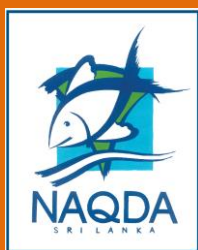


# ***Annual Report***

***2017***



**National Aquaculture  
Development Authority of  
Sri Lanka**

# **Annual Report**

**2017**

**National Aquaculture Development Authority of Sri Lanka**

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

**Pelawatta,**

**Battaramulla.**

**Tel: 011 2786495**

**Fax: 011 2786493**

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

18.02.2019

Hon. Minister of Agriculture, Rural Economic Affairs, Livestock Development,  
Irrigation and Fisheries and Aquatic Resources Development  
Ministry of Agriculture, Rural Economic Affairs, Livestock Development, Irrigation  
and Fisheries and Aquatic Resources Development  
Fisheries Sector  
Maligawatte  
Colombo 10.

Dear Sir,

In accordance with the provision of the NAQDA Act No. 53 of 1998, I am pleased to  
present the following in respect of the activities of the National Aquaculture  
Development Authority of Sri Lanka for the period 01<sup>st</sup> January 2017 to 31<sup>st</sup>  
December 2017.

- 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. M. Sarath Priyantha Bandara        | - | Director |
| 3. Mr. L. H. E. Trilantha de Silva    | - | Director |
| 4. Mr. Kaluarachchige Sarath Chaminda | - | Director |
| 5. Mr. R. W. Dayaratne                | - | Director |
| 6. Mr. G. P. Janaka Kumara            | - | Director |
| 7. Prf. Daya Edirisinghe              | - | Director |
| 8. Mr. Hemal Gunasekara               | - | Director |
| 9. Mrs. P. H. Handunhewa              | - | Director |
| 10. Mrs. H. N. N. Gunasekara          | - | Director |
| 11. Eng. S.M.D.L.K. De Alwis          | - | Director |
| 12. Mrs. R. H. M. P. Abeykoon         | - | 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 01/01/2017 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

The inland fish and aquaculture production grew significantly by 12% to 82,540 Mt. in the year 2017 which was an increase of 8,610 Mt. over that in the year 2016. Coastal aquaculture production (excluding shrimp) grew significantly by 134% to 960 Mt. in the year 2017 which was an increase of 550 Mt. over that in the year 2016. This means that coastal aquaculture activities are more diverse into seabass, sea cucumber, crab, sea weed, etc.

### Foreign Exchange earned and contribution to rural economy

This inland fish and shrimp production in 2017 is valued at approximately Rs. 18.31 Billion contributing significantly to the rural economy. Further it is estimated that foreign exchange earned through Shrimp exports increased by 30% to Rs. 3213 Mn. in 2017 compared to 2016. Ornamental fish exports increased by 24% to Rs. 2288 Mn in 2017 compared to 2016 due to decrease of marine ornamental fish exports.

## Fry Production & Distribution

The Aquaculture Development Centers (AQDCs) at Udawalawa, Dambulla, Inginiyagala, Iranamadu, Nuwara Eliya and Muruthawela produced 133.78 Mn fry in 2017. 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 19% when compared to fry production in 2016.

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

	2012	2013	2014	2015	2016	2017
Fry sold to Mini Nurseries	10.85	12.52	6.57	11.90	15.76	19.13
Fry reared at AQDCs	40.05	62.74	55.39	50.79	57.64	60.82
Fry sold to PPOs	24.39	21.94	11.93	15.67	8.53	6.63
Issued to Cages / pens	1.11	0.84	2.02	9.95	30.34	47.20
<b>Total</b>	<b>76.40</b>	<b>98.04</b>	<b>75.91</b>	<b>88.31</b>	<b>112.27</b>	<b>133.78</b>

## Fingerling Production

In the year 2017, 82.92 Mn fingerlings were produced in Aquaculture Development Centers (AQDCs) of NAQDA, CBO managed Mini Nurseries and Private Ponds. This is a significant increase (19%), when compared to the fingerling production in 2016. 46% 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)**

	2012	2013	2014	2015	2016	2017
Fingerlings produced Mini Nurseries	5.63	5.76	4.27	7.24	10.30	13.38
Fingerlings produced AQDCs	21.18	34.94	30.94	39.65	37.29	38.07
Fingerlings produced PPOs	9.87	8.43	4.81	6.06	4.07	3.31
Cages / Pens	0.71	0.26	0.96	2.26	18.11	28.16
<b>Total</b>	<b>37.39</b>	<b>49.39</b>	<b>40.98</b>	<b>55.21</b>	<b>69.77</b>	<b>82.92</b>

### **Distribution of fingerlings**

The fingerlings produced at AQDCs, Private Ponds, Mini Nurseries, Pens and Cages were distributed amongst major aquaculture and inland fisheries development areas as given in the following table. It is anticipated that the higher fish stocking during 2017, will support increase in inland fish production in 2018.

*Table 4 – Stocking of Fish Fingerlings - 2017*

Type of the water body	Number of tanks / units	Fingerling Stocked (Mn)
Major Reservoirs	38	22.81
Medium Reservoirs	70	23.48
Minor Reservoirs	270	30.11
Seasonal Tanks	97	1.83
Ponds	600	1.40
Rivers and Lagoons	-	1.54
<b>Total</b>	<b>1075</b>	<b>81.17</b>

To Increase the supply of fish seed required for stocking in Southern and 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 three Aquaculture Development Centres in Sevanapitiya, Polonnaruwa District, Udawalawe, Ratnapura District and Muruthawela in Hambantota District. Construction completed and operations commenced at Udawalawe and Muruthawela AQDCs.

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

Construction work of the Freshwater Fish Genetic Development Centre, Dambulla was commenced 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 this 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)

60.84 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 - 2017*

Type of the water body	Number of tanks	Post larvae stocked (Mn)
Major Reservoirs	34	21.94
Medium Reservoirs	49	17.54
Minor Reservoirs	114	17.23
Seasonal Tanks	1	0.10
Ponds	73	0.33
Lagoons		3.70
<b>Total</b>	<b>271</b>	<b>60.84</b>

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, NAQDA constructed a new freshwater prawn hatchery in Kallarar, Trincomalee in 2017. 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. This expansion will help to increase freshwater prawn post larvae production upto 75 million from the present production from 45 million. Today, there are mainly three companies engaged in exporting of freshwater prawn. Total of 896 m. tons of Freshwater Prawns were harvested during 2017 and around 115 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 6.95 Mn fry, 17.69 Mn fish fingerlings and 20.11 Mn freshwater prawn post larvae were stocked in reservoirs during 2017.

### **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 318 raids during the year 2017. In addition, 218 fishing crafts and 4800 sets of fishing gears were distributed. Now the total inland fishing boat number increased up to 9745.

### **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 2017 under monitoring activities, 723 Aquaculture Management licenses including 677 Shrimp Farms, 41 Shrimp Hatcheries and 2 broodstock collectors were issued. Further, NAQDA conducted 6,029 no. of PCR tests to screen brooders and post larvae. This screening 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. 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 2017, 42 Shrimp Hatcheries and 636 Shrimp Farms were operated in Puttalam District. Shrimp post larvae production during the year was 461 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.

Action is being taken to expand shrimp farming under cluster farming system in North and East of the country and suitable sites have been identified. Area under shrimp farming in the District of Batticaloa is increasing gradually.

#### ***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 17.13 million post larvae were produced in 2017. 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 2017, 72.05 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. 5.68 Mt. was harvested in 2017 and 440,000 Post larvae were stocked in 2017. Also 218 persons were trained in this farm in 2017.

## **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. 07 new swordtail varieties were also developed at Rambodagalle. 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 earn the foreign exchange by exporting aquatic plants. 52,892 number of aquatic plants were produced and 29,400 numbers of plants were exported and 12,726 issued locally in 2017. Agreement was signed with Aqua Agri for buying aquatic plants. (Only from NAQDA tissue culture laboratory)

These centers sold 2.79 Mn ornamental fish for farmers and exporters. 94,707 brooders were also sold in 2017. Training programmes were conducted and 868 people were trained in ornamental fish farming in the year 2017.

Live rock export is a new addition to our product range and as at 2017 live rocks to the values of Rs. Mn 4.40 has been exported through private sector involvement.

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

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

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

Sri Lanka exports marine ornamental fish and invertebrates by collecting from the wild. There are restrictions for the collection of certain species from the wild. It was noted that some of the wild populations of ornamental fish and invertebrates has been depleted due to various reasons such as over fishing, destruction of habitats, coral breaching, siltation of sea bed and pollution etc. It is anticipated that more restrictions will be imposed in the future to restrict the catching of marine ornamental fish based on conservation concerns. This will affect export of marine ornamental fish from Sri Lanka. Therefore, it is imperative to introduce breeding in captivity of marine ornamental fish and invertebrates to uplift the ornamental fish sector in Sri Lanka. Marine ornamental fish fetches a very high price, when compared to freshwater ornamental fish and there is a high demand in International markets. In order to increase the product range of ornamental fish and enhance foreign exchange earnings and also this will disseminate the technology. Therefore, NAQDA has commenced preliminary works for 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 commenced 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 150.00.

Also NAQDA, provided expertise to breed Sea cucumber in a private hatchery and in 2017, 150,000 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. 28.75 Mt (wet) were harvested from ponds and pens during 2017.

- **Sea weed farming**

NAQDA facilitating seas weed farming with community participation in the North and Puttalam. Sea weed cultivation in 2017 was 692 Mt (wet).

- **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. 300,000 no. of fingerlings were produced in 2017. 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 295 people were involved in sea bass farming in cages and ponds. 326,400 stocked and 227 Mt. of sea bass were also harvested in 2017. 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. 201,000 sea bass fingerlings were stocked and 173 Mt of sea bass were harvested from these sea cages.

***Multi-species Marine Finfish hatchery***

NAQDA has commenced the operation at Multi-species Marine Finfish hatchery in Batticaloa which was funded by EU-FAO and the total project cost was Rs. 150 Mn and planned to commence the seed production of sea bass 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 Kottage, Puttalam and the design and the preliminary works were completed.

- **Crab breeding and farming**

NAQDA provided expertise to breed mud crabs in a private hatchery and 0.21 Mn crablets were produced in 2017 and also 51 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 Marnkerni, 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 commenced and Designs were completed and Environmental Clearance obtaining is in progress for Galmulla and Marnkerni crab cities.

Also the Design completed for 1000 acres at Aquaculture Industrial Park, Mannar. Joint cabinet paper submitted for land release and Draft TOR for Environmental Assessment Study (EAS) issued by 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 2017, Rs. Mn 251.84 released to District Secretariats for 168 projects in Ampara, Anuradhapura, Batticaloa, Badulla, Hambantota, Kurunegala, Kandy, Matara, 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 in Puttalama and Hambantota; iv) Milk Fish farming for baits; v) Pilot Project for *Penaeus vannamei* at Aquaculture industrial park in Batticaloa; vi) Establishment of Ornamental Fish Breeding units; vii) Improvement of freshwater aquaculture farming systems; viii) Small Scale Ornamental Fish Farming; ix) Sea weed farming; x) Food Fish Farming in Mud Ponds; xi) Small scale integrated fish farming; xii) Smoked Fish Production ; xiii) Implementation of Food production programme within cluster based pond farming system in estates; xiv) Implementation of Sundara Thotupola concept with landing sites improvement; xv) Implementation of Diyawara Piyasa Programme - Housing, Sanitary & other relevant infrastructure development.

<b>Programme</b>	<b>No. of new projects implemented</b>	<b>Fund released (Rs. Mn)</b>
Sea bass farming	150	297.18
Improvement of Ornamental Fish Farming systems	140	
Crab Farming in Puttalama, Hambantota and Mannar	32	
Milk Fish farming for baits	14	
Establishment of Ornamental Fish Breeding units	04	
Improvement of freshwater aquaculture farming systems	97	
Small Scale Ornamental Fish Farming	84	
Sea weed farming	58	
Food Fish Farming in Mud Ponds	138	
Small scale integrated fish farming	48	
Implementation of Food production programme within cluster based pond farming system in estates	8 estates	
Implementation of "Diyawara Piyasa" Programme	71	
Construction of New houses		
Houses renovations	1162	
Sanitary facilities	908	

ADB has taken initiations to commence the following projects in Northern Province under the Northern Province Sustainable Fisheries development Project;

- Establishment of Sea Cucumber Hatchery, Mullaithivu
- Establishment of Seaweed Tissue Culture Laboratory, Jaffna
- Establishment of Mud Crab Hatchery, Mannar
- Establishment of Coastal Aquaculture Development and Training Centre (CADTC), Mannar

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

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

The Board of Directors is pleased to present the Annual Report for the Year ended 31<sup>st</sup> December 2017 together with the Audited Accounts and Report of the Auditor General.

## **1. Introduction**

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

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

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

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

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

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

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

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

### **Aquaculture Extension Service**

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

## **2. Objectives**

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

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

**03. Manpower of National Aquaculture Development Authority of Sri Lanka as at 31<sup>st</sup> December 2017**

<b>Categories</b>	<b>Nos.</b>
<b>Chief Executive Officer</b>	<b>01</b>
<b>Senior Managers</b>	<b>04</b>
<b>Middle Managers</b>	<b>26</b>
<b>Junior Managers</b>	<b>72</b>
Aquaculturists	48
Regional/District Extension Officers	16
Statistical Officers	03
Computer Analyst	01
Procurement Officer	01
Social Development Officer	01
Finance Officer	01
Administrative Officer	01
<b>Management Assistant – Technical</b>	<b>119</b>
Assistant Aquaculturists	11
Extensions Officers	104
Technical Officers	03
Book keeper	01
<b>Management Assistant – Non Technical</b>	<b>70</b>
<b>Primary Level</b>	<b>339</b>
Technicians (Electrical/ Mechanical)	07
Drivers	43
Lab Assistant	03
Circuit Bungalow keeper	03
Minor Staff	283
<b>Total</b>	<b>703</b>



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

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

#### **5. Capital**

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

#### **6. Income**

Income from sale of fish seeds, rent on leased centers and other income is Rs.177.60 Million. The Treasury grant for financing recurrent expenditure was Rs.343.05 Million for the year ended 31<sup>st</sup> December 2017.

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

National Aquaculture Development Authority has made a net deficit of Rs.34.74 Million for the year ended 31<sup>st</sup> December 2017. The income details are set out page 44.

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

The statement of affairs of the Authority as at 31<sup>st</sup> December 2017 is set out on page 45.

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

A financial allocation of Rs. 200 Million was made available for National Aquaculture Development Authority of Sri Lanka for the year 2017. 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 Food and Agriculture Organization (FAO) and private sector for operating the Brackish water Shrimp Hatchery, Sea bass hatchery, Demonstration Shrimp Farm, Sea weed farming.

#### **11. Directors Interest in Contracts**

The Directors of the Authority were not directly or indirectly involved in any contracts with the Authority during the year ended 31<sup>st</sup> December 2017.

#### **12. Auditors**

The Accounts of the National Aquaculture Development Authority of Sri Lanka for the Year ended 31<sup>st</sup> December 2017 was audited by the Auditor General's Department.



ජාතික විගණන කාර්යාලය  
தேசிய கணக்காய்வு அலுவலகம்  
NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

FLS/A/NAQDA/1/17/12

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

05 October 2018

The Chairman,

National Aquaculture Development Authority of Sri Lanka.

**Report of the Auditor General on the Financial Statements of the National Aquaculture Development Authority of Sri Lanka for the year ended 31 December 2017 in terms of section 14 (2) (c) of the Finance Act , No.38 of 1971**

The audit of financial statements of the National Aquaculture Development Authority of Sri Lanka for the year ended 31 December 2017 comprising the statement of financial position as at 31 December 2017 and the income statement , statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information , was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No.38 of 1971 and Section 25(2) of the National Aquaculture Development Authority of Sri Lanka Act , No.53 of 1998 as amended by the National Aquaculture Development Authority of Sri Lanka (Amendment) Act , No.23 of 2006 . My comments and observations which I consider should be published with the Annual Report of the Authority in terms of Section 14(2) (c) of the Finance Act appear in this report.

**1.2 Management's Responsibility for the Financial Statements**

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



### 1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub – sections (3) and (4) of Section 13 of the Finance Act, No.38 of 1971, give discretionary powers to the Auditor General to determine the scope and extent of the audit.

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

### 1.4 Basis for Adverse Opinion

Had the matters described in paragraph 2.2 of this report been adjusted, Many elements in the accompanying financial statements would have been affected.



## 2. Financial Statements

### 2.1 Adverse Opinion

In my opinion, because of the matters described in paragraph 2.2 of this report the financial statements do not give a true and fair review of the financial position of the National Aquaculture Development Authority as at 31 December 2017 and its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### 2.2 Comments on the financial Statements

#### 2.2.1 Sri Lanka Public Sector Accounting Standards

The following observations are made.

##### (a) Sri Lanka Public Sector Accounting Standard No.02

In the year under review, capital grant of Rs.1,003,000,000 had been received to the Authority under ministry grant and sum of Rs.1,002,985,802 incurred for various investment projects had not been shown in statement of cash flows.

##### (b) Sri Lanka Public Sector Accounting Standard No.03

As per paragraph 12 of the standard, when there is no public sector accounting standard that specifically applies to a transaction, other event or condition, the management shall apply after developing an accounting policy. However, the accounting policy for accounting of capital grant of Rs.172,350,000, recurrent grant of Rs.343,050,000 and Rs.1,236,510,000 received as grant from Ministry and other government institutions had not been disclosed in financial statements and recurrent grant of Rs.343,050,000 had been presented in financial statements under other comprehensive income instead of recognizing as a direct income.





(c) Sri Lanka Public Sector Accounting Standard No.07

- (i) As per paragraph 14(a) of the standard, when it is probable that future economic benefits or service potentials associated with an item will flow to the entity, those should be recognized as assets of the entity. However capital assets of Rs. 536,091,616 are used by purchasing during the year under review and Rs.238.84 million incurred on the construction of the Sevanapitiya Fish Breeding Center in Pollonnaruwa and corresponding grants had not been accounted.
- (ii) As per the section 47 of the standard, when fair values of property, plant and equipment differ materially from its carrying amount, revaluation is adequate once in 03 or 05 years. However revaluation of all the assets had not been carried out after 1998 which is the beginning year of the authority.
- (iii) As per the section 64 of the standard the depreciation rates should be decided with considering useful life of the assets. However contradictory to it, the authority had granted ten years useful life time for the Computer Software and Laboratory Equipment which rapidly become obsolete on the technical reasons.
- (iv) As per the section 90, details in relation to revaluation reserve of Rs.17, 609,995 had not been disclosed in financial statements.

**2.2.2 Accounting Policies**

Following Observations are made.

- (a) A policy had not been recognized for accounting brood stock that should be recognized as biological asset of the authority and the loss for the year under review had been over stated by Rs.748,801 since brood stock of Rs.1,730,759 purchased during the year under review and opening and closing stock Rs.6,714,641 and Rs.7,696,600 respectively had been adjusted to cost of sale instead of recognizing as biological asset.



- (b) An accounting policy had not been disclosed in financial statements for accounting of six milk cows that were Rs.309,945.
- (c) Even though valuation of inventories at cost or net realizable value whichever is lower was the accounting policy of the authority, In valuation of stock, closing stock had been presented in financial statements at its cost of Rs.43,506,282 without calculating its net realizable value and comparing with its cost.

### 2.2.3 Accounting Deficiencies

-----  
Following observations are made.

- (a) Even though adjustment allowance should not be included in calculation of gratuity provision, the gratuity provision for the year under review had been calculated inclusive of adjustment allowance. Hence provision had been allocated more than Rs.12,114,266 and loss for the year under review had been over stated from said amount.
- (b) Actions had not been taken to remove value of Rs.5,000,000 relevant to three lands located in Pitipana, Polonnaruwa and Panapitiya which was transferred to Ministry of Health, Ministry of Fisheries in Western Province and NARA Institute by the Authority in the year 2010, 2015 and 2016 from accounts by the end of the year under review. Because of this, value of lands had been over stated by said amount.
- (c) Actions had not been taken to account after assessing value of 114.6 hectares relevant to 18 lands where the centers of the authority established on 31 December 2017.

(d) Even though allocation of hundred per cent doubtful debtor provision for debtors who passed over 05 years was the policy of the Authority, a hundred per cent provision had not been made for total value of debtor Rs.3,286,422 passed over 05 years.

(e) 122 times of direct bank deposits amounting to Rs.937,450 which was stated in bank reconciliation statement as unrecognized deposits from the year 2015 had not been accounted after recognizing them.

#### **2.2.4 Unexplained Differences**

Even though loss of the authority for the year under review was Rs.34,740,968 . In the equity statement, Loss for the year under review had been stated as Rs.38,979,530. Accordingly reasons for the difference of Rs.4,238,562 had not been presented to the audit.

#### **2.2.5 Lack of Evidence for audit**

Because of not maintaining a register with opening balances, Number of monthly installments , recovered installments and balances on arrears installments related to the distress loan balance, the distress loan balance of Rs.52,557,438 could not be vouched or accepted.

#### **2.3 Non – compliance with Laws, Rules, Regulations and Management Decisions**

Instances of non- compliance with the following laws, rules, regulations and management decisions were observed.





ජාතික විගණන කාර්යාලය  
நேசிய கணக்காய்வு அலுவலகம்  
NATIONAL AUDIT OFFICE

Reference to Laws ,Rules and Regulations

Non – compliance

(a) Financial Regulation 751 of the Democratic  
Socialist Republic of Sri Lanka

Even though the books received to library should be entered in the Accession Register, 406 books in the authority's library had not been entered in the Accession Register as at 31 December 2017.

(b) Paragraph 3.1.6 and 3.1.7 of the Public  
Finance Circular No 05/2016 of 31 March  
2016

The relevant reports had not been furnished to the Auditor General after conducting the board of survey relevant to the assets of the year under review amounted to Rs.310,235,285

(c) Financial Regulation 371(2)(b) and public  
finance circular No 03/2015 of 14 July  
2015

(i) In 07 instants, Rs.1,106,785 of Ad –  
hoc sub imprest had been provided  
exceeding Rs.100,000 for same  
purpose in same day.

(ii) Total amount of Rs.385,780 Ad-hoc  
sub imprest given by the Authority in  
12 instants had been settled by  
delaying more than 06 month from the  
date of given.

(iii) Total amount of Rs.1,670,005 Ad-  
hoc sub imprest given in 68 instants  
shall be settled immediately after  
finishing the due work .However it



ජාතික විගණන කාර්යාලය  
ජාතික විගණන කාර්යාලය  
NATIONAL AUDIT OFFICE

was not settled by the 31 December in the year under review.

(iv) when purchasing of goods and services from external institutions since the year 2015, Purchase Advance of Rs.9,950,836 which had been paid by the Authority in 77 instants prior to receipt of goods had not been settled even end of the year under review.

(d) Paragraph 6.5.1 of the Public Enterprise circular No.PED/12 of 02 June 2003

The Draft Annual Report had not been furnished with the Financial statements.

(e) Paragraph 9.1 of the Management Services Circular No.02/2016 of 25 April 2016

Over payment of Rs.351,291 had been paid by the authority to 07 officers who retired during the year under review due to calculation of gratuity payment including Adjustment Allowance.

### 3. Financial Review

#### 3.1 Financial Results

According to the financial statements presented, the financial result of the Authority for the year under review had been a deficit of Rs.34,740,968 as compared with the corresponding deficit of Rs. 36,533,378 for the preceding year, thus indicating a growth of Rs. 1,792,410 in the financial result for the year under review as compared with the preceding year. Despite the increase of administrative expenditure by Rs.8,424,237 increase



of government grant and differed income by Rs.8,730,921 and Rs.3,450,000 had been the main reason for the above growth.

In the analysis of the financial results for the year under review and 04 preceding years , the deficit of the authority amounting to Rs.9,099,308 in the year 2013. However it had been a surplus of Rs.11, 443,032 in the year 2015 and it had been a deficit of Rs.34,740,968 again by the year 2017. Nevertheless , after adjusting the depreciation for non- current assets and employees' remuneration, the contribution of the Authority which had been Rs.244,794,745 in the year 2013 had gradually improved up to Rs.388,555,255 at the end of the year 2017.

#### 4. Operating Review

##### 4.1 Performance

##### 4.1.1 Activity and Review

Following observations are made regarding fulfillment of objectives of the Authority in the year under review.

- (a) In the year under review, a sum of Rs.25 million for establishing a fish breeding center and sum of Rs.25 million for construction of Paraw fish breeding center at Kusalabangadeniya area in Puttalam District had been allocated. However out of Rs.6.17 million and Rs.9.6 million or 15 per cent and 05 per cent had been spent respectively. Thus the project had not been implemented as it was planned.
- (b) Even though Rs.500 million had been allocated for establishment of aquaculture industrial parks in Mannar, Hambanthota and Batticaloa with an intention of increasing fresh water fish production and aquaculture production, generating employment opportunities , increasing foreign exchange , raising fishermen income and increasing per capita fish consumption, only Rs.68.16 million or 13.6 per cent had been spent for thereon. This project could not be carried out due to non settlement of proposed lands located in wild life zone.



(c) Even though in coastal area establishment of crabs breeding cities, sum of Rs.100 million had been allocated for establishment of fishing industrial zones in cities such as Galmulla, Rekawa and Marakkerni, only Rs.31.90 million or 31 per cent had been incurred. Construction works had been commenced after incurring out of Rs.23.31 million for Rekawa project and Rs.8.59 million had been incurred for other 02 projects. However construction works had not been commenced due to delay in obtaining environmental impact Assessment report.

(d) (i) Even though with the objective of improving fish production and consumption in the country, Rs.229,035,250 had been given for 6450 of beneficiaries via Divi Naguma loan scheme in the year 2011, 2012, 2013 and 2014 for achieving objective such improvement of fresh water aquaculture, brackish water aquaculture, coastal aquaculture and marine aquaculture. That programme had been unsuccessful due to following reasons.

- None existence of situational details for reaching easily to places where beneficiaries' projects were located.
- When selecting beneficiaries, not considering about lack of water in those areas.
- Not training beneficiaries properly.
- Even though a rural organization or District organization of "Divinaguma" projects owners shall be established according to the general instructions given at the beginning of the project, such a rural or district organization had not been functioned.
- Failure to do follow up activities by aquaculture officers.
- None existence of formal programme for giving consultancy and technical knowledge on problems which arise in implementing the projects.





- (ii) Although Rs.3,055,375 shall be recovered by 31 December 2017 from sum of Rs.7,561,000 which had been paid to 140 beneficiaries for 04 types of projects in Anuradhapura District, any funds had been recovered so far. In physical examination of sample of 39 projects out of 139 projects, 28 projects that had been paid Rs.1,259,500 from Divi Naguma loan scheme were observed as inactive over period of 02 to 05 years observed in Audit.
- (e) Even though sum of Rs.19.16 million had been incurred after allocating ministry grant of Rs.50 million for Sundara Thotupola Development Project Proposal. However issues had been arise in practical implementation as a result there was no formal feasibility study. The cumulative physical performance of Sundara Thotupola Project was below 10 per cent by the date of audit and only temporary port constructions in 03 reservoir such Kandalama, Dambulu Oya and Minneriya had been completed.
- (f) In the year 2017, target of fish fingerlings deposit in 24 Districts was Rs.94.36 million. However the amount deposited during the year was Rs.79.55 million. Accordingly, Rs.14.81 million Fish Fingerlings deposit targets had not been achieved. Unrealized targets in Districts such, Kegalle, Mannar, Nuwara Eliya and Puttalam were 40 per cent, 70 per cent, 48 per cent and 69 per cent respectively.
- (g) On 19 May 2017, the contract had been awarded for sum of Rs.20,032,180 for the project for improvement of fresh water shrimp farming in Pambala and sum of Rs.13,382,238 had been paid on 08 December 2017 for work completed. A further one month time extension had been called on 09 January 2018. However the physical and Financial Performance of this project had been stated as 100 per cent in the Action Plan.

#### 4.2 Management Activities

-----

The following observations are made.

- (a) The ownership of 38.7526 hectares of lands used by the Authority had not been vested to the Authority on the date of 10 April 2018.



- (b) Plans had been prepared for constructing aquaculture industrial zone in Mannar District with the objective of creating suitable environment to attract potential investors for this sector for enhancing coastal aquaculture eco- friendly with targeting economic development and sustainable food security of Sri Lanka and enhancing the production and quality of coastal and marine aquaculture species through eco – friendly cultivation. Rs. 290 million had been allocated for this purpose and it was expected to complete construction on August 2018 after commencing in August 2016. Rs.8 million had been spent for land surveying, water supply, fuel and foreign training by March 2018. Following observations had been made in this regard.
- (i) A feasibility study had not been conducted prior to the commencement of the project and approval for Environmental Impact Assessment Report and Initial Environmental Examination Report had not been obtained from the Irrigation Department and Coast Conservation Department.
- (ii) As a result, the land identified in Mannar for Aquaculture Industrial Zone was situated in the custody of the Wedikalathive Nature Reserve, Even though on 21 July 2017, the secretary to the Ministry of sustainable Development and wild life had informed that the relevant lands need to be disposed from Nature Reserve lawfully prior to the establishment of proposed industrial zone and so that an Environmental Assessment shall be carried out for proposed land to dispose in accordance with the section 2(4) and 2(5) of the fauna and flora protection ordinance, the approval for the project had not been obtained by March 2018. Accordingly, the above mentioned objective which was aimed to achieve through constructing a aquaculture industrial zone had not been achieved by March 2018.
- (c) Even though the possibility to misuse money collecting due to delay in banking Rs.1,499,541 of income related to 08 aquaculture centers had been pointed out to the Management through 31 Internal Audit Reports relating to the year 2017, the management had not carried out any work to overcome these shortcomings.



#### 4.3 Operational Activities

The aquaculture Development Authority had entered in to an agreement with a private company on 28 September 2005 with the financial support of Rs.3,874,592 received from Asian Development Bank for commencing a project to develop technology for Milk Fish breeding. Whereas actions had not been taken to recover Rs.2,581,867 which should be paid to the Authority by the private company due to works had not been done as per the agreement.

#### 4.4 Transactions on Contentious Nature

Gem deposits had been arise when removing soil in proposed sites for construction of fish ponds in Udawalawa Fresh Water Fish Breeding Center with extent of 104 acres. Contradictory to the established objective of the Authority an agreement signed with Gem and Jewelry Authority to extract Gem for a period of one year from 07 December 2016 without the approval of secretary of the relevant Ministry. According to the agreement, one year period had been ended on 05 December 2017. Even though as per section 06 of the Agreement, after deducting cost incurred from selling price which collected through selling Gem in Public auction a 10 per cent of profit shall be received to the Authority, that money had not been received by the date of Audit May 2018.

### 5 Sustainable Development

#### 5.1 Achievement of sustainable Development goals

Every Government Institutions should work as per the United Nations' year 2030 Agenda for sustainable Development and the relevant questionnaire had stated that the Sri Lanka National Aquaculture Development Authority has implemented the work under its purview with regards to the year under review. However actions had not been taken by the National Aquaculture Development Authority to identify the sustainable development goals, targets and targets for achieving targets and indicators for measuring the achievement of targets.





## 6. Accounting and Good governance

### 6.1 Internal Audit

Following observations are made.

- (a) Even though internal Audit Plan had been prepared, required Internal Audit plans had not been prepared to implement for Rs.750 million of four activities included in action plan.
- (b) Trained staff had not been provided to the internal audit division to carry out proper evaluation regarding the required process for achieving planned objectives, mission and vision of the authority and maintain it at optimum level. As a result an internal audit had not been carried out regarding the constructions of the Authority and programs which is relating to the achieving objects of the Authority.

### 6.2 Audit Committee

Even though Audit committee meeting shall be held once every three months in terms of section 7.4.1 of public enterprises circular No.PED/12 of 02 June 2003. It had not been held accordingly. Further implementation of committee decisions and follow up activities were at poor level.

### 6.3 Procurement and contract process

#### 6.3.1 Procurements

In examination on stage II and stage III of contract for construction of fresh water Prawn Hatchery in Kahandamodara, instances of non – compliance with Government procurement guidelines 2006 were observed and these are as follows.

- (a) As per paragraph 4.3.2, the Engineering estimate had not been approved by the chairman of the Authority and secretary to the ministry.





- (b) As per paragraph 8.9, service agreements shall be signed for more than Rs.500,000 of installations. However there were no service agreements for installation of two items worth of Rs.1,200,000 in the Kahandamodara center.
- (c) As per paragraph 8.14.1, no confirmation had been obtained to satisfy the procurement entity to extend the contract period.
- (d) As per section 6.7 of the paragraph 8.13.4, In examination on construction of Fresh water prawn hatchery in Kahandamodara, the responsible officer had not explained reasons for increasing Rs.3,339,443 of extra works value.

### 6.3.2 Weaknesses in contract Administration

-----  
Following observations are made.

- (a) According to the Bid evaluation criteria relating to the Rs.54,869,808 of contract for construction of 10 fish ponds in Iginiyagala Aquaculture Center, It had been stated that completion of contracts for last 05 year will be considered. However only one contract completed in the year 2012 had only been considered. Accordingly following observations were made.
  - (i) The contract that had to be completed by 180 days namely 23 February 2017 after starting on 23 August 2016, a lower level of performance such as 32 per cent had been recorded by 30 March 2017 due to poor contract administration of contractor and time extensions had been granted improperly passing 4 ½ months after ending the contract period. However the contract was abandoned on 08 November 2017 due to failures of the contractor to resume the construction works and Rs.18,706,835 had been paid.
  - (ii) Rs.4,800,000 worth of fish fry production and Rs.2,400,000 worth of fish fingerling production which were targeted from 10 fish ponds had been lost to the Authority due to not completing contract works as per agreement.



ජාතික විගණන කාර්යාලය  
ජයවර්ධනපාය  
NATIONAL AUDIT OFFICE

- (b) Rs.2.8 million had to be incurred approximately on a ferry with temporary containerized mobile fishermen rest room which is being constructed under the project of Sundara Thotupola Concept launched by Rs.50 million of ministry grant, because of the Authority is bound to remove unconditionally in an urgency of Irrigation Department or Wild Life conservation Department. If this temporary constructions which was constructed in reservation zones had to be removed in some reason, there is an unavoidable risk that the cost incurred thereon will be become ideal. An advance payment of Rs.7,573,730 had been made by the end of year 2017 for installation of containers.
- (c) Rs.430 million had been allocated for construction of Sewanapitiya fish breeding center in Polonnaruwa under the Pibidemu Polonnaruwa District Development Project included in the Rajarata Navodaya President Programme 2016 – 2018. Construction works had been carried out without preparing a feasibility study to verify the suitability of the land for establishment a fully - fledged breeding center including office buildings, officer quarters, water sump and water supply system.
- (d) Estimates had been prepared for value of Rs.29,641,017 for construction of fresh water Prawn breeding center in Kahandamodara under 03 stage .Accordingly a construction contract had been entered in to with selected private engineering firm for Rs.24,201,680. However value of work completed amounting to Rs.33,804,849 had been paid for 03 stages. Because of payment for uncompleted works and non compliance to the specification was included in said payment, an over payment of Rs.2,815,123 had been made.
- (e) Even though Rs.84.5 million and Rs.7.27 million had been estimated to incur respectively on construction of a new fish breeding center and Thilapiya Breeding Center in Udawalawa, outside the procurement plan , construction had been done after entering into agreement for Rs.150.3 million and Rs.17.8 million respectively.



ජාතික විගණන කාර්යාලය  
நேஷனல் கணக்காய்வு அலுவலகம்  
NATIONAL AUDIT OFFICE

### 6.3.3 Delayed Projects

Rs.50 million of capital allocation had been allocated for the construction of Dambulla fish Genetic Development Center in the year 2017 and sum of Rs.47,153,130 had been received under that. Contracts had been awarded on 02 June 2017 to construct a fish genetic Laboratory for the contract value of Rs.17 million. Even though the construction was due to be completed by 31 December 2017, It was under construction by the end of the year under review.

### 6.4 Fulfillment of Environment and social responsibility

As per Section 2.1 of the Environmental protection license granted by the Central Environmental Authority for the Kahandamodara fresh water prawn breeding center from 14 March 2017 to 13 March 2020, the waste water generated through this process should be cleaned and released to the environment. Accordingly Even though a waste water cleaning station had been set up in this center, during the Audit Inspection waste water discharged from the breeding center number B was released to the lagoon through a separate pipe line without going through cleaning station.

## 7. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the attention of the Chairman of the Authority from time to time. Special attention is needed in respect of the following areas of control.

Areas of systems and controls	Observations
(a) Financial Management	Failure in taking action to identify direct bank deposits, not maintaining debtor control accounts when granting loans and not taken follow- up actions.



(b) Operational Control

- (i) A supporting register had not been maintained in granting loan advances to public officers according to Financial Regulation 485
- (ii) Purchase Advances had not been settled since 2015
- (iii) Failure to delegate the works to be done internal check between the procurement and payment.
- (iv) Failure to recover the due installments and failure to update debt registers and files.
- (v) Selection and training of beneficiaries in a poor condition.
- (vi) Failure to do follow up activities by farming officers.
- (vii) Not acting in accordance with the general instructions.
- (viii) Failure to achieve the project objective of strengthen the economy of fishing community and failure of the project.





ජාතික විගණන කාර්යාලය  
தேசிய கணக்காய்வு அலுவலகம்  
NATIONAL AUDIT OFFICE

(c) Staff Administration

Not taking actions to fill vacancies in the staff.

(d) Internal Audit

Not taking actions to maintain adequate and qualified staff.

(e) Contract  
Administration

(i) Failure to comply with procurement guidelines when extending the time period and absence of evidences.

(ii) Not entering necessary information when maintaining files and not updating files.

(iii) Not including necessary approvals in the files.

Sgd./ H.M. GAMINI WIJESINGHE  
Auditor General

H.M.Gamini Wijesinghe  
Auditor General

**National Aquaculture Development Authority Of Sri Lanka**  
**Statement Of Income**  
**For the Year ended 31 December 2017**

	Note	Yr 2017 Rs.	Yr 2016 Rs.
Revenue	03	113,985,388.75	105,254,468.35
Cost Of Sales	04	(119,178,199.93)	(104,942,681.04)
<b>Gross Profit</b>		<b>(5,192,811.18)</b>	<b>311,787.31</b>
Other Income	05	63,611,692.80	58,896,383.45
<b>Net operating income</b>		<b>58,418,881.62</b>	<b>59,208,170.76</b>
Administrative Expenses	06	(461,747,185.33)	(453,322,948.71)
Distribution Cost	07	(73,137,415.60)	(74,318,523.99)
Finance Cost	08	(196,565.39)	(101,742.41)
<b>Profit / ( Loss ) Before Adjust Deffered Revenue</b>		<b>(476,662,284.70)</b>	<b>(468,535,044.35)</b>
Differed Revenue	09	98,871,316.28	92,401,666.85
<b>Profit / ( Loss ) For The Year</b>		<b>(377,790,968.42)</b>	<b>(376,133,377.50)</b>

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

**National Aquaculture Development Authority Of Sri Lanka**  
**Statement Of Comprehensive Income**  
**For the Year ended 31 December 2017**

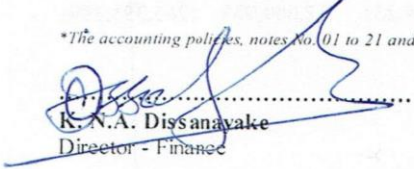
	Note	Yr 2017 Rs.	Yr 2016 Rs.
<b>Profit / ( Loss ) For The Year</b>		<b>(377,790,968)</b>	<b>(376,133,378)</b>
<b><u>Other comprehensive income/(expense) net of tax</u></b>			
Treasury Grants - Recurrent		343,050,000	339,600,000
Other comprehensive income for the year		343,050,000	339,600,000
<b>Total comprehensive income for the year</b>		<b>34,740,968.42</b>	<b>- 36,533,377.50</b>

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

**National Aquaculture Development Authority Of Sri Lanka**  
**Statement of Financial Position**  
**As At 31st December 2017**

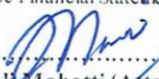
	Note	Yr 2017 Rs.	Yr 2016 Rs.
<b>Assets</b>			
<b>Non Current Assets</b>			
Property, Plant & Equipment	✓ 10	924,762,109.55	823,939,973
Breeding & Trading Assets	✓ 11	250,822,496.19	272,331,717
Working Progress	✓ 12	7,270,427.98	55,821,202
Live Stock	✓ 13	309,945.00	309,945
		<u>1,183,164,978.72</u>	<u>1,152,402,838</u>
<b>Current Assets</b>			
Inventory	✓ 14	51,202,882.64	36,492,548
Deposit, Advance & Prepayments	✓ 15	40,844,690.71	21,592,188
Trade & Other Receivable	✓ 16	108,723,082.15	62,637,984
Cash In Hand & At Bank	✓ 17	71,094,334.61	74,812,849
		<u>271,864,990.11</u>	<u>195,535,569</u>
<b>Total Assets</b>		<u>1,455,029,968.83</u>	<u>1,347,938,407</u>
<b>Equity</b>			
<b>Capital &amp; Reserves</b>			
Treasury Grants		247,774,250.52	243,328,506
Retained Earnings	-	265,395,399.37	- 226,415,869
Assets Valuation Fund		17,609,995.00	17,609,995
<b>Total Equity</b>	-	<u>11,153.85</u>	<u>34,522,632</u>
<b>Liabilities</b>			
<b>Non Current Liabilities</b>			
Retirement Benefit Obligation	✓ 18	89,363,921.06	79,546,626
Differed Revenue	✓ 19	1,160,889,624.69	1,078,675,480
Government Grants	✓ 20	54,040,042.00	54,040,042
		<u>1,304,293,587.75</u>	<u>1,212,262,148</u>
<b>Current Liabilities</b>			
Trade & Other Payable	✓ 21	88,927,807.74	73,775,263
Retention On Contract		61,819,727.19	27,378,365
		<u>150,747,534.93</u>	<u>101,153,628</u>
<b>Total Liabilities</b>		<u>1,455,041,122.68</u>	<u>1,313,415,776</u>
<b>Total Equity And Liabilities</b>		<u>1,455,029,968.83</u>	<u>1,347,938,407</u>
		-	0

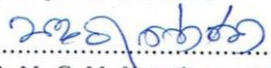
\*The accounting policies, notes No. 01 to 21 and Schedule 01 to 05 form an integral part of these financial statements.

  
K. N. A. Dissanayake  
Director - Finance

  
P. Nimal 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.

  
Upali Mohotti (Attorney-at-Law)  
Chairman

  
R. M. C. M. Herath  
Board Director

## National Aquaculture Development Authority of Sri Lanka

### Statement of Changes in Equity

### For the Year ended 31 December 2017

	Recurrent Grants Rs.	Capital Grants Rs.	Assets Valuation Fund Rs.	Retained Earnings Rs.	Total Rs.
<b>Balance as at 1st January 2016</b>	-	158,514,594	17,400,000	(189,882,492)	(13,967,897)
Grants during the year - Recurrent & capita	339,600,000	150,000,000	-	-	489,600,000
Grants during the year – Muruthuwela	-	7,843,642	-	-	7,843,642
Non cash Grant during the year	-	6,500,000	-	-	6,500,000
Differed Revenue amount of during the year	-	(79,529,731)	-	-	(79,529,731)
Trf to Profit & Loss A/c	(339,600,000)	-	-	-	(339,600,000)
Livestock Valuation	-	-	209,995	-	209,995
Net Profit / ( Loss ) for the Year	-	-	-	(36,533,378)	(36,533,378)
<b>Balance as at 31st December 2016</b>	-	243,328,505	17,609,995	(226,415,869)	34,522,631
<b>Balance as at 1st January 2017</b>	-	243,328,505	17,609,995	(226,415,869)	34,522,631
Grants during the year - Recurrent & capita	343,050,000	172,350,000			515,400,000
Grants during the year – Muruthuwela		13,181,207			13,181,207
Non cash Grant during the year					-
Differed Revenue amount of during the year		(181,085,461)			(181,085,461)
Transfer to Profit & Loss A/c	(343,050,000)				(343,050,000)
Livestock Valuation					-
Net Profit / ( Loss ) for the Year				(38,979,530)	(38,979,530)
<b>Balance as at 31st December 2017</b>	-	247,774,251	17,609,995	(265,395,399)	(11,154)



## National Aquaculture Development Authority of Sri Lanka

### Statement of Cash Flows

For the Year ended 31 December 2017

	Note	Yr 2017 Rs.	Yr 2016 Rs.
<b>Cash Flow From/(Used In) Operating Activities</b>			
Profit /(Loss) For Year	-	34,740,968.42	- 36,533,377.51
<b><u>Adjustments For</u></b>			
Depreciation - Fixed Assets	10 & 11	56,507,285.42	49,971,881.06
Depreciation - Breeding Assets	03	32,084,054.78	34,586,143.66
Doubtful Debtor	16.1	- 1,378,748.30	96,576.00
Gratuity Provision	06	11,626,814.37	9,736,927.80
PY Adjustments			-
Assets Deposale Profit			-
Differed Revenue	-	103,109,878.71	- 84,558,024.72
<b>Operating Profit Before Working Capital Changes</b>		<b>- 39,011,440.86</b>	<b>- 26,699,873.71</b>
(Increase)/Decrease In Inventory	-	14,710,335.13	- 9,109,265.99
(Increase)/Decrease In Advance & Prepayments	-	19,252,502.56	- 8,923,684.81
(Increase)/Decrease In Debtors & Other Receivables	-	44,706,349.36	- 6,847,879.55
(Decrease)/ Increase In Retention		34,441,362.24	3,344,306.79
(Decrease)/ Increase In Trade & Other Payable		15,152,544.78	28,434,318.88
<b>Cash Generated From Operations</b>		<b>- 68,086,720.89</b>	<b>- 19,802,078.39</b>
Gratuity Paid	-	1,809,519.40	- 1,109,114.00
<b>Net Cash From/(Used In) Operating Activities</b>		<b>- 69,896,240.29</b>	<b>- 20,911,192.39</b>
<b><u>Cash Flow From /(Used In) Investing Activities</u></b>			
Purchase Of Property, Plant & Equipment	-	167,904,255.44	- 47,723,068.98
Work In Progress		48,550,774.32	- 55,821,202.30
Investment		-	-
Disposal Of Vehicle		-	-
<b>Net Cash From / (Used In) Investing Activities</b>	-	119,353,481.12	- 103,544,271.28
<b><u>Cash Flow From / (Used In ) Financing Activities</u></b>			
Treasury Grant For Capital		185,531,207.00	150,000,000.00
Income Tax Paid		-	-
<b>Net Cash Flows From /(Used In ) Financing Activities</b>		185,531,207.00	150,000,000.00
<b>Net Increase / (Decrease) In Cash &amp; Cash Equivalent</b>	-	3,718,514.41	25,544,536.33
<b>Cash &amp; Cash Equivalent At The Beginning Of The Year</b>		74,812,849.01	49,268,312.68
<b>Cash &amp; Cash Equivalent At The End Of The Year</b>		71,094,334.61	74,812,849.01
<b><u>Analysis Of Cash &amp; Cash Equivalent</u></b>			
<b><u>At The End Of The Year</u></b>			
	-	0.00	
Cash At Banks		71,094,334.61	74,812,849.01
Cash In Hand		-	-
		71,094,334.61	74,812,849.01

\*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**

## **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.

## National Aquaculture Development Authority of Sri Lanka Yr2017- Final Accounts

### Notes to the Financial Statements

		31/12/2017 Rs.	31/12/2016 Rs.
<b>03</b>	<b>Revenue</b>		
1	Credit Sale of fish seed	65,605,092.00	48,777,402.00
6301- 1	Cash Sale of Fish Seeds	48,380,296.75	56,477,066.35
	<b>Total</b>	<b>113,985,388.75</b>	<b>105,254,468.35</b>
<b>04</b>	<b>Cost Of Sales</b>		
	<b><u>Fish Seed</u></b>		
	B/F	4,521,861.00	3,864,130.60
	Purchases	-	-
3104A	C/F	2,711,566.00	4,521,861.00
1304 B		1,810,295.00	(657,730.40)
	<b><u>Fish Feed</u></b>		
	B/F	8,633,830.27	4,213,920.80
	Purchases	42,725,965.80	43,687,919.60
3102	C/F	6,226,676.50	8,633,830.27
1304 A		45,133,119.57	39,268,010.13
	<b><u>Hormone , Chemicals &amp; Oxygen</u></b>		
	B/F	16,318,616.12	15,377,662.40
	Purchases	5,241,218.74	5,385,866.36
3103	C/F	12,886,347.37	16,318,616.12
1305		8,673,487.49	4,444,912.64
	<b><u>Breeding overhead</u></b>		
1504	Electricity & Water @ 60%	10,958,017.06	9,191,483.41
1507	Security Services @ 50%	11,655,998.65	7,808,470.32
1403	Minor Repair & Plant & Machinery	2,123,703.83	1,474,830.20
2102B	Plant & Machinery Maintain	3,750,988.08	2,210,457.50
1708	Depreciation Account- Purchase	34,323,788.89	34,586,143.66
		62,812,496.50	55,271,385.09

		<b><u>Broad Stock</u></b>		
	B/F	6,714,641.50	3,714,322.00	
	Improvement Brood Stocks	2,712,718.38	9,616,423.08	
3104B	C/F	7,696,600.00	6,714,641.50	
2105		1,730,759.88	6,616,103.58	
	Brood Stock	(981,958.51)		
<b>Total</b>		<b>119,178,199.93</b>	<b>104,942,681.04</b>	
<b>05</b>	<b>Other Income</b>			
4205	ADB Project	-	-	
6203	Treasury Grant Special Projects	-	-	
6302	Lease Rent	-	-	
6303	Circuit Bungalow Income	1,517,250.00	1,462,785.00	
6304	Other Income	4,271,022.69	3,644,325.25	
6305	House Rent	285,941.58	310,216.12	
6306	Tender Deposits	2,121,700.00	2,717,080.05	
6309	Distress Loan Interest	1,932,219.42	1,702,283.22	
6310	Bicycle Loan interest	21,128.65	29,780.74	
6311	Fish Exchange Income	-	-	
6312	Ornamental Fish Training Program	4,092,954.00	2,546,550.00	
6313	Aquaculture Mgt License Income	5,631,260.00	4,343,230.00	
6315	Renting of Facilities at Kalawewa	25,249,176.82	24,184,942.78	
6316	Fine	2,758,135.00	2,126,525.00	
6317	Fingerling Transport Income	5,907,018.85	5,683,842.99	
6318	Lab Testing Income	5,565,375.00	7,399,575.00	
6319	Fisheries ID Income	154,370.00	283,550.00	
6320	Field Inspection Charges	1,185,000.00	1,190,000.00	
6321	Income PPP	2,492,968.00	1,140,879.30	
6322	Book Loan Interest	20,636.00	16,312.00	
6404	ADB Minihachery Loan recoveries	399,232.83	108,936.65	
	Disposal Assets	-	-	
	Provision Of Surplus For Bad Debtors	-	-	
	VAT Over Provision	6,303.96	5,569.35	
<b>Total</b>		<b>63,611,692.80</b>	<b>58,896,383.45</b>	

<b>06</b>	<b>Administrative Expenses</b>		
<b>06.1</b>	<b><u>Emoluments</u></b>		
1101	Salaries & Wages	163,314,509.65	127,692,844.05
1101A	Salaries & Wages - Aries (SOR)	-	223,639.11
1102	Overtime & Holiday pay	16,330,405.89	13,747,861.21
1103	Other Allowances	101,957,984.80	131,919,157.44
1104	Contributions to E.P.F	32,382,912.93	36,993,550.01
1104A	E.P.F- Aries		
1105	Contributions to E.T.F	6,483,510.67	7,402,341.32
1105A	E.T.F- Aries	-	-
1307	Uniform	292,897.86	204,505.00
1516	Welfare Expenses	2,315,847.99	1,872,818.69
1701	Provision Gratuity	11,626,814.37	9,736,927.80
		334,704,884.16	329,793,644.63
<b>06.2</b>	<b><u>Communication</u></b>		
1502	Telephone, Telex and Fax Charges	4,322,755.67	3,571,562.11
1502B	Telephone Expenses	-	-
1503	Postage and Telegrams	643,056.50	496,199.50
		4,965,812.17	4,067,761.61
<b>06.3</b>	<b><u>Repairs and Maintenance</u></b>		
1402	Minnor Repaire & Building & Struct	2,914,879.23	2,521,988.58
1404	Minnor Repaire & Office Equipment	1,816,022.24	1,867,607.65
1705	Depreciation on Fixed assets	40,179,835.17	38,332,723.36
		44,910,736.64	42,722,319.59
<b>06.4</b>	<b><u>Premises Maintenance</u></b>		
1505	Rent & Hire Charges	732,600.00	522,600.00
1506	Rates & Taxes	359,996.20	207,501.31
1508	Cleaning Services	4,095,857.80	3,365,345.42
1504A	Electricity	6,738,164.22	5,620,036.50
1504B	Water	567,180.48	507,619.11
		12,493,798.70	10,223,102.34

<b>06.5</b>	<b><u>Others</u></b>		
1515	Audit Fees	307,050.00	296,370.00
1507	Security Services	11,655,998.65	7,808,470.32
1510	Advertisement	1,295,347.50	981,600.60
1306	Newspapers and Periodicals	57,511.50	54,750.00
1501	Transport	496,701.92	155,066.50
1301	Stationary & Office Requisites	4,531,618.37	3,261,650.08
1513	Printing	515,424.78	109,170.84
1201	Traveling (Local)	7,202,495.61	6,539,915.62
1202	Traveling Foreign	500.00	-
1511	Entertainment Expenses	752,020.98	841,964.68
1514	Allowance to Board Members	917,947.50	735,600.00
1405	Laboratory Equipment	222,952.10	110,510.36
1303	Mechanical & Electrical goods	1,568,529.00	705,665.00
1512	Other Contractual Services	111,443.00	10,685,024.57
1520	Expenses - Renting of Facilities at Kalawewa	14,954,582.50	14,596,791.50
1522	Legal Expenses & Similer Cases	817,544.00	13,699,113.25
1519	Ornamental Fish Training Program Expenses	2,280,782.00	1,251,855.45
1517	Sundry Expenses	8,824.00	177,515.00
1524	Lease Rental (Operational Leasing)	5,478,600.00	2,360,550.00
1525	Labour fees (Outsource)	11,382,768.45	1,974,843.25
1513B	Fisheries ID	113,311.80	169,693.52
		<u>64,671,953.66</u>	<u>66,516,120.54</u>
<b>Total</b>		<b>461,747,185.33</b>	<b>453,322,948.71</b>



**07 Distribution Cost**

1302	Motor Vehicle Running Expenses	11,635,561.78	11,817,048.90
1302B	Fuel for Fingerling Transport	3,077,134.25	3,091,150.25
1401	Minor Repairs & Main Vehicles	2,608,233.71	3,902,366.40
2103C	Vehicle Maintenance	12,629,595.54	7,953,889.34
1523	Vehicle Insurance	2,664,961.55	2,194,132.23
2106	Aquaculture Development	4,396,424.64	3,171,713.08
	VAT Under Provision	52,086.54	15,260.47
2108	Exhibitions Expenses	449,980.00	384,038.32
2108B	Min Visithuru Exhibition	-	8,759,827.31
2107	Raids Illegal Fishing activities	1,001,405.00	803,467.80
2110	Shrimp Farming Expenses	2,164,819.14	2,399,380.13
2111	Test kits	6,418,701.00	12,768,720.95
2109	Training -Local & Foreign	12,845,787.61	4,698,520.11
1521	Vehicle License & Emission Test	483,757.00	623,275.00
1706	Depreciation on Motor Vehicle	14,087,716.14	11,639,157.70
	Debtor write off	-	
1702	Doubtful Debtor	1,378,748.30	96,576.00
<b>Total</b>		<b>73,137,415.60</b>	<b>74,318,523.99</b>

**08 Finance Cost**

1601	Bank Charges	196,565.39	101,742.41
<b>Total</b>		<b>196,565.39</b>	<b>101,742.41</b>

**National Aquaculture Development Authority Of Sri Lanka**  
**Yr2017- Final Accounts**  
**Notes to the Financial Statements**

**10 Property, Plant And Equipment**

	Land	Building & Structures	Furniture & Office Equipments	Laboratory Equipments	Machinery & Other Equipments	Consumable & Sundry Equipments	Tools & Implements	Motor Vehicles	Communication & Computers	Computer Software	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Cost/fair value</b>											
Balance at the beginning of the year 2016	146,411,854	773,352,420	44,925,926	13,674,019	26,536,454	10,137,649	1,573,467	122,454,748	10,874,655	1,155,625	1,151,096,816
Additions	-	31,946,975	3,203,774	1,837,985	3,617,740	-	-	6,500,000	3,931,200	948,023	51,985,697
Disposals											-
Revaluation gain											-
Transfers during the year											-
<b>Balance at the end of the year 2016</b>	<b>146,411,854</b>	<b>805,299,396</b>	<b>48,129,700</b>	<b>15,512,004</b>	<b>30,154,193</b>	<b>10,137,649</b>	<b>1,573,467</b>	<b>128,954,748</b>	<b>14,805,855</b>	<b>2,103,648</b>	<b>1,203,082,513</b>
Balance at the beginning of the year 2017	146,411,854	805,299,396	48,129,700	15,512,004	30,154,193	10,137,649	1,573,467	128,954,748	14,805,855	2,103,648	1,203,082,513
Additions	-		13,381,975	8,665,288	4,714,659	-	-	32,102,100	-	-	58,864,021
Disposals											-
Revaluation gain											-
Transfers		98,465,401									98,465,401
<b>Balance at the end of the year 2017</b>	<b>146,411,854</b>	<b>903,764,796</b>	<b>61,511,675</b>	<b>24,177,292</b>	<b>34,868,852</b>	<b>10,137,649</b>	<b>1,573,467</b>	<b>161,056,848</b>	<b>14,805,855</b>	<b>2,103,648</b>	<b>1,360,411,935</b>
<b>Accumulated depreciation</b>											
Balance at the beginning of the year 2016	-	181,270,102	24,836,948	7,442,790	16,154,811	8,205,357	1,573,467	80,720,168	6,660,758	453,748	327,318,149
Charge for the year		30,806,721	3,513,152	935,049	1,852,510	782,934	-	11,639,158	2,100,840	194,028	51,824,391
Over / Under Depreciation adjustments											-
Revaluation Adjustment											-
Disposals											-
<b>Balance at the end of the year 2016</b>	<b>-</b>	<b>212,076,823</b>	<b>28,350,100</b>	<b>8,377,838</b>	<b>18,007,321</b>	<b>8,988,291</b>	<b>1,573,467</b>	<b>92,359,326</b>	<b>8,761,598</b>	<b>647,777</b>	<b>379,142,540</b>
Balance at the beginning of the year 2017	-	212,076,823	28,350,100	8,377,838	18,007,321	8,988,291	1,573,467	92,359,326	8,761,598	647,777	379,142,540
Charge for the year	-	32,084,600	4,132,481	1,305,215	2,239,734	561,176	-	14,087,716	1,890,161	206,202	56,507,285
Over / Under Depreciation adjustments											-
Revaluation Adjustment											-
Disposals											-
<b>Balance at the end of the year 2017</b>	<b>-</b>	<b>244,161,422</b>	<b>32,482,582</b>	<b>9,683,053</b>	<b>20,247,055</b>	<b>9,549,467</b>	<b>1,573,467</b>	<b>106,447,042</b>	<b>10,651,759</b>	<b>853,979</b>	<b>435,649,825</b>
<b>Net book value at 31.12.2017</b>	<b>146,411,854</b>	<b>659,603,374</b>	<b>29,029,094</b>	<b>14,494,239</b>	<b>14,621,797</b>	<b>588,182</b>	<b>(0)</b>	<b>54,609,806</b>	<b>4,154,096</b>	<b>1,249,669</b>	<b>924,762,110</b>
<b>Net book value at 31.12.2016</b>	<b>146,411,854</b>	<b>593,222,573</b>	<b>19,779,600</b>	<b>7,134,165</b>	<b>12,146,873</b>	<b>1,149,358</b>	<b>(0)</b>	<b>36,595,422</b>	<b>6,044,257</b>	<b>1,455,871</b>	<b>823,939,973</b>

National Aquaculture Development Authority of Sri Lanka						
Yr2017- Final Accounts						
Notes to the Financial Statements						
11	<b>Breeding &amp; Trading Assets</b>					
		<b>Hatchery</b>	<b>Hatchery ADB</b>	<b>Fish Tank</b>	<b>Fish Ponds</b>	<b>Total</b>
		<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
	<u>Cost/fair value</u>					
	<b>Balance at the beginning of the year 2016</b>	<b>16,059,458</b>	<b>84,246,743</b>	<b>40,611,313</b>	<b>386,858,711</b>	<b>527,776,226</b>
	Additions			2,952,942	16,747,450	<b>19,700,392</b>
	Disposals					-
	Revaluation gain					-
	Transfers during the year	(0)	-	-	-	<b>(0)</b>
	<b>Balance at the end of the year 2016</b>	<b>16,059,458</b>	<b>84,246,743</b>	<b>43,564,256</b>	<b>403,606,161</b>	<b>547,476,618</b>
						-
	<b>Balance at the beginning of the year 2017</b>	<b>16,059,458</b>	<b>84,246,743</b>	<b>43,564,256</b>	<b>403,606,161</b>	<b>547,476,618</b>
	Additions		-	-		-
	Disposals					-
	Revaluation gain					-
	Transfers	1,967,756			8,607,078	<b>10,574,834</b>
	<b>Balance at the end of the year 2017</b>	<b>18,027,214</b>	<b>84,246,743</b>	<b>43,564,256</b>	<b>412,213,239</b>	<b>558,051,452</b>
	<u>Accumulated depreciation</u>					-
	<b>Balance at the beginning of the year 2016</b>	<b>6,985,394</b>	<b>42,123,372</b>	<b>11,186,194</b>	<b>182,116,307</b>	<b>242,411,267</b>
	Charge for the year	1,176,600	8,424,674	3,858,589	19,273,771	<b>32,733,634</b>
	Over / Under Depreciation adjustments					-
	Revaluation Adjustment					-
	Disposals	(0)	-	0	0	<b>0</b>
	<b>Balance at the end of the year 2016</b>	<b>8,161,994</b>	<b>50,548,046</b>	<b>15,044,783</b>	<b>201,390,078</b>	<b>275,144,901</b>
						-

	<b>Balance at the beginning of the year 2017</b>		<b>8,161,994</b>	<b>50,548,046</b>	<b>15,044,783</b>	<b>201,390,078</b>	<b>275,144,901</b>
	Charge for the year		1,176,600	8,424,674	4,153,883	18,328,897	<b>32,084,055</b>
	Over / Under Depreciation adjustments						-
	Revaluation Adjustment						-
	Disposals						-
	<b>Balance at the end of the year 2017</b>		<b>9,338,595</b>	<b>58,972,720</b>	<b>19,198,666</b>	<b>219,718,975</b>	<b>307,228,956</b>
	<b>Net book value at 31.12.2017</b>		<b>8,688,620</b>	<b>25,274,023</b>	<b>24,365,590</b>	<b>192,494,264</b>	<b>250,822,496</b>
	<b>Net book value at 31.12.2016</b>		<b>7,897,464</b>	<b>33,698,697</b>	<b>28,519,473</b>	<b>202,216,083</b>	<b>272,331,717</b>

## National Aquaculture Development Authority Of Sri Lanka

### Yr2017- Final Accounts

#### Notes to the Financial Statements

		31/12/2017 Rs.	31/12/2016 Rs.
<b>12</b>	<b>Working Progress</b>		
	<b>B/F</b>	55,821,202.30	
	Addition	60,489,459.94	
	Capitalization		
	Building & Structures Rs.	(98,465,400.52)	
	Mud Pond Rs	(8,607,077.91)	
	Hatchery Rs.	(1,967,755.83)	
	<b>C/F</b>	<b>7,270,427.98</b>	<b>55,821,202.30</b>
		(0.00)	
		0.00	
<b>13</b>	<b>Live Stock</b>		
	<b>B/F</b>	309,945.00	99,950.00
	Addition	-	209,995.00
	Disposal		
	<b>C/F</b>	<b>309,945.00</b>	<b>309,945.00</b>
<b>14</b>	<b>Inventory</b>		
	3101 Stationery	272,583.64	303,598.62
	Note No. 04 Fish feed	6,226,676.50	8,633,830.27
	Note No. 04 Chemical & hormone	12,886,347.37	16,318,616.12
	Note No. 04 Fish seeds	2,711,566.00	4,521,861.00
	3105 Closing Stock Other Material	21,409,109.13	
	Note No. 04 Brood Stock	7,696,600.00	6,714,641.50
	<b>Total</b>	<b>51,202,882.64</b>	<b>36,492,547.51</b>
<b>15</b>	<b>Deposit, Advance &amp; Prepayments</b>		
	<b>Deposit</b>		
	3304 Deposit CEB	1,290,750.00	1,290,750.00
	3311 Deposit Made by NAQDA	2,272,290.00	272,290.00
	<b>Advances</b>		
	3401 Salary Advances	-	-
	3402 Special Advance	1,700,002.19	313,120.00
	3403 Fuel Advance	433,286.50	76,237.50
	3403B Fuel Advance Imprest	60,000.00	
	3404 Petty Cash Advance	18,275.00	1,000.00
	3405 Festival Advance	130,000.00	118,250.00
	3406 Book Loan Advance	14,677.25	6,150.00
	3407 Traveling Advance (Local)	-	-
	3409 Local Purchasing Advance	9,950,836.80	8,947,996.44
	<b>Prepayments</b>		
	3309 Prepaid Account	24,974,572.97	10,566,394.21
	<b>Total</b>	<b>40,844,690.71</b>	<b>21,592,188.15</b>

<b>16</b>	<b>Trade &amp; Other Receivable</b>			
<b>16.1</b>	<b>Trade Debtors</b>			
	Debtors for Fish Sales	Sch 03	22,019,715.00	13,739,176.50
	Less :- Doubtful Debtors		(2,201,971.60)	(3,580,719.90)
			19,817,743.40	10,158,456.60
<b>16.2</b>	<b>Other Receivable</b>			
3302	Insurance Receivable			
3314	Debtors (PPP)		-	
3305	Lease Rent Due			
	Mis.Dep.IFAD			
	Mis.Deposit Other			
	FAO - Construction			
	Fish Feed NP			
	Mis.Deposit - ADB Gender Programme			
	Mis.Deposit - Divi Naguma-Fuel			
	Mis.Deposit - Divi Naguma-Training			
	Fingerling Stocking-FAO Project			
	Creditors with Debit Balances		38,692,074.87	
4124	Establishment of Iranamadu AQDC-Kilinochchi		1,637,187.06	1,637,187.06
4114	Ornamantal Fish Industry Development			365,333.41
4138	FW prawns Hetchery			1,017,763.92
	MH Mud Ponds			
	Water Based Hatcheries-FAO			
4139	Brakish water Development			192,606.00
4141	Establishment of Muruthuwela AQDC			4,061,049.14
4143	Food Security			78,724.75
7102	Previous year Adjustment			
			40,329,261.93	7,352,664.28
<b>16.3</b>	<b>Employee Related Debtors</b>			
3308	Debtors for distress Loan		52,557,438.67	44,549,328.93
7102	Previous year Adjustment		(4,238,561.82)	
3310	Bicycle Loan		257,199.97	577,534.68
			48,576,076.82	45,126,863.61
<b>Total</b>			<b>108,723,082.15</b>	<b>62,637,984.49</b>
<b>17</b>	<b>Cash In Hand &amp; At Bank</b>			
	<b>Cash in Hand</b>			
			-	-
	<b>Cash at Bank</b>			
	People's Bank (Recurrent) - 243320761		10,290,107.98	28,518,428.23
	People's Bank (Capital) - 333320761		278,224.27	2,696,554.63
	Bank of Ceylon (Mis. Deposit) - 3270048		7,315,139.68	10,285,770.39
	People's Bank (Distress Loan) -153320761		574,910.96	566,661.21
	People's Bank (Pro./Mis.) - 423320761		5,966,060.37	8,428,111.43
	People's Bank (Kalawewa) - 179-1-001-2-0000458		1,051,678.25	406,828.64
	Bank of Ceylon (Divinaguma) - 0072520724		39,370,844.44	23,554,737.14
	People's Bank (JICA) - 208-1-005-7-3320761		3,768,679.37	-
	People's Bank (Motor Bike Fund) - 208-1-001-3-0022		478,689.29	355,757.35
	1901 - Inter Bank transfer Accounts		2,000,000.00	
			71,094,334.61	74,812,849.02
<b>Total</b>			<b>71,094,334.61</b>	<b>74,812,849.02</b>

<b>18</b>	<b>Retirement Benefit Obligation</b>		
	Balance B/Forward	79,546,626.69	70,918,812.89
	Charge for the year	11,626,814.37	9,736,927.80
	Paid during the year	(1,809,520.00)	(1,109,114.00)
	<b>Total</b>	<b>89,363,921.06</b>	<b>79,546,626.69</b>
<b>19</b>	<b>Differed Revenue</b>		
	<b><u>Treasury &amp; Ministry Grants Grant - Capital</u></b>		
	Balance B/F (Ministry)	902,780,948.54	898,478,598.99
	Value of Grants received during the year	181,085,461.43	79,529,731.41
	Profit & Loss A/C	(81,697,031.30)	(75,227,381.87)
		1,002,169,378.67	902,780,948.54
	<b><u>ADB Grants</u></b>		
	Balance B/F	175,894,531.00	193,068,815.98
	Profit & Loss A/C	(17,174,284.98)	(17,174,284.98)
		158,720,246.02	175,894,531.00
		<b>1,160,889,624.69</b>	<b>1,078,675,479.54</b>
<b>20</b>	<b>Government Grants</b>		
	Government Grants Projects ( Bud. Propos	54,040,042.00	54,040,042.00
		<b>54,040,042.00</b>	<b>54,040,042.00</b>
<b>21</b>	<b>Trade &amp; Other Payable</b>		
<b>21.1</b>	<b><u>Creditos</u></b>		
	<b>Other Creditors</b>	Sch 04 66,035,973.66	59,602,096.33
<b>21.2</b>	<b>Debtors with Credit balances</b>	5,557,779.50	
<b>21.3</b>	<b><u>Other Payables</u></b>		
	3410 Salarey Controll Account- 3410	263,689.11	2,115,175.79
	3411 EPF & ETP Payable Acct- 3411	5,167,606.16	4,492,721.16
	4301 Accrued Expenses	10,553,130.09	6,523,915.46
	4302 Unpaid Wages & Salaries	-	
	4303 Stamp duty Payable	86,510.15	85,285.15
	4305 Provision for Audit Fees	899,790.00	592,740.00
	4315 WHT	363,329.07	363,329.07
		17,334,054.58	14,173,166.63
		<b>88,927,807.74</b>	<b>73,775,262.96</b>

## National Aquaculture Development Authority Of Sri Lanka

### Yr2017- Final Accounts

### Schedule - Working progress Capitalization

#### 01 Working Capital Progress - previous Year

Date	Details	Cot. No.	Bill No.	Cont. Details	Working Progress @ 31.12.2016 Rs.	Capitalized @ 31.12.2017 Rs.	Working Progress @ 31.12.2017 Rs.
<b>Kalawewa, Extension of Resource persons quarters</b>							
15.03.2016	ANCL			Advertisement Chgs.	93,240.00	93,240.00	-
07.04.2016	Sanjaya Construction	2016/KAL/CW/01	Bill No. 01	Const. of Extantion to Resourse Persons Quarters	1,361,716.92	1,361,716.92	-
20.04.2016	GJB Silva	2016/KAL/CW/01		Consultancy Payments	71,977.70	71,977.70	-
24.05.2016	Sanjaya Construction	2016/KAL/CW/01	Bill No. 02	Const. of Extantion to Resourse Persons Quarters	1,558,243.59	1,558,243.59	-
18.07.2016	Ranjith Builders	2016/KAL/CW/02	Bill No. 01	Const. of Iwin Quarters	767,490.14	767,490.14	-
02.08.2016	Ranjith Builders	2016/KAL/CW/02	Bill No. 02	Const. of Iwin Quarters	1,472,938.64	1,472,938.64	-
15.09.2016	Sanjaya Construction	2016/KAL/CW/01	Bill No. 03	Const. of Extantion to Resourse Persons Quarters	1,298,932.86	1,298,932.86	-
18.11.2016	Sanjaya Construction	2016/KAL/CW/01	Bill No. 04	Const. of Extantion to Resourse Persons Quarters	2,895,099.21	2,895,099.21	-
16.12.2016	Sanjaya Construction	2016/KAL/CW/01	Bill No. 05	Const. of Extantion to Resourse Persons Quarters	1,449,017.02	1,449,017.02	-
					<b>10,968,656.08</b>	<b>10,968,656.08</b>	
<b>Renovation of mud ponds (02 Nos.)</b>							
15.03.2016	ANCL			Advertisment chgs.	18,731.25	18,731.25	-
18.03.2016	Shroff NAQDA	2016/ING/CW/01		DPC & TEC Committee Member Fee	14,750.00	14,750.00	-
07.04.2016	Nayomi Builders	2016/ING/CW/01	Bill No. 01	Improvement of ponds & Assosoated Structure	2,533,087.71	2,533,087.71	-
20.04.2016	GJB Silva	2016/ING/CSL/01		Consultancy Payments	100,000.00	100,000.00	-
01.06.2016	Nayomi Builders	2016/ING/CW/01	Bill No. 01	Improvement of ponds & Assosoated Structure	3,435,380.05	3,435,380.05	-
08.07.2016	Nayomi Builders	2016/ING/CW/01	Bill No. 02	Improvement of ponds & Assosoated Structure	2,505,128.90	2,505,128.90	-
					<b>8,607,077.91</b>	<b>8,607,077.91</b>	



*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

<b>Udawalawe (Carp-R), Construction of OIC quarters - Stage I</b>							
17.03.2016	Nayomi Builders	2016/UDA/CW/02	Bill No.	Renovation of Grade V Quarters	1,564,216.46	1,564,216.46	-
02.05.2016	GJB Silva	2016/UDA/CW/02		Consultancy Payments	60,589.10	60,589.10	-
08.06.2016	UG Stores			GI Pipe	33,800.00	33,800.00	-
13.06.2016	Nayomi Builders	2016/UDA/CW/02	Bill No. 2 On Acc	Renovation of Grade V Quarters	4,746,791.12	4,746,791.12	-
20.07.2016	maharagama Electricals			Purchase of Electric Items	128,425.00	128,425.00	-
25.07.2016	Nayomi Builders	2016/UDA/CW/02	Bill No. 2 On Acc Sett.	Renovation of Grade V Quarters	2,046,820.34	2,046,820.34	-
27.08.2016	ST Withanage			Site Visit	17,500.00	17,500.00	-
10.09.2016	OIC-CBC			Items for pump house	26,970.00	26,970.00	-
28.10.2016	OIC-CBC			Rapier for C/B	18,530.00	18,530.00	-
					<b>8,643,642.02</b>	<b>8,643,642.02</b>	
<b>Udawalawe (TBC), Construction of water based hatchery</b>							
25.02.2016	Athulya Engineering	2015/UDA/CW/03	Bill No. 02	Const. of mud ponds at TBC	1,967,755.83	1,967,755.83	-
					<b>1,967,755.83</b>	<b>1,967,755.83</b>	
<b>Construction of labour rest room and stores</b>							
28.03.2016	Maa Const. (pvt) ltd	2015/NUE/CW/03	Bill No. 01	Const. of Garage, Stores & Labour rest room	687,862.41	687,862.41	-
16.06.2016	Maa Const. (pvt) ltd	2015/NUE/CW/03	Bill No. 02	Const. of Garage, Stores & Labour rest room	768,736.53	768,736.53	-
06.12.2016	Maa Const. (pvt) ltd	2015/NUE/CW/03	Final Bill	Const. of Garage, Stores & Labour rest room	542,770.03	542,770.03	-
					<b>1,999,368.97</b>	<b>1,999,368.97</b>	
<b>Ginigathhena, Renovation of quarters (04 Nos.)</b>							
15.03.2016	ANCL			Advertisement chgs.	54,945.00	54,945.00	-
07.04.2016	GJB Silva			Consultancy Payments	69,878.89	69,878.89	-
25.04.2016	ST Withanage			Site Visit	13,000.00	13,000.00	-
19.08.2016	Shroff NAQDA	2016/GIN/CW/01		DPC & TEC Committee Member Fee	14,500.00	14,500.00	-
22.08.2016	Sahanga Construction	2016/GIN/CW/01	Bill No. 01	Const. of Twin Quartes	1,438,425.26	1,438,425.26	-
27.08.2016	OIC-Ghena			Raperis of Quarter	40,000.00	40,000.00	-
30.09.2016	Sahanga Construction	2016/GIN/CW/01	Bill No. 02	Const. of Twin Quartes	1,311,482.55	1,311,482.55	-
15.10.2016	OIC-Ghena			Raperis of Quarter	35,000.00	35,000.00	-
12.12.2016	Sahanga Construction	2016/GIN/CW/01	Bill No. 03	Const. of Twin Quartes	2,810,520.22	2,810,520.22	-
30.12.2016	OIC-Ghena			Rapeir of Quaters	20,000.00	20,000.00	-
					<b>5,807,751.92</b>	<b>5,807,751.92</b>	

<b>Rambodagalla, Construction of Wet lab and associated strutures - Stage II</b>							
10.01.2016	Nayomi Builders	2015/RAM/CW/03		Const. of Wet Lab	3,272,057.74	3,272,057.74	-
03.03.2016	Nayomi Builders	2015/RAM/CW/03		Const. of Wet Lab	1,925,980.82	1,925,980.82	-
03.03.2016	ST Withanage			Site Visit	10,000.00	10,000.00	-
03.03.2016	ST Withanage			Site Visit	8,000.00	8,000.00	-
17.05.2016	SLH Gamage			Consultancy Payments	63,000.00	63,000.00	-
15.07.2016	OIC-R'galla			Checkroll Salaty	40,850.00	40,850.00	-
12.08.2016	OIC-R'galla			Checkroll Salaty	48,300.00	48,300.00	-
07.11.2016	Dhanusha marine Lanka			Purchase of Hachery jar	920,319.82	920,319.82	-
07.11.2016	St. Anthonys Industries			Purchase of PVC pipe & soketseal	87,946.67	87,946.67	-
08.11.2016	OIC-R'galla			Checkroll Salaty	23,600.00	23,600.00	-
19.12.2016	Hayles Agriculture Holdings			Purchase of Shade Nets	193,800.00	193,800.00	-
30.12.2016	OIC-R'galla			Purchase of Bathware Items	35,617.49	35,617.49	-
					<b>6,629,472.54</b>	<b>6,629,472.54</b>	
<b>Construction of twin Quarters</b>							
15.03.2016	ANCL			Advertisment chgs.	74,925.00	74,925.00	-
29.03.2016	GJB Silva			Consultancy Payments	71,977.70	71,977.70	-
19.08.2016	Shroff NAQDA	2016/RAM/CW/02		DPC & TEC Committee Member Fee	14,500.00	14,500.00	-
23.08.2016	Nayomi Buillders	2016/RAM/CW/02	Bill No. 01	Const. of Twin Quarters	4,206,170.47	4,206,170.47	-
					<b>4,367,573.17</b>	<b>4,367,573.17</b>	
<b>Improvement of road network and renovation of training centre</b>							
17.03.2016	Shroff NAQDA	2016/RAM/CW/03		DPC & TEC Committee Memb	14,750.00	14,750.00	-
29.03.2016	GJB Silva			Consultancy Payments	17,276.88	17,276.88	-
07.07.2016	Nayomi Builders	2016/RAM/CW/03	Bill No. 01	Renovation & Imp. Of Lecture room	1,823,554.97	1,823,554.97	-
19.08.2016	Shroff NAQDA	2016/RAM/CW/03		DPC & TEC Committee Member Fee	4,250.00	4,250.00	-
26.08.2016	Nayomi Builders	2016/RAM/CW/03	Bill No. 02	Renovation & Imp. Of Lecture room	1,015,383.95	1,015,383.95	-
					<b>2,875,215.80</b>	<b>2,875,215.80</b>	

<b>Angunuwewa, Renovation of fencing and road network</b>							
06.10.2016	DTM Construction	2016/ANG/CW/02	Bill No 01	Extention to concreat Rd.	114,791.33		114,791.33
					<b>114,791.33</b>	<b>-</b>	
<b>SFMU Baticoloo, Construction of Shrimp Farm Monitoring Unit, Batticaloo - Stage III</b>							
01.02.2016	ANCL			Advertisment chgs.	53,460.00	53,460.00	-
18.07.2016	Padmini Construction	2016/BAT/CW/01	Bill No. 01	Const. of PCR Lab	853,146.00	853,146.00	-
27.08.2016	ST Withanage			Site Visit	8,500.00	8,500.00	-
28.10.2016	Padmini Construction	2016/BAT/CW/01	Bill No. 02 - On Acc	Const. of PCR Lab	1,193,543.04	1,193,543.04	-
22.12.2016	Padmini Construction	2016/BAT/CW/01	Bill No. 02 - On Acc	Const. of PCR Lab	895,434.02	895,434.02	-
					<b>3,004,083.06</b>	<b>3,004,083.06</b>	
<b>HO &amp; RAEO Ofc, Improvement of Head Office &amp; District Aquaculture Extension Offices buildings</b>							
22.08.2016	Contec (pvt) ltd	2016/HO/CW/02		Urgent works at HO	835,813.67	835,813.67	-
					<b>835,813.67</b>	<b>835,813.67</b>	
<b>Total</b>					<b>55,821,202.30</b>	<b>55,706,410.97</b>	<b>114,791.33</b>
<b>Building &amp; Structures Rs.</b>						<b>45,131,577.23</b>	<b>- 0.00</b>
<b>Mud Pond Rs</b>						<b>8,607,077.91</b>	
<b>Hatchery Rs.</b>						<b>1,967,755.83</b>	
<b>Total Amount Rs.</b>						<b>55,706,410.97</b>	

## National Aquaculture Development Authority Of Sri Lanka

### Yr2017- Final Accounts

### Schedule - Working progress Capitalization

#### 02 Working Capital Progress - Current Year

Date	Details	Cot. No.	Working Progress add in Yr 2017 Rs.	Capitalized @ 31.12.2017 Rs.	Working Progress @ 31.12.2017 Rs.
	<b>2106 A</b>				
1	Ranjith Const.	Bill - 03 - 2016/KAL/CW/02	4,224,008.40	4,224,008.40	
2	Sanjaya Const.	Final Bill -2016/KAL/CW/01	1,581,146.80	1,581,146.80	
3	Sanjaya Const.	Bill 01	205,651.05	205,651.05	
4	Ranjith Const.	Final Bill -2016 KAL/CW/02	788,486.05	788,486.05	
5	Molkade Hardware	Purch of Electrical Items	25,095.00	25,095.00	
6	New Nugegoda Electricals	Purch of Electrical Items	19,880.00	19,880.00	
7	Sanjaya Const.	Final Bill -2017/KAL/CW/01	824,147.50	824,147.50	
8	OIC Kalawewa	Construction of Covering Place for Vehicles	47,685.00	47,685.00	
9	Priyantha Ref.	Machine Repair	15,850.00	15,850.00	
10	Ranbindu Community	Water Supply Conection	18,250.00	18,250.00	
11	IM Chaminda Kumara	Repair of Electric Line	7,579.00	7,579.00	
12	Maharagama Electricals	Purch.of Relay Panel Meter	2,450.00	2,450.00	
13	T.A.R. Wijeweera	Purch.of White Board	94,500.00	94,500.00	
14	D.W.Indika Dissanayaka	Cushion Of Lobby Chairs	29,500.00	29,500.00	
			<b>7,884,228.80</b>	<b>7,884,228.80</b>	
	<b>2106 B</b>				
1	Nayomi Builders	Bill 02 -2016/ING/CW/02	1,049,241.39	1,049,241.39	
2	Ranik International	Bill -01	329,705.00	329,705.00	
3	Romax Hardware	Purch.of Gate Valve Pegler	290,720.00	290,720.00	
4	Nawaloka Industries	Supply of Barbed Wires	135,000.00	135,000.00	
5	Nayomi Builders	Final Bill - 2016/ING/CW/02	957,928.40	957,928.40	
6		DPC Member Fee	14,000.00	14,000.00	
			<b>2,776,594.79</b>	<b>2,776,594.79</b>	
	<b>2106 C</b>				
1	SD Kulathunga	Printing of Construction Documants	4,950.00	4,950.00	
2	DTM Construction	Bill- 01 2016/UDA/CW/06	849,838.96	849,838.96	
3	Associated News Papers	Advertisment Charges	183,137.50	183,137.50	
4	Wickrama Hardware	Repair of Feed Building Roof	147,750.00	147,750.00	
5	DTM Construction	Bill -02- 2016/UDA/CW/06	305,595.25	305,595.25	
6		DPC Member Fee	20,750.00	20,750.00	
7	DTM Construction	Bill 03- 2016/UDA/CW/06	938,594.73	938,594.73	
8	PM Withanage	Fixing the AiR Blower System	15,422.00	15,422.00	
9	Samson International	Purch.of PVC Items	258,822.84	258,822.84	
10	DTM Construction	Bill - 01 2017/UDA/CW/01	923,398.82	923,398.82	
11	Pathirana Hardware	Purch.of PVC iTEMS	50,000.00	50,000.00	
12	KMDM Somarathne	Const.of Stage for Air Blower Machine	40,000.00	40,000.00	
13	Athulya Engineering	Bill - 01 2017/UDA/CW/04	2,709,330.31	2,709,330.31	
14	DTM Construction	Bill -02 2017/UDA/CW/01	1,358,866.15	1,358,866.15	
15	DTM Construction	Bill -fINAL- 2016/UDA/CW/06	379,369.44	379,369.44	
16	HMKJB Gunarathne	Technical Committee Meeting Member Fee	26,500.00	26,500.00	
17	DTM Construction	Bill - 03 2017/UDA/CW/01	1,565,594.95	1,565,594.95	
18	Nayomi Builders	Final Bill- 2016/UDA/CW/01	878,288.05	878,288.05	
19	DTM Construction	Bill -04 2017/UDA/CW/01	284,803.25	284,803.25	
20	DTM Construction	Bill -05 2017/UDA/CW/01	650,995.46	650,995.46	
21	Athulya Engineering	Bill - 02 2017/UDA/CW/04	3,422,823.19	3,422,823.19	
			<b>15,014,830.90</b>	<b>15,014,830.90</b>	

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

	<b>2106 D</b>				
1	DTM Construction	Bill -01 2017/UDA/CW/02	1,032,695.31	-	1,032,695.31
2		DPC Member fee	26,500.00	-	26,500.00
3	DTM Construction	Bill -02 2017/UDA/CW/02	2,151,984.04	-	2,151,984.04
			<b>3,211,179.35</b>	<b>-</b>	<b>3,211,179.35</b>
	<b>2106 E</b>				
1	Maa Construction	Final Bill 2015/NUE/CW/03	23,251.13	-	23,251.13
2		DPC Member fee	4,250.00	-	4,250.00
3	UR Engineering	Bill -01 -2017/NUE/CW/01	1,363,970.33	-	1,363,970.33
4	UR Engineering	Bill -02 -2017/NUE/CW/01	1,201,215.99	-	1,201,215.99
			<b>2,592,687.45</b>	<b>-</b>	<b>2,592,687.45</b>
	<b>2106 F</b>				
1		DPC Member fee	4,250.00	-	4,250.00
2	DTM Construction	Bill -01 2017/ANG/CW/01	569,156.85	-	569,156.85
3	Madurapperuma Construct	Bill -01 2017/ANG/CW/02	737,863.00	-	737,863.00
4		DPC Member fee	40,500.00	-	40,500.00
			<b>1,351,769.85</b>	<b>-</b>	<b>1,351,769.85</b>
	<b>2106 G</b>				
1	Maharagama Electricales	Purchase of Meter Board	75,350.00	75,350.00	
2	Padmini Construction	Final on Account 2016/BAT/CW/01	1,065,934.62	1,065,934.62	
3	Padmini Construction	Final 2016/BAT/CW/01	976,912.12	976,912.12	
4	LD Engineering	Purch.of Trundean Roots Blower	690,000.00	690,000.00	
5	Hunter & Company	Purch.of Electric Machine	48,816.00	48,816.00	
6	OIC Fin Fish Hatchery	Entertainment Charges	17,681.00	17,681.00	
7	Cey Nor Foundation	Purch.of Fiber Glass	661,875.12	661,875.12	
8	SPWK Senadeera	Purch.of Items for Air Blower	24,375.00	24,375.00	
9	SPWK Senadeera	Getting Fuel for Generator	9,300.00	9,300.00	
10	Analytical Instruments	Purch.of Digital Scale	89,155.00	89,155.00	
11	S Ravikumar	Purch.of Roaps	10,000.00	10,000.00	
12	S Ravikumar	Pay the Taxes for Pradeshiya Saba	18,175.00	18,175.00	
13	ICS Team LTD	Repair of Air Blower	9,600.00	9,600.00	
14	Aquac.SFMU -Batticaloa	Fuel -Oppenning Ceromony	12,000.00	12,000.00	
15	Aquac.SFMU -Batticaloa	Oppenning Ceromonay Activities	40,670.00	40,670.00	
16	Aquac.SFMU -Batticaloa	Oppenning Ceromonay Activities	100,153.98	100,153.98	
17	Aquac.SFMU -Batticaloa	Oppenning Ceromonay Activities	90,686.00	90,686.00	
18	Image Max Digital Printing	Fix the Name Board	165,200.00	165,200.00	
19	Ahila Hardware	Supply of Hose	90,600.00	90,600.00	
20	Laboratory Solutions	Purch.of PCR Lab Items	44,000.00	44,000.00	
21	Lioncham Pvt Ltd	Purch.of PCR Lab Items	84,525.00	84,525.00	
22	RDGM Peiris	Fuel Charges	13,000.00	13,000.00	
23	Industrial Gases	Supply of Oxygen	176,541.19	176,541.19	
24	Island wide Scientific	Purch.of UPS	29,325.00	29,325.00	
25	Aquac.SFMU -Batticaloa	Oppenning Ceromonay Activities	17,100.00	17,100.00	
26	Aquac.SFMU -Batticaloa	Oppenning Ceromonay Activities	19,400.00	19,400.00	
27	Aquac.SFMU -Batticaloa	Oppenning Ceromonay Activities	50,000.00	50,000.00	
28	Asian Electricals	Purch.of Electrical Items	9,200.00	9,200.00	
29	ABC Electricals	Purch.of Electrical Items	46,863.65	46,863.65	
30	Aquac.SFMU -Batticaloa	Purch.of PVC Items	18,685.00	18,685.00	
			<b>4,705,123.68</b>	<b>4,705,123.68</b>	<b>-</b>

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

	<b>2106 - H</b>				
1	Sahanga Construction	Final 2016/GIN/CW/01	877,706.58	877,706.58	
2	OIC Ginigathhena	Purch.of Const.Items	20,000.00	20,000.00	
3	NHK Jaayantha Nawarathne	Purch.of Fish Glass Tanks	81,800.00	81,800.00	
4	Sahanga Construction	Purch.of Chips & Corry Dust	39,000.00	39,000.00	
5	Nawaloka Industries	Purch.of PVC Barbed Wire Rolle	312,500.00	312,500.00	
6	New Jinadasa Electricals	Purch.of Electrical Items	236,450.00	236,450.00	
7	ICS Team Pvt Ltd	Purch.of Change Over Switch	10,982.50	10,982.50	
8	UM Sunil Jayarathne	Repair of Quarters	70,400.00	70,400.00	
9	UM Sunil Jayarathne	Repair of Quarters	72,000.00	72,000.00	
10	WG Premadasa	Charges for Excavator	10,350.00	10,350.00	
11	LA S Kumara	Construction of External Electric System	79,663.12	79,663.12	
12	Asian Electrical	Purch.of Electric Items	18,356.00	18,356.00	
			<b>1,829,208.20</b>	<b>1,829,208.20</b>	
	<b>2106 I</b>				
1	Nayomi Builders	Bill 03 -2016/RAM/CW/03	908,938.47	908,938.47	
2	Nayomi Builders	bill 01 -2016/RAM/CW/01	2,594,519.87	2,594,519.87	
3	Metro Electricals	Purch.of Electrical Items	371,795.00	371,795.00	
4	Nayomi Builders	bill 01	2,066,759.76	2,066,759.76	
5	Nayomi Builders	Final 2016/RAM/CW/03	941,939.07	941,939.07	
6	Nayomi Builders	Final 2016/RAM/CW/02	3,206,770.38	3,206,770.38	
7	Nayomi Builders	Final 2016/RAM/CW/03	1,189,007.92	1,189,007.92	
8	Nayomi Builders	Final Bill 2016/RAM/CW/01	4,395,269.75	4,395,269.75	
9	Eastern Trading Company	Purch.of Allethen Pipes	89,700.00	89,700.00	
10	ABC Electricals	Purch.of Electrical Items	57,672.50	57,672.50	
11	SMAP Samarakoon	Purch.of Net Pots	27,500.00	27,500.00	
12	Maharagama Electricals	Purch.of Electrical Items	336,950.00	336,950.00	
13	Rathne Electricals	Purch.of Electrical Items	186,000.00	186,000.00	
14	Metro Electricals Pvt Ltd	Return Chrges for New Cheques	18,250.00	18,250.00	
15	Lucky Picture Palace	Purch.of PVC Items	96,353.00	96,353.00	
16	DMDA Senevirathne	Excavator Charges	92,000.00	92,000.00	
17	Maharagama Electricals	Purch.of Cables & Wires	69,600.00	69,600.00	
18	Nayomi Builders	Final Bill- 2017/RAM/CW/01	666,010.00	666,010.00	
			<b>17,315,035.72</b>	<b>17,315,035.72</b>	
	<b>2106 J</b>				
1	Senecta Tech.Pvt Ltd	Bill 01 -	359,534.24	359,534.24	
2	Ranik International	Bill 01-	197,570.00	197,570.00	
3	Finco Engineering	Final Bill 2015/HO/CW/02	20.07	20.07	
4	Sunpower System	Supply of Electric Fence for Iranamadu	594,159.00	594,159.00	
5	GJB Silva	Consultancy Charges 2017/MAT/CSL/01	92,660.80	92,660.80	
6	GJB Silva	Consultancy Charges 2017/NUE/CSL/01	125,356.15	125,356.15	
7	Metro Electricals	Purch.of Start Lamp Set	22,080.00	22,080.00	
8	Electric Metal Pressings	Repair of Electricity System	122,461.60	122,461.60	
9	Nipuna Enterprises	Renovation of Mapakadawewa Office 2017/M	1,316,758.84	1,316,758.84	
10	Nugegoda Electricals Pvt	Purch.of Trip Switch & Other Items	85,300.00	85,300.00	
11	Nipuna Enterprises	Final On Account 2017/MA/CW/01	892,900.50	892,900.50	
			<b>3,808,801.20</b>	<b>3,808,801.20</b>	
<b>Total Amount Rs.</b>			<b>60,489,459.94</b>	<b>53,333,823.29</b>	<b>7,155,636.65</b>

## National Aquaculture Development Authority Of Sri Lanka

### Yr2017- Final Accounts

#### Schedule - Debtors

#### 03 Debtors

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	<b>Trade Debtors</b>				
01	3301 - Debtors (Sale of Fish Seeds)	3301	Trade Debtors	-	-
02	A. Kajeewan		Trade Debtors	12,500.00	-
03	AD Chaminda Gunarathne		Trade Debtors	-	-
04	Adiyangama Mini Hatchery		Trade Debtors	-	-
05	Agri Society Mahawawe		Trade Debtors	24,000.00	-
06	Agriculture Resursh Institute- Neliya		Trade Debtors	-	-
07	Agriculture School- Angunakolapalassa		Trade Debtors	-	-
08	Agriculture Training Center- Telijavila		Trade Debtors	-	-
09	Agriculture Training Center-Poddiwela		Trade Debtors	7,050.00	-
10	AKA Bandara Jayathilaka		Trade Debtors	-	-
11	Aliolunem Fisheries Society		Trade Debtors	-	-
12	Aluth Diulwawe F/Society		Trade Debtors	-	-
13	Ambkolawawe Fisheries Soceity		Trade Debtors	-	-
14	Amila Aquaculture Wariyapola		Trade Debtors	34,825.00	-
15	Andiyangama Mini Haatchery		Trade Debtors	150,000.00	-
16	Anura Laxman		Trade Debtors	-	-
17	Aralaganvila Fisheries Society		Trade Debtors	-	-
18	Asoka Samantha		Trade Debtors	50,000.00	-
19	Ass.Dir, Agriculture, Pudaluoya		Trade Debtors	-	-
20	B.A.N.A. Amarathunga		Trade Debtors	-	-
21	B.G.P.A. Karunarathna FPIO		Trade Debtors	-	-
22	B.K. Shantha Padaviya MH Padaviya		Trade Debtors	100,000.00	-
23	B.P. Saman Aluthwawe		Trade Debtors	-	-
24	Badagiriya Fisheries Soceity		Trade Debtors	-	-
25	Balaharuwe Wawe Fisheries Society		Trade Debtors	-	-
26	Balaluwawe Fisheries Society		Trade Debtors	-	-
27	Bandagiriya Fisheries Society		Trade Debtors	-	-
28	Berendina Project		Trade Debtors	-	-
29	Boogaswawe Fisheries Soceity		Trade Debtors	-	-
30	Borapola Fisheries Society		Trade Debtors	-	-
31	Brayon		Trade Debtors	-	-
32	C.F.C. Minneriya		Trade Debtors	444,800.00	-
33	Central Provincial Council		Trade Debtors	200,000.00	-
34	Ceylon Aquatic (Pvt) Limited		Trade Debtors	-	-
35	CFC		Trade Debtors	76,000.00	-
36	CFC at Minineriya		Trade Debtors	77,810.00	-
37	CFC Rathnapura		Trade Debtors	40,080.00	-
38	CFC Tangalle		Trade Debtors	176,935.00	-
39	Chairman Galewawe MH		Trade Debtors	16,000.00	-
40	Chairman Manamkattiwawe		Trade Debtors	7,150.00	-
41	Chairman Padaviya MH		Trade Debtors	62,500.00	-
42	D.K. Pathmasiri Ambalanthota		Trade Debtors	-	-
43	D.M. Disanayeka Pemaduwe		Trade Debtors	-	-
44	D.M. Inoka Perera EO		Trade Debtors	90,000.00	-
45	D.M. Inoka Perera. EO Battuluoya		Trade Debtors	53,100.00	-
46	D.M. Jayasundara		Trade Debtors	-	-
47	D.M. Piyasena EO		Trade Debtors	12,760.00	-



*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

48	D.M.A. Perera Dewalahandiya MH	Trade Debtors	-	-
49	D.M.I Perera EO Wijayakatupotha MH	Trade Debtors	85,000.00	-
50	D.M.Inoka Perera	Trade Debtors	-	-
51	D.M.K. Disanayaka Pitalawe	Trade Debtors	100,000.00	-
52	D.M.P. Pushpakumara	Trade Debtors	-	-
53	D.S Daraniyagala	Trade Debtors	-	-
54	D.S Hambanthota	Trade Debtors	-	-
55	D.S Irakkaman	Trade Debtors	-	-
56	D.S Kalawana	Trade Debtors	1,700.00	-
57	D.S Lunugamwehera	Trade Debtors	-	-
58	D.S Nachchaduwe	Trade Debtors	-	-
59	D.S Office Mulative	Trade Debtors	-	-
60	D.S Vauniya	Trade Debtors	-	-
61	D.S Walapane	Trade Debtors	-	-
62	D.S Walasmulla	Trade Debtors	-	-
63	D.S. Ipalogama	Trade Debtors	50,000.00	-
64	Daduruoya Fisheries Soceity	Trade Debtors	-	-
65	DAEO Ampara	Trade Debtors	69,780.00	-
66	DAEO Ampara- kunduwatana tank	Trade Debtors	-	-
67	DAEO A'pura	Trade Debtors	67,500.00	-
68	DAEO A'pura- S.B. Rajakaruna	Trade Debtors	1,000.00	-
69	DAEO at Ampara	Trade Debtors	49,070.00	-
70	DAEO at Anuradhapura	Trade Debtors	68,875.00	-
71	DAEO At Batticoloa	Trade Debtors	739,000.00	-
72	DAEO at Battuluoya	Trade Debtors	-	-
73	DAEO at Bingiriya	Trade Debtors	50,000.00	-
74	DAEO At Galle	Trade Debtors	-	-
75	DAEO At Killinochchi	Trade Debtors	-	-
76	DAEO At Kurunagala	Trade Debtors	-	-
77	DAEO At Matale	Trade Debtors	-	-
78	DAEO At Monaragala	Trade Debtors	16,600.00	-
79	DAEO at Nuwara Eliya	Trade Debtors	20,530.00	-
80	DAEO at Nuwera Eliya	Trade Debtors	9,925.00	-
81	DAEO At Rathnapura	Trade Debtors	-	-
82	DAEO at Vavniya	Trade Debtors	912,050.00	-
83	DAEO Baddulla	Trade Debtors	38,780.00	-
84	DAEO Baddulla- P.G. Jayantha Bandara	Trade Debtors	5,400.00	-
85	DAEO Baddulla- R.L. Anura Keerthi	Trade Debtors	16,650.00	-
86	DAEO Baddulla- Serupitiya MH	Trade Debtors	194,200.00	-
87	DAEO Hambanthota	Trade Debtors	28,200.00	-
88	DAEO Hambanthota- Ridiyagama MH	Trade Debtors	47,075.00	-
89	DAEO Monaragala- Kandiyapitiya MH	Trade Debtors	45,675.00	-
90	DAEO Monaragala- Kesellanda MH	Trade Debtors	20,000.00	-
91	DAEO Monaragala- Muthukandiya MH	Trade Debtors	3,000.00	-
92	DAEO Paric Project	Trade Debtors	-	-
93	DAEO Polonnaruwe	Trade Debtors	127,800.00	-
94	DAEO Polonnaruwe- Ellewawe MH	Trade Debtors	14,242.00	-
95	DAEO Trinco	Trade Debtors	44,400.00	-
96	Dam Safety Project-Irr.Eng. A'pura	Trade Debtors	-	1,414,586.00
97	Dambulla	Trade Debtors	90,000.00	-
98	Dambuluoya Fisheries Soceity	Trade Debtors	-	-
99	Delta State Home Corporetive	Trade Debtors	-	-
100	Department Of Fisheries	Trade Debtors	100,000.00	-
101	Devendra Wickramapala Embilipitiya	Trade Debtors	15,300.00	-
102	Dewahuwe Fisheries Society	Trade Debtors	-	-
103	Dewendra Wickramapala Kuruwita	Trade Debtors	-	-
104	DG - NARA	Trade Debtors	-	73,650.00
105	Distric Setretory, Anuradhapura	Trade Debtors	2,410,000.00	-
106	Diulwawe MH Kahatagasdigiliya	Trade Debtors	120,000.00	-
107	Diulwawe MH Sooriyawawe	Trade Debtors	60,000.00	-
108	Diulwawe MH Sooriyawewa	Trade Debtors	37,500.00	-
109	Divisional Secretary Rathnapura	Trade Debtors	-	-
110	Divisional Secretary Kalawana	Trade Debtors	10,200.00	-
111	Divisional Secretary Kuruwita	Trade Debtors	410.00	-
112	Diyasisila Fisheries Society	Trade Debtors	-	-
113	Dosarwawe MH Kandiyapitiya	Trade Debtors	49,200.00	-
114	Eastern Provincial Council	Trade Debtors	1,180,000.00	-
115	Ekamuthu Fisheries Soceity	Trade Debtors	-	-

116	Ekamuthu Minihatchery	Trade Debtors	-	-
117	Ekamuthu Minihatchery At Sevenapitiya	Trade Debtors	-	-
118	Ellewawe Fisheries Socety	Trade Debtors	-	-
119	EU- SDDP- FAO- FISH SEED	Trade Debtors	270,000.00	-
120	Faculty of Zoology University of Peraden	Trade Debtors	2,750.00	-
121	FAO- CEDA Project	Trade Debtors	-	-
122	FAO North Regional Office	Trade Debtors	150,000.00	-
123	FAO Project Matara	Trade Debtors	1,500.00	-
124	Fisheries Society- Kattakaduwe Tank	Trade Debtors	-	-
125	Fisheries Society Thalawe	Trade Debtors	37,500.00	-
126	G.G.L Indika EO Diulwawe MH	Trade Debtors	100,000.00	-
127	G.K. Shriyani Sepalika Middeniya	Trade Debtors	15,570.00	-
128	G.P.S Ariyaratna Baddulla	Trade Debtors	17,850.00	-
129	Galamatiyawe Fisheries Society	Trade Debtors	-	-
130	GG Gunasinha	Trade Debtors	-	-
131	Giribawe Fisheries Society	Trade Debtors	-	-
132	GMP Bindumathi	Trade Debtors	-	-
133	Green Vally Aquacultures	Trade Debtors	-	30.00
134	H.G.G Ariyaratna Kandiyapitiya MH	Trade Debtors	42,600.00	-
135	H.H. Kalyani	Trade Debtors	-	-
136	H.S.W Liyanage Anuradhapuraya	Trade Debtors	-	-
137	H.S.W. Liyanage Puttalam	Trade Debtors	25,600.00	-
138	H.S.W. Liyanage Wasanthakumara Pemaduwe	Trade Debtors	52,500.00	-
139	H.S.W. Siriwardhana Ambalangoda	Trade Debtors	1,020.00	-
140	H.T.R. Saddhathissa	Trade Debtors	-	-
141	Hakwatunaoya Fisheries Society	Trade Debtors	-	-
142	Hambegamuwa Fisheries Society	Trade Debtors	-	-
143	Handapanagala Fisheries Society	Trade Debtors	-	-
144	Hattan Shenan Estate	Trade Debtors	-	5,806.00
145	HDS Muditha Sudusingha	Trade Debtors	-	-
146	HM Thilak Bandara	Trade Debtors	-	-
147	HMKK Herath	Trade Debtors	-	-
148	Hurulu Wawe Fisheries Society	Trade Debtors	-	-
149	Ibbankatuwe Fisheries Society	Trade Debtors	-	-
150	Inoka Perera Devalahandiya MH	Trade Debtors	-	-
151	Inoka Perera EO Chilaw	Trade Debtors	-	-
152	Irrigation Engineer	Trade Debtors	-	-
153	Irrigation Office Kurunagala	Trade Debtors	-	-
154	IW Kapilawansa	Trade Debtors	-	-
155	J.A. Premachandra	Trade Debtors	-	-
156	J.H.M. Jayapathma Chilaw	Trade Debtors	-	-
157	J.M.I. Senarath	Trade Debtors	34,967.50	-
158	Jagathsiri Sampath Nelumkulama	Trade Debtors	12,500.00	-
159	Janashakthi Fisheries Society	Trade Debtors	-	-
160	Jayanthiawe Fisheries Society	Trade Debtors	-	-
161	Joi Dais	Trade Debtors	-	-
162	K. Hemachandra Embilipitiya	Trade Debtors	-	-
163	K. Priyantha Rathnayaka Udawalawe	Trade Debtors	220.00	-
164	K.D. Sanjeewa EO Dosarwawe MH	Trade Debtors	49,200.00	-
165	K.D. Senjeewa EO Dosarwawe MH	Trade Debtors	48,950.00	-
166	K.K. Warnakulawardhana Rathnapura	Trade Debtors	15,220.00	-
167	K.M. Somathilaka Allugalle MH	Trade Debtors	85,450.00	-
168	K.V.A Jayasena Embilipitiya	Trade Debtors	16,555.00	-
169	KAD Namal	Trade Debtors	-	-
170	Kalawawe Fisheries Society	Trade Debtors	-	-
171	Kalayanapura Fisheries Socety	Trade Debtors	-	-
172	Kandiyapitiya MH	Trade Debtors	63,450.00	-
173	Kantalewawe Fisheries Socety	Trade Debtors	-	-
174	Kashyapa Fisheries Society	Trade Debtors	-	-
175	Kibulwana Fisherie Socety	Trade Debtors	50,000.00	-
176	Kiuleewawe Fisheries Sociery	Trade Debtors	-	-
177	Kosabaawawe Fisheries Socety	Trade Debtors	-	-
178	Kumana National Park	Trade Debtors	-	-
179	L. Weerakoon	Trade Debtors	-	-
180	L.R.M. Samarasekara Wallawaye	Trade Debtors	61,875.00	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

181	L.W. Ajith Kumara Embilipitiya	Trade Debtors	2,600.00	-
182	LD Laxman	Trade Debtors	-	-
183	M.A.K. Manjula Embilipitiya	Trade Debtors	-	-
184	M.A.N.A. Munasingha Udawalawe	Trade Debtors	550.00	-
185	M.D. Chandrakumara Ellewawe	Trade Debtors	25,000.00	-
186	M.G.K. Niroshan FPIO	Trade Debtors	30,500.00	-
187	M.G.K.K. Mandawale	Trade Debtors	-	-
188	M.K Dileepa Supun	Trade Debtors	-	-
189	M.P. Bandara	Trade Debtors	-	-
190	M.S.K. Niroshan Weerakatiya	Trade Debtors	-	-
191	Madatugamawawe Fisheries Soccity	Trade Debtors	-	-
192	Madiyawe Fisheries Soccity	Trade Debtors	-	-
193	Maduruoya Fisheries Soccity	Trade Debtors	75,000.00	-
194	Magalgamuwe Fisheries Society	Trade Debtors	-	-
195	Magallawawe Fisheries Society	Trade Debtors	-	-
196	Mahaelagamuwe Fisheries Society	Trade Debtors	-	-
197	Mahagalwawe Rural F.Org	Trade Debtors	-	-
198	Mahakanadarawe Fisheries Society	Trade Debtors	25,000.00	-
199	Mahapalasse Mini Hatchery	Trade Debtors	30,672.00	-
200	Mahasiyabalngamuwe F/Socit	Trade Debtors	50,000.00	-
201	Mahawale Authority- Madirigiriya	Trade Debtors	-	39,000.00
202	Mahawali Authority- Lokgaloya	Trade Debtors	150,000.00	-
203	Mahawali H Zone	Trade Debtors	-	261,000.00
204	Mahawawe Fisheries Society	Trade Debtors	-	-
205	Mahaweli Authority - Digana Victoriya	Trade Debtors	50,000.00	-
206	Mahaweli Authority - Huruluwawe Zone	Trade Debtors	-	-
207	Mahaweli Authority - Rabakanoya	Trade Debtors	-	-
208	Mahaweli Authority Embilipitiya	Trade Debtors	-	145,150.00
209	Mahaweli Authority Monaragala	Trade Debtors	-	-
210	Mahaweli Authority System- C	Trade Debtors	-	70,000.00
211	Mahaweli Authority System L	Trade Debtors	-	-
212	Mahaweli Authotiry System B	Trade Debtors	10,000.00	-
213	Mahaweli River Valley Project	Trade Debtors	370,000.00	-
214	Manankattiya Fisheries Society	Trade Debtors	-	-
215	Mangalaeliyawatta Mangalaeliya	Trade Debtors	10,000.00	-
216	Mannar Rural Fisheries Fedarations	Trade Debtors	37,500.00	-
217	Mapakadawewa Fisheries Society	Trade Debtors	-	-
218	Maruthamadu Tank Sosity	Trade Debtors	-	-
219	MD Dharmapala	Trade Debtors	-	-
220	Miditha Sudusingha EO Ridiyagama MH	Trade Debtors	24,100.00	-
221	Miditha Sudusingha Riyagama MH	Trade Debtors	12,900.00	-
222	Mini Hatchery At Wijayakatupotha	Trade Debtors	-	-
223	Minihatchery at Ellewawe	Trade Debtors	-	-
224	Minihatchery At Hakwatunawa	Trade Debtors	-	-
225	Minihatchery at Kathnoruwe	Trade Debtors	-	-
226	Minihatchery at Kesellanda	Trade Debtors	24,370.00	-
227	Minihatchery At Kirawana	Trade Debtors	-	-
228	Minihatchery at Mahadiulwawe	Trade Debtors	-	-
229	Minihatchery At Nawamadagama	Trade Debtors	-	-
230	Minihatchery at Pahalahalnullawe	Trade Debtors	39,875.00	-
231	Minihatchery At Paravipannankulam	Trade Debtors	2,650.00	-
232	Minihatchery At Sevenapitiya	Trade Debtors	90,000.00	-
233	Minihatchey At Dewalahanduya	Trade Debtors	-	-
234	Ministry Of Primery Industries	Trade Debtors	-	1,859,345.00
235	Minneriya Fisheries Society	Trade Debtors	-	-
236	Miracle Pets International	Trade Debtors	-	-
237	MOH OFFICE	Trade Debtors	-	-
238	Moragahakanda Project	Trade Debtors	50,000.00	-
239	Mr. Siriwardhana EO	Trade Debtors	111,310.00	-
240	N.A. Danapala Galpaya Dewahuwe	Trade Debtors	-	-
241	N.M. Siriwardhana EO	Trade Debtors	9,605.00	-
242	N.M.K. Jayantha	Trade Debtors	34,407.50	-
243	Nachchaduwe Fisheries Socoiety	Trade Debtors	-	-
244	Nalanda Fisheries Society	Trade Debtors	17,000.00	-
245	Nalawegama Fisheries Soccity	Trade Debtors	-	-
246	Nanda Kumara Nawagashinna Dambulla	Trade Debtors	750.00	-
247	Naneliya Fisheries Society	Trade Debtors	-	-

248	NH Sahaml	Trade Debtors	-	-
249	Nihal Jayasena	Trade Debtors	-	-
250	Nilapanikkalawa Fisheries Society	Trade Debtors	-	-
251	Nildiya Fish Breeding Unit	Trade Debtors	75,000.00	-
252	NLDB	Trade Debtors	-	-
253	North Central Province	Trade Debtors	256,291.00	-
254	Northern Provincial Council	Trade Debtors	1,595,000.00	-
255	Nuwan Liyanage DAEO	Trade Debtors	-	-
256	NW Province	Trade Debtors	3,900.00	-
257	NW Province Fisheries Mistry	Trade Debtors	-	1,689,000.00
258	NWPRRDA Pampala	Trade Debtors	278,375.00	-
259	P.M. Sarath Wijekon Alagala	Trade Debtors	13,500.00	-
260	P.T. Asoka Dharmaratne	Trade Debtors	-	-
261	Padaviya Fisheries Soceity	Trade Debtors	-	-
262	Padaviya Mini Hatchery	Trade Debtors	-	-
263	Pahala Thalawa Fisheries Society	Trade Debtors	-	-
264	Pahalathalampala MH Weeragamuwe	Trade Debtors	75,000.00	-
265	Parakrama Samudra Fisheries Soceity	Trade Debtors	-	-
266	PARCIC Project	Trade Debtors	-	-
267	Perumal Fisheries Sosity	Trade Debtors	-	-
268	Pramudu Farm Aquarium	Trade Debtors	-	-
269	Prasanna Bandara Udawalawe	Trade Debtors	210.00	-
270	Provincial Fisheries Ministry A'Pura	Trade Debtors	244,075.00	-
271	PSL Deepasiri	Trade Debtors	88,000.00	-
272	Pulugunari Rural Fisheries Organization	Trade Debtors	-	-
273	Pulukunawe Fisheries Organization	Trade Debtors	-	-
274	Puthumurippu Tank Soceity	Trade Debtors	25,000.00	-
275	PWW Dharmasiri	Trade Debtors	-	-
276	R. Dingimahatha Embilipitiya	Trade Debtors	-	-
277	R. Neel Premawansa Serukale	Trade Debtors	-	-
278	R. Royson	Trade Debtors	-	-
279	R.A. Rathnayake Nilame	Trade Debtors	15,000.00	-
280	R.Fernando	Trade Debtors	-	-
281	R.K. Hemasiri Jagath Paravipannamkulam K	Trade Debtors	12,580.00	-
282	R.M. Jayasekara	Trade Debtors	-	-
283	R.M. Sanjaya Sirisena	Trade Debtors	40,000.00	-
284	R.M. Ukkubanda	Trade Debtors	-	-
285	R.M.K.G Wijethunga	Trade Debtors	13,175.00	-
286	R.P. Sumathipala	Trade Debtors	12,500.00	-
287	R.U. Munasingha	Trade Debtors	-	-
288	R.W.S Kumara	Trade Debtors	120,000.00	-
289	Rabakanoya Fisheries Society	Trade Debtors	-	-
290	RAEO Anuradhapura	Trade Debtors	-	-
291	RAEO Mapakadawewa	Trade Debtors	-	-
292	Rajitha Priyadharshani	Trade Debtors	-	-
293	Randika Aquarium (Pvt) Ltd	Trade Debtors	-	2.50
294	Ranjani Sinnikkulam	Trade Debtors	-	-
295	Ridiyagama Fisheries Soceity	Trade Debtors	-	-
296	Rohan De Silva Athurugiriya	Trade Debtors	600.00	-
297	Rohitha Rathnathunga	Trade Debtors	-	-
298	Rugam Fisheries Society	Trade Debtors	180,000.00	-
299	Rural Fisheries Organization	Trade Debtors	150,000.00	-
300	Rural Fisheries Production Society	Trade Debtors	-	-
301	S.A Predeep Kumara	Trade Debtors	100,000.00	-
302	S.B. Rajakaruna Weluwanagama A' Pura	Trade Debtors	40,000.00	-
303	S.B. Wijethunga	Trade Debtors	-	-
304	S.B.K Rathnathunga	Trade Debtors	-	-
305	S.K. Rajakaruna Anuradhapura	Trade Debtors	-	-
306	S.M. Ariyasena Palwehera	Trade Debtors	15,300.00	-
307	S.M. Sanjaya Roshan Kalawawe	Trade Debtors	30,000.00	-
308	S.R. Rathnathunga	Trade Debtors	25,000.00	-
309	Sabaragamuwe Provincial Council	Trade Debtors	1,678,100.00	-
310	Sagara Jayasekara	Trade Debtors	120,000.00	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

311	Sagara Jayasena		Trade Debtors	55,000.00	-
312	Sagara Jayasena Minihatchery at Kathnoru		Trade Debtors	50,000.00	-
313	Saman Wickramaratna Battuluoya		Trade Debtors	26,250.00	-
314	Sampath Fernando		Trade Debtors	3,500.00	-
315	Sandadiya Fresh Water Breeding Center		Trade Debtors	-	-
316	Sanjith Karunathilaka		Trade Debtors	750.00	-
317	Secratory, Rural Economic affairs		Trade Debtors	75,000.00	-
318	Senanayake Samudra Fisheries Society		Trade Debtors	-	-
319	Senura Aquaculture Project		Trade Debtors	-	-
320	Sevalanka Fundation		Trade Debtors	-	-
321	Sevalanka Minihatchery		Trade Debtors	-	-
322	Shiwakumara Badawankulama		Trade Debtors	-	-
323	Shriyani Dilrukshi		Trade Debtors	-	170.00
324	Shyamalee Surangika Embilipitiya		Trade Debtors	-	-
325	Solar Green Plantation		Trade Debtors	-	-
326	Soraborawewa Fisheries Society		Trade Debtors	-	-
327	Southern Provincial Council		Trade Debtors	3,334,000.00	-
328	Stelibern Estate Corporetive Society		Trade Debtors	-	-
329	Sugath Weerakon. Weerakatiye		Trade Debtors	21,400.00	-
330	Suleima Lebbe		Trade Debtors	-	-
331	Sunrise Aquaponics Eco Business		Trade Debtors	5,400.00	-
332	Sustaineble Agriculture Development		Trade Debtors	-	-
333	T. Selveraj		Trade Debtors	-	-
334	T.R. Perera		Trade Debtors	-	-
335	TADS Karunarathna		Trade Debtors	-	-
336	Tampitiya Fisheries Socieity		Trade Debtors	-	-
337	U.G. Premawathi Embilipitiya		Trade Debtors	-	-
338	U.I. Jayasingha Kaluthara		Trade Debtors	5,020.00	-
339	Ulthiya Fisheries Society		Trade Debtors	-	-
340	Unachchikulam Tank		Trade Debtors	-	-
341	Usgala Siyabalangamuwe F/S		Trade Debtors	-	-
342	Uva Provincial Council		Trade Debtors	1,980,250.00	-
343	V. Thaygaraja		Trade Debtors	-	-
344	V.S. Raja		Trade Debtors	-	-
345	Vannery Fisheries Society		Trade Debtors	-	-
346	Victoria Fisheries Society		Trade Debtors	-	-
347	Villukulam Fisheries Society		Trade Debtors	75,000.00	-
348	Vinee Liyanage Galgamuwe		Trade Debtors	12,500.00	-
349	W.C. Jayaweera Bingiriya		Trade Debtors	50,000.00	-
350	W.M.K. Laxman		Trade Debtors	-	-
351	W.P. Okadagedara		Trade Debtors	20,000.00	-
352	W.P. Okadagedara Ramakale Mahawelawatta		Trade Debtors	24,000.00	-
353	Wahalkada Fisheries Society		Trade Debtors	-	-
354	Wahaneriya Wewa Fisheries Society		Trade Debtors	15,350.00	-
355	Walagama Fisheries Society		Trade Debtors	-	-
356	Wasantha		Trade Debtors	-	-
357	Weeravila Fisheries Socieity		Trade Debtors	-	-
358	Western Provincial Council		Trade Debtors	-	-
359	Wilachchiya Fisheries Society		Trade Debtors	-	-
360	WM Karunarathne		Trade Debtors	-	-
361	World Vision Lanka		Trade Debtors	-	40.00
362	Yasith Prasanna MH at Alugalge Alugalge		Trade Debtors	86,050.00	-
363	ZOA Project		Trade Debtors	-	-
				<b>22,019,715.00</b>	<b>5,557,779.50</b>
Provision of Doubtful Debtors		7202	Trade Debtors	<b>(2,201,971.60)</b>	
				<b>19,817,743.40</b>	
<b>Other Creditros - with Dr Balances</b>					
01	4114 - Ornamental Fish Industry Developm	4114	Other Creditors	365,333.41	
02	4138- FW Prawn Hatchery - Kahandamodara	4138	Other Creditors	1,017,763.92	
03	4139 - Brakishwater Aqua Devpt	4139	Other Creditors	192,606.00	
04	4141- Establizment Of AQDC Muruthawela	4141-	Other Creditors	6,452,258.38	
05	4142- Establizment Of AQDC Polonnaruwe	4142	Other Creditors	5,323,031.90	
06	4143- Food Secuerity-(151-2-3-53-2502)	4143	Other Creditors	21,217,491.29	
07	4144-Aquaculture Park151-2-3-55-2506(11)	4144-	Other Creditors	1,495,530.06	
08	4146 F/W Fish Genatic Development- DMB	4146-	Other Creditors	548,987.95	
09	4147 Coast Consevation & Resource Mgt	4147-	Other Creditors	967,491.92	
10	4148 Establizment Of Crab City	4148-	Other Creditors	7,562.50	
11	4150-Wawak Samaga Gamak	4150-	Other Creditors	3,000.00	
12	4151- Devp Project For Fishries Village	4151-	Other Creditors	1,007,319.62	
13	4152-FAO Water Based Hatchery	4152	Other Creditors	93,697.92	
				<b>38,692,074.87</b>	<b>-</b>



## National Aquaculture Development Authority Of Sri Lanka

### Yr2017- Final Accounts

#### Schedule - Creditors

#### 04 Creditors

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	<b>Other Creditors</b>				
	4102 - Mis. Deposit (Payable Ministry)	4102	Other Creditors	-	-
	4104 - Mis. Deposit Other	4104	Other Creditors	-	9,327,684.16
	4104-B Non Identified B.Credit(Suspence)	4104-	Other Creditors	-	-
	4105 - Mis. Deposit Fish Seed	4105	Other Creditors	-	-
	4108 - Mis. Dep. (Provincial Council)	4108	Other Creditors	-	5,988,357.32
	4110 - Aquaculture Development Fund	4110	Other Creditors	-	-
	4111 - Mis. Deposit (IFAD)	4111	Other Creditors	-	-
	4112 - Mis. Deposit (Uthuru Wasanthaya)	4112	Other Creditors	-	-
	4113 - Mis. Deposit(IUCN)	4113	Other Creditors	-	71,212.00
	4114 - Ornamental Fish Industry Developm	4114	Other Creditors	365,333.41	-
	4115 - Divinaguma - Fuel	4115	Other Creditors	-	-
	4116 - Divinaguma - Training	4116	Other Creditors	-	-
	4117- Mis. Deposit - Free Issue	4117-	Other Creditors	-	0.01
	4118 - Fingerling transport to NP	4118	Other Creditors	-	-
	4120 - Est of RAO Office Kilinochchi	4120	Other Creditors	-	-
	4121 -Fingerling Stocking-FAO Project	4121	Other Creditors	-	593,704.00
	4122 - Divi Naguma-Agreements	4122	Other Creditors	-	43,587,965.16
	4123 - Dayatakirula Fingerling Stocking	4123	Other Creditors	-	-
	4125 - JICA	4125	Other Creditors	-	-
	4125 A -Mis. Deposit - ADB Gender Progra	4125	Other Creditors	-	-
	4127 - NP Fish Feed	4127	Other Creditors	-	-
	4128 - NP - Stocking	4128	Other Creditors	-	-
	4129 - Divinaguma Fingerling Stocking	4129	Other Creditors	-	1,258,960.75
	4131 - NP - Training	4131	Other Creditors	-	-
	4132 - FAO - Admininstration cost	4132	Other Creditors	-	120.00
	4134 - MH Mud Ponds	4134	Other Creditors	-	7,790.60
	4135 - Ministry Imprest	4135	Other Creditors	-	-
	4136 - EU-SDDP- FAO Project	4136	Other Creditors	-	125,198.42
	4137- Water Based Hatcheries - FAO	4137	Other Creditors	-	274,393.00
	4138- FW Prawn Hatchery - Kahandamodara	4138	Other Creditors	1,017,763.92	-
	4139 - Brakishwater Aqua Devpt	4139	Other Creditors	192,606.00	-
	4140-Improvement of Ornamental Productio	4140	Other Creditors	-	100,000.00
	4141- Establizment Of AQDC Muruthawela	4141-	Other Creditors	6,452,258.38	-
	4142- Establizment Of AQDC Polonnaruwe	4142	Other Creditors	5,323,031.90	-
	4143- Food Secuurity-(151-2-3-53-2502)	4143	Other Creditors	21,217,491.29	-
	4143-B Food Security	4143-	Other Creditors	-	2,243,571.94
	4144-Aquaculture Park151-2-3-55-2506(11)	4144-	Other Creditors	1,495,530.06	-
	4145-Pambala FW Prawn Hatchery-DOF		Other Creditors	-	-
	4146 F/W Fish Genatic Development- DMB	4146-	Other Creditors	548,987.95	-
	4147 Coast Consevation & Resource Mgt	4147-	Other Creditors	967,491.92	-
	4148 Establizment Of Crab City	4148-	Other Creditors	7,562.50	-
	4149-Fisheries Empowerment	4149-	Other Creditors	-	3,000.00
	4150-Wawak Samaga Gamak	4150-	Other Creditors	3,000.00	-
	4151- Devp Project For Fishries Village	4151-	Other Creditors	1,007,319.62	-
	4152-FAO Water Based Hatchery	4152	Other Creditors	93,697.92	-
	4308 - Aquaculture Management License	4308	Other Creditors	-	225,338.01
	4311 - Fisheries ID	4311	Other Creditors	-	301,907.90
	4312 - Cancel Cheque Account	4312	Other Creditors	-	-
	4313 A - Bid Bonds	4313	Other Creditors	-	512,250.00
	4318 - Bike Deposit Fund	4318	Other Creditors	-	478,689.29
	Viatnam MOU		Other Creditors	-	454,948.60

<b><u>Bid Bonds</u></b>				
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
Craft Lanka Engineering (Pvt) Ltd		Bid Bond New		4,000.00
Devi Trading Company		Bid Bond New		3,450.00
Fibertec		Bid Bond New		5,000.00
Frostaire Industries (Pvt) Ltd		Bid Bond New		9,000.00
Hikarie International (Pvt) Ltd		Bid Bond New		45,000.00
Islandwide Scientific (Pvt) Ltd		Bid Bond New		2,932.50
J.P. Fernando & Sons		Bid Bond New		6,000.00
Lalan Plastics (Pvt) Ltd		Bid Bond New		40,000.00
M/S Technologies (Pvt) Ltd		Bid Bond New		25,000.00
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
Quolikem International (Pvt) Ltd		Bid Bond New		30,000.00
Super Feed (Pvt) Ltd		Bid Bond New		5,000.00
Urusita Wewa Gramiya Miridiya Sanvidanay		Bid Bond New		25,000.00
Yoraka Power Industrial Solutions		Bid Bond New		3,000.00
<b>Total</b>			<b>38,692,074.87</b>	<b>66,035,973.66</b>
<b><u>Trade Debtors - with Cr Balances</u></b>				
Dam Safety Project-Irr.Eng, A'pura		Trade Debtors	-	1,414,586.00
DG - NARA		Trade Debtors	-	73,650.00
Green Vally Aquacultures		Trade Debtors	-	30.00
Hattan Shenan Estate		Trade Debtors	-	5,806.00
Mahawale Authority- Madirigiriya		Trade Debtors	-	39,000.00
Mahawali H Zone		Trade Debtors	-	261,000.00
Mahaweli Authority Embilipitiya		Trade Debtors	-	145,150.00
Mahaweli Authority System- C		Trade Debtors	-	70,000.00
Ministry Of Primery Industries		Trade Debtors	-	1,859,345.00
NW Province Fishries Mistry		Trade Debtors	-	1,689,000.00
Randika Aquarium (Pvt) Ltd		Trade Debtors	-	2.50
Shriyani Dilrukshi		Trade Debtors	-	170.00
World Vision Lanka		Trade Debtors	-	40.00
			<b>-</b>	<b>5,557,779.50</b>



## National Aquaculture Development Authority Of Sri Lanka

### Yr2017- Final Accounts

#### Schedule - Creditors

#### 05 Staff Loans

S.No.	Account	Vote	Parent Group	Dr Rs.	Cr Rs.
	Debtors for distress Loan	3308		49,341,077.63	
	<b><u>Distress Loan</u></b>				
	ADK Sominda Kularathne-3402 C		Loans & Advan	158,007.00	-
	AKP Lasitha Swarnathilaka- 3402 C		Loans & Advan	87,157.32	-
	Chandrapala Ranasinha 3402 C		Loans & Advan	96,480.00	-
	D.N. Dulantha 3402 C		Loans & Advan	97,397.32	-
	G.Sunil-3402 C		Loans & Advan	115,381.32	-
	H.G. Viraj Indika 3402 C		Loans & Advan	96,629.36	-
	H.K Kertirathna-3402C		Loans & Advan	98,314.68	-
	H.U.D Kodikara- 3402 C		Loans & Advan	103,125.32	-
	J.W.A Nalaka-3402 C		Loans & Advan	128,562.00	-
	K.G.Saman- 3402 C		Loans & Advan	104,117.32	-
	K.M Sirial- 3402 C		Loans & Advan	106,101.32	-
	L.H. Fernandoo 3402 C		Loans & Advan	105,893.32	-
	PGJ Lalith Wijesingha-3402 C		Loans & Advan	162,117.32	-
	R.Jayarathne 3402 C		Loans & Advan	107,093.32	-
	RP Priyantha Kokila -3402 C		Loans & Advan	120,590.00	-
	S.D Kulathunga-3402 C		Loans & Advan	126,304.00	-
	S.P.K Kodithuwakku-3402 C		Loans & Advan	100,597.32	-
	Sandun Ravindra Jayasinha-3402 C		Loans & Advan	102,584.15	-
	SVP Sunil Shantha-3402C		Loans & Advan	115,381.32	-
	T.N.S Disanayaka- 3402 C		Loans & Advan	124,480.00	-
	U.M Janaka Kithsiri-3402C		Loans & Advan	105,109.32	-
	W.A Ananda 3402 C		Loans & Advan	112,845.15	-
	W.A Upul Chandana -3402 C		Loans & Advan	96,629.32	-
	W.E.P Namal-3402C		Loans & Advan	96,629.32	-
	W.G Upul Champika 3402 C		Loans & Advan	100,600.00	-
	A.L.B.D Uthpala- 3042 C		Loans & Advan	116,485.32	
	H.G.Jagath Aruna Shantha		Loans & Advan	3,236.90	
	M.W.A.T Mahash		Loans & Advan	96,629.32	
	P. Premadasa - 3402 C		Loans & Advan	92,810.68	
	Priyanthi Ekanayake-3402 C		Loans & Advan	139,072.00	
	Total			52,557,438.67	-

**National Aquaculture Development**  
41/1 New Parliament Road,, Pelawatte ,  
Battaramulla,  
Sri Lanka.

**Trial Balance**

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
1101A-Salaries & Wages - Aries (SOR)	1101 A	Administrative Expenses	-	-
1101-Salaries & Wages	1101	Administrative Expenses	163,314,509.65	-
1102-Overtime & Holiday Pay	1102	Administrative Expenses	16,330,405.89	-
1103-Other Allowances	1103	Administrative Expenses	101,957,984.80	-
1104A-E.P.F - Aries	1104 A	Expenses (Indirect/Admn.)	-	-
1104-E.P.F (NAQDA Expenditure-1104)	1104	Administrative Expenses	32,382,912.93	-
1105 A-E.T.F- Aries	1105 A	Administrative Expenses	-	-
1105-E.T.F (NAQDA Expenditure-1105)	1105	Administrative Expenses	6,483,510.67	-
1201-Traveling Local	1201	Administrative Expenses	7,202,495.61	-
1202-Traveling Foreign	1202	Administrative Expenses	500.00	-
1301-Stationary & Office Requisites	1301	Administrative Expenses	4,531,618.37	-
1302B-Fuel for Fingerling transport	1302 B	Selling & Distributional	3,077,134.25	-
1302-Fuel & Lubricant	1302	Selling & Distributional	11,635,561.78	-
1303-Mechanical & Electrical Good	1303	Administrative Expenses	1,568,529.00	-
1304 A -Fish Feed	1304 A	Purchase	45,133,119.57	-
1304 B-Fish Seed	1304 B	Expenses (Indirect/Admn.)	1,810,295.00	-
1305-Hormone , Chemicals & Oxygen	1305	Purchase	8,673,487.49	-
1306- News Papers & Periodicals	1306	Administrative Expenses	57,511.50	-
1307- Uniform	1307	Administrative Expenses	292,897.86	-
1308- Other Supplies	1308	Administrative Expenses	-	-
1401- Minor Repairs & Main Vehicles	1401	Administrative Expenses	2,608,233.71	-
1402-Minnor Repaire & Building & Struct	1402	Administrative Expenses	2,914,879.23	-
1403- Minnor Repaire & Plant & Machiner	1403	Purchase	2,123,703.83	-
1404- Minnor Repaire & Office Equipment	1404	Administrative Expenses	1,816,022.24	-
1405- Laboratory Equipments & Consumable	1405	Administrative Expenses	222,952.10	-
1501 - Transport	1501	Administrative Expenses	496,701.92	-
1502 - Telecommunication	1502	Administrative Expenses	4,322,755.67	-
1502- B Telephone Expenses	1502-B	Administrative Expenses	-	-
1503 - Postage	1503	Administrative Expenses	643,056.50	-
1504 A - Electricity	1504 A	Administrative Expenses	16,845,410.55	-
1504 B - Water	1504 B	Administrative Expenses	1,417,951.21	-
1505- Rent & Hire Charges	1505	Administrative Expenses	732,600.00	-
1506- Rates & Taxes	1506	Administrative Expenses	359,996.20	-
1507 - Security Services	1507	Administrative Expenses	23,311,997.29	-
1508 - Cleaning Services	1508	Administrative Expenses	4,095,857.80	-
1509- Staff Training	1509	Administrative Expenses	-	-
1510- Advertisement	1510	Administrative Expenses	1,295,347.50	-

As On : 31-12-2017 Account	Vote	All Accounts Parent Group	Adjusted TB	
			Dr	Cr
1511- Entertainment Expenses	1511	Administrative Expenses	752,020.98	-
1512 - Other Contractual Services	1512	Administrative Expenses	111,443.00	-
1513- B Fisheries ID Printing	1513-B	Selling & Distributional	113,311.80	-
1513- Printing	1513	Administrative Expenses	515,424.78	-
1514 - Allowance To board Members	1514	Administrative Expenses	917,947.50	-
1515 - Audit Fee	1515	Administrative Expenses	307,050.00	-
1516 - Welfare Expenses	1516	Administrative Expenses	2,315,847.99	-
1517 - Sundry Expenses	1517	Administrative Expenses	8,824.00	-
1518 - Opening Ceremony	1518	Expenses (Indirect/Admn.)	-	-
1519-Ornamental Fish Training Program Ex	1519	Administrative Expenses	2,280,782.00	-
1520 - Renting of Facilities at Kalawawe	1520	Administrative Expenses	14,954,582.50	-
1521 - Vehicle License & Emission Test	1521	Selling & Distributional	483,757.00	-
1522 - Legal Expenses & Similar Cases	1522	Administrative Expenses	817,544.00	-
1523 - Vehicle Insurance	1523	Administrative Expenses	2,664,961.55	-
1524-Lease Rental (Operational Leasing)	1524	Administrative Expenses	5,478,600.00	-
1525 Labour Fees (Outsource)	1525	Administrative Expenses	11,382,768.45	-
1601 - Bank Charges	1601	Finance Cost	196,565.39	-
1701- Gratuity Account- Expenses	1701	Administrative Expenses	11,626,814.37	-
1702 - Doubtful Debtors	1702	Selling & Distributional	-	1,378,748.30
1703 - Fish Seeds Free Issued	1703	Expenses (Indirect/Admn.)	-	-
1704- Transferred to Distress Loan Ac	1704	Expenses (Indirect/Admn.)	-	-
1705- Depreciation account- Assets	1705	Expenses (Indirect/Admn.)	40,179,835.17	-
1706 - Depreciation Account- Selling	1706	Selling & Distributional	14,087,716.14	-
1708 - Depreciation Account- Purchase	1708	Purchase	34,323,788.89	-
1901 - Inter Bank transfer Accounts	1901	Other Creditors	2,000,000.00	-
1-Credit Sale of fish seed		Sale	-	65,605,092.00
2101 A -Buildings & Structure -ADB	2101A	Property Plant & Equipment	206,460,717.00	-
2101- Buildings & Structure.	2101	Property Plant & Equipment	694,119,675.03	-
2102- Plant, Machinery & Other Equipment	2102	Property Plant & Equipment	34,868,852.09	-
2102-B Plant & Machinery Maintain	2102 B	Selling & Distributional	3,750,988.08	-
2103 - Vehicles	2103	Property Plant & Equipment	122,862,943.86	-
2103 A -Vehicles - ADB	2103A	Property Plant & Equipment	38,193,904.00	-
2103-C Vehicle Maintenance	2103- C	Selling & Distributional	12,629,595.54	-
2104 - Other Capital Assets	2104	Property Plant & Equipment	-	-
2105 - Improvement Brood Stocks	2105	Purchase	1,730,759.88	-
2106 - Aquaculture Development Activities	2106	Selling & Distributional	4,396,424.64	-
2107 - EX Raids ,Illegal fishing activity	2107	Selling & Distributional	1,001,405.00	-
2108 - Exhibitions Expenses	2108	Selling & Distributional	449,980.00	-
2108- B Min Visithuru Exhibition	2108- B	Selling & Distributional	-	-
2109 - Training - Local & Foreign	2109	Selling & Distributional	12,845,787.61	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

As On : 31-12-2017 Account	Vote	All Accounts Parent Group	Adjusted TB	
			Dr	Cr
2110 - Shrimp Farming Expenses	2110	Selling & Distributional	2,164,819.14	-
2111- Test kits	2111	Selling & Distributional	6,418,701.00	-
2201 - Furniture & Office Equipment	2201	Property Plant & Equipment	56,599,855.08	-
2201A- Furniture & Office Equipment - ADB	2201A	Property Plant & Equipment	4,911,820.00	-
2203 - Implement Tools Instrument Appris	2203	Property Plant & Equipment	-	-
2205 - Laboratory Equipment	2205	Property Plant & Equipment	24,177,291.50	-
2206 - Consumable and Sundry Equipment	2206	Property Plant & Equipment	10,137,648.96	-
2207 - Livestock	2207	Live Stock	309,945.00	-
3101-Stock Stationery	3101	INVETIRIES	272,583.64	-
3102-Stock Fish Feed	3102	INVETIRIES	6,226,676.50	-
3103-Stock Chemical & hormone	3103	INVETIRIES	12,886,347.37	-
3104A-Stock Fish seeds	3104 A	INVETIRIES	2,711,566.00	-
3105 Closing Stock Other Material	3105	INVETIRIES	21,409,109.13	-
3301 - Debtors (Sale of Fish Seeds)	3301	Trade Debtors	-	-
3302 - Insurance Receivable	3302	Other Receivable	-	-
3304- Deposit CEB	3304	Deposit	1,290,750.00	-
3305 - Lease Rent Due	3305	Other Receivable	-	-
3308 - Debtors for Distress Loan	3308	Employee Related Debtors	49,341,077.63	-
3309 - Prepaid Account	3309	Loans & Advances (Asset), Prepaid	24,974,572.97	-
3310 - Bicycle Loan	3310	Employee Related Debtors	257,199.97	-
3311 - Deposit Made by NAQDA	3311	Deposit	2,272,290.00	-
3314- Debtors(PPP)	3314	Other Receivable	-	-
3401- Salary Advances	3401	Loans & Advances (Asset),Prepaid	-	-
3402- Special Advance	3402	Loans & Advances (Asset),Prepaid	1,700,002.19	-
3403 - Fuel Advance	3403	Loans & Advances (Asset),Prepaid	433,286.50	-
3404 - Petty Cash Advance	3404	Loans & Advances (Asset),Prepaid	18,275.00	-
3405 - Festival Advance	3405	Loans & Advances (Asset),Prepaid	130,000.00	-
3406- Book Loan Advance	3406	Loans & Advances (Asset),Prepaid	14,677.25	-
3407 - Traveling Advance (Local)	3407	Loans & Advances (Asset),Prepaid	-	-
3409 - Local Purchasing Advance	3409	Loans & Advances (Asset),Prepaid	9,950,836.80	-
3410- Salary Control Account- 3410	3410	Other Payable	-	263,689.11
3411 - EPF & ETP Payable Acct- 3411	3411	Other Payable	-	5,167,606.16
4102 - Mis. Deposit (Payable Ministry)	4102	Other Creditors	-	-
4104 - Mis.Deposit Other	4104	Other Creditors	-	9,327,684.16
4104-B Non Identified B.Credit(Suspence)	4104-B	Other Creditors	-	-
4105 - Mis.Deposit Fish Seed	4105	Other Creditors	-	-
4108 - Mis. Dep. (Provincial Council)	4108	Other Creditors	-	5,988,357.32
4110 - Aquaculture Development Fund	4110	Other Creditors	-	-

As On : 31-12-2017 Account	Vote	All Accounts Parent Group	Adjusted TB	
			Dr	Cr
4111 - Mis. Deposit (IFAD)	4111	Other Creditors	-	-
4112 - Mis. Deposit (Uthuru Wasanthaya)	4112	Other Creditors	-	-
4113 - Mis. Deposit(IUCN)	4113	Other Creditors	-	71,212.00
4114 - Ornamental Fish Industry Development	4114	Other Creditors	365,333.41	-
4115 - Divinaguma - Fuel	4115	Other Creditors	-	-
4116 - Divinaguma - Training	4116	Other Creditors	-	-
4117- Mis. Deposit - Free Issue	4117- (151-2- 3-26-25	Other Creditors	-	0.01
4118 - Fingerling transport to NP	4118	Other Creditors	-	-
4119 - Fish feed for Fingerling Producti	4119	ADB Grants	-	-
4120 - Est of RAEO Office Kilinochchi	4120	Other Creditors	-	-
4121 -Fingerling Stocking-FAO Project	4121	Other Creditors	-	593,704.00
4122 - Divi Naguma-Agreements	4122	Other Creditors	-	43,587,965.16
4123 - Dayatakirula Fingerling Stocking	4123	Other Creditors	-	-
4124 - Est of AQDC at Iranamadu - Kil	4124	Other Receivable	1,637,187.06	-
4125 - JICA	4125	Other Creditors	-	-
4125 A -Mis. Deposit - ADB Gender Progra	4125 A	Other Creditors	-	-
4127 - NP Fish Feed	4127	Other Creditors	-	-
4128 - NP - Stocking	4128	Other Creditors	-	-
4129 - Divinaguma Fingerling Stocking	4129	Other Creditors	-	1,258,960.75
4130 - Vietnam MOU	4130	ADB Grants	-	-
4131 - NP - Training	4131	Other Creditors	-	-
4132 - FAO - Admininstration cost	4132	Other Creditors	-	120.00
4133- FAO-Construction	4133	ADB Grants	-	-
4134 - MH Mud Ponds	4134	Other Creditors	-	7,790.60
4135 - Ministry Imprest	4135	Other Creditors	-	-
4136 - EU-SDDP- FAO Project	4136	Other Creditors	-	125,198.42
4137- Water Based Hatcheries- FAO	4137	Other Creditors	-	274,393.00
4138- FW Prawn Hatchery - Kahandamodara	4138	Other Creditors	1,017,763.92	-
4139 - Brakishwater Aqua Development	4139	Other Creditors	192,606.00	-
4140-Improvement of Ornamental Production	4140	Other Creditors	-	100,000.00
4141- Establishment Of AQDC Muruthawela	4141- 151-2-3- 52-25	Other Creditors	6,452,258.38	-
4142- Establishment Of AQDC Polonnaruwe	4142	Other Creditors	5,323,031.90	-
4143- Food Security-(151-2-3-53-2502)	4143	Other Creditors	21,217,491.29	-
4143-B Food Security	4143-B	Other Creditors	-	2,243,571.94
4144-Aquaculture Park151-2-3-55-2506(11)	4144- (151-2- 3-55-2	Other Creditors	1,495,530.06	-
4145-Pambala FW Prawn Hatchery-DOF		Other Creditors	-	-
4146 F/W Fish Genetic Development- DMB	4146- 151-2-3- 61-250	Other Creditors	548,987.95	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	<u>All Accounts Parent Group</u>	<u>Adjusted TB</u>	
			<u>Dr</u>	<u>Cr</u>
4147 Coast Conservation & Resource Mgt	4147- (151-2-3-37-21)	Other Creditors	967,491.92	-
4148 Establishment Of Crab City	4148-(151-2-3-55-250)	Other Creditors	7,562.50	-
4149-Fisheries Empowerment	4149- (151-2-3-5-250)	Other Creditors	-	3,000.00
4150-Wawak Samaga Gamak	4150- 151-2-3-60-250	Other Creditors	3,000.00	-
4151- Devp Project For Fisheries Village	4151- 151-2-3-59-250	Other Creditors	1,007,319.62	-
4152-FAO Water Based Hatchery	4152	Other Creditors	93,697.92	-
4205 - ADB Project	4205	Income (Indirect)	-	-
4207 - Shrimp farm Industry Development	4207	Expenses (Indirect/Admn.)	-	-
4208 - Ornamental fish & Aquatic Plants	4208	Expenses (Indirect/Admn.)	-	-
4301 - Accrued Expenses	4301	Other Payable	-	10,553,130.09
4302 - Unpaid Wages & Salaries	4302	Other Payable	-	-
4303 - Stamp duty Payable	4303	Other Payable	-	86,510.15
4305 - Provision for Audit Fees	4305	Other Payable	-	899,790.00
4306 - Retention Money On Contract	4306	Retention On Contract	-	61,819,727.19
4308 - Aquaculture Management License	4308	Other Creditors	-	225,338.01
4311 - Fisheries ID	4311	Other Creditors	-	301,907.90
4312 - Cancel Cheque Account	4312	Other Creditors	-	-
4313 A - Bid Bonds	4313 A	Other Creditors	-	512,250.00
4315 - WHT	4315	Other Payable	-	363,329.07
4317 - Differed Revenue	4317	Differed Revenue	-	191,272,983.13
4318 - Bike Deposit Fund	4318	Other Creditors	-	478,689.29
5105 - Hatchery	5105	BREEDING & TRADING ASSETS	18,027,214.26	-
5106 - Fish Tank	5106	BREEDING & TRADING ASSETS	43,564,255.96	-
5107 - Fish Ponds	5107	BREEDING & TRADING ASSETS	412,213,238.75	-
5109 - Lands	5109	Property Plant & Equipment	146,411,854.00	-
5112 - Communication outlay and Computer	5112	Property Plant & Equipment	14,805,854.99	-
5113 - Building & Structure (New Office)	5113	Property Plant & Equipment	3,184,404.00	-
5114 - Computer Software	5114	Property Plant & Equipment	2,103,647.50	-
5401-Work In Progress	5401	Working Progress	7,270,427.98	-
6101 - Treasury Grant Capital	6101	Capital Account	-	247,774,250.52
6102 Shrimp Farm and Exchange Center Fnd	6102	ADB Grants	-	-
6201 - Treasury Grant Recurrent	6201	Treasury Grant Recurrent	-	343,050,000.00
6202 - Grant - ADB Projects	6202	Income (Direct/Opr.)	-	-

*National Aquaculture Development Authority of Sri Lanka*  
Annual Report - 2017

As On : 31-12-2017 Account	Vote	All Accounts Parent Group	Adjusted TB	
			Dr	Cr
6203 - Treasury Grant Special Projects	6203	Income (Indirect)	-	-
6301- 1-Cash Sale of Fish Seeds	6301	Sale	-	48,380,296.75
6302 - Lease Rent	6302	Income (Indirect)	-	-
6303 - Circuit Bungalow Income	6303	Income (Indirect)	-	1,517,250.00
6304 - Other Income	6304	Income (Indirect)	-	4,271,022.69
6305 - House Rent	6305	Income (Indirect)	-	285,941.58
6306 - Tender Deposits	6306	Income (Indirect)	-	2,121,700.00
6309 - Distress Loan Interest	6309	Income (Indirect)	-	1,932,219.42
6310 - Bicycle Loan interest	6310	Income (Indirect)	-	21,128.65
6311 - Fish Exchange Income	6311	Income (Indirect)	-	-
6312- Ornamental Fish Training Program	6312	Income (Indirect)	-	4,092,954.00
6313 - Aquaculture Mgt License Income	6313	Income (Indirect)	-	5,631,260.00
6315 - Renting of Facilities at Kalawewa	6315	Income (Indirect)	-	25,249,176.82
6316 - Fine	6316	Income (Indirect)	-	2,758,135.00
6317 - Fingerling Transport Income	6317	Income (Indirect)	-	5,907,018.85
6318 - Lab Testing Income	6318	Income (Indirect)	-	5,565,375.00
6319- Fisheries ID Income	6319	Income (Indirect)	-	154,370.00
6320 - Field Inspection Charges	6320	Income (Indirect)	-	1,185,000.00
6321 - Income PPP	6321	Income (Indirect)	-	2,492,968.00
6322 - Book Loan Interest	6322	Income (Indirect)	-	20,636.00
6404- ADB Minihachery Loan recoveries	6404	Income (Indirect)	-	399,232.83
7101 - Accumulated Profit / Loss	7101	ADB Grants	-	-
7102 - Previous year Adjustment	7102	Other Receivable	-	4,238,561.82
7201 - Provision for Depreciation	7201	ADB Grants	-	-
8102- Gratuity Fund	8102	RETIREMENT BENEFIT OBLIGATIONS	-	89,363,921.06
8103 - Assets Valuation Fund	8103	Capital Account	-	17,400,000.00
A. Kajeewan		Trade Debtors	12,500.00	-
A.L.B.D Uthpala- 3042 C		Loans & Advances (Asset),Prepaid	116,485.32	-
Abans PLC		Bid Bond New	-	4,000.00
AD Chaminda Gunarathne		Trade Debtors	-	-
ADB - Balance B/F		ADB Grants	-	226,597,203.20
Adiyangama Mini Hatchery		Trade Debtors	-	-
ADK Sominda Kularathne-3402 C		Loans & Advances (Asset),Prepaid	158,007.00	-



As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
A-Grade Aqua		Bid Bond New	-	-
Agri Society Mahawawe		Trade Debtors	24,000.00	-
Agriculture Resursh Institute- N'eliya		Trade Debtors	-	-
Agriculture School- Angunakolapalassa		Trade Debtors	-	-
Agriculture Training Center- Telijjavila		Trade Debtors	-	-
Agriculture Training Center-Poddiwela		Trade Debtors	7,050.00	-
AKA Bandara Jayathilaka		Trade Debtors	-	-
AKP Lasitha Swarnathilaka- 3402 C		Loans & Advances (Asset),Prepaid	87,157.32	-
Aliolunem Fisheries Society		Trade Debtors	-	-
Aluth Diulwawe F/Society		Trade Debtors	-	-
Ambkolawawe Fisheries Soceity		Trade Debtors	-	-
Amila Aquaculture Wariyapola		Trade Debtors	34,825.00	-
Andiyangama Mini Haatchery		Trade Debtors	150,000.00	-
Anura Laxman		Trade Debtors	-	-
Apollo Marine International (Pvt) Ltd		Bid Bond New	-	5,000.00
Aralaganvila Fisheries Society		Trade Debtors	-	-
Arunalu Construction		Bid Bond New	-	-
Asoka Samantha		Trade Debtors	50,000.00	-
Ass.Dir, Agriculture, Pudaluoya		Trade Debtors	-	-
B.A.N.A. Amarathunga		Trade Debtors	-	-
B.G.P.A. Karunarathna FPIO		Trade Debtors	-	-
B.K. Shantha Padaviya MH Padaviya		Trade Debtors	100,000.00	-
B.P. Saman Aluthwawe		Trade Debtors	-	-
Bad Debtors Written Off		Selling & Distributional	-	-
Badagiriya Fisheries Soceity		Trade Debtors	-	-
Balaharuwe Wawe Fisheries Society		Trade Debtors	-	-
Balaluwawe Fisheries Society		Trade Debtors	-	-
Balance at the end of the year		RETIREMENT BENEFIT OBLIGATIONS	-	-
Balance B/F (Ministry)		Treasury & Ministry Grants Grant - Capit	-	1,227,809,420.72
Balance B/Forward		RETIREMENT BENEFIT OBLIGATIONS	-	-
Bandagiriya Fisheries Society		Trade Debtors	-	-
Bank of Ceylon (Divinaguma) - 0072520724	3507	Bank Accounts	39,370,844.44	-
Bank of Ceylon (Mis. Deposit) - 3270048	3503	Bank Accounts	7,315,139.68	-
Berendina Project		Trade Debtors	-	-
Bethsaida Traders-W.S.Lowe		Bid Bond New	-	180,000.00
Boogaswawe Fisheries Soceity		Trade Debtors	-	-
Borapola Fisheries Society		Trade Debtors	-	-
Brayon		Trade Debtors	-	-
Broad Stock		Purchase	-	981,958.51
C.F.C. Minneriya		Trade Debtors	444,800.00	-
Cash		ADB Grants	-	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
Central Provincial Council		Trade Debtors	200,000.00	-
Ceylon Aquatic (Pvt) Limited		Trade Debtors	-	-
CFC		Trade Debtors	76,000.00	-
CFC at Minineriya		Trade Debtors	77,810.00	-
CFC Rathnapura		Trade Debtors	40,080.00	-
CFC Tangalle		Trade Debtors	176,935.00	-
Chairman Galewawe MH		Trade Debtors	16,000.00	-
Chairman Manamkattiwawe		Trade Debtors	7,150.00	-
Chairman Padaviya MH		Trade Debtors	62,500.00	-
Chandrapala Ranasinha 3402 C		Loans & Advances (Asset),Prepaid	96,480.00	-
Charge for the year		RETIREMENT BENEFIT OBLIGATIONS	-	-
Closing Brooder Stock	3104 B	INVETIRIES	7,696,600.00	-
Collettes Cleaning Service (Pvt) Ltd		Bid Bond New	-	-
Collettes Security Service (Pvt) Ltd		Bid Bond New	-	-
Craft Lanka Engineering (Pvt) Ltd		Bid Bond New	-	4,000.00
D.K. Pathmasiri Ambalanthota		Trade Debtors	-	-
D.M. Disanayeka Pemaduwe		Trade Debtors	-	-
D.M. Inoka Perera EO		Trade Debtors	90,000.00	-
D.M. Inoka Perera. EO Battuluoya		Trade Debtors	53,100.00	-
D.M. Jayasundara		Trade Debtors	-	-
D.M. Piyasena EO		Trade Debtors	12,760.00	-
D.M.A. Perera Dewalahandiya MH		Trade Debtors	-	-
D.M.A.D.C.Construction		Bid Bond New	-	-
D.M.I Perera EO Wijayakatupotha MH		Trade Debtors	85,000.00	-
D.M.Inoka Perera		Trade Debtors	-	-
D.M.K. Disanayaka Pitalawe		Trade Debtors	100,000.00	-
D.M.P. Pushpakumara		Trade Debtors	-	-
D.N. Dulantha 3402 C		Loans & Advances (Asset),Prepaid	97,397.32	-
D.R.Industries		Bid Bond New	-	-
D.S Daraniyagala		Trade Debtors	-	-
D.S Hambanthota		Trade Debtors	-	-
D.S Irakkaman		Trade Debtors	-	-
D.S Kalawana		Trade Debtors	1,700.00	-
D.S Lunugamwehera		Trade Debtors	-	-
D.S Nachchaduwe		Trade Debtors	-	-
D.S Office Mulative		Trade Debtors	-	-
D.S Vauniya		Trade Debtors	-	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
D.S Walapane		Trade Debtors	-	-
D.S Walasmulla		Trade Debtors	-	-
D.S. Ipalogama		Trade Debtors	50,000.00	-
Daduruoya Fisheries Soccity		Trade Debtors	-	-
DAEO Ampara		Trade Debtors	69,780.00	-
DAEO Ampara- kunduwatana tank		Trade Debtors	-	-
DAEO A'pura		Trade Debtors	67,500.00	-
DAEO A'pura- S.B. Rajakaruna		Trade Debtors	1,000.00	-
DAEO at Ampara		Trade Debtors	49,070.00	-
DAEO at Anuradhapura		Trade Debtors	68,875.00	-
DAEO At Batticaloa		Trade Debtors	739,000.00	-
DAEO at Battuluoya		Trade Debtors	-	-
DAEO at Bingiriya		Trade Debtors	50,000.00	-
DAEO At Galle		Trade Debtors	-	-
DAEO At Killinochchi		Trade Debtors	-	-
DAEO At Kurunagala		Trade Debtors	-	-
DAEO At Matale		Trade Debtors	-	-
DAEO At Monaragala		Trade Debtors	16,600.00	-
DAEO at Nuwara Eliya		Trade Debtors	20,530.00	-
DAEO at Nuwera Eliya		Trade Debtors	9,925.00	-
DAEO At Rathnapura		Trade Debtors	-	-
DAEO at Vavniya		Trade Debtors	912,050.00	-
DAEO Baddulla		Trade Debtors	38,780.00	-
DAEO Baddulla- P.G. Jayantha Bandara		Trade Debtors	5,400.00	-
DAEO Baddulla- R.L. Anura Keerthi		Trade Debtors	16,650.00	-
DAEO Baddulla- Serupitiya MH		Trade Debtors	194,200.00	-
DAEO Hambanthota		Trade Debtors	28,200.00	-
DAEO Hambanthota- Ridiyagama MH		Trade Debtors	47,075.00	-
DAEO Monaragala- Kandiyapitiya MH		Trade Debtors	45,675.00	-
DAEO Monaragala- Kesellanda MH		Trade Debtors	20,000.00	-
DAEO Monaragala- Muthukandiya MH		Trade Debtors	3,000.00	-
DAEO Paric Project		Trade Debtors	-	-
DAEO Polonnaruwe		Trade Debtors	127,800.00	-
DAEO Polonnaruwe- Ellewawe MH		Trade Debtors	14,242.00	-
DAEO Trinco		Trade Debtors	44,400.00	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
Dam Safety Project-Irr.Eng, A'pura		Trade Debtors	-	1,414,586.00
Dambulla		Trade Debtors	90,000.00	-
Dambuluoya Fisheries Socieity		Trade Debtors	-	-
Dammi Tours		Bid Bond New	-	-
Dana Lanka Contractors		Bid Bond New	-	-
Delta State Home Corparetive		Trade Debtors	-	-
Delve Guard Security Service		Bid Bond New	-	-
Department Of Fisheries		Trade Debtors	100,000.00	-
Devendra Wickramapala Embilipitiya		Trade Debtors	15,300.00	-
Devi Trading Company		Bid Bond New	-	3,450.00
Dewahuwe Fisheries Society		Trade Debtors	-	-
Dewendra Wickramapala Kuruwita		Trade Debtors	-	-
DG - NARA		Trade Debtors	-	73,650.00
Dilrukshi Construction		Bid Bond New	-	-
Disposal Assets	6314	Income (Indirect)	-	-
Distric Setretory, Anuradhapura		Trade Debtors	2,410,000.00	-
Diulwawe MH Kahatagasdigiliya		Trade Debtors	120,000.00	-
Diulwawe MH Sooriyawawe		Trade Debtors	60,000.00	-
Diulwawe MH Sooriyawewa		Trade Debtors	37,500.00	-
Divisional Secretary Rathnapura		Trade Debtors	-	-
Divisional Secretary Kalawana		Trade Debtors	10,200.00	-
Divisional Secretary Kuruwita		Trade Debtors	410.00	-
Diyasisila Fisheries Society		Trade Debtors	-	-
Dosarwawe MH Kandiyapitiya		Trade Debtors	49,200.00	-
DTM Construction(Pvt) Ltd		Bid Bond New	-	-
Eastern Provincial Council		Trade Debtors	1,180,000.00	-
Ekamuthu Fisheries Socieity		Trade Debtors	-	-
Ekamuthu Minihatchery		Trade Debtors	-	-
Ekamuthu Minihatchery At Sevenapitiya		Trade Debtors	-	-
Ellewawe Fisheries Socieity		Trade Debtors	-	-
EU- SDDP- FAO- FISH SEED		Trade Debtors	270,000.00	-
Faculty of Zoology University of Peraden		Trade Debtors	2,750.00	-
FAO- CEDA Project		Trade Debtors	-	-
FAO North Regional Office		Trade Debtors	150,000.00	-
FAO Project Matara		Trade Debtors	1,500.00	-
Fibertec		Bid Bond New	-	5,000.00
Fisheries Society- Kattakaduwe Tank		Trade Debtors	-	-
Fisheries Sosiety Thalawe		Trade Debtors	37,500.00	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	<u>All Accounts Parent Group</u>	<u>Adjusted TB</u>	
			<u>Dr</u>	<u>Cr</u>
Freight & Forwarding Charges		ADB Grants	-	-
Frostaire Industries (Pvt) Ltd		Bid Bond New	-	9,000.00
Fuel Advance Imprest-(3403-B)	3403- B	Loans & Advances (Asset),Prepaid	60,000.00	-
G.G.L Indika EO Diulwawe MH		Trade Debtors	100,000.00	-
G.K. Shriyani Sepalika Middeniya		Trade Debtors	15,570.00	-
G.P.S Ariyaratna Baddulla		Trade Debtors	17,850.00	-
G.Sunil-3402 C		Loans & Advances (Asset),Prepaid	115,381.32	-
Galamatiyawe Fisheries Society		Trade Debtors	-	-
GG Gunasinha		Trade Debtors	-	-
Giribawe Fisheries Society		Trade Debtors	-	-
GMP Bindumathi		Trade Debtors	-	-
Government Grants Projects ( Bud. Propos		Government Grants Projects ( Bud. Propos	-	54,040,042.00
Green Vally Aquacultures		Trade Debtors	-	30.00
H.G. Viraj Indika 3402 C		Loans & Advances (Asset),Prepaid	96,629.36	-
H.G.G Ariyaratna Kandiyapitiya MH		Trade Debtors	42,600.00	-
H.G.Jagath Aruna Shantha		Loans & Advances (Asset),Prepaid	3,236.90	-
H.H. Kalyani		Trade Debtors	-	-
H.K Kerttirathna-3402C		Loans & Advances (Asset),Prepaid	98,314.68	-
H.S.W Liyanage Anuradhapuraya		Trade Debtors	-	-
H.S.W. Liyanage Puttalam		Trade Debtors	25,600.00	-
H.S.W. Liyanage Wasanthakumara Pemaduwe		Trade Debtors	52,500.00	-
H.S.W. Siriwardhana Ambalangoda		Trade Debtors	1,020.00	-
H.T.R. Saddhathissa		Trade Debtors	-	-
H.U.D Kodikara- 3402 C		Loans & Advances (Asset),Prepaid	103,125.32	-
Hakwatunaoya Fisheries Society		Trade Debtors	-	-
Hambegamuwa Fisheries Society		Trade Debtors	-	-
Hana Construction		Bid Bond New	-	-
Handapanagala Fisheries Society		Trade Debtors	-	-
Hatchery ADB	5105A	BREEDING & TRADING ASSETS	84,246,743.00	-
Hattan Shenan Estate		Trade Debtors	-	5,806.00
HDS Muditha Sudusingha		Trade Debtors	-	-
Hikarie International (Pvt ) Ltd		Bid Bond New	-	45,000.00
HM Thilak Bandara		Trade Debtors	-	-
HMKK Herath		Trade Debtors	-	-
Hurulu Wawe Fisheries Society		Trade Debtors	-	-
Ibbankatuwe Fisheries Society		Trade Debtors	-	-
Inoka Perera Devalahandiya MH		Trade Debtors	-	-
Inoka Perera EO Chilaw		Trade Debtors	-	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
Irrigation Engineer		Trade Debtors	-	-
Irrigation Office Kurunagala		Trade Debtors	-	-
Islandwide Scientific (Pvt) Ltd		Bid Bond New	-	2,932.50
IW Kapilawansa		Trade Debtors	-	-
J.A. Premachandra		Trade Debtors	-	-
J.H.M. Jayapathma Chilaw		Trade Debtors	-	-
J.M.I. Senarath		Trade Debtors	34,967.50	-
J.P. Fernando & Sons		Bid Bond New	-	6,000.00
J.W.A Nalaka-3402 C		Loans & Advances (Asset),Prepaid	128,562.00	-
Jagathsiri Sampath Nelumkulama		Trade Debtors	12,500.00	-
Janashakthi Fisheries Society		Trade Debtors	-	-
Jayamini Construction		Bid Bond New	-	-
Jayanthiawae Fisheries Society		Trade Debtors	-	-
Joi Dais		Trade Debtors	-	-
K. Hemachandra Embilipitiya		Trade Debtors	-	-
K. Priyantha Rathnayaka Udawalawe		Trade Debtors	220.00	-
K.D. Sanjeewa EO Dosarwawe MH		Trade Debtors	49,200.00	-
K.D. Senjeewa EO Dosarwawe MH		Trade Debtors	48,950.00	-
K.G Saman- 3402 C		Loans & Advances (Asset),Prepaid	104,117.32	-
K.K. Warnakulawardhana Rathnapura		Trade Debtors	15,220.00	-
K.M Sirial- 3402 C		Loans & Advances (Asset),Prepaid	106,101.32	-
K.M. Somathilaka Allugalge MH		Trade Debtors	85,450.00	-
K.V.A Jayasena Embilipitiya		Trade Debtors	16,555.00	-
KAD Namal		Trade Debtors	-	-
Kalawawa Heritage Holiday Resort		Bid Bond New	-	-
Kalawawe Fisheries Society		Trade Debtors	-	-
Kalayanapura Fisheries Society		Trade Debtors	-	-
Kandiyapitiya MH		Trade Debtors	63,450.00	-
Kantalewawe Fisheries Society		Trade Debtors	-	-
Kashyapa Fisheries Society		Trade Debtors	-	-
Kibulwana Fisherie Society		Trade Debtors	50,000.00	-
Kiuleewawe Fisheries Society		Trade Debtors	-	-
Kosabaawawe Fisheries Society		Trade Debtors	-	-
Kumana National Park		Trade Debtors	-	-
Kumari Stores		Bid Bond New	-	-
L. Weerakoon		Trade Debtors	-	-
L.H. Fernandoo 3402 C		Loans & Advances (Asset),Prepaid	105,893.32	-
L.R.M. Samarasekara Wallawaye		Trade Debtors	61,875.00	-
L.W. Ajith Kumara Embilipitiya		Trade Debtors	2,600.00	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
Laboratory Solutions Ltd		Bid Bond New	-	-
Lalan Plastics (Pvt) Ltd		Bid Bond New	-	40,000.00
LD Laxman		Trade Debtors	-	-
Live Stock Valuation Account		Expenses (Indirect/Admn.)	-	-
Live Stock Valuation Fund		Capital Account	-	209,995.00
M.A.K. Manjula Embilipitiya		Trade Debtors	-	-
M.A.N.A. Munasingha Udawalawe		Trade Debtors	550.00	-
M.D. Chandrakumara Ellewawe		Trade Debtors	25,000.00	-
M.G.K. Nirosan FPIO		Trade Debtors	30,500.00	-
M.G.K.K. Mandawale		Trade Debtors	-	-
M.K Dileepa Supun		Trade Debtors	-	-
M.P. Bandara		Trade Debtors	-	-
M.S.K. Nirosan Weerakatiya		Trade Debtors	-	-
M.W.A.T Mahash		Loans & Advances (Asset),Prepaid	96,629.32	-
M/S Technologies (Pvt) Ltd		Bid Bond New	-	25,000.00
Madatugamawawe Fisheries Society		Trade Debtors	-	-
Madiyawe Fisheries Society		Trade Debtors	-	-
Maduruoya Fisheries Society		Trade Debtors	75,000.00	-
Magalgamuwe Fisheries Society		Trade Debtors	-	-
Magallawawe Fisheries Society		Trade Debtors	-	-
Mahaelagamuwe Fisheries Society		Trade Debtors	-	-
Mahagalwawe Rural F.Org		Trade Debtors	-	-
Mahakanadarawe Fisheries Society		Trade Debtors	25,000.00	-
Mahapalasse Mini Hatchery		Trade Debtors	30,672.00	-
Mahasiyabalngamuwe F/Socit		Trade Debtors	50,000.00	-
Mahawale Authority- Madirigiriya		Trade Debtors	-	39,000.00
Mahawali Authority- Lokgaloya		Trade Debtors	150,000.00	-
Mahawali H Zone		Trade Debtors	-	261,000.00
Mahawawe Fisheries Society		Trade Debtors	-	-
Mahaweli Authority - Digana Victoriya		Trade Debtors	50,000.00	-
Mahaweli Authority - Huruluwawe Zone		Trade Debtors	-	-
Mahaweli Authority - Rabakanoya		Trade Debtors	-	-
Mahaweli Authority Embilipitiya		Trade Debtors	-	145,150.00
Mahaweli Authority Monaragala		Trade Debtors	-	-
Mahaweli Authority System- C		Trade Debtors	-	70,000.00
Mahaweli Authority System L		Trade Debtors	-	-
Mahaweli Authotiry System B		Trade Debtors	10,000.00	-
Mahaweli River Valley Project		Trade Debtors	370,000.00	-
Malshan Construction & Suppliers		Bid Bond New	-	-
Manankattiya Fisheries Society		Trade Debtors	-	-
Mangalaeliyawatta Mangalaeliya		Trade Debtors	10,000.00	-
Mannar Rural Fisheries Federations		Trade Debtors	37,500.00	-
Mapakadawewa Fisheries Society		Trade Debtors	-	-



As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
Maruthamadu Tank Society		Trade Debtors	-	-
MD Dharmapala		Trade Debtors	-	-
MEGA HEATERS (PVT) LTD		Bid Bond New	-	30,000.00
Metropolitan		Bid Bond New	-	3,000.00
MF Marine		Bid Bond New	-	-
Miditha Sudusingha EO Ridiyagama MH		Trade Debtors	24,100.00	-
Miditha Sudusingha Riyagama MH		Trade Debtors	12,900.00	-
Mini Hatchery At Wijayakatupotha		Trade Debtors	-	-
Minihatchery at Ellewawe		Trade Debtors	-	-
Minihatchery At Hakwatunawa		Trade Debtors	-	-
Minihatchery at Kathnoruwe		Trade Debtors	-	-
Minihatchery at Kesellanda		Trade Debtors	24,370.00	-
Minihatchery At Kirawana		Trade Debtors	-	-
Minihatchery at Mahadiulwawe		Trade Debtors	-	-
Minihatchery At Nawamadagama		Trade Debtors	-	-
Minihatchery at Pahalahalmillawe		Trade Debtors	39,875.00	-
Minihatchery At Paravipannankulam		Trade Debtors	2,650.00	-
Minihatchery At Sevenapitiya		Trade Debtors	90,000.00	-
Minihatchey At Dewalahanduya		Trade Debtors	-	-
Ministry Of Primery Industries		Trade Debtors	-	1,859,345.00
Minneriya Fisheries Society		Trade Debtors	-	-
Miracle Pets International		Trade Debtors	-	-
MOH OFFICE		Trade Debtors	-	-
Moragahakanda Project		Trade Debtors	50,000.00	-
Mr. Siriwardhana EO		Trade Debtors	111,310.00	-
N.A. Danapala Galpaya Dewahuwe		Trade Debtors	-	-
N.M. Siriwardhana EO		Trade Debtors	9,605.00	-
N.M.K. Jayantha		Trade Debtors	34,407.50	-
Nachchaduwe Fisheries Socoiety		Trade Debtors	-	-
Nalanda Fisheries Society		Trade Debtors	17,000.00	-
Nalawegama Fisheries Socieity		Trade Debtors	-	-
Nanda Kumara Nawagashinna Dambulla		Trade Debtors	750.00	-
Naneliya Fisheries Society		Trade Debtors	-	-
Nawaloka Trading CO. PLC		Bid Bond New	-	3,000.00
Nayomi Builders		Bid Bond New	-	37,500.00
Neelakala Catering Service		Bid Bond New	-	-
NH Sahaml		Trade Debtors	-	-
Nihal Jayasena		Trade Debtors	-	-
Nilapanikkalawa Fisheries Society		Trade Debtors	-	-
Nildiya Fish Breeding Unit		Trade Debtors	75,000.00	-
Nipuna Enterprises		Bid Bond New	-	-
NLDB		Trade Debtors	-	-
North Central Province		Trade Debtors	256,291.00	-
North Sea (Pvt) Ltd		Bid Bond New	-	-
Northern Provincial Council		Trade Debtors	1,595,000.00	-

*National Aquaculture Development Authority of Sri Lanka  
Annual Report - 2017*

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	<u>All Accounts Parent Group</u>	<u>Adjusted TB</u>	
			<u>Dr</u>	<u>Cr</u>
Nuwan Liyanage DAEO		Trade Debtors	-	-
NW Province		Trade Debtors	3,900.00	-
NW Province Fishries Mistry		Trade Debtors	-	1,689,000.00
NWPRRDA Pampala		Trade Debtors	278,375.00	-
P. Premadasa - 3402 C		Loans & Advances (Asset),Prepaid	92,810.68	-
P.M. Sarath Wijekon Alagala		Trade Debtors	13,500.00	-
P.M.S.Pathiraja		Bid Bond New	-	15,000.00
P.T. Asoka Dharmaratne		Trade Debtors	-	-
Padaviya Fisheries Socieity		Trade Debtors	-	-
Padaviya Mini Hatchery		Trade Debtors	-	-
Padmini Construction		Bid Bond New	-	-
Pahala Thalawa Fisheries Society		Trade Debtors	-	-
Pahalathalampala MH Weeragamuwe		Trade Debtors	75,000.00	-
Paid during the year		RETIREMENT BENEFIT OBLIGATIONS	-	-
Parakrama Samudra Fisheries Socieity		Trade Debtors	-	-
Paranthans Chemicals Company		Bid Bond New	-	-
PARCIC Project		Trade Debtors	-	-
People's Bank (Capital) - 393320761	3502	Bank Accounts	278,224.27	-
People's Bank (Distress Loan) - 153320761	3504	Bank Accounts	574,910.96	-
People's Bank (JICA) - 208-1-005-7-33207	3508	Bank Accounts	3,768,679.37	-
People's Bank (Kalawewa) - 179-1-001-2-0	3506	Bank Accounts	1,051,678.25	-
People's Bank (Motor Bike Fund) - 208-1-	3509	Bank Accounts	478,689.29	-
People's Bank (Pro/Miss) - 423320761	3505	Bank Accounts	5,966,060.37	-
People's Bank (Recurrent) - 483320761	3501	Bank Accounts	10,290,107.98	-
Perumal Fisheries Sositety		Trade Debtors	-	-
PGJ Lalith Wijesingha-3402 C		Loans & Advances (Asset),Prepaid	162,117.32	-
Pramudu Farm Aquarium		Trade Debtors	-	-
Prasanna Bandara Udawalawe		Trade Debtors	210.00	-
Priyanthi Ekanayake-3402 C		Loans & Advances (Asset),Prepaid	139,072.00	-
Profit & Loss		Profit & Loss	117,492,011.91	-
Profit & Loss A/C - ADB Grant		ADB Grants	67,876,957.18	-
Profit & Loss A/C - Ministry Grant		Treasury & Ministry Grants Grant - Capit	252,866,714.89	-
Pro-For-Dep-Building & Structure (New Of		Property Plant & Equipment	-	3,184,404.00
Pro-For-Dep-Buildings & Structure (ADB)		Property Plant & Equipment	-	74,325,858.12
Pro-For-Dep-Buildings & Structure.		Property Plant & Equipment	-	166,651,160.08

As On : 31-12-2017 Account	Vote	All Accounts Parent Group	Adjusted TB	
			Dr	Cr
Pro-For-Dep-Communication and Computer		Property Plant & Equipment	-	10,651,759.16
Pro-For-Dep-Computer Software		Property Plant & Equipment	-	853,978.74
Pro-For-Dep-Consumable and Sundry Equipm		Property Plant & Equipment	-	9,549,466.70
Pro-For-Dep-Fish Ponds		BREEDING & TRADING ASSETS	-	219,718,974.69
Pro-For-Dep-Fish Tank		BREEDING & TRADING ASSETS	-	19,198,666.27
Pro-For-Dep-Furniture & Office Equipment		Property Plant & Equipment	-	28,061,943.53
Pro-For-Dep-Hatchery		BREEDING & TRADING ASSETS	-	9,338,594.72
Pro-For-Dep-Hatchery ADB		BREEDING & TRADING ASSETS	-	58,972,720.10
Pro-For-Dep-Laboratory Equipment		Property Plant & Equipment	-	9,683,052.98
Pro-For-Dep-Land		Property Plant & Equipment	-	-
Pro-For-Dep-Machinery & Other Equipment		Property Plant & Equipment	-	20,247,054.74
Pro-For-Dep-Tools & Implement		Property Plant & Equipment	-	1,573,467.29
Pro-For-Dep-Vehicles		Property Plant & Equipment	-	68,253,138.13
Pro-For-Dep-Vehicles - ADB		Property Plant & Equipment	-	38,193,904.00
Pro-Of Furniture & Office Equipment-ADB		Property Plant & Equipment	-	4,420,637.99
Provincial Fisheries Ministry A'Pura		Trade Debtors	244,075.00	-
Provision of Doubtful Debtors	7202	Trade Debtors	-	2,201,971.60
Provision Of Surplus For Bad Debtors		Income (Indirect)	-	-
PSL Deepasiri		Trade Debtors	88,000.00	-
Pulugunari Rural Fisheries Organization		Trade Debtors	-	-
Pulukunawe Fisheries Organization		Trade Debtors	-	-
Purchase		ADB Grants	-	-
Puthumurippu Tank Socieity		Trade Debtors	25,000.00	-
PWW Dharmasiri		Trade Debtors	-	-
Quolikem International (Pvt) Ltd		Bid Bond New	-	30,000.00
R. Dingimahatha Embilipitiya		Trade Debtors	-	-
R. Neel Premawansa Serukale		Trade Debtors	-	-
R. Royson		Trade Debtors	-	-
R.A. Rathnayake Nilame		Trade Debtors	15,000.00	-
R.Fernandoo		Trade Debtors	-	-
R.Jayarathne 3402 C		Loans & Advances (Asset),Prepaid	107,093.32	-
R.K. Hemasiri Jagath Paravipannamkulam K		Trade Debtors	12,580.00	-
R.M. Jayasekara		Trade Debtors	-	-
R.M. Sanjaya Sirisena		Trade Debtors	40,000.00	-
R.M. Ukkubanda		Trade Debtors	-	-
R.M.K.G Wijethunga		Trade Debtors	13,175.00	-

*National Aquaculture Development Authority of Sri Lanka*  
Annual Report - 2017

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
R.P. Sumathipala		Trade Debtors	12,500.00	-
R.U. Munasingha		Trade Debtors	-	-
R.W.S Kumara		Trade Debtors	120,000.00	-
Rabakanoya Fisheries Society		Trade Debtors	-	-
RAEO Anuradhapura		Trade Debtors	-	-
RAEO Mapakadawewa		Trade Debtors	-	-
Rajitha Priyadharshani		Trade Debtors	-	-
Randika Aquarium (Pvt) Ltd		Trade Debtors	-	2.50
Ranjani Sinnikkulam		Trade Debtors	-	-
Retain Earning		Capital Account	205,564,085.89	-
Ridiyagama Fisheries Society		Trade Debtors	-	-
Rohan De Silva Athurugiriya		Trade Debtors	600.00	-
Rohitha Rathnathunga		Trade Debtors	-	-
Rounded Off		ADB Grants	-	-
RP Priyantha Kokila -3402 C		Loans & Advances (Asset),Prepaid	120,590.00	-
RRS Construction		Bid Bond New	-	-
Rugam Fisheries Society		Trade Debtors	180,000.00	-
Rural Fisheries Organization		Trade Debtors	150,000.00	-
Rural Fisheries Production Society		Trade Debtors	-	-
S & R Builders		Bid Bond New	-	-
S.A Predeep Kumara		Trade Debtors	100,000.00	-
S.B. Rajakaruna Weluwanagama A' Pura		Trade Debtors	40,000.00	-
S.B. Wijethunga		Trade Debtors	-	-
S.B.K Rathnathunga		Trade Debtors	-	-
S.D Kulathunga-3402 C		Loans & Advances (Asset),Prepaid	126,304.00	-
S.K. Rajakaruna Anuradhapura		Trade Debtors	-	-
S.M. Ariyasena Palwehera		Trade Debtors	15,300.00	-
S.M. Sanjaya Roshan Kalawawe		Trade Debtors	30,000.00	-
S.P.K Kodithuwakku-3402 C		Loans & Advances (Asset),Prepaid	100,597.32	-
S.R. Rathnathunga		Trade Debtors	25,000.00	-
Sabaragamuwe Provincial Council		Trade Debtors	1,678,100.00	-
Sagara Jayasekara		Trade Debtors	120,000.00	-
Sagara Jayasena		Trade Debtors	55,000.00	-
Sagara Jayasena Minihatchery at Kathnoru		Trade Debtors	50,000.00	-
Sales		ADB Grants	-	-
Saman Wickramarathna Battuluoya		Trade Debtors	26,250.00	-
Sampath Fernando		Trade Debtors	3,500.00	-
Sandadiya Fresh Water Breeding Center		Trade Debtors	-	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	<u>All Accounts Parent Group</u>	<u>Adjusted TB</u>	
			<u>Dr</u>	<u>Cr</u>
Sandun Ravindra Jayasinha-3402 C		Loans & Advances (Asset),Prepaid	102,584.15	-
Sanjeewa Aquatics (Pvt) Ltd		Bid Bond New	-	-
Sanjith Karunathilaka		Trade Debtors	750.00	-
Secratory, Rural Economic affairs		Trade Debtors	75,000.00	-
Senanayake Samudra Fisheries Society		Trade Debtors	-	-
Senura Aquaculture Project		Trade Debtors	-	-
Sevalanka Fundation		Trade Debtors	-	-
Sevalanka Minihatchery		Trade Debtors	-	-
Shiwakumara Badawankulama		Trade Debtors	-	-
Shriyani Dilrukshi		Trade Debtors	-	170.00
Shyamalee Surangika Embilipitiya		Trade Debtors	-	-
Smart Power Engineering		Bid Bond New	-	-
Solar Green Plantation		Trade Debtors	-	-
Solutioncity (Pvt) Ltd		Bid Bond New	-	-
Soraborawewa Fisheries Society		Trade Debtors	-	-
Southern Provincial Council		Trade Debtors	3,334,000.00	-
Stelibern Estate Corporative Society		Trade Debtors	-	-
Stock		ADB Grants	-	-
Stock In Hand		Stock-in-hand	-	-
Sugath Weerakon. Weerakatiye		Trade Debtors	21,400.00	-
Suleima Lebbe		Trade Debtors	-	-
Sunrise Aquaponics Eco Business		Trade Debtors	5,400.00	-
Super Cleaning & Jenitoriol Service (Pvt		Bid Bond New	-	-
Super Feed (Pvt) Ltd		Bid Bond New	-	5,000.00
Sustaineble Agriculture Development		Trade Debtors	-	-
SVP Sunil Shantha-3402C		Loans & Advances (Asset),Prepaid	115,381.32	-
T. Selveraj		Trade Debtors	-	-
T.N.S Disanayaka- 3402 C		Loans & Advances (Asset),Prepaid	124,480.00	-
T.R. Perera		Trade Debtors	-	-
TADS Karunarathna		Trade Debtors	-	-
Tampitiya Fisheries Society		Trade Debtors	-	-
Tokyo Civil Engineering		Bid Bond New	-	-
Tools & Implement		Property Plant & Equipment	1,573,467.00	-
TP Construction & Buiders		Bid Bond New	-	-
U.G. Premawathi Embilipitiya		Trade Debtors	-	-
U.I. Jayasingha Kaluthara		Trade Debtors	5,020.00	-
U.M Janaka Kithsiri-3402C		Loans & Advances (Asset),Prepaid	105,109.32	-
Udara Travel Services		Bid Bond New	-	-
Ulhitiya Fisheries Society		Trade Debtors	-	-
Unachchikulam Tank		Trade Debtors	-	-
Urusita Wewa Gramiya Miridiya Sanvidanay		Bid Bond New	-	25,000.00
Usgala Siyabalangamuwe F/S		Trade Debtors	-	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
Uva Provincial Council		Trade Debtors	1,980,250.00	-
V. Thaygaraja		Trade Debtors	-	-
V.R.Karunarathna		Bid Bond New	-	-
V.S. Raja		Trade Debtors	-	-
Value of Grants received during the year		Treasury & Ministry Grants Grant - Capit	-	27,226,672.84
Vannery Fisheries Society		Trade Debtors	-	-
Vasanthan Construction		Bid Bond New	-	-
VAT		ADB Grants	-	-
VAT Over Provision		Income (Indirect)	-	6,303.96
VAT Under Provision		Administrative Expenses	52,086.54	-
Vietnam MOU		Other Creditors	-	454,948.60
Victoria Fisheries Society		Trade Debtors	-	-
Villukulam Fisheries Society		Trade Debtors	75,000.00	-
Vinee Liyanage Galgamuwe		Trade Debtors	12,500.00	-
Visual Techno Solution Pvt Ltd		Bid Bond New	-	-
W.A Ananda 3402 C		Loans & Advances (Asset),Prepaid	112,845.15	-
W.A Upul Chandana -3402 C		Loans & Advances (Asset),Prepaid	96,629.32	-
W.C. Jayaweera Bingiriya		Trade Debtors	50,000.00	-
W.E.P Namal-3402C		Loans & Advances (Asset),Prepaid	96,629.32	-
W.G Upul Champika 3402 C		Loans & Advances (Asset),Prepaid	100,600.00	-
W.G.J Aruna Shantha		Bid Bond New	-	-
W.M.K. Laxman		Trade Debtors	-	-
W.P. Okadagedara		Trade Debtors	20,000.00	-
W.P. Okadagedara Ramakale Mahawelawatta		Trade Debtors	24,000.00	-
Wahalkada Fisheries Society		Trade Debtors	-	-
Wahaneriya Wewa Fisheries Society		Trade Debtors	15,350.00	-
Walagama Fisheries Society		Trade Debtors	-	-
Wasana Contractors		Bid Bond New	-	-
Wasantha		Trade Debtors	-	-
Weeravila Fisheries Society		Trade Debtors	-	-
Western Provincial Council		Trade Debtors	-	-
Wilachchiya Fisheries Society		Trade Debtors	-	-
WM Karunarathne		Trade Debtors	-	-
World Vision Lanka		Trade Debtors	-	40.00
X - Entry Cash Book- Capital		Bank Accounts	-	-
X - Entry Cash Book- Distress Loan		Bank Accounts	-	-
X - Entry Cash Book- Divi Naguma		Bank Accounts	-	-
X - Entry Cash Book- JICA		Bank Accounts	-	-
X - Entry Cash Book- Kalawawe		Bank Accounts	-	-
X - Entry Cash Book- Miss Deposit		Bank Accounts	-	-

As On : 31-12-2017 <u>Account</u>	<u>Vote</u>	All Accounts <u>Parent Group</u>	Adjusted TB	
			<u>Dr</u>	<u>Cr</u>
X - Entry Cash Book- Motor Bike Fund		Bank Accounts	-	-
X - Entry Cash Book- Provincial Council		Bank Accounts	-	-
X - Entry Cash Book- Reccurent		Bank Accounts	-	-
Yasith Prasanna MH at Alugalge Alugalge		Trade Debtors	86,050.00	-
Yoraka Power Industrial Solutions		Bid Bond New	-	3,000.00
ZOA Project		Trade Debtors	-	-
Totals			3,504,769,126.42	3,504,769,126.42