

Annual Report

2018



**National Aquaculture Development
Authority of Sri Lanka**

Annual Report

2018

National Aquaculture Development Authority of Sri Lanka

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Pelawatta,

Battaramulla.

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

23.09.2019

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

Dear Sir,

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

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

Thanking You.
Yours Faithfully,

N.P. Madawan Arachchi
Chairman

Corporate Information

Name of the Organization

NATIONAL AQUACULTURE DEVELOPMENT AUTHORITY OF SRI LANKA

Directors

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

Head Office

41/1, New Parliament Road, Pelawatta, Battaramulla

Auditors

Auditor General's Department

Bankers

Peoples Bank, Battaramulla.

Bank of Ceylon, Pelawatta.

Chairman's Review

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

Introduction

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

Inland Fish Production

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

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

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

Foreign Exchange earned and contribution to rural economy

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

Fry Production & Distribution

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

Table 2 - Fry Production & Distribution (Million)

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

Fingerling Production

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

Table 3 - Fingerling Production (Million)

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

Distribution of fingerlings

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

Table 4 – Stocking of Fish Fingerlings - 2018

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

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

Establishment of Freshwater Fish Genetic Development Centre, Dambulla

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

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

Fresh Water Prawn Production (Post Larvae)

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

Table 5 – Stocking of Freshwater Prawn Post Larvae - 2018

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

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

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

Programme to issue Fry & Fingerlings Free of Charge

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

Development of Reservoir Fisheries

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

Shrimp Farming Industry

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

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

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

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

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

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

Development of Shrimp Farming in Batticaloa District

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

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

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

Ornamental Fish and Aquatic Plant Farming

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

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

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

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

Ornamental Fish Breeding Centre, Sevanapitiya, Polonnaruwa

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

Marine Ornamental Fish Breeding Centre in Kusala Bangadeniya, Puttalam

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

Non- traditional Aquaculture

- **Sea cucumber breeding and farming**

Sea cucumber hatchery

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

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

- **Sea weed farming**

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

- **Sea bass breeding and farming**

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

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

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

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

- **Milk Fish breeding and farming**

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

- **Crab breeding and farming**

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

Establishment of crab cities & Aquaculture industrial Park

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

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

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

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

Wewak samaga Gamak Programme

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

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

Housing and livelihood development programme for Fishery Villages

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

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

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

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

Chairman
National Aquaculture Development Authority of Sri Lanka

Compliance to Sustainable Development

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

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

1. Introduction

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

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

Aquaculture Development Centers (AQDCs) of NAQDA

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

<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
Pambala	Freshwater Prawn
Thillawatawena	Freshwater Prawn
Kallarawa	Freshwater Prawn
Rambodagalle	Ornamental Fish Breeding and Conducting Training Programmes
Ginigathhena	Ornamental Fish Breeding & Rearing
Multi Species Marine Fin fish hatchery	Marine fin fish

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

Kalawewa Inland Fisheries and Aquaculture Training Institute

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

Aquaculture Extension Service

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

2. Objectives

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

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

03. Manpower of National Aquaculture Development Authority of Sri Lanka as at 31st December 2018

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

4. Principal Activities

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

5. Capital

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

6. Income

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

7. Performance of the Organization

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

8. Statement of Affairs

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

9. Capital Expenditure

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

10. Collaboration with other Agencies

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

11. Directors Interest in Contracts

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

12. Auditors

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

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

31 August 2019

Chairman

National Aquaculture Development Authority

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

1. Financial Statements

1.1 Adverse Opinion

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

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

1.2 Basis for Adverse Opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. Report on Other Legal and Regulatory Requirements

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

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

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

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

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

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

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

Reference to Laws, Rules /Regulations	Description
-----	-----
(a) Financial Regulation of Democratic Socialist Republic of Sri Lanka	

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

(iv) Financial Regulation 396	Actions had not been taken in terms of Financial Regulations for the 08 cheques valued at Rs. 152,056 exceeding 06 months from the date of issue.
(v) Financial Regulation 610 and Ministry of Finance and Planning Circulars No. MOFP/ERD/2011/01 of 21 April 2011 and No. MOFP/ERD/2014/01 of 26 June 2014	Although the all transactions relating to foreign grants amounting to Rs. 14,602,284 received in 5 occasions in the year 2018 should be reported to the Director General of the Department of External Resources , instead of that, it had been entered into agreements with those parties by carrying on direct contacts with foreign donor agencies .
(b) Establishments Code of Democratic Socialist Republic of Sri Lanka	

(i) Sections 5.2 and 5.2.1 of Paragraph XV	A sum of Rs. 681,588 which had to be recovered from an officer who went abroad by having study leave without pay in the year 2015 had not been recovered from that officer for not working for the compulsory period of service of 4 years 7 months and 6 days.
(ii) Section 29 of Paragraph XLVIII	No proper action has been taken against the officers responsible for the excess payment of Rs. 947,068 made at the construction of

Kahandamodara Freshwater Prawns
Breeding Centres .

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

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

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

3.1 Other Audit Observations

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

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

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

W.P.C. Wickramaratne
Auditor General

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

	Note	Yr 2018 Rs.	Yr 2017 (Restated) Rs.
Revenue	03	190,566,971.60	113,985,389
Cost Of Sales	04	(156,506,524.71)	(119,178,200)
Gross Profit		34,060,446.89	(5,192,811)
Other Income	05	69,727,389.63	63,611,693
Live stocks valuation		280,050.00	-
Net operating income		104,067,886.52	58,418,882
Administrative Expenses	06	(570,513,683.09)	(472,252,353)
Distribution Cost	07	(135,728,350.30)	(73,198,641)
Finance Cost	08	(138,778.71)	(196,565)
Profit / (Loss) Before Adjust Deffered Revenue		(602,312,925.58)	(487,425,243)
Differed Revenue	09	141,666,257.82	98,871,316
Profit / (Loss) For The Year		(460,646,667.76)	(388,553,927)

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

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

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

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

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


	Note	Yr 2018 Rs.	Yr 2017 (Revised) Rs.
Assets			
Non Current Assets			
Property, Plant & Equipment	10	1,506,387,548.13	1,298,220,879
Breeding & Trading Assets	11	625,100,868.56	587,528,850
Working Progress	12	1,004,050,113.78	7,270,428
Live Stock	13	380,000.00	309,945
		<u>3,135,918,530.47</u>	<u>1,893,330,102</u>
Current Assets			
Inventory	14	67,184,977.51	81,202,885
Deposit, Advances & Prepayments	15	70,680,311.59	33,494,658
Trade & Other Receivable	16	113,872,128.80	109,745,283
Cash In Hand & At Bank	17	95,009,131.98	71,094,355
		<u>346,746,549.88</u>	<u>265,537,181</u>
Total Assets		<u>3,482,664,880.35</u>	<u>2,158,867,283</u>
Equity			
Capital & Reserves			
Capital Grants		1,316,381,478.97	247,774,251
Retained Earnings	-	352,369,898.51	271,723,231
Assets Valuation Fund		17,400,000.00	17,609,995
Total Equity		<u>981,411,580.46</u>	<u>- 6,338,985</u>
Liabilities			
Non Current Liabilities			
Retirement Benefit Obligation	18	97,361,444.06	89,363,920
Differed Revenue	19	2,116,793,234.78	1,871,054,747
Government Grants	20	54,040,042.00	54,040,042
		<u>2,268,194,720.84</u>	<u>2,014,458,710</u>
Current Liabilities			
Trade & Other Payable	21	155,148,038.99	88,927,808
Retention On Contract		77,910,540.95	61,819,727
		<u>233,058,579.94</u>	<u>150,747,535</u>
Total Liabilities		<u>2,501,253,299.88</u>	<u>2,165,206,245</u>
Total Equity And Liabilities		<u>3,482,664,880.34</u>	<u>2,158,867,260</u>

*The accounting policies, notes No. 01 to 21 and Schedule 03 to 05 form an integral part of these financial statements


K.A. Disanayake
Director - Finance


P. Kimal Chandrarathne
Director General

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


N.P. Madawana Arachchi
Chairman


L.T.D. Chamara Perera
Board Director

2019/04/01 12:17:00

2018 National Aquaculture Development Authority of Sri Lanka Annual Report - 2018

National Aquaculture Development Authority of Sri Lanka

Statement of Changes in Equity

For the Year ended 31 December 2018

	Recurrent Grants Rs.	Capital Grants Rs.	Assets Valuation Fund Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 1st January 2017	-	243,328,504.96	17,609,995.00	(226,415,869.12)	34,522,630.84
Grants during the year - Recurrent & capital	343,050,000.00	172,350,000.00	-	-	515,400,000.00
Grants during the year - Ministry (Muruthuwela)	-	13,181,207.00	-	-	13,181,207.00
Non cash Grant during the year	-	-	-	-	-
Differed Revenue amount of during the year	-	(181,085,461.00)	-	-	(181,085,461.00)
Transfer to Profit & Loss A/c	(343,050,000.00)	-	-	-	(343,050,000.00)
Livestock Valuation	-	-	-	-	-
Over/Under Depreciation adjustment (PYA)	-	-	-	(4,498,249.72)	(4,498,249.72)
Over/Under Differed Revenue adjustment (PYA)	-	-	-	4,498,249.72	4,498,249.72
Net Profit / (Loss) for the Year	-	-	-	343,050,000.00	343,050,000.00
Balance as at 31st December 2017	-	247,774,250.96	17,609,995.00	116,634,130.88	382,018,376.84
Balance as at 1st January 2018	-	247,774,250.96	17,609,995.00	116,634,130.88	382,018,376.84
Recurrent & capital Grants Received during the year	380,000,000.00	250,000,000.00	-	-	630,000,000.00
Capital Grants - Ministry 10.1	-	947,235,314.69	-	-	947,235,314.69
Non cash Grant during the year	-	6,500,000.00	-	-	6,500,000.00
Differed Revenue amount of during the year	-	(135,128,086.68)	-	-	(135,128,086.68)
Livestock Valuation gain	-	-	70,055.00	-	70,055.00
Over/Under Depreciation adjustment	-	-	-	-	-
Over/Under Differed Revenue adjustment	-	-	-	-	-
Livestock valuation gain/loss transfer to P&L A/c	(380,000,000.00)	-	(280,050.00)	-	(380,280,050.00)
Net Profit / (Loss) for the Year	-	-	-	(80,646,667.76)	(80,646,667.76)
Balance as at 31st December 2018	-	1,316,381,478.97	17,400,000.00	35,987,463.12	1,369,768,942.09

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

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

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

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

* PYA - Previous Year adjustment

National Aquaculture Development Authority of Sri Lanka

Accounting Policies

Version – 2.0

1. COPARATE INFORMATION

1.1 General

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

1.2 Principal Activities and Nature of Operation

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

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

1.3 Date of authorization for issue

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

2.1 BASIS OF PREPARATION

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

2.2 Statement of Compliance

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

2.3 Functional and presentation currency

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

2.4 Comparative Information

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

2.5 Materiality & aggregation

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

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

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

2.6 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.

2.7 Cash and Cash Equivalent

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

2.8 Property, Plant and Equipment

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

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

Building & Structure	4%
Motor Vehicles	20%
Furniture & Office Equipment	10%
Laboratory Equipment	10%

Machinery and equipment	10%
Hatchery Jars	10%
Fish Tanks	10%
Fish Ponds	6%
Tool and Implements	10%
Communication Outlay	20%
Computer software	10%

2.9 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.

2.10 Stocks

Stocks are valued at cost or net realizable value whichever is lower

2.11 Retirement Benefit Obligation

Defined Benefit Plan-Gratuity

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

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

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

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

2.12 Expenditure recognition

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

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Notes to the Financial Statements

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

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

05 Other Income

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

06 Administrative Expenses

06.1

Emoluments

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

06.2

Communication

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

06.3

Repairs and Maintenance

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

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

07 Distribution Cost

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

08 Finance Cost

1601	Bank Charges	138,778.71	196,565.39
Total		138,778.71	196,565.39

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10 Property, Plant And Equipment

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

* PYA - Previous Year adjustment

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

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

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11 Breeding & Trading Assets

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

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

* PYA - Previous Year adjustment

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

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

16	Trade & Other Receivable			
16.1	<u>Trade Debtors</u>			
	Debtors for Fish Sales	Sch 02	27,387,436.50	22,019,715.00
	Less :- Doubtful Debtors		(6,813,838.20)	(2,201,971.60)
			20,573,598.30	19,817,743.40
16.2	<u>Other Receivable</u>			
	Creditors with Debit Balances	Sch 02	41,894,777.49	40,329,261.93
			41,894,777.49	40,329,261.93
16.3	<u>Employee Related Debtors</u>			
3308	Debtors for distress Loan		51,418,304.29	49,341,077.63
3310	Bicycle Loan		236,668.72	257,199.97
			51,654,973.01	49,598,277.60
Total			114,123,348.80	109,745,282.93
17	Cash In Hand & At Bank			
	<u>Cash in Hand</u>			
	Cash		-	-
			-	-
	<u>Cash at Bank</u>			
	People's Bank (Recurrent) - 243320761		1,461,058.06	10,290,107.98
	People's Bank (Capital) - 333320761		573,621.17	278,224.27
	Bank of Ceylon (Mis. Deposit) - 3270048		23,328,156.53	7,315,139.68
	People's Bank (Distress Loan) - 153320761		308,217.25	574,910.96
	People's Bank (Pro./Mis.) - 423320761		7,044,446.75	5,966,060.37
	People's Bank (Kalawewa) - 179-1-001-2-0000458		2,252,668.04	1,051,678.25
	Bank of Ceylon (Divinaguma) - 0072520724		50,847,338.44	39,370,844.44
	People's Bank (JICA) - 208-1-005-7-3320761		3,576,877.37	3,768,679.37
	People's Bank (Motor Bike Fund) - 208-1-001-3-0022		559,644.47	478,689.29
	1901 - Inter Bank transfer Accounts		5,057,103.90	2,000,000.00
			95,009,131.98	71,094,334.61
Total			95,009,131.98	71,094,334.61
18	Retirement Benefit Obligation			
	Balance B/Forward		89,363,921.06	79,546,626.69
	Charge for the year		10,411,172.45	11,626,814.37
	Paid during the year		(2,413,649.45)	(1,809,520.00)
Total			97,361,444.06	89,363,921.06
19	Differed Revenue			
	<u>Treasury, Ministry & ADB Grants</u>			
	Balance B/F (Ministry)		1,871,054,747.23	1,078,675,479.54
	Value of Grants received during the year (Purchasing)		105,923,960.00	181,085,461.43
	Capitalized Assets Value of during the year		281,480,785.37	-
	Capitalized Assets Value of previous year		-	714,663,372.26
	Over/Under Differed Revenue adjustment		-	(4,498,249.72)
	Charged Profit & Loss A/C		(141,666,257.82)	(98,871,316.28)
Total (Restated)			2,116,793,234.78	1,871,054,747.23

20	Government Grants			
	Government Grants Projects (Bud. Propos		54,040,042.00	54,040,042.00
	Total		54,040,042.00	54,040,042.00
21	Trade & Other Payable			
21.1	<u>Creditors</u>			
	Other Creditors	Sch 03	126,591,873.68	66,035,973.66
21.2	Debtors with Credit balances	Sch 03	2,914,250.00	5,557,779.50
21.3	<u>Other Payables</u>			
	3410 Salary Control Account		3,403,479.87	263,689.11
	3411 EPF & ETP Payable Acct		6,265,653.97	5,167,606.16
	4301 Accrued Expenses		14,488,549.53	10,553,130.09
	4303 Stamp duty Payable		93,585.15	86,510.15
	4305 Provision for Audit Fees		921,150.00	899,790.00
	4315 WHT		363,329.07	363,329.07
	4315 B WHT Control Account		89,445.28	
	4316 Payee Tax		16,721.54	
			25,641,914.41	17,334,054.58
	Total		155,148,038.09	88,927,807.74

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National Aquaculture Development Authority Of Sri Lanka

Yr2018- Final Accounts

Schedule-01 - Working Progress

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

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

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

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

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Schedule-02 - Debtors

03 Debtors

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
Trade Debtors					
01	A.J.Suganthan		Trade Debtors	10,050.00	-
02	A.Park -Bataatha		Trade Debtors	8,800.00	-
03	ACIAR Fish Seed		Trade Debtors	500,100.00	-
04	Agri Society Mahawawe		Trade Debtors	24,000.00	-
05	Agriculture Training Center-Poddiwela		Trade Debtors	7,050.00	-
06	Anila Aquaculture Wariyapola		Trade Debtors	34,825.00	-
07	Anton Joshep Wasanthan		Trade Debtors	10,050.00	-
08	Aqualified International Ltd		Trade Debtors	60,000.00	-
09	Aralaganvila Fisheries Society		Trade Debtors	93,750.00	-
10	Asoka Samantha		Trade Debtors	50,000.00	-
11	B.K. Shantha Padaviya MH Padaviya		Trade Debtors	100,000.00	-
12	Berendina Project		Trade Debtors	200,000.00	-
13	Blue Aqua Marein		Trade Debtors	125,000.00	-
14	Brandian Organization		Trade Debtors	50,000.00	-
15	C.F.C. Minneriya		Trade Debtors	444,800.00	-
16	Central Provincial Council		Trade Debtors	370,000.00	-
17	CFC		Trade Debtors	76,000.00	-
18	CFC at Minineriya		Trade Debtors	77,810.00	-
19	CFC Rathnapura		Trade Debtors	40,080.00	-
20	CFC Tangalle		Trade Debtors	176,935.00	-
21	Chairman Galewawe MH		Trade Debtors	16,000.00	-
22	Chairman Manamkattiwawe		Trade Debtors	7,150.00	-
23	Chairman Padaviya MH		Trade Debtors	62,500.00	-
24	D.M. Inoka Perera EO		Trade Debtors	90,000.00	-
25	D.M. Inoka Perera. EO Battuluoya		Trade Debtors	53,100.00	-
26	D.M. Piyasena EO		Trade Debtors	12,760.00	-
27	D.M.I Perera EO Wijayakatupotha MH		Trade Debtors	85,000.00	-
28	D.M.K. Disanayaka Pitalawe		Trade Debtors	100,000.00	-
29	DAEO Ampara		Trade Debtors	172,500.00	-
30	DAEO A'pura		Trade Debtors	67,500.00	-
31	DAEO A'pura- S.B. Rajakaruna		Trade Debtors	1,000.00	-
32	DAEO at Ampara		Trade Debtors	49,070.00	-
33	DAEO at Anuradhapura		Trade Debtors	18,225.00	-
34	DAEO At Batticoloa		Trade Debtors	702,500.00	-
35	DAEO at Battuluoya		Trade Debtors	100,000.00	-
36	DAEO at Bingiriya		Trade Debtors	50,000.00	-
37	DAEO At Matale		Trade Debtors	70,000.00	-
38	DAEO At Monaragala		Trade Debtors	31,150.00	-
39	DAEO at Nuwara Eliya		Trade Debtors	20,530.00	-
40	DAEO at Nuwera Eliya		Trade Debtors	9,925.00	-
41	DAEO at Vavniya		Trade Debtors	217,000.00	-
42	DAEO Baddulla		Trade Debtors	290,000.00	-
43	DAEO Baddulla- P.G. Jayantha Bandara		Trade Debtors	5,400.00	-
44	DAEO Baddulla- R.L. Anura Keerthi		Trade Debtors	16,650.00	-
45	DAEO Baddulla- Serupitiya MH		Trade Debtors	194,200.00	-
46	DAEO Hambanthota		Trade Debtors	28,200.00	-
47	DAEO Hambanthota- Ridiyagama MH		Trade Debtors	47,075.00	-
48	DAEO Monaragala- Kandiyapitiya MH		Trade Debtors	45,675.00	-
49	DAEO Monaragala- Kesellanda MH		Trade Debtors	20,000.00	-
50	DAEO Monaragala- Muthukandiya MH		Trade Debtors	3,000.00	-
51	DAEO Polonnaruwe		Trade Debtors	127,800.00	-
52	DAEO Polonnaruwe- Ellewawe MH		Trade Debtors	14,242.00	-
53	DAEO Trinco		Trade Debtors	44,400.00	-

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

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118	N.D.K.Fishery Society	Trade Debtors	270,000.00	-
119	N.M. Siriwardhana EO	Trade Debtors	9,605.00	-
120	N.Nagenthiram	Trade Debtors	10,050.00	-
121	N.Tharenthiren	Trade Debtors	8,050.00	-
122	Nalanda Fisheries Society	Trade Debtors	17,000.00	-
123	Nanda Kumara Nawagashinna Dambulla	Trade Debtors	750.00	-
124	Nildiya Fish Breeding Unit	Trade Debtors	75,000.00	-
125	North Central Province	Trade Debtors	628,201.00	-
126	Northern Provincial Council	Trade Debtors	4,362,710.00	-
127	NWPRRDA Pampala	Trade Debtors	278,375.00	-
128	P.L.J.Pathum	Trade Debtors	32,900.00	-
129	P.M. Sarath Wijekon Alagala	Trade Debtors	13,500.00	-
130	P.M.S Ranbanda	Trade Debtors	13,500.00	-
131	Padaviya Mini Hatchery	Trade Debtors	87,500.00	-
132	Pahalathalampala MH Weeragamuwe	Trade Debtors	75,000.00	-
133	Pradeep Kumara	Trade Debtors	18,900.00	-
134	Prasanna Bandara Udawalawe	Trade Debtors	210.00	-
135	Prasanna Ginige	Trade Debtors	1,850.00	-
136	Provincial Fisheries Ministry A'Pura	Trade Debtors	244,075.00	-
137	PSL Deepasiri	Trade Debtors	88,000.00	-
138	Puthumurippu Tank Socieity	Trade Debtors	25,000.00	-
139	R.A. Rathnayake Nilame	Trade Debtors	15,000.00	-
140	R.F.Seeds Production Organization	Trade Debtors	75,000.00	-
141	R.M. Sanjaya Sirisena	Trade Debtors	40,000.00	-
142	R.M.K.G Wijethunga	Trade Debtors	13,175.00	-
143	R.P. Sumathipala	Trade Debtors	12,500.00	-
144	R.W.S Kumara	Trade Debtors	120,000.00	-
145	Randika Aquarium (Pvt) Ltd	Trade Debtors	62,012.00	-
146	REO President Welikandy	Trade Debtors	68,750.00	-
147	Rohan De Silva Athurugiriya	Trade Debtors	600.00	-
148	Rugam Fisheries Society	Trade Debtors	30,000.00	-
149	S.A Predeep Kumara	Trade Debtors	175,000.00	-
150	S.B. Rajakaruna Weluwanagama A' Pura	Trade Debtors	40,000.00	-
151	S.M. Ariyasena Palwehera	Trade Debtors	15,300.00	-
152	S.M. Sanjaya Roshan Kalawawe	Trade Debtors	30,000.00	-
153	S.P.K.Senarathne	Trade Debtors	66,500.00	-
154	S.R. Rathnathunga	Trade Debtors	25,000.00	-
155	S.Sivakanthan	Trade Debtors	10,050.00	-
156	Sabaragamuwe Provincial Council	Trade Debtors	75.00	-
157	Sagara Jayasekara	Trade Debtors	120,000.00	-
158	Sagara Jayasena	Trade Debtors	55,000.00	-
159	Sagara Jayasena Minihatchery at Kathnoru	Trade Debtors	50,000.00	-
160	Saman Wickramarathna Battuluoya	Trade Debtors	26,250.00	-
161	Sampath Fernandoo	Trade Debtors	3,500.00	-
162	Sanjith Karunathilaka	Trade Debtors	750.00	-
163	Sapumal Wewa Fishery Society	Trade Debtors	144,000.00	-
164	Southern Provincial Council	Trade Debtors	3,116,450.00	-
165	Sugath Weerakon. Weerakatiye	Trade Debtors	21,400.00	-
166	T.Susitharan	Trade Debtors	80,400.00	-
167	U.I. Jayasingha Kaluthara	Trade Debtors	5,020.00	-
168	UNDP PROJECT-FISH SEED	Trade Debtors	1,886,000.00	-
169	Uva Provincial Council	Trade Debtors	1,280,401.00	-
170	Vinee Liyanage Galgamuwe	Trade Debtors	12,500.00	-
171	W.C. Jayaweera Bingiriya	Trade Debtors	50,000.00	-
172	W.D.Upul Shantha	Trade Debtors	75,000.00	-
173	W.P. Okadagedara	Trade Debtors	20,000.00	-
174	W.P. Okadagedara Ramakale Mahawelawatta	Trade Debtors	24,000.00	-
175	Wahaneriya Wewa Fisheries Society	Trade Debtors	350.00	-
176	World Vision Lanka	Trade Debtors	1,324,560.00	-
177	Yasith Prasanna MH at Alugalge Alugalge	Trade Debtors	86,050.00	-
Total Debtor Balance			27,387,436.50	-

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

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Schedule-03 - Creditors

04 Creditors

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

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

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

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Trial Balance

As On : 31-12-2018

All Accounts

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

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

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

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

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

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

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

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

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

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

