tedco Holding				35,000.00
61	Theekshana Construction				260,000.00
62	Traffic Tours Travels & Transportes (Pvt				15,000.00
63	Trust Plastic Pvt.Ltd				15,000.00
64	TS Fast Food & Catering Services				50,000.00
65	U&R Vision Tec Solutions				153,080.00
66	Urusita Wewa Gramiya Miridiya Sanvidanay				24,450.00
67	W.U.U Fernando				13,000.00
68	Wheel Masters (Pvt) Ltd				8,000.00
69	Wiscom Information Tec.Pvt Ltd				57,790.00
70	Yoraka Power Industrial Solutions				3,000.00
				-	2,873,812.50

Sch - 06.05 - Other payable				
S.No.	Account			Amount
1	Dilrukshi Construction & Suppliers			478,650.00
2	Suwanila Rest			130,000.00
				608,650.00

National Aquaculture Development Authority Of Sri Lanka

Yr2023- Final Accounts

Schedule - 07 - Grant Received from Tresury (Direct and Thru Ministry of Fisheries)

Recurrent Grant				Capital Grant			Capital Grant (Ministry)		
No	Receipt Date	Receipt No	Amount Rs	Receipt No		Amount Rs	Receipt Date	Receipt No	Amount Rs.
	24-01-2023	REC-000199-2023	45,130,000.00	12/9/2023	REC-002743-2023	6,050,000.00	23.05.2023	BOC-0016	7,621,129.18
	25-01-2023	REC-000210-2023	1,208,000.00	25-10-2023	REC-003218-2023	14,500,000.00	24.05.2023	BOC-0017	3,748,121.63
	23-02-2023	REC-000564-2023	46,328,000.00	20-11-2023	REC-003577-2023	18,400,000.00	24.05.2023	BOC-0018	19,801,853.50
	24-03-2023	REC-000878-2023	46,333,000.00	12/12/2023	REC-003931-2023	25,000,000.00	24.05.2023	BOC-0019	1,064,867.00
	10/4/2023	REC-000987-2023	45,062,000.00	29-12-2023	REC-004240-2023	1,000,000.00	24.05.2023	BOC-0020	280,754.00
	24-05-2023	REC-001534-2023	44,582,000.00				24.05.2023	BOC-0022	4,357,532.59
	22-06-2023	REC-001874-2023	43,672,000.00				24.05.2023	BOC-0021	2,483,065.40
	24-07-2023	REC-002183-2023	37,013,000.00				02.06.2023	BOC-0023	13,220,970.00
	15-08-2023	REC-002477-2023	7,726,000.00				09.06.2023	BOC-0024	11,315,792.58
	24-08-2023	REC-002519-2023	36,333,000.00				04.07.2023	BOC-0029	3,578,365.00
	22-09-2023	REC-002843-2023	36,333,000.00				13.07.2023	BOC-0032	2,750,788.50
	24-10-2023	REC-003199-2023	32,434,000.00				24.07.2023	BOC-0035	207,652.00
	25-10-2023	REC-003218-2023	7,370,000.00				24.07.2023	BOC-0034	3,416,934.00
	31-10-2023	Jrl-043-2023	(500,000.00)				31.07.2023	BOC-0036	2,041,359.00
	20-11-2023	REC-003576-2023	11,612,000.00				31.07.2023	BOC-0037	562,581.50
	23-11-2023	REC-3617-2023	35,151,000.00				16.08.2023	BOC-0041	6,250,000.00
	12/12/2023	REC-003931-2023	13,792,000.00				16.08.2023	BOC-0040	639,600.00
	21-12-2023	REC-004088-2023	39,487,000.00				23.08.2023	BOC-0042	12,202,000.00
							08.09.2023	BOC-0044	14,326,444.33
							25.09.2023	BOC-0045	6,186,211.75
							10.10.2023	BOC-0048	6,250,000.00
							10.10.2023	BOC-0049	38,578,575.64
							20.10.2023	BOC-0051	9,869,977.23
							27.10.2023	BOC-0052	6,422,832.79
							31.10.2023	BOC-0053	15,431,964.10
							21.11.2023	BOC-0057	3,457,716.16
							21.11.2023	BOC-0056	4,968,567.56
							01.12.2023	BOC-0062	3,703,320.38
							01.12.2023	BOC-0061	2,497,503.97
							11.12.2023	BOC-0063	884,883.00
							12.12.2023	BOC-0064	2,581,614.06
							20.12.2023	BOC-0066	7,221,898.31
							20.12.2023	BOC-0067	3,057,840.00
							20.12.2023	BOC-0068	958,073.37
							20.12.2023	BOC-0069	932,486.16
							27.12.2023	BOC-0071	10,000,000.00
							28.12.2023	BOC-0074	23,539,995.62
	Total Amount Rs.		529,066,000.00	Total Amount Rs.		64,950,000.00	Total Amount Rs.		256,413,270.31