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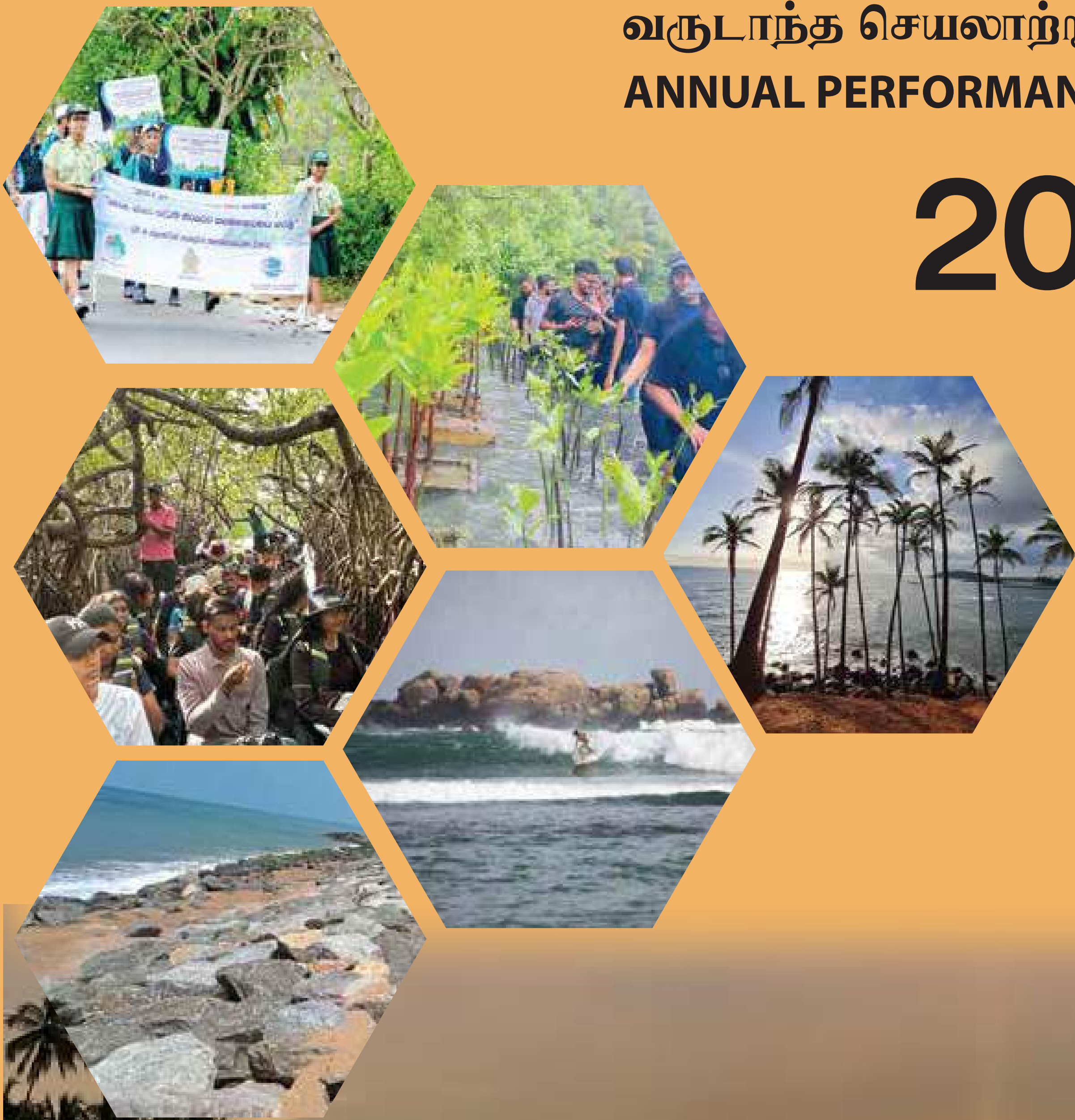
வருடாந்த செயலாற்று அறிக்கை
ANNUAL PERFORMANCE REPORT

2024



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கரையோரம் பேணல் மற்றும் கரையோர மூலவள முகாமை திணைக்களம்

Coast Conservation and Coastal Resource Management Department

Department of Coast Conservation and Coastal Resource Management

Chapter 01 – Institutional Profile / Executive Summary

1.1 Introduction

The Coast Protection Unit was established in 1963 under the Colombo Port Commission and in 1978 Coast Conservation Division was set up under the Ministry of Fisheries. With the aim of conserving the coast and creating safe and sustainable development opportunities based on the high valued economical resources that exist in the coast of Sri Lanka thus, the Coast Conservation Division was upgraded to an "A Grade Department" on 1st of January 1984. As such coastal stabilization projects are being allocated the highest expense out of the Annual Budget of the Department to conserve the coastal zone of the Island. Management of shoreline by effective coastal stabilization schemes contribute for the sustainable development while management of coastal resources and developments maintain the standards of the coastal environment which are equally important and subsequently Coast Conservation and Coastal Zone Management Act No. 57 of 1981 was implemented and administration, control, custody and management of the coastal zone is vested to the Democratic Socialist Republic of Sri Lanka. Further, the Act No. 57 of 1981 was amended by the Acts No. 64 of 1988 and No. 49 of 2011 and administration and implementation of the provisions in the Act, formulation and execution of schemes for Coast Conservation and Coastal Zone Management and preparation of the Coastal Zone Management Plan and other duties and functions including in section 4 of the Act are vested to the Director General of Coast Conservation and Coastal Resource Management.

In 2020.08.09 by the Extraordinary Gazette Notification No. 2187/27 the department was located under the purview of the State Ministry of Urban Development, Coast Conservation, Waste Disposal and Community cleanliness under the Ministry of Urban Development and Housing. However, the Department has been attached to the State Ministry of Coast Conservation and Low-Lying Lands Development since 07th July 2021. It was again taken under the Ministry of Urban Development and Housing by the Extraordinary Gazette Notification No. 2289/43 dated 22.07.2022. It was brought under the Ministry of Environment, Wildlife, Forest Resources, Water Supply, Plantations and Community Infrastructure by Extraordinary Gazette Notification No. 2403/53 dated 27.09.2024 and at present it is under the Ministry of Environment by Extraordinary Gazette Notification No. 2412/08 dated 25.11.2024.

1.2 Vision, Mission and Objectives

Vision

Sri Lanka to achieve the prime status among countries in South Asian region by sustainable management of coastal resources and having attractive, safe and leisure beaches

Mission

The sustainable development of the coastal resources and the management of coastal process through optimize social, economic and environmental status of Sri Lanka

Objectives

- To improve status of the costal environment
- To develop and manage the coastal zone
- Safeguard coastal infrastructure and risks reduction of coastal communities
- To improve the living standards of coastal communities and coastal resource users
- To promote and facilitate economic development based upon coastal resources

1.3 Key Functions

1. Mitigating immediate impacts of coastal erosion.
2. Providing long term coast protection solutions.
3. Preparation of shoreline management strategies.
4. Carry out coastal investigation.
5. Carry out costal wave measurement studies.
6. Implementation of coastal research program.
7. Monitoring of near-shore bathymetry changes.
8. Updating Coastal Design Guidelines.
9. Coastal monitoring and evaluation.
10. Promoting sustainable coastal user friendly coastal construction.
11. Providing guidance in construction of marine structure within the coastal zone.

12. Preparation of costal Hazard Maps (Tsunami, sea level rise, storm surge & coastal erosion).
13. Providing coast protection design review for external parties.
14. Providing design assistance for river outlet management structures.
15. Conducting coastal water quality monitoring program.
16. Updating Coastal Zone Management Plan.
17. Controlling coral mining and beach sand mining.
18. Conducting environmental impact assessment for coastal development.
19. Ensuring compliance of permit conditions for development activities.
20. Enhancing awareness of coastal issues, including Curriculum development for schools.
21. Promoting community participation in coastal resource management.
22. Implementing special area management sites to improve the livelihoods of the communities through participatory coastal management.
23. Declaration of the Affected Areas, Conservation Areas and Special Management Areas and proper management of such areas.
24. Establish Beach parks.
25. Preparation of the Coastal Access Plan and facilitating Coastal access.
26. Control the illegal construction and illegal filling of land or water bodies within the coastal zone.

    The Coast Conservation Department which had been under the Ministry of Fisheries & Aquatic Resource Development was assigned to the Ministry of Ports & Aviation by the Extra Ordinary Gazette notification number 1651/20 dated 30th April, 2010.

The Coast Conservation Department was assigned to the Ministry of Defense by the Extra Ordinary Gazette notification number 1681/3 dated 22nd November, 2010 and since then the department is under the same ministry. The name of the Ministry of Defense was changed as "Ministry of Defense & Urban Development" with effect from 07th October 2011.

Coast Conservation (Amendment) Act No. 49 of 2011 approved by the Parliament and new amendment was implemented with effect from December 2011. According to the Amendment Act the word "Coast Conservation" was substituted by the word "Coast Conservation & Coastal Resource Management".

According to that amendment the name of the Department was changed as "Department of Coast Conservation & Coastal Resource Management".

The amended Act has also made several new legal provisions to the Coast Conservation & Coastal Resource Management Act, and according to the new amends the duties of the Department has expanded.

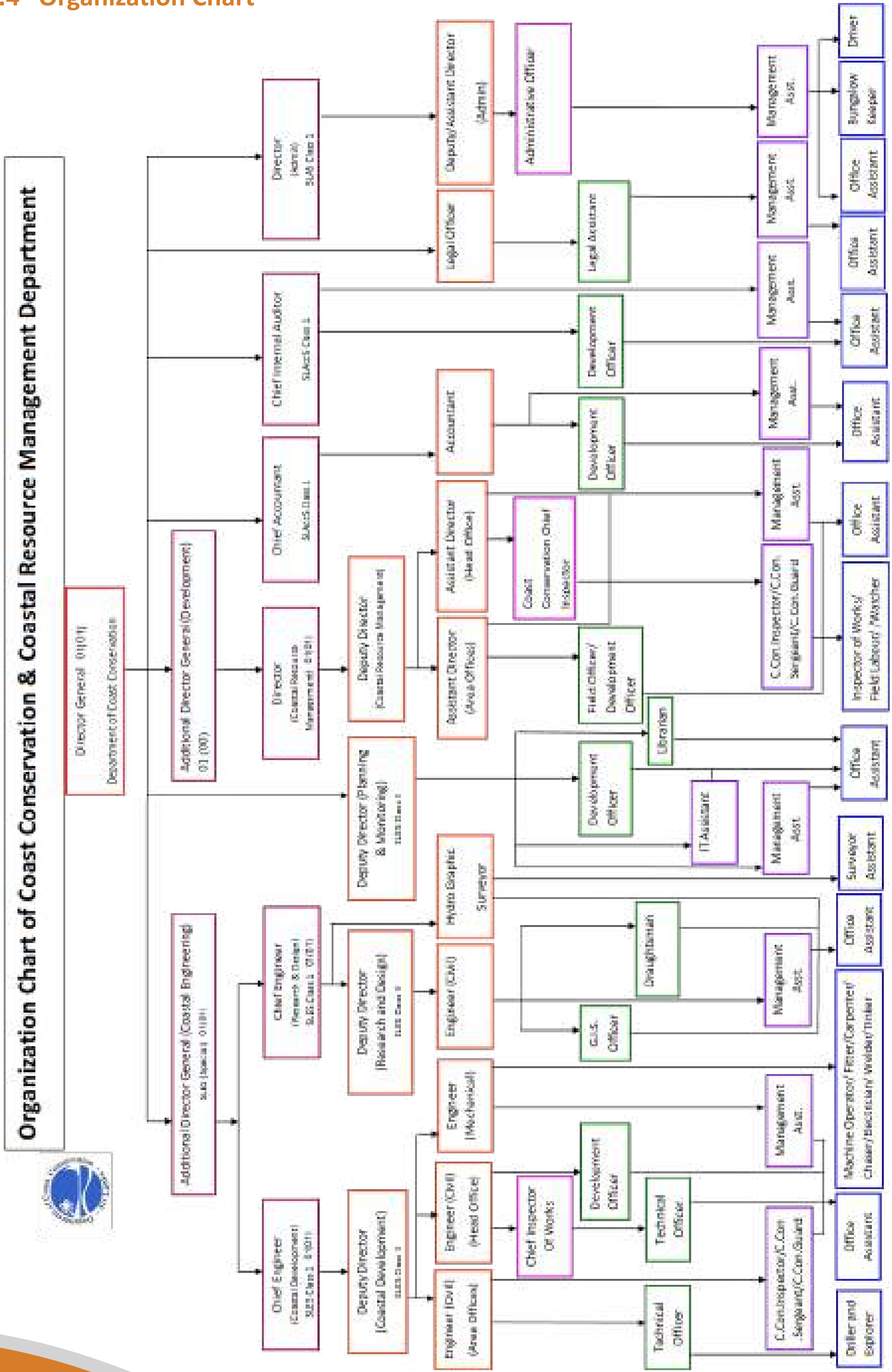
- Name of the Department was changed as "Department of Coast Conservation & Coastal Resource Management"
- Area of the coastal zone has extended according to the amended act.
- Permission granted by law for preparation of Coast Conservation and Coastal Resource Management Plan
- New legal provision to declare affected area, conservation area, beach parks and special management area and prepare of regulations.

- New legal provision to take action and remove unauthorized filling in the coastal zone.
- Increase power of police officers to control illegal development activities in the coastal zone.
- Fines have been increased and bail not be allowed by magistrate for unauthorized development activities.
- Establish a coastal protection reward fund for motivation of the officers who engaged in controlling the illegal development activities in the coastal zone.

Again, the Coast Conservation & Coastal Resource Management Department was assigned to the Ministry of Mahaweli Development and Environment by the Extra Ordinary Gazette notification number 1933/13 dated 21st September, 2015.

Thereafter again this Department was assigned under the Ministry of Environment and Wildlife Resources by the Extraordinary Gazette Notification No. 2153/12 dated 10.12.2019. In 2020.08.09 by the Extraordinary Gazette Notification No. 2187/27 the department was located under the purview of the State Ministry of Urban Development, Coast Conservation, Waste Disposal and Community cleanliness under the Ministry of Urban Development and Housing. However, the Department has been attached to the State Ministry of Coast Conservation and Low-Lying Lands Development since 07th July 2021. It was again taken under the Ministry of Urban Development and Housing by the Extraordinary Gazette Notification No. 2289/43 dated 22.07.2022. It was brought under the Ministry of Environment, Wildlife, Forest Resources, Water Supply, Plantations and Community Infrastructure by Extraordinary Gazette Notification No. 2403/53 dated 27.09.2024 and present it was under the Ministry of Environment by Extraordinary Gazette Notification No. 2412/08 dated 25.11.2024.

1.4 Organization Chart



1.5 Main Divisions of the Department

Coastal Development Division Research & Design Division Coastal Resource Management Division	**Main Divisions**
Planning & Monitoring Division Administration Division Accounts Division Legal Division Internal Audit Division	**Supporting Divisions**

1.6 Institutions / Funds coming under the Department

Not Applicable

1.7 Details of the Foreign Funded Projects (if any)

1) Name of the Project 2) Donor Agency 3) Estimated Cost of the Project 4) Project Duration	**Not Applicable**

2.1 Progress up to 31.12.2024

Title	Program and Project	Activities	Allocation for the Year 2024 Rs. Mn.		Financial and Physical Progress (Rs. Mn)	(%)	Problems Arisen
Improving and. Rehabilitating Major Assets	2001	Rehabilitation & Improvement of Building	1.50	F.P.	0.59	39.45%	
				P.P.	Carrying out repairs in the regional offices		
	2002	Rehabilitation & Improvement of Plant Machinery & Equipment	9.00	F.P.	8.92	99.12%	
				P.P.	Repair of 03 Excavators, 01 Backhoe Loader & Wheel Loader		
	2003	Rehabilitation & Improvement of Vehicles	9.00	F.P.	6.97	77.43%	
				P.P.	Repair of 25 vehicles.		
		Sub Total	**19.50**		**16.48**	**84.52%**	
Acquisition of Major Assets	2102	Acquisition of Furniture and Office Equipment	1.00	F.P.	0.94	94.10%	
				P.P.	Fingerprint machines, Overhead projector, Laptop computer, computer monitors, Photocopy machine were purchased.		
		Sub Total	**1.00**		**0.94**	**94.10%**	
Developing Personal Ability.	2401	Training and Personal Development	0.50	F.P.	0.41	82.20%	
				P.P.	06 programmes were conducted.		
		Sub Total	**0.50**		**0.41**	**82.20%**	
Coastal Engineering Investigations	291.1.1.0.2509-1	Coastal Engineering Design	0.50	F.P.	0.02	4.00%	
				P.P.	18 nos for internal projects and 04 nos. for external requests		
		Coastal Engineering Investigations & Studies	8.00	F.P.	5.91	73.88%	
				P.P.	Surveys were completed for 16 coastal stretches		
		Coastal Water Quality monitoring program	3.00	F.P.	1.69	56.33%	
				P.P.	Obtaining values for 5 bathing areas and 72 points where canals flow into the sea in Colombo and Kalutara districts		
		Implementation of Nationally Determined Contributions (NDC).	3.00	F.P.	0.00	0.00%	
				P.P.	TEC report is being drafting for the project		
		Sub Total	**14.50**		**7.62**	**52.55%**	

Title	Program and Project	Activities	Allocation for the Year 2024 Rs. Mn.		Financial and Physical Progress (Rs. Mn)	(%)	Problems Arisen
Coastal Zone Management Program	291.1.1.0.2509-2	Surveying of Demarcated of permanent vegetation line. (Trincomalee)	1.50	F.P.	0.00	0.00%	
				P.P.	There were some objections from the community of the area due to the lack of awareness on the programme and it took time to solve the issue.		
		Implimentation of Permit procedure	4.00	F.P.	3.60	90.00%	
				P.P.	1312 nos. of e-permits were issued.		
		Demolition of unauthorized structures, Unauthorized sand removal and monitoring	1.00	F.P.	0.31	31.00%	
				P.P.	469 nos. of Demolition Orders were issued & 29 nos. have been removed.		
		Reducing coastal pollution/Beach cleaning	0.50	F.P.	0.51	102.00%	
				P.P.	102 nos. of programmes were conducted.		
		Education / Awareness Programse	1.00	F.P.	0.79	79.00%	
				P.P.	06 nos. of programmes were conducted.		
		Amendment of the Coast Conservation and Coastal Zone Management Plan	2.00	F.P.	1.10	55.00%	
				P.P.	CZ&CRM Plan was revised and the revised plan has been approved by the Cabinet of Ministers		
		Identification and mapping for beach access plan, development of beach access roads	24.00	F.P.	23.88	99.50%	
				P.P.	Completed for the districts of Mannar, Kilinochchi, Jaffna, Mullaithiu, Hambantota, Matara, Galle & Kaluthara and the report & atlas were submitted.	100.00%	
		Sub Total	**34.00**		**30.19**	**88.79%**	

Title	Program and Project	Activities	Allocation for the Year 2024 Rs. Mn.		Financial and Physical Progress (Rs. Mn)	(%)	Problems Arisen
Construction of Coastal Structures	291.1.1.0.2509- 4	Construction of 400m Revetment at Kalido , Phase 1, Kalutara (Continue from 2021)	1.40	F.P.	1.31	93.57%	Monsoon winds, shortage of explosives and problems supplying machinery for construction caused disruptions in progress.
				P.P.	Rehabilitation of 410.0m revetment was completed	100.00%	
		Construction of 200m Revetment at Udappuwa North (Puththalam)	27.50	F.P.	3.26	11.85%	
				P.P.	Rock material supply is in progress	15.00%	
		Construction of Groyne Series at Ninthavur, (Ampara)- Phase II	22.00	F.P.	16.11	73.23%	
				P.P.	Phase I : 02 groynes were completed in 2024. Phase II : Construction of 04 groynes, 02 completed, 01 under construction	80.00%	
		Construction of Groyne field at Sainthamarathu to Maligaikadu (Ampara)	44.00	F.P.	43.31 98.43%		
				P.P.	Construction of 11 groynes was completed	100.00%	
		Construction of 100m Gabion Wall- Muthur (Trincomalee)	3.00	F.P.	3.03 101.00%		
				P.P.	Construction of 100.0m gabion wall was completed	100.00%	
		Construction of Coast Protective Structure- Madiha (Matara)	8.00	F.P.	0.26 3.25%		
				P.P.	Procurement work had to be cancelled twice.	0.00%	
		Construction of 30.0 m Groyne structure for Fament Ela Culvert Protection at Hathapalana (Galle)	6.00	F.P.	0.11 1.83%		
				P.P.	Contracts were awarded for hiring machines. Rock material supply is in progess.	5.00%	
		Sub Total	**111.90**		**67.39**	**60.22%**	

Title	Program and Project	Activities	Allocation for the Year 2024 Rs. Mn.		Financial and Physical Progress (Rs. Mn)	(%)	Problems Arisen
Repair of Coastal structures	291.1.1.0.2509- 4	Rehabilitation of 410m revetment at Lunawa, Moratuwa (Colombo) (Continue 2021)	3.60	F.P.	3.58	99.44%	Monsoon winds, shortage of explosives and problems supplying machinery for construction caused disruptions in progress.
				P.P.	Rehabilitation of 410.0m revetment was completed	100.00%	
		Rehabilitation of Revetment-Mudukatuwa (Puttalam)	18.50	F.P.	19.66	106.27%	
				P.P.	Rehabilitation of 200.0m revetment was completed	100.00%	
		Rehabilitation of existing revetment Kahawa (Galle)	36.50	F.P.	33.15 90.82%		
				P.P.	Rehabilitation of 200.0m revetment was completed	100.00%	
		Rehabilitation of Groyne Series-Iranavila(Puttalam)	22.50	F.P.	22.37 99.42%		
				P.P.	Rehabilitation of 03 existing groynes & construction of new groyne were completed	100.00%	
		Construction of 120m Walkway and Revetmentat- Mirissa, Bandaramulla, Matara (Continue 2021)	7.00	F.P.	0.00 0.00%		
				P.P.	Estimate was revised. Delay in demarcation of project boundaries which has to be done by Sur vey Dept.	0.00%	
		Sub Total	**88.10**		**78.76**	**89.40%**	
		Construction of Gabion wall protection to Tsunami Memorial tower at Marathamunai	51.50	F.P.	1.08		
				P.P.	Construction was completed	100.00%	
		Construction of 60.0m Gabion wall at Koggala, Galle		F.P.	3.02		
				P.P.	Construction was completed	100.00%	
		Emergency protection works-Kaluthara North & Elabadawatta		F.P.	4.95		
				P.P.	Construction was completed	100.00%	
		Emergency protection works-Waskaduwa coastal stretch (North of Royal Palm Hotel)		F.P.	13.09		
				P.P.	Construction was completed	100.00%	

Title	Program and Project	Activities	Allocation for the Year 2024 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		(%)	Problems Arisen
Emergency Coastal Protection Structures	291.1.1.0.2509- 4	Emergency protection works- Abrew Road, Kaluthara		F.P.	8.53		
				P.P.	Construction was completed	100.00%	
		Emergency protection works- Tangerine - Royal Palm coastal stretch, Waskaduwa		F.P.	4.66		
				P.P.	Construction was completed	100.00%	
		Emergency protection works- at “Lassana Midula”, Iranavila		F.P.	3.35		
				P.P.	Construction was completed	100.00%	
		Emergency flood control measures		F.P.	0.30		
				P.P.	Construction was completed	100.00%	
		Rehabilitation of 200.0m sand bund and Jumbo bag protection at Muthupanthiya		F.P.	0.51		
				P.P.	Construction was completed	100.00%	
		Emergency Jumbo bag/ Polysac bag Protections		F.P.	3.32		
				P.P.	Construction was completed	100.00%	
		Construction of Emergency groyne structure at Kalmunai		F.P.	3.95		
				P.P.	Construction was completed	100.00%	
		Construction of 55.0m Emergency revetment at Maggona		F.P.	2.75		
				P.P.	Construction was completed	100.00%	
		Beach nourishment at Hirewatta coastline		F.P.	0.42		
				P.P.	Construction was completed	100.00%	
		Emergency protection at the beach front of AIDA Hotel, Induruwa		F.P.	1.90		
				P.P.	Construction was completed	100.00%	
		Emergency work at Rekawa fishery harbour		F.P.	0.29		
				P.P.	Construction was completed	100.00%	

Title	Program and Project	Activities	Allocation for the Year 2024 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		(%)	Problems Arisen
		Rehabilitation of revetment structure at Palliyawatta (200.0m section), Wattala		F.P.	5.16		
				P.P.	Construction was completed	100.00%	
		Road protection emergency work at Godagama Junction, Galle		F.P.	0.39		
				P.P.	Construction was completed	100.00%	
		Emergency protection work at Wellabada Junction, Boossa		F.P.	0.64		
				P.P.	Construction was completed	100.00%	
		Emergency protection work at Point Pedro, Jaffna		F.P.	0.57		
				P.P.	Construction was completed	100.00%	
		Emergency protection work at Karatheev Navy camp		F.P.	1.15		
				P.P.	Construction was completed	100.00%	
		Purchasing of 5000m2 of Non-woven Geotextile filter sheets		F.P.	1.55		
				P.P.	Construction was completed	100.00%	
		Other emergency work		F.P.	0.71		
				P.P.	Construction completed	100.00%	
		Sub Total	**51.50**		**62.29**	**120.94%**	
		Total	**321.00**		**264.08**	**82.27%**	

2.2 Challenges

1. According to the 2/2022 budget circular, several projects, including many coastal defense projects, have been removed from the 2024 annual action plan due to lack of funding.
2. "Shortage of engineers, assistant directors, hydrological surveyors, technical officers and skilled and unskilled workers was a critical barrier for achieving the full performance of the institution."

2.3 Future goals

1. Public-Private Partnerships (PPP) to develop tourism potential sites within Sri Lanka's coastline to generate income for the Department.
2. Plans are needed to reduce coastal erosion
3. Sustainable management of coastal resources

2.4 "e-permit process"

No. of applications received	No. of applications in process	No. of permits issued	No. of applications rejected	Projects under EIA/IEE process
1764	157	1312	295 (Cancelled + Rejected)	EIA - 01 IEE - `10

EIA	Project
1	Proposed 113 Roomed Eco Tourist Resort Project, Erumativu Island , Kalpitiya - Consulting Engineers and Architects Associated (Pvt)Ltd.

IEE	Project
1	Proposed SEA_ME-WE - (MSW6) Submarine cable System Project - Browns Hills, Matara Coastal Area- Sri Lanka Telecom PLC
2	Proposed 72 units of Allai Villas Residential Development Project -Word 01, Aluminium Factory Lane, Allaipiddy- James Vimalathas Jeevaraj
3	Proposed 30 Units of Residential Apartment Project - No.18, Station Road, Colombo 06-Golden Tower (Pvt) Ltd
4	Proposed 08 Roomed Beach Resort Project ,Rakawa,Tangalle-Stratterspear (Pvt) Ltd
5	Proposed 48 units of Residential Apartment Project , No.41, Vaverset Place, Colombo 06 - North Pole Engineering Pvt. Ltd.
6	Proposed 10MW Wind Power Project-Mukkuthoduwawa , Puttalam District-Seamo Energy (Pvt) Ltd

7	Proposed 134 Units of Ocean front Mixed Development Project, No 28 , Charlemont Road, Wellawatta, Colombo 06- International Construction Consortium (Pvt) Ltd
8	Proposed 103 units of Residential apartment and 28 villa houses Project, Kuda Waskaduwa, Kalutara- Home Lands Skyline (Pvt). Ltd
9	Proposed 14 Roomed Boutique Hotel Project , Maha Kappinna Walawwa Road, Waliwathugoda, Balapitiya- T&O Leisure Holdings (Pvt) Ltd
10	Proposed 125 units of Residential apartment and Separate Non Condominium 17 villa houses Project - KudaWaskaduwa, Kalutara-Home lands Skyline (Pvt) Ltd

2.5 "Restoration of mangrove belt"

20 nos. of tree/ mangrove planting programmes were conducted around the Island within the districts of Galle, Hambantota, Ampara, Trincomalee, Mannar, Gampaha, Kaluthara, covering 2400m^2.

2.6 "Reducing coastal pollution/ Beach cleaning"

District	No. of Programmes Conducted
Puttalam	6
Gampaha	21
Colombo	8
Kaluthara	4
Galle	7
Matara	8
Hambantota	6
Ampara	15
Batticaloa	16
Trincomalee	6
Mullaithivu	1
Jaffna	2
Kilinochchi	0
Mannar	2
Total	**102**

2.7 Construction of coastal protective structures

District	No. of Projects	Protected beach length (m)
Puttalam	2	310
Gampaha	-	-
Colombo	-	-
Kaluthara	3	235
Galle	2	120
Matara	-	-
Hambantota	-	-
Ampara	5	1736
Batticaloa	-	-
Trincomalee	1	100
Jaffna	-	-
Mannar	-	-
Other emmergency work		330
Total	**13**	**2831**

2.8 Measures taken to prevent coastal erosion

Coast Protection Project	Length of Protected Coastal Line (m)
Construction of Coastal Protective Structrures	1780
Construction of Emergency Coastal Protective Structures	1051
Rehabilitation of Coastal Protective Structures	1410
Total	**4241**

2.9 Research & Design Division

Activity	Programmes Conducted
Coastal Engineering Designs	22 no. (18 nos for internal projects and 04 nos. for external requests) of coastal structural designs were completed for Iranavila/ Madiha, Matara/ Mudukatuwa/ Muttur/ Wannimundal, Kalpitiya/ Kalmunai/ Kallaru/ Mariine Drive, Galle/ Koggala, Habaraduwa/ Ilanthadiya/ Navy camp, Thalleymannar/ Hotel Tangerine, Kaluthara/ Vankalai, Mannar/ Karukapone/ Ninthavur/ Kirimundalama/ Thaldiyawatta
Coastal Engineering Investigations	Surveys were completed for 16 coastal stretches
Coastal Studies	TEC report is being drafting for the project on Forecasting sea level rise and preraring vulnerability maps based on Nationally Determined Contributions (NDCs)

2.10 Coastal Water quality monitoring program

Coastal Stretch	Parameters measured
Bathing sites:	pH value
1. Preethipura, Wattala	Temperature- °C
2. Morawala, Pitipana	Dissolved Oxtgen- mg/l
3. Eththukala, Negombo	Electrical Conductivity- µS
4. Thaldiyawatta, Negombo	Salinity- µS
5. Near Mount Laviniya Hotel	Oil & Greese- Mg/l
Sea out falls:	Fecal Coliform- #/100ml
72 Nos.	

2.11 Revenue targets/ actuals as at 2024.12.31

Major Thrust Area	Budget Code		Month												Total (as at 2024.12.31)
			January	February	March	April	May	June	July	August	September	October	November	December	
Rent & Resavation	20.02.01.01-R	Target(Rs.Mn)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40
		Actual (Rs.Mn)	0.17	0.21	0.38	0.24	0.15	0.17	0.18	0.21	0.21	0.17	0.15	0.41	2.66
Loan Intrest	20.02.02.99.-R	Target (Rs.Mn)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20
		Actual (Rs.Mn)	0.13	0.14	0.14	0.14	0.16	0.15	0.15	0.15	0.15	0.14	0.15	0.16	1.77
Permit & Other Fees	20.03.02.99-R	Target (Rs.Mn)	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	42.00
		Actual (Rs.Mn)	2.61	3.77	5.90	2.68	2.34	2.44	20.95	3.14	7.27	16.97	3.96	4.16	76.18
Total (Rs.Mn)		Target (Rs.Mn)	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	45.60
		Actual (Rs.Mn)	2.92	4.13	6.43	3.06	2.65	2.76	21.28	3.50	7.63	17.28	4.25	4.73	80.61

3.1 Statement of Financial Performance

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2,023 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		574,689,000	504,398,000	ACA-3
-	Deposits		28,123,927	23,501,019	ACA-4
-	Advance Accounts		12,100,809	11,874,654	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**614,913,736**	539,773,673	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**614,913,736**	539,773,673	
	Remittance to the Treasury (D)		-	-	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**614,913,736**	539,773,673	
	Less: Expenditure				
-	**Recurrent Expenditure**				
279,500,000	Wages, Salaries & Other Employment Benefits	5	296,951,472	261,454,683	
75,000,000	Other Goods & Services	6	66,322,105	49,830,306	ACA-2(ii)
3,500,000	Subsidies, Grants and Transfers	7	2,614,706	2,910,014	
-	Interest Payments	8	-	-	
300,000	Other Recurrent Expenditure	9	44,120	263,489	
358,300,000	**Total Recurrent Expenditure (F)**		**365,932,403**	314,458,492	
	Capital Expenditure				
19,500,000	Rehabilitation & Improvement of Capital Assets	10	16,481,107	16,477,069	
1,000,000	Acquisition of Capital Assets	11	940,961	309,550	
-	Capital Transfers	12	-	-	ACA-2(iii)
-	Acquisition of Financial Assets	13	-	-	
500,000	Capacity Building	14	411,000	531,770	
300,000,000	Other Capital Expenditure	15	247,039,529	231,271,252	
321,000,000	**Total Capital Expenditure (G)**		**264,872,597**	248,589,641	
	Deposit Payments		32,888,167	24,842,386	ACA-4
	Advance Payments		16,715,330	12,930,813	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		49,603,497	37,773,199	
	Total Expenditure I = (F+G+H)		680,408,497	600,821,332	
	Balance as at 31st December J = (E-I)		(65,494,761)	(61,047,659)	
	Balance as per the Imprest Adjustment Statement		* (66,517,869)	(61,047,659)	ACA-7
	Imprest Balance as at 31st December		1,023,108	-	ACA-3
			(65,494,761)	(61,047,659)	

1

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs	2,023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	724,302,986	683,355,595
Financial Assets			
Advance Accounts	ACA-5/5(a)	42,999,624	38,385,103
Cash & Cash Equivalents	ACA-3	-	
Total Assets		767,302,610	721,740,698
Net Assets / Equity			
Net Worth to Treasury		35,780,012	27,424,359
Property, Plant & Equipment Reserve		724,302,986	683,355,595
Rent and Work Advance Reserve	ACA-5(b)	-	
Current Liabilities			
Deposits Accounts	ACA-4	6,196,504	10,960,744
Unsettled Imprest Balance	ACA-3	1,023,108	-
Total Liabilities		767,302,610	721,740,698

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 6 to 26 and Annexures to accounts presented in pages from 27 to 32 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulation 150 & 151 and state Account Guideline No. 06/2024, dated 16.12.2024** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

....	....	....
Chief Accounting Officer	Accounting Officer	Chief Accountant
Name : K.R.Uduwawala	Name :Prof.P.B Terney Pradeep Kumara	Name :K.Thirukumar
Designation : Secretary, Ministry of Environment	Designation : Director General,Coast Conservation & Coastal Resource Management	Designation : Chief Accountant,Department of Coast Conservation & Coastal Resource Management
Date : 22/02/2025	Date : 19/02/2025	Date : 19/02/2025

K.R. Uduwawala
Secretary
Ministry of Environment
"Sobadam Piyasa", No 416/C/1,
Robert Gunawardena Mawatha,
Battaramulla.

Prof. P.B. Terney Pradeep Kumara
Director General
Coast Conservation & Coastal Resource
Management Department,
Colombo 10.

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	93,373,377	59,195,936
Imprest Received	574,689,000	504,398,000
Recoveries from Advance	12,033,601	11,247,993
Deposit Received	28,123,927	23,501,019
Total Cash generated from Operations (A)	708,219,905	598,342,948
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	361,583,722	309,361,886
Subsidies & Transfer Payments	2,614,706	-
Expenditure incurred on behalf of Other Heads	29,460,162	2,708,221
Imprest Settlement to Treasury	-	-
Advance Payments	16,715,330	12,930,813
Deposit Payments	32,888,167	24,842,386
Total Cash disbursed for Operations (B)	443,262,087	349,843,306
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	264,957,818	248,499,642
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	263,934,710	248,499,642
Total Cash disbursed for Investing Activities (E)	263,934,710	248,499,642
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(263,934,710)	(248,499,642)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	1,023,108	-
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	1,023,108	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	1,023,108	-

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3.4 Statement of Losses and Waivers

Annexure-(I)

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Expenditure Head No :291 **Department : Coast Conservation & Coastal Resource Management**

Programme No. & Title : 01 -Operational

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

		Value		No.of Cases	Total Amount (Rs.)
Below	Rs.	25,000.00		2	36,178
Over	Rs.	25,000.01		2	110,325
			Total	04	146,503

Classification of the cases by nature of Losses.	No.of Cases	Value (Rs.)
1Machinery & Equipment	01	29,000
2.Vehicle Accident	01	21,058
3.Write Off Loan Balances	01	15,120
4.Shortage of Fuel	01	81,325
Total	04	146,503

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

		Value	No.of Cases	Total Amount (Rs.)
Below	Rs.	25,000.00		-
Over	Rs.	25,000.01		-
				-

Classification of the cases by Nature of Losses	No.of Cases	Value (Rs.)
1		-
2		
3		
4		
Total		-

Age Analysis per (ii)

Less than five years	No.of Cases	-
	Amount	Rs.
5-10 years	No.of Cases	
	Amount	Rs.
	No.of Cases	
Over 10 years	Amount	Rs.

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

* When there are no information with regard to this report, a nil report should be submitted

Chief Accountant

Date : 2025/02/17

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

3.5 Statement of Write off from books

Annexure-(ii)

Statement of Write off from books

Expenditure Head No. : 291 **Department : Coast Conservation & Coastal Resource Management**

Programme No. & Title : 01 -Operational

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	01	15,120
(ii)	Over Rs. 25,000.01	01	29,000
	Total	02	44,120

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
1. GJ 7326 Vehicle	Machinery & Equipment	21,058	-	21,058	-	-	
2. Hitachi Excavator	Vehicle Accident	-	29,000	-	29,000	-	JE240502
3.W.W.K.Iroshana	Write Off Loan Balances	-	15,120	-	15,120	-	JE240901
4.W.B.D.De Alwis & 4	Shortage of Fuel	-	81,325	81,325	-	-	
Total		21,058	125,445	102,383	44,120	-	

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

* When there are no information with regard to this report, a nil report should be submitted

Chief Accountant

Date : 2025/02/17

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

3.6 Statement of Commitments & Liabilities as at 31/12/2024

Annexure (iii)

Statement of Commitments and Liabilities as at 31st December

Nil

Chief Accountant

Date : 2025/02/17

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

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3.7 Statement of Liabilities (i)

Annexure (iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Department : Coast Conservation & Coastal Resource Management
Expenditure Head No. : 291
Programme No. & Title : 01 -Operational

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
Ministry Of Fisheries								
Total					Nill			
2. State Corporations/Statutary Boards								
....								
....								
Total					Nill			
3. Others (Private Parties)								
SWOAD Pottuvil								
Total					Nill			
Grand Total								

....
Chief Accountant
Date : 2025/02/17

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3.8 Statement of Missing Vouchers

Annexure-(vii)

Statement of Missing Vouchers

Department : Coast Conservation & Coastal Resource Management
Expenditure Head No. : 291
Programme No. & Title : 01 -Operational

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
		Nill		

* When there are no information with regard to this report, a nil report should be submitted

Chief Accountant
Date: 2025/02/17

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

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3.9 Status Report as at 31/12/2024 on Bank Accounts opened

Annexure-(viii)

The Status Report as at 31/12/2024 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. :291

Department : Coast Conservation & Coastal Resource Management

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2024 (Rs.)	Balance as Per Cash Book as at 31/12/2024 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2024 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
01	Bank of Ceylon	0007042641	31,315,832	-	-	December 2024
02	Bank of Ceylon	0007040117	-			
						-

I hereby certify that the above information is true and correct.

Chief Accountant

Date : 2025/02/17

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource Management Department
Maligawatte, Colombo 10.

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3.10 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate (Rs.'000)		Collected Revenue	
		Original	Final	Amount (Rs.'000)	as a % of Final Revenue Estimate
2003-02-99	Administrative Fee & Charges	42,000	42,000	76,184	181
2002-02-99	Interest- Other	1,200	1,200	1,765	147

3.11 Performance of the Utilization of Allocation

Type of Allocation	Allocation (Rs.'000)		Actual Expenditure (Rs.'000)	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	385,120	385,120	365,869	95
Capital	321,000	321,000	263,935	85

3.12 In terms of F.R.208 grant of allocations for expenditure to this Department/ District Secretariat/ Provincial Council as an agent of the other Ministry/ Department

Not Applicable

3.13 Performance of the reporting of Non-Financial Assets

Asset Code	Code Description	Balance as per Board of Survey Report as at 31/12/2024 (Rs.'000)	Balance as per Financial Position Report as at 31/12/2024 (Rs.'000) Collected Revenue	Yet to be Accounted	Reporting Progress as a %
9151	Buildings & Structures	234,145	234,145	-	100
9152	Machinary & Equipment	336,748	336,748	-	100
9153	Land	138,882	138,882	-	100
9154	Other- Non Financial Intengible	14,528	14,528	-	100

3.14 Auditor General's Report

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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE

My No. } Your No. } Date } 2025

Director General
Coast Conservation and Coastal Resource Management Department

Head 291 – Summary Report of the Auditor General on the Financial Statements of the Coast Conservation and Coastal Resources Management Department for the year ended 31 December 2024 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

……………………………………………………………………………………………………

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Coast Conservation and Coastal Resource Management – Head No. 291 for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, the statement of financial performance and the cash flow statement for the year then ended, and notes to the financial statements including material information relating to the accounting policy was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. My comments and observations on these financial statements, being presented to the Department of Coast Conservation and Coastal Resource Management in terms of Section 11(1) of the National Audit Act, No. 19 of 2018 appeared in this report. The Annual Detailed Management Audit Report to the Accounting Officer in terms of Section 11(2) of the National Audit Act, No. 19 of 2018 will be issued in due course. The audit report to be presented in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018 will be presented to Parliament in due course.

In my opinion, except for the effects of the matters described in the paragraph 1.6 of this report, the financial statements of the Department of Coast Conservation and Coastal Resource Management for the year ended 31 December 2024 presents fairly, in all material respects, the financial position, its financial performance and its cash flows for the year then ended in accordance with the basis for the preparation of the financial statements as stated in Note 1 relating to the financial statements.

1.2 Basis for the Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities on the financial statements are further described in the section on Auditor's Responsibilities. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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1.3 Emphasis of a Matter – Basis for the Preparation of the Finnacial Statements

I draw attention to the Note 1 relating to the financial statements which describes the basis for the preparation of the financial statements. The financial statements had been prepared for the requirement of the Department of Coast Conservation and Coastal Resource Management, General Treasury and Parliament in accordance with the Government Financial Regulations 150 and 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended by 21 February 2025. Therefore, these financial statements may not be appropriate for other purposes. My report is targeted for the use of only the Department of Coast Conservation and Coastal Resource Management, General Treasury and Parliament. My opinion is not modified in respect of this matter.

1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer on the Financial Statements

It is the responsibility of the Accounting Officer for the preparation of financial statements which presents fairly, in all material respects, in accordance with the Government Financial Regulations 150 and 151 and the State Accounts Guideline 06/2024 dated 16 December 2024 as amended by 21 February 2025 and determination of such internal control that is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In terms of Section 16(1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable preparation of annual and periodic financial statements.

As per the requirement of Section 38(1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists and carry out periodic reviews on the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.5 Auditor's Responsibility 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 the auditor's report that includes my opinion. Although reasonable assurance is a high level of assurance, but it 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 and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- evaluate whether the financial statements are appropriately and reasonably inclusive of transactions and incidents underlying the structure and contents of the financial statements including disclosures.
- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably and the overall presentation of the financial statements with disclosures.

I communicate the Accounting Officer/ Chief Accounting Officer regarding the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

1.6 Comments on the Financial Statements

1.6.1 Non-Financial Assets

(a) Even though the title certificates pertaining to transfer of ownership of the land in which Hambantota Regional Engineering Office being located had been received during the year 2022, action had not been taken to value the said land and account the value of it as a non-financial asset. Thereby, non-financial assets of the Department have been understated by the said value.

(b) 03 lands located at Matara, Moratuwa and Godawaya to the extent of 0.7941 hectares for which Department has no ownership had been valued at Rs.42,007,000 and accounted under non-financial assets in the statement of financial position. Thus, non-financial assets had been over-stated by that amount.

(c) Action had not been taken up to the end of the year under review to value the 08 bicycles owned by the Department and to account under non-financial assets. Of the said bicycles, 02 bicycles were disposed during the year under review without bringing into any account and another bicycle was misplaced.

(d) Action had not been taken to assess the value of four machines assigned to Moratuwa and Negambo Regional Engineering Offices for project purposes and brought into the accounts under non-financial assets. Thus, non-financial assets had been under-stated by that amount in the statement of financial position.

(e) Even though final balances of construction equipment and transport equipment had been stated as Rs. 140,290,875 and Rs. 141,940,000 respectively in terms of the ACA 06 format relating to non-financial assets in the financial statements of the year under review, said values were stated as Rs. 139,500,000 and Rs.145,400,000 respectively in the schedules submitted for the audit and thereby difference of Rs.790,875 and 3,460,000 respectively was observed.

1.6.2 Financial Assets

A sum equivalent to Rs.1,023,108, receivable from the Department of Elections being the unsettled imprest balance as per the ACA 3 format of the Imprest Account Statement as at 31 December 2024, had not been stated as financial assets in the statement of financial position. As a result, total asset balance as the end of the year under review and net balance asset transferable to the General Treasury had been understated by the said amount.

2. Report on Other Legal and Regulatory Requirements

I state the following matters in terms of Section 6(1) (d) of the National Audit Act, No. 19 of 2018.

(a) The financial statements presented are consistent with the preceding year.

(b) The following recommendations made by me on the financial statements in the preceding year had not been implemented.

Reference to the Paragraph in the preceding year's Report	The recommendation which had not been implemented	Reference to the Paragraph in the this year's Report
1.6.4 (b)	Despite the title certificates pertaining to transfer of ownership of the land in which Hambantota Regional Engineering Office being located had been received during the previous year, action to be taken to value the said land and account the value of it as a non-financial asset.	1.6.1 (a)
1.6.4 (c)	Even though 03 lands located at Matara, Moratuwa and Godawaya to the extent of 0.7941 hectares for which Department has no ownership, it had been valued at Rs.42,007,000 and accounted under non-financial assets in the statement of financial position, thereby action to be taken to get transfer the ownership of the said 03 lands.	1.6.1 (b)
1.6.4 (e)	Action to be taken to value all the bikes owned by the Department and to bring their accurate value into accounts.	1.6.1 (c)
1.6.4 (g)	To assess the value of the four machinery attached to the Regional Engineering Offices of Moratuwa and Negambo for project purposes and to account the same under non-financial assets.	1.6.1 (d)

3. Financial Review

3.1 Revenue Management

(a) A sum equivalent to Rs.79,369,500 should be payable by the Lanka Mineral Sands Limited as the amounts due for excess mining of sand exceeding the amounts approved by the Department by the licenses issued for the period from 2017 to 31 December 2020. However, the Lanka Mineral Sands Limited has calculated a sum equivalent to Rs.64,059,000 only as the amount payable to the Department. As at the end of 2024, a sum of only Rs.19,285,700 which account for 24 percent of the total payable amount was paid to the Department. As per the Department's documents, any action had been taken either to reach negotiation in writing or agreement in order to recover the amount of Rs. 60,083,800 being the amount that should be further recovered.

3.2 Expenditure Management

Of the estimated net allocations of the year under review for vehicle maintenance, software maintenance and renovation, Rs.4,194,946 or 49 percent, Rs.733,246 or 73 percent and Rs.908,291 or 61 percent respectively had been remained unspent. The allocated amounts had not been utilized in a context where remaining tasks with respect to repairing and maintenance of 9 vehicles in the pool vehicles, annual fees for printing of licenses, need of virus guards for computers and building which require further renovations were even existed.

3.3 Liabilities and Commitments Entered into

(a) According to commitment and liabilities statement as at the end of the year included in the financial statements of the year under review had not reported any commitment or liabilty. However, as per the Treasury printout SA 92, libilitiess to a sum of Rs. 218,073 existed in respect of 03 object codes and when examining the vouchers of the Department pertaining to the months of January, February, March 2025 payments have been made during the year 2025 to a sum of Rs. 3,818,244 in respect of 10 object codes for the expenditure made during 2024 and thereby unreported liabilities to a total sum of Rs.4,036,317 were existed.

(b) Liabilities to a total sum of Rs.2,473,462 had been reached exceeding the estimated remaining allocations in respect of 05 object codes as at 31 December 2024, violating the Financial Regulations 94(1).

3.4 Certifications made by the Chief Accounting Officer/ Accounting Officer

In terms of provisions stipulated in Section 38 of the National Audit Act, No. 19 of 2018, the Chief Accounting Officer and Accounting Officer shall ensure that an effective internal control system has been made and maintained for the financial control in the department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out and undertook such reviews in writing and forward a copy of the same to the Auditor General. However, statements to the effect that such reviews were undertaken had not been submitted to the Audit.

3.5 Non-compliance with Laws, Rules and Regulations

Reference to Laws, Rules and Regulations	Non-compliance
(a) Section 31 (4) of the Coast Conservation Act, No. 57 of 1981	Action had not been taken to recover the sums amounting to Rs. 3,492,801 that should be recovered by the Department for removal of unauthorized constructions for which Notices had been issued for take down and removal of such unauthorized constructions during the period from 2015 to 31 December 2024.
(b) Financial Regulation 214 of the Democratic Socialist Republic of Sri Lanka	Register on Commitments and Liabilities including requisite detailed information had not been maintained.
(c) Paragraph 3.1 of the Public Administration Circular No. 30/2016 dated 29 December 2016	Fuel consumption tests in respect of 33 vehicles and 18 machinery of the Department had not been done in terms of the Circular provisions.
(d) Letter No. TOD/REV/M3/02/01 dated 09 November 2020 of the Director General of the Department of Treasury Operations	Even though the respective Accounting Officers should biannually submit reports on arrears of revenue peratining to the revenue collected on the revenue codes to which the Director General of the Department of Treasury Operations act as the Accounting Officer, action had not been taken to report the arrears of revenue of Rs. 8,268,292 recoverable for issuance of licences for sand remoavl from five fisheries harbours during the years 2019, 2020 and 2021 and instead it had been reported that there was no any arrears of revenue.

3.6 Allocations granted under other Ministries

An estimate to a cost of Rs.46.99 million was preapred with respect to construction of a Groyne Field structure at Kalmunai in Ampara district and it had been scheduled to complete within 5 months from 01 August to 31 December 2024. Even though the financial allocation for this task had been provided by the Presidential Secretariat, its physical performance was stood at 40 percent and financial progress was at a very low level of 16.17 percent to Rs. 0.26 million.

4. Operational Review

4.1 Performance

4.1.1 Vision and Mission

(a) In terms of Section 7 (e) and 12 of the Coastal Conservation and Coastal Resources Management Act, No. 57 of 1981 and the Paragraph 6.4.6 of the amended Coastal Management Plan - 2018 approved by the Advisory Council, the Advisory Council has no authority either to issue permits or make recommendations on exemptions on setback limits on the issuance of licenses for private purposes except for the activities in the public interest. Further, the Director General has the authority to approve setback exemptions in "reserved areas" when there is no other alternative for development activities for the public interest and not for the personal activities. However, permits to the effect of no objection for constructions in the reserved areas had been issued during 04 Council Meetings held during the year under review pertaining to 343 personnel applications received and therefore, the intended purpose of issuing permit to mitigate or minimize negative implications from the development activities in the coastal zone had not been accomplished.

(b) A financial allocation of Rs. 7 million had been granted for the construction of a physical fitness lane and a coast conservation revetment to a distance of 120m in Mirissa Bandaramulla area. However, its physical and financial progress stood at zero level and construction of a physical fitness lane was an activity external to the objectives of the Department of Coast Conservation.

4.1.2 Planning

The projected physical and financial performance indicators had not been mentioned in respect of 05 object codes to which allocation of Rs. 21 million had been reserved in the Action Plan presented for the year under review.

4.1.3 Not Performing the Functions

Actvities envisaged to complete in accordance with the Action Plan – 2024 under an allocation of Rs. 16.5 million namely, planned construction of a coast conservation revetment in Matara Madiha area, construction of a revetment and a physical fitness lane in Matara, Mirissa Bandaramulla area which is being implemented since 2021, and the survey on demarcating the permanent vegetation line in Trincomalee, had not been undertaken.

4.1.4 Not obtaining expected outcomes

(a) In accordance with the Performance Report presented, 03 projects estimated at Rs. 52.52 million had been scheduled to complete within the year under review namely, construction of revetment to a distance of 200m at Northern Udappuwa area in Puttalam, construction of groyne structure to a distance of 30m in Hathapalana in Galle and construction of geobag groyne structure in Whisky Point, Pottuwil in Ampara district and its physical progress stood at a level below 20 percent and even financial progress stood a level below 12 percent.

(b) Action had not been taken to remove unauthorized constructions amounting to 2,825 out of 3,039 unauthorized constructions made within setback areas in coastal line of Sri Lanka without obatining licences which had been ordered to remove from 2012 to 31 December 2024.

4.2 Asset Management

(a) Even though the Volvo excavator worth Rs. 11.9 million as stated in the financial statements was not taken into use for many years and subject to decaying at the Galle Office premises and referred to the Head Office in 2021 for disposal, action had not been taken to dispose the same.

(b) Hyundai 320LC- 9 Crawler Excavator kept at the Moratuwa Regional office had not been taken into use for a long time and parked and as a result it was not in the running condition. However, attention has not been paid by the officers responsible in this regard.

(c) A bike owned by the Department, which had been registered in 2005 but used without being brought into accounts, had been misplaced. Further, action has not been taken to obtain revenue licenses for the bikes after 2015 and any investigation has not been conducted on the misplacement even by the date of this report.

4.3 Management Inefficiencies

(a) During an inspection carried out in respect of a hotel constructed in Unawatuna area, it is observed that even though the extent of land was 122.69 perches for 6 land plots in the Plan 9A which had been defined and divided on 09 February 1924 pursuant to the land partition case, in terms of the plan made on 30 April 2018 extent of land was 156.11 perches for 6 land plots and thereby 33.42 perches which had been increased was due to unauthorized reclamation of sea shore.

(b) Even though the Director General of the Coast Conservation and Coastal Resource Management Department issued an order on 09 November 2016 under Section 31 (2) of the Act to remove the revetment of 21.9 feet length and 05 feet height with 18.3m away from the the coastal line which was being under construction in unauthorized manner by the previous owner of the aforsaid land, without considering the said Order, action had been taken through the letter of the Divisional Secretary of Habaraduwa to authorize the current owner of the land to construct the revetment subject to the recommendations of the Coast Conservation Department to prevent erosion.

5. Sustainable Development

5.1 Identification of Sustainable Development Goals and Progress on achieving the Goals

The target of conservation of sand dunes, mangroves and marshy lands and sensitive eco systems to an extent of 70 ha to manage and protect the affected areas which have been identified under the targets of conservation of marine and coastal ecosystems in a sustainable manner to avoid adverse human impacts, had not been reached.

6. Human Resources Management

6.1 Attached Cadre, Actual Cadre

Of the approved cadre of Department, being 541 as at 31 December 2024, there were 150 vacancies and it comprised of 15 posts in the senior level, 75 posts in the tertiary and secondary level and 60 posts in the primary level. Even though there are only 90 posts in the approved cadre with respect to the Development Officer, the actual cadre for the same was 114, thereby excess of 14 was prevalent. Further, any officer had not served with respect to 3 posts in the senior and tertiary level, to which only 1 post each had been approved. In this context, action has not been taken to review the ability to discharge official duties on the availability of the actual cadre and to make any amendments accordingly.

Sgd./ H.S.S.Perera
Senior Assistant Auditor General
for Auditor General (Actg.)

4.1 Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% -90%	75% - 89%	50% -74%
Cumulative protected coastal length	81%		
length of nourished coast			0%
Length of cleaned beach	100%		
Area of protected sensitive land			0%
Restoration of mangrove belt	100%		
Check if the coastal water condition is more than ph 8	100%		
Issued e- permit	100%		
Environmental education programs	100%		

5.1 Indicate the Identified respective Sustainable Develpoments goals (SDG)

Goals according to the institutional objective	Activity	"Indicators of the achivement "	Targets 2024	Progress 2024	% 0- 49	%50 - 74	% 75 - 100	Relevent Policy Target given in the SDG Framework
Goal 13. Take urgent action to combat climate change and its impacts								
1. Prevent and significantly reduce adverse effects due to climate related coastal hazards	1.1. Construction of coastal protective structures	"a. Propotion of protected effective beach length "	3500m	2831m			81	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
	1.2. Implimentation of Beach Nourishment project to stabilize the eroded beachers.	b. proportion of stabilized effective beach length	0	0	0			
	1.3. Planting and restoration mangrove belt	c. Proportion of planted area	1000m2	2400m2			100	
Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development								
2. Prevent and Reduce marine poliution and measuring coastal water quality parameters (ph) in different stations and share data.	2.1. Implimenting beach cleaning program.	d. "Propotion of cleaned effective beach length"	2km	20.6km			100	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution 14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all level
	2.2. Measuring coastal water quality parameters.	e. Testing an average annual Coastal water pH level above 8.0 until 2026	Measuring the parameters of 04 locations and data sharing	Measured the parameters of 04 locations and data shared with web portal			100	
3. sustainably conserve, manage and protect marine and coastal ecosystems to avoid significant adverse human impacts, including by take action for their restoration in order to achieve healthy and productivity.		f. proportion of Planted, protected and restore sand dune , mangroove area and salt marsh area	70 Hec	0	0			14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

5.2 Briefly explain the achievements and challengees of the Sustainable Development Goals

Some of these goals need to be worked out in partnership with stakeholder organizations, while striving to reach the identified sustainable development goals as best as possible.

Chapter 06 – Human Resource Profile

6.1 Cardre Management

	Approved Cardre	Available Cardre	Vacancies / (Excess)
Senior	43	28	15
Tertiary	04	01	03
Secondary	322	265	57
Primary	172	112	60
Total	541	406	135

6.2 Briefly state how the shortage or excess in human resources has been affected to the performance of the institute

1. Shortage of Engineers, Technical Officers and Field Assistants negatively affects in achieving the physical and financial progress in the construction sites.

2. Excess of carder in some categories such as Development Officers (14 nos.) results in unnecessary monetary expenses and reduce the effectiveness of the financial performance.

6.3 Human Resource Development

Name of the Programme	No. of Staff Trained	Duration of the Programme	Total Investment (Rs. '000)	Nature of the Programme (Abroad/ Local)	Output/ Knowledge gained
Training on Preparation of Documents for Invitation for Bids	01	2024.07.03-05	21	Local	
Training on Government Payroll System	01	2024.08.13-15	18	Local	
Certificate Course on Government Procurement Procedure	01	10 Fridays from 2024.06.14	40	Local	
Programme on Motivation	25	2024.10.22	142.5	Local	
Programme on Development of Positive Attitudes among the staff	25	2024.10.23	142.5	Local	
China Island Countries Ocean Forum	01	2024.11.04- 05	29.2 (Warm cloth allowance)	Abroad	
Seminar on Marine Geological Survey & Environmental Protection of Coastal Zone in Developing Countries	03	2024.08.29-09.13	88.4 (Warm cloth allowance)	Abroad	

6.4 Briefly state how the training programmes contributed to the performance of the institution

They;

1. improve productivity through the up-to-date knowledge of various disciplines
2. improve attitudes, personal capacities and collective responsibility
3. be able in identifying the service needs of the employees and facilitating them to reach the productive level
4. motivate the employees through innovative and efficient office systems

Chapter 07 – Compliance Report

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following financial statements have been submitted on due date**			
1.1	Annual financial statement	Complied		
1.2	Advance to public offices account	Complied		
1.3	trading and manufacturing advance accounts (Commercial advance accounts)	Not Applicable		
1.4	stores advance accounts	Not Applicable		
1.5	special advance accounts	Not Applicable		
1.6	Others	Not Applicable		
2	**Maintenance of books and Registers (FR445)**			
2.1	Fixed assets registers has been maintained and update in terms of public administration circulars (267/2018)	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA —N20) has been maintained and update	Complied		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		

3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Not Complied	It is time consuming to collect information from regional offices	Advised to rectify
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller	Complied		

	General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017			
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3 `	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	As per the Cabinet decision sale procedory had been delayed.	
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Not Complied	Could not be done due to insufficient fuel allocations.	It is planned to be done in the year 2025
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not applicable		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been	Complied		

	disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month			
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Not Complied	Insufficient allocation given in the year 2024 for unavoidable expenditures.	Action has been taken to worked the expenditure within allocations
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Not Complied	These was a delayed to settle ad-hoc sub imprests	It is advised to settle the sub imprests within one month
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Applicable		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Applicable		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Applicable		

16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Not Complied	There is a surplus of development officer positions.	Request has been sent to the Department of Management Services to obtain approval for the exceeded staff.
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		

19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		