

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Aquaculture Development of Authority of Sri Lanka for the year ended 31 December 2023 comprising the statement of financial performance and statement of changes in equity and cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the provisions of the National Audit Act No.19 of 2018 and the Finance Act No.38 of 1971. My comments and observations which I consider should be reported to Parliament appear in this report.

In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the National Aquaculture Development Authority of Sri Lanka as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with the Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the Qualified Opinion

My opinion is qualified based on matters described in paragraph 1.5 of this report.

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

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

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

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

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

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

1.4 Scope of Audit (Auditor's Responsibilities for the Audit of the Financial Statements)

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes

my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Appropriate audit procedure were designed and performed identify and assess the risks of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- An understanding of internal control relevant to the audit was obtained in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The scope of the audit also extended to examine as far as possible and as far as necessary the following.

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation to enable a continuous evaluation of the activities of the Authority and whether such systems, procedures, books, records, and other documents are in effective operation.
- Whether the Authority has complied with applicable written law, or other general or special directions issued by the governing body of the Authority
- Whether the Authority has performed according to its powers, functions and duties and

- Whether the resources of the Authority had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Audit observations on the preparation of the financial statements

1.5.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

	Non-compliance with reference to relevant standard	Comments of the management	Recommendation
(a)	As per section 29 of Sri Lanka Public Sector Accounting Standards No.02, even though the disclosures should be made after comparing the excess with net cash flow in preparation of the statement of cash flow in direct method, the Authority had not taken action accordingly.	Agreed. The format to be submitted by us should be accurate.	The action should be taken as per Sri Lanka Public Sector Accounting Standards.
(b)	In accordance with section 31 of Sri Lanka Public Sector Accounting Standard No.02, even though the cash flows generated from the investment and financial activities should be separately displayed under such activities, an amount of Rs. 155,121,285 incurred for the construction of breeding centres in the year under review had been stated under the operating activities instead of showing under the investing activities.	Agreed. The action will be taken to separately submit through the accounts in 2024.	The action should be taken as per Sri Lanka Public Sector Accounting Standards.
(c)	Due to encashment of the performance bond of Rs.14, 363,746 in relation to the construction of Welikanda breeding centre, it had been informed in 2023 to pay an amount of Rs.34,049,373 including a late interest fee of Rs. 12,209,896 to the contract institute again as per arbitration board decision and no provision had been identified for that in accordance with section 22 of Sri Lanka Public Sector Accounting Standards No.08.	A provision had not been identified through the accounts in relation to this in 2023. The payments had been made after amending the recurrent and capital estimates of Authority in 2024.	The action should be taken as per Sri Lanka Public Sector Accounting Standards.
(d)	Aggregate grant of Rs.100,092,678 received as ministry grant of Rs. 85,827,680 and as foreign grant of Rs.14, 264,998 for fish seed stocking program to the Authority in the year under review had been credited to the accounts of the	It is being further studied in relation to this standard pointed out by the audit and the action will be taken to submit the relevant facts or	The action should be taken as per Sri Lanka Public Sector Accounting Standards.

project without identification to revenue as per the provisions of section 95 of Sri Lanka Public Sector Accounting Standards No.11. The total expenditure of Rs.108, 205,259 incurred for such programs in the year under review had been debited to the accounts of project without including into the statement of revenue.

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| (e) | The land for sea cucumber breeding centre at Oleithudawa, Mannar about 01 acre had been obtained for a value of Rs. 800,000 in 2016 on 30 years lease and even though the operating lease value should be identified under assets and liabilities as per the provisions of 27 paragraph of Sri Lanka Public Sector Accounting Standard No.12, the aforesaid lease property had not been identified as an operating lease in the accounts. | Agreed. The action will be taken to rectify through the accounts 2024. | The action should be taken as per Sri Lanka Public Sector Accounting Standards. |
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1.5.2 Accounting Deficiencies

Audit observation	Comments of management	Recommendation
(a) A Multi Species Marine Finfish Hatchery had been constructed by Food and Agriculture Organization (FAO) at a cost of Rs. 143 million in Batticaloa District and handed over to Authority on 29 June 2017. Even though said asset had been valued at Rs.155, 450,000 on 08 September 2022, it had not been handed over to Authority so far and accounted the value. As a result of that, non-current assets and the government grants had been understated from that value.	Since the land had not been transferred to Authority so far, the assessment value of Batticaloa Multi Species Marine Finfish Hatchery had not been identified through the accounts.	The action should be taken to transfer the assets utilized by Authority and accounted those.
(b) Even though the prawns hatchery worth of Rs.75, 880,829 located in Pudukudirippu had been handed over to Authority by Aquaculture Development and Quality Promotion Project on 30 December 2009, the assets had been identified and accounted since that date. In accordance with the valuation reports dated 22 June 2015, the land and building of this	Since such land had not been transferred to Authority so far, the construction cost or assessment value of Pudukudirippu lobster hatchery had not been identified through the accounts.	The action should be taken to transfer and account the assets used by Authority.

hatchery had been valued at Rs.47,951,600 and other assets at Rs. 3,146,550 and no any items had been accounted. The existence of these goods had not been verified from the board of survey reports also. These assets had been leased under public private partnership agreements since 2016 and since these assets had not been accounted in the financial statements since 2016 to 31 December 2023, the assets had been understated as at 31 December 2023.

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| (c) | An expense of Rs. 221,719,566 incurred for Crab city Hatchery constructed at Rakawa, Hambanthota from the ministry grants since 2017 to 2020 had been accounted under non-current assets and deferred revenue and in 2022, such value had been removed from deferred revenue account and included under non-current liabilities as operating lease suspense revenue account and no action had been taken to rectify the accounts. ∞ | It is being further studied to resolve this and the necessary action will be taken after identifying a suitable methodology. | Having accurately identified the investment properties, it should be accounted. |
| (d) | A difference of Rs.1,334,964 had been displayed between netting stock balance submitted by Muruthuwela centre belonging to Authority and the balances shown in the accounting statements and no action had been taken to examine it and resolve. | The value of netting material of Muruthuwela center had been accounted by a mistake and the action will be taken to rectify in 2024. | Having accurately identified the stock balances, it should be accounted. |
| (e) | Rakawa Aquaculture Project had been leased on 02 December 2021 to a private company for 30 years period and the lease rental revenue of Rs.7,440,760 in relation to year under review receivable from such company since 02 December 2023 after 02 years grace period had not been identified as receivable lease rental revenue. | The value due under Rakawa public private enterprise in the Annual Report provided in 2023 had not been included. Accordingly, such value had not been accounted. | The revenue receivable had not been accurately identified and accounted. |
| (f) | Even though it had been indicated Rs.2,468,360 as purchase of property, plant and equipment under investing activities in the statement of cash flows in the year under review, the actual purchase value | A value of Rs.4,978,453.50 had been included into the payments by mistake. The attention will be | The investment values should be accurately accounted in the cash flow statements. |

was Rs.15,299,714 and the investment paid to this matter in activities had been understated by 2024. Rs.12,831,354.

- (g) 02 lands in extent of 10.5 acres and 03 lands in extent of 3.976 hectares with aggregate assessed value of Rs.63, 150,000 had not been accounted.
- The adjoining land had been purchased for Kusala Bangadeniya centre in 2022 and such value had not been included into the schedule. The action is being taken to adjust the all assessment value provided up to 2024 in the accounts.
- The lands belonging to Authority should be accurately accounted.
- (h) 04 fibre tanks purchased at a cost of Rs.4, 336,210 in the year of under review had not been accounted under the assets.
- Agreed. The action will be taken to rectify from annual accounts 2024.
- The assets of Authority should be accurately accounted.
- (i) The action had not been taken to consider the projects and other payable balances of Rs. 5,958,802 prevailed since 2019, 2107 and 2021 as revenue or settle and the exact persons and the written evidences required for confirmation such balances had not been submitted for the audit.
- The necessary action is being taken to send the remaining provision allocated for Divi Neguma fish seed stocking through the ministry to the ministry again and send remaining provision allocated by provincial councils but not identified to the ministry out of these balances and credit to the government revenue.
- The evidences should be submitted in relation to the balance confirmations indicated in the statements of financial position.

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| (j) | It had been indicated a credit balance of Rs.71,928,492 as at 31 December of the year under review in the name of Divi Neguma agreement and since a list of balances and an age analysis related to verification the accuracy of such balance had not been submitted for audit, it couldn't be satisfied on existence and value. | A document in relation to Divi Neguma beneficiaries is maintained in Planning and Monitoring Unit and a conflicting situation had arisen to update this document due to inability the identification of Divi Neguma outstanding within cheques value forwarded by the courts. Accordingly, it is conflicting to submit a document related to outstanding which has to be recovered accurately. | The evidences related to confirmation the balances in the cash flow statement should be submitted. |
| (k) | The Social Security Contribution levy of Rs.6, 697,682 to be identified on quarterly sales of Authority had not been accounted and as result of that, the profit of the year had been overstated by such amount and the current liabilities had been understated by that amount. | The action had been taken to forward a letter requesting to exempt Authority from above Social Security Contribution levy to the Secretary of Ministry of Finance with a copy to Director General of Public Enterprises. Accordingly, it is due to be taken action on the instructions provided. | Having accurately identified the liabilities, it should be accounted. |
| (l) | Since Rs.1, 151,975 received on 08 September 2023 from the technical assistance program as the foreign grants had not been included into the cash flow statement, the foreign grants under the operating activities had been understated by that amount. Furthermore, since an amount of Rs.1, 184,975 paid to the suppliers had not been noted in the cash flow statement, the payments had been understated by that amount also. | Agreed. It had been noted by change of the captions by mistake. | The foreign grants received to Authority for development programs should be accurately indicated in the cash flow statement. |
| (m) | The action had not been taken to obtain a lease amount of Rs.653, 150 related to lease of Kusalabangadeniya marine | As per section 19 of the agreement, a grace period of 02 months had | Having identified receivable revenue, it should be accounted. |

ornamental fish breeding centre and such amount had not been accounted as receivable revenue.

been given for commencement of the production. Therefore, it is kindly informed that the charge of lease rentals had been commenced on 01 June 2023.

- (n) The fixed assets worth of Rs.7.9 million purchased in 2019 by Authority in the hatchery premises at entering into agreement for lease of Crab City project in Hambanthota District had not been capitalised to the relevant assets and accounted under the project construction cost.

In entering into agreement for lease Crab City project in Hambanthota District, since the inventory items had not been identified on 02 December 2021 which was the date of entering into agreement, the inventory items had been identified and listed up to 03.02.2022 without including into the agreement and had been hand over to Taprobane Frozen Seafood (pvt) Ltd.

The fixed assets should be capitalized to the relevant assets.

On vouchers paid by Finance Division, the value of the construction assets is identified into the financial statement. Accordingly, even though the items included in that can be separately identified, the value can't be determined.

Accordingly, the construction cost will be accounted in the future only on the values provided by relevant division.

1.5.3 Unreconciled Accounts or Reports

Subject	Value as per financial statement Rs.	Value as per corresponding reports Rs.	Difference Rs.	Comments of the management	Recommendation
05 institutions which had submitted the balance confirmation letters had not agree with the debtors balance of Rs.3,850,435, the accuracy of such debtors balance couldn't be verified.	3,850,435	-	3,850,435	The action will be taken to settle in association with the project division having studied the balances which had not agreed with the balance confirmation letters.	The relevant evidences in relation to verify the balances indicated in the statement of financial position should be submitted.

1.5.4 Lack of Documentary Evidence for Audit

Subject	Amount Rs.	Audit evidences not provided	Comments of the Management	Recommendation
Since the stock value had been accounted as Rs.87,172,848 as per the records of the officers in charge of station without carrying out a stock survey in the year under review, the accuracy and existence of this stock had not been verified .	87,172,848	Stock survey reports	The study on stock survey activities is carried out by a committee for actually verification this stock existence.	Having performed a stock survey, the stock value should be accounted based on such reports.

1.6 Non-compliance with laws, rules ,regulations and management decisions

Reference to laws, rules and regulations	Non-compliance	Comments of the management	Recommendation
(a) 4(1)(b) of part II of Social Security Contribution Levy Act No.25 Of 2022 dated 20 September 2022	If the turnover for a quarter of an institute which is eligible to be enforced social Security Contribution Levy exceeds Rs.30 million, it should be registered under Social Security contribution Levy Act and even though the tax should be accounted on the accrual basis in terms of provision 16 of part V of the Act and the tax should be paid as per the provisions of 17(1) of Act, no action had been taken as per the provisions of Act in relation to the fish sales revenue in 2023.	The action had been taken to submit a letter requesting to exempt the Authority from above Social Security Contribution Levy to the Secretary of Ministry of Finance with a copy to Director General of Public Enterprises. Accordingly, it is due to take steps on the instructions provided.	The action should be taken as per the provisions of Social Security Contribution Levy Act.
(b)Financial Regulations of Democratic Socialist Republic of Sri Lanka (i) Financial Regulation 396 (d)	No action had been taken as per the Financial Regulations in relation to 57 cheques of Rs.2, 625,470 in bank account No. 0003270048 of Bank of Ceylon as at 31 December 2023 which had expired 06 months and not submitted for payment.	It is due to be taken action on the instructions given subsequent to submission this issue to audit and management meeting and resolving.	The action should be taken as per Financial Regulations.
(ii)As per F.R. 570, 571	Even though the action should be taken to settle the deposits worth of Rs.32, 191,028 exceeded 02 years, it had been retained in the retention account without crediting to the government revenue.	The retentions on the contracts which had not been requested up to 2015 had been approved for removal from the accounts. Furthermore, it is due to be taken action to remove the retentions on the contracts exceeded 02 years in 2024 as per F.R. in relation to the years after 2016.	The action should be taken as per Financial Regulations.

- (c) State Accounts Circular 30/94 (4.4) 08 July 2022
- Even though the foreign grants should be received to the institute through line ministry by making the provisions to expenditure estimate in relation to the foreign aids utilized by the state corporations, no step had been taken as per such provisions related to the foreign grants of Rs.14.26 million received to the Authority in the year under review.
- It had been provided with the concurrence of Department of National Planning and Department of External Resources for implementation of ILO project.
- In obtaining the foreign grants to Authority, it should be complied with the circular provisions.
- (d) Circular No. MOEF/ERD/2011/01 dated 21 April 2011 of Department of External Resources and Circular MOEF/ERD/2014/01 dated 26 June 2014
- Even though it should be made aware the Department of External Resources related to providing the foreign grants and entering into agreements and obtained the approval of the General Treasury, no action had been taken in accordance with that in relation to the foreign grants of Rs.14.26 million received to Authority.
- The concurrence of Department of External Resources had been given for implementation of ILO project. The ACIRA project received to Ministry of Education by Australian Government is a project approved by Department of External Resources. Since this project had been approved by Department of External Resources, The provisions due to be received to Authority for this had been directly issued to Authority by Australian Government. This project is due to be completed in the first quarter of 2025.
- The action should be taken as per circular provisions in obtaining the foreign grants to Authority and entering into the agreements.

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| (e)Public Finance Circular 02/2019 dated 26 March 2019 | Even though the public private investment procurement process should be performed by a Cabinet Appointed Negotiation Committee in selection of the investors for public private partnership investment projects as per circular provisions, said method had not been followed for Kusalabangadeniya Hatchery leased as public private partnership project. | When calling expression of interest for projects, the procurement decisions had been taken by ministerial procurement committee and Technical Committee had been appointed for obtaining the required technical recommendations for that. | In the investment process of public private partnership investment process, the action should be taken as per Public Finance Circulars. |
| (f) Section 13.2 of Public Finance Circular 01/2020 | In accordance with the provisions of circular, even though a special board of survey should be appointed to identify the condemned vehicles which can't be used by a public institution and carried out a survey, a board of survey had not been appointed and carried out a survey in relation to the vehicles of the authority. | A special board of survey had been appointed for identification of the vehicles which were condemned and can't be used existing in the authority and the identification of condemned vehicles is performed. | The action should be taken as per Public Finance Circular in relation to the condemned vehicles which can't be used. |

2. Financial Review

2.1 Financial Result

The operating result of the year under review was a deficit of Rs. 119,724,959 and the dissimilarly the surplus of the previous year was Rs. 103,989,075. Accordingly, a decline of Rs. 223,714,034 was observed in the financial result. This decline had been mainly caused by deduction of income by Rs. 53,982,047, increase of selling cost by 97,895,250, increase of administrative expenses by Rs. 14,114,804, increase of distribution cost by Rs. 26,171,080 and the increase of financial expenses by Rs. 251,152.

3. Operation Review

3.1 Management Inefficiencies

Audit Observation	Comment of the Management	Recommendation
(a) The amount of Rs. 4,412,475 paid as advances and bill payments for the renovation works of the Muruthawela Cultivation Development Center in Hambanthota District had been unable to be recovered and the paid amount had also become an idle expense. In addition, the constructions related to the amount of Rs. 8,262,017 paid by the Muruthawela 01 contract had also not been completed to date.	The renovation works related to the contract 2021/R/MURL/02 have been completed at present after liquidating the above contract and the relevant performance bond; the sum of Rs. 610,473, has been obtained to the Authority. The ponds that had not been completed will be completed and used for the production works after liquidating the contract related to 2021/R/MURL/02. Also, the advance amount of Rs. 9,546,600 to be collected from this contractor and the amount of nearly Rs. 7,150,950 related to the performance bond have been obtained to the Authority, and this has been done as per the decision of the Commercial High Court.	The project activities should be completed immediately as planned and the actions should be taken to collect the amounts paid as advances.
(b) Although a balance of Rs. 54,040,042 under the non-current liabilities existed since many years, the actions had not been taken to identify and settle it.	This balance amounting to Rs. 54,040,042 is existing since before 10 years and it further remains unsettled due to the unavailability of adequate information on how that balance came up and on other related aspects.	The loan balances remaining unsettled should be identified and settled.
(c) There was a balance of Rs. 45,682,378 due from 88 debtors as at 31 December 2023, and it included a balance of Rs. 39,552,087 between 1-3 years,	The Aquaculture Development Authority had provided fish seed loans worth Rs. 238.46 million from 2010 to 2017 and	The measures should be taken to recover money owed from the debtors.

Rs. 1,495,451 between 3 -5 years, and Rs. 4,034,840 beyond 5 years, and formal measures had not been taken to recover those balances.

appointed a loan committee to recover those loans as well as has collected and is taking actions to collect the remaining amounts except Rs.4.39 million subsequent to formal proceedings. The said amount is 1.84% of the total loan amount of Rs. 238.46 million.

- (d) The formal measures had not been taken to recover the loan balance amounting to Rs. 3,322,500 given for the external parties under Divi Neguma project.
- The letters of demand were sent by district level for the beneficiaries who did not actively contribute to this project and the process of recovering money again by filing cases for some beneficiaries was implemented.
- Money owed from Divineguma beneficiaries should be collected.
- (e) The actions had not been taken to recover the amount of Rs.11,213,291 due for the Authority regarding two cancelled projects until 31 December of the year under review.
- A letter has been sent requesting legal advices regarding the amount of Rs. 1,540,507 to be recovered from St Theresa Industries (Pvt) Ltd. The proceedings are to be done on the instructions that will be given. The value of Rs. 9,672,784 to be recovered from Kirula Eng. Service (pvt) ltd has been amended and the said amended value has been recovered.
- The actions should be taken to collect money due for the Authority.

3.2 Operational Inefficiencies

Audit Observation	Comment of the Management	Recommendation
(a) When the consultancy services were not completed in relation to the amount of Rs.4,683,789 paid to a consultancy service company in the years 2016 and 2017, the same company had been awarded the consultancy services once again in the year 2022 for the design and construction of an aquatic garden in the Batticaloa	The authority expects to continue further proceedings in coordination with the relevant investors and consultancy companies.	The relevant construction activities should be accomplished immediately.

district for a sum of Rs.4,219,408. Although Rs.1,538,750 had been capitalized in relation to this contract as at 31 December of the year under review, the related work had not been completed. Consequently, the intended objectives had not been achieved and the payments had also become an idle expense.

3.3 Idle or underutilized Property, Plant and Equipment

Audit Observation	Comment of the Management	Recommendation
(a) Although 127,000 kg of Tilapia fish feed was expected to be produced annually from the fish feed production machine installed at a cost of Rs. 11,802,000 in Udawalawa fish feed processing centre on 8 October 2019, a quantity of 36,612 kg, 38,361 Kg and 4.23 Kg had been produced in 2021 , 2022 and 2023 respectively. No production had been done by 20 October 2024 and this machine had remained underutilized by this time.	The current Chairman of the Aquaculture Development Authority has instructed to stop the continuation of this machine as a Public-Private Joint Venture and proceed further with the production activities. The activities are being done according to that said instructions.	The actions should be taken to use the machine of producing feed required for Thilapia Fish.
(b) Although the 06 lands with an extent of 14 acres and 138.275 hectares had been obtained by the Authority for the promotion of aquaculture, it was observed that those lands remained idle without being utilized for the aquaculture promotion activities.	The Sea Cucumber Hatchery, Seaweed Tissue Culture Centre, Crab Hatchery and Coastal Aquaculture Development Training Centre proposed to be implemented under the Asian Development Bank provisions for sustainable fisheries development in the Northern Province have not been able to be started due to the non-allocation of the provisions. Only the land located in South Bar in the Mannar district has been handed over, and even if the other lands have been identified as suitable and demanded, those lands have not been handed over to us.	The actions should be taken to use the lands acquired for the use of the Authority.

- (c) 45350 square meters of fish tanks situated in 6 centres remained idle in the year 2022 and 35808 square meters of tanks situated in 04 centres remained idle by the year 2023. Although the 21300 square meters out of the 64900 square meters of tank capacity in the Udawalawa Carp Centre had been idle since the year 2021, it had been unable to take those to the operational level. 2150 square meters in the Udawalawe Centre remained idle in the year 2022, and the said amount had been increased to 11800 square meters by the year 2023.
- 7,000 square meters of Dambulla Centre which is a Freshwater Aquaculture Development Centre has been proposed to be concreted. 4,800 square meters of ponds are being reconstructed by the FAO project. 4,500 square meters of ponds in Inginiyagala have been used for temporary production process. Further, 2,708 square meters of idle ponds are to be repaired. The funds have not been allocated for the repair of idle ponds in Udawalawa.
- The proceedings should be done to take the capacity of fish tanks to the active production level.