

2022

வார்டிக கார்டிக காதிக வார்டால
வருடாந்த ஸெயலாற்று அறிக்கை
ANNUAL PERFORMANCE REPORT



வெரலு கஂரகலு கல வெரலு கலீகந் கலுலா஁ரலு டெகார்டலேதீலு
கரையோரம் லேணல் ஡ற்றலும் கரையோர ஡ுலவள ஡ுகா஡ெ திலணக்களம்
Coast Conservation and Coastal Resource Management Department

2022

வார்டிகை காரீசு காதல வாரீகாவ
வருடாந்த செயலாற்று அறிக்கை
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Coast Conservation and Coastal Resource Management Department

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Chapter 01

Institutional Profile/Executive Summary

1.1 Introduction

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 department’s annual budget to conserve the coastal zone of the island. Management of shoreline by effective coastal stabilization schemes contribute for the sustainable developments 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 Act No: 57 of 1981 was amended by Acts No: 64 of 1988 and No: 49 of 2011 and administration and implementation of the provisions in Act, formulation and execution of schemes for Coast Conservation and Coastal Zone Management and preparation of 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.

1.2 Vision, Mission and Objectives



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 Defence 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 Defence was changed as "Ministry of Defence & 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 "Coast Conservation & Coastal Resource Management".

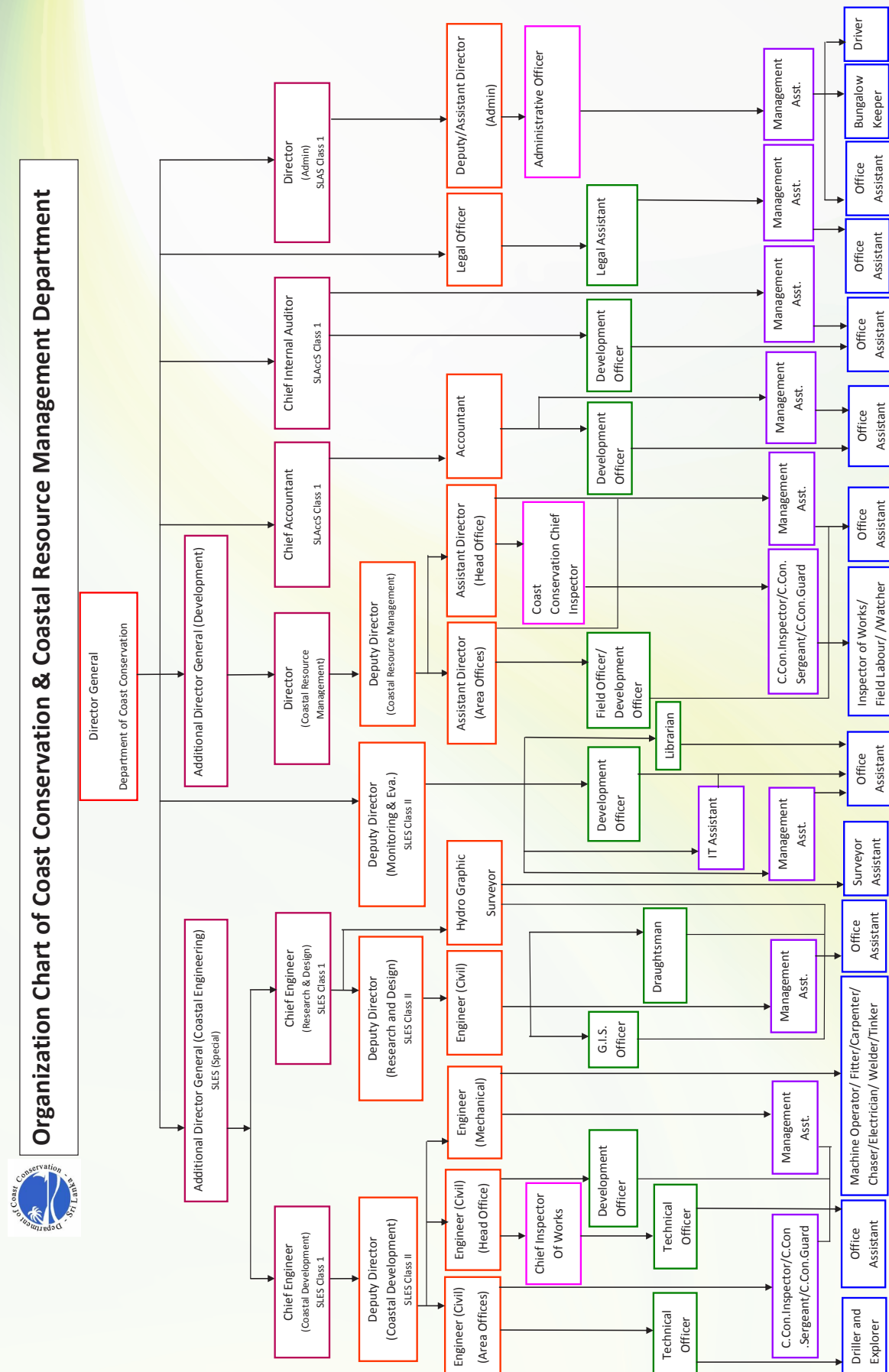
The amended Act has also made several new legal provisions to the Coast Conservation & Coastal Resource Management Act, and according to the new amends the duties of the Department has expanded.

- 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.
- Fine has 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 2020.08.02 by the Extraordinary Gazette Notification No. 2187/27 the State Ministry of Urban Development, Coast Conservation, Waste Disposal and Community cleanliness was again taken under the Ministry of Urban Development and Housing and taken under the State Ministry of Coastal Conservation and Lowland Development by Extraordinary Gazette Notification No. 2235/45 dated 07.07.2021. It was again taken under the Ministry of Urban Development and Housing by the Extraordinary Gazette Notification No. 2289/43 dated 22.07.2022.

1.4 Organizational Chart



1.5 Departments under the Ministry /Main Divisions of the Department / Divisional Secretariats of the District Secretariat.

1.6 Institutions/Funds coming under the Ministry /Department/Provincial Council

1.7 Details of the Foreign Funded Projects (if any)

- | | | |
|--|---|----------------|
| a) Name of the Project | } | Not Applicable |
| b) Donor Agency | | |
| c) Estimated Cost of the Project – Rs.Mn | | |
| d) Project Duration | | |

Chapter 2

Progress and the Future Outlook

Title	Program and Project	Activities	Allocation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Problems that have arisen
Improving and Rehabilitating Major Assets.	2001	Rehabilitation of Office and Accommodation.	5.00	F.P. 1,656,617.00	33.1%	
				P.P. Carrying out repairs in the regional offices		
	2002	Maintenance of Plant Machinery and Other Equipment	4.00	F.P. 3,982,771.20	99.6%	
				P.P. Repair of 05 Excavators and 03 Loaders		
	2003	Vehicle	5.00	F.P. 3,919,604.62	78.4%	
				P.P. Repair of 28 vehicles		
		Sub Total	14.00	9,558,992.82	66.3%	
Acquisition of Major Assets	2102	Furniture and Office Equipment	0.30	F.P. 0.00	0.0%	
				P.P.		
	2103	Purchase of Machinery and Other Equipment.	0.20	F.P. 29,890.00	15.0%	
				P.P. Purchase of spare parts for Excavators and Loaders		
	2104	Buildings	0.00	F.P. 0.00	0.0%	
				P.P.		
		Sub Total	0.50	29,890.00	6.0%	
Developing Personal Ability.	2401	Training and Personal Development.	0.20	F.P. 162,500.00	81.3%	
				P.P. Conducting 02 staff training programs		
		Sub Total	0.20	162,500.00	81.3%	

Title	Program and Project	Activities	Allo- cation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Prob- lems that have Arise- en	
Coastal Engineering Investigations	2502.1	Coastal Engineering Design	0.10	F.P.	100.0%		
				P.P.	100.0%		
				Coastal Structural Designs - Iranawila, Beruwala,Ninthavur stage I & II, Muthupanthiya, Kolinjadiya, Dikwella,Uswetakeiyawa, Arugambay stage I & II Completed.			
		"Coastal Engineering Investigation"	5.70	F.P.	4,920,000.00	86.3%	
				P.P.	Bathymetric surveys at Udappuwa and Muthupanthiya completed.	100.0%	
		Website Updates	0.20	F.P.	0.000000	0.0%	
				P.P.	Web site updated and revamped	100.0%	
		Workshops / Staff Training		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		Coastal studies		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		"Coastal Sand Nourishment studies"	0.00	F.P.	Suspended with reference to the Budget Circular		
P.P.							
Sub Total			6.00	5,020,000.00	83.7%		

Title	Program and Project	Activities	Allocation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Problems that have arisen
					(%)	
Coastal Zone Management Program	2502.2	Coastal Pollution Reduction / Beach Cleaning	0.70	F.P.	2,590,000.00	370.0%
				P.P.	50 Beach Cleaning programs were Completed.	100.0%
		Identifying Manalkadu sand dunes in Jaffna as affected areas and gazetting as special areas	4.00	F.P.	Suspended with reference to the Budget Circular	99.6%
				P.P.		
		Environmental education programs	1.00	F.P.	180,000.00	18.0%
				P.P.	08 Awaranes Programme Completed.	100.0%
		Identifying Ulla, Arugambay in Ampara as affected areas and gazetting as special areas		F.P.	Suspended with reference to the Budget Circular	
				P.P.		
		Construction of Beach view Prithipura, Gampaha		F.P.	Suspended with reference to the Budget Circular	
				P.P.		
		Construction of Beach View Corridor/Beach parks - Jaffna		F.P.	Suspended with reference to the Budget Circular	
				P.P.		
		Construction of Beach View Corridor/Beach parks - Ampara		F.P.	Suspended with reference to the Budget Circular	
				P.P.		
		Construction of Beach View Corridor/Beach parks - Akurula		F.P.	Suspended with reference to the Budget Circular	
				P.P.		

Title	Program and Project	Activities	Allo- cation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		(%)	Prob- lems that have Aris- en
Coastal Zone Management Program	2502.2	Construction of safe bathing site - Pihibiya (Continue 2021)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		Boundary of Permanent Vegetation Lines. (Jaffna, Trincomalee, Mullaitivu)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		"Restoration of mangrove belt"	0.20	F.P.	40,000.00	20.0%	
				P.P.	06 Mangrove Planting Programmes Completed.	100.0%	
		E - Permit management system	4.86	F.P.	1,570,000.00	32.3%	
				P.P.	1496 Permit Issued. (Recived applications 1831)	100.0%	
		Demolition of unauthorized structures	0.80	F.P.	510,000.00	63.8%	
				P.P.	28 Demolition in Galle District and 05 in Matara	100.0%	
		Identification of Beach access roads, mapping (Mulativ, Kilinochchi, Mannar, Jaffna)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
Preparation of Coastal Access Road Plan in Hambantota, Matara, Galle and Kalutara		F.P.	Suspended with reference to the Budget Circular				
		P.P.					
Amendment of the Coast Consevation and Coast Zone Management Plan	5.60	F.P.	3,350,000.00	59.8%			
		P.P.	2007 and 2018 Coastal Zone Management Plan were reviewed and submitted final report.	100.0%			
Sub Total			13.16	8,240,000.00		62.6%	

Title	Program and Project	Activities	Allocation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Problems that have arisen
					(%)	
Construction of Coastal Structures	2502.2	Construction of 115m Revetment at Muthupanthiya North, Puttalam (2021 onwards)	3.00	F.P.	2,941,951.00	98.1%
				P.P.	Construction is completed.	95.0%
		Construction of 400m Revetment at Kalido (Phase I) , Kalutara (2021 onwards)	8.00	F.P.	11,760,324.00	147.0%
				P.P.	200m Completed	55.0%
		Construction of 120m Walkway at Mirissa, Bandaramulla, Matara (2021 onwards)	0.02	F.P.	20,000.00	100.0%
				P.P.	40m Completed.Construction temporary suspended due to port case.	30.0%
		Construction of 100m Revetment at Madaketiya, Madilla, Hambantota (2021 onwards)	5.77	F.P.	5,777,358.04	100.7%
				P.P.	Construction is completed.	100.0%
		Extension of groyne field - at Mahawewa Thoduwawa North (final stage) (2021 onwards)	2.10	F.P.	2,118,209.80	100.9%
				P.P.	Construction is completed.	100.0%
		Construction of 400m Revetment at Thalaymanar, Manar (2021 onwards)		F.P.	5,406,032.04	100.1%
				P.P.	Construction is completed.	
		Coast protection structure at Elen Egoda, Uswetakeiyawa (Gampaha)		F.P.	Suspended with reference to the Budget Circular	
				P.P.		

Title	Program and Project	Activities	Allocation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		(%)	Problems that have Arisen
Construction of Coastal Structures	2502.2	Construction of Geo bag Revetment at Thiranagama Hikkaduwa (Galle)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		Construction of Bank protection at Dickwella public grounds (Mathara)	4.00	F.P.	3,028,050.00	75.7%	
				P.P.	Construction is completed.	100.0%	
		Construction of Geobag Revetment at Surf point, Arugambay (Ampara)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		Construction of revetment at Salli (Thrincomalee)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		Purchasing of 500 Nos Gabion Boxes	7.00	F.P.	7,056,005.25	100.8%	
				P.P.	Purchasing completed	100.0%	
		Purchasing of 26,000m3 Geotextile	23.20	F.P.	23,727,439.00	102.3%	
				P.P.	Purchasing is completed	100.0%	
		Repairing and maintenance of Existing Gabion Revetment - Thirukkivil 2022	7.00	F.P.	0.00	0.0%	
				P.P.	Not started	0.0%	
		Construction of 30m long 06 Nos Groyne Series - Stage 1 Nintavur (Ampara)	9.00	F.P.	257,600.00	3.0%	
				P.P.	Construction in Progress	5.0%	
Sub Total			74.49	62,092,969.13		83.4%	

Title	Program and Project	Activities	Allocation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		(%)	Problems that have Arisen
Repair of Coastal structures	2502.2	Rehabilitation of 500m revetment at Lunawa, Moratuwa (2021 onwards)	12.00	F.P.	10,616,180.96	88.5%	Monsoon winds, shortage of explosives and problems supplying machinery for construction caused disruptions.
				P.P.	150m Completed	35.0%	
		Reinstatement of natural swimming pool behind rest house at Ambalangoda (Galle) (2021 onwards)	5.65	F.P.	3,501,185.00	62.0%	
				P.P.	Construction in Progress	60.0%	
		Repair the existing street lights in Akurala walkway by installing solar power system (Galle)		F.P.	Suspended with reference to the Budget Circular		
				P.P.			
		Construction of 200m revetment at Morawala-Pitipana (2021 onwards)	10.40	F.P.	10,371,798.90	99.7%	
				P.P.	Construction is completed.	100.0%	
		Rehabilitation of 03 nos. of 30m groynes and 80m revetment at Porutota (2021 onwards)	3.50	F.P.	1,123,175.00	32.1%	
				P.P.	03 Groynes were completed.	70.0%	
Sub Total			31.55	25,612,339.86		81.2%	
Emergency Coastal Protection Structures		Katuneriya	50.00	F.P.	250,820.00		
				P.P.	Construction is complete.		
	Kalido		F.P.	251,510.00			
			P.P.	65m Construction is complete.	60.0%		

Title	Program and Project	Activities	Allo- cation for the Year 2022 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Prob- lems that have Arise- en
Emergency Coastal Protection Structures		Kahawa - Galle	50.00	F.P: 18,266,782.45		
				P.P: Construction is complete.		
		Iranawila		F.P: 4,960,416.00		
				P.P: 70m Construction is complete.		
		Kattankudy		F.P: 1,150,242.00		
				P.P: 350m Construction is complete.		
		Nintavur		F.P: 17,915,642.00		
				P.P: 282m Construction is complete.		
		Sampur		F.P: 171,000.00		
				P.P: 52m Construction is complete.		
		Ralkuly		F.P: 331,700.00		
				P.P: 82m Construction is complete.		
		Payagala		F.P: 84,700.00		
				P.P: 03 outlet cleaned		
		Upparu(30m), Karathivu(75m) and Koralawella(100m) jumbo bag Revetment	9.00	F.P: 1,575,000.00		
				P.P: Construction is complete.		
Sub Total			50.00	44,957,812.45	89.9%	
Total			189.90	155,674,504.26	82.4%	

2.2 Challenges

1. Due to the shortage of fuel in the country and the increase in fuel prices, suppliers of loaders and excavators required for coast guard constructions have shown reluctance to provide them. Especially for the tenders, even though a wide publicity was given, sometimes there was no response from the suppliers for the supply machines and mainly the suppliers showed reluctance to supply the machines due to the salty environment. Also, there were problems due to the limited amount of fuel received by the private machine suppliers through the QR code.
2. Ground cover is one of the essential construction materials for emergency coastal protection works and planned works and they always have to be imported. Therefore, due to the dollar problem in the country, the suppliers were unable to open LCs and faced difficulties in supplying the materials on time. This is especially problematic in emergency situations."
3. Difficulty in procuring granite due to scarcity of gunpowder and rising prices"
4. Shortage of engineers, assistant directors, hydrological surveyors, technical officers and skilled and unskilled workers for the 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.

2.4 E – Permit Procedure

Number of applications received	under preparation	Number of Permit issued	Number of rejected applications	EIA/IEE Projects under process
1831	50	1496	152+133 (Cancel + Rejected)	EIA - 03 IEE - 06

EIA	Project
01	652 Roomed Marine Tower Colombo City Hotel Project- No 594, Galle Road , Colombo 03
02	Construction of Buildings, Laboratories and other University Infrastructures for enhancing Education & Research Capacity of Ocean University of Sri Lanka- Crow Island, Mattakuliya, Colombo 15
03	Recreational Beach Area /Sea Water front Development Project from Colpetty to Dehiwala

IEE	Project
01	145 units of Residential apartment project- No 351, Porutota Road, Negombo
02	236 units of Residential & Mixed Development project-Parrot Junction, Madampe, Ambalangoda
03	Construction of a 280m short sea out fall, beach chamber box laying of pipeline and related facilities to dispose treated waste water of BOI Export Processing Zone Koggala
04	India Asia Xpress (IAX) Submarine Cable System at Matara Coastal Area to expand the Internet Bandwidth Supply to Sri Lanka via Europe India and Singapore
05	13 Roomed Yala Holiday Resort project- , Palatupana SLTDA Zone, Palatupana, Yala
06	270 Units of Residential Apartment Project - Udawaskaduwa, Kalutara

2.5 Mangrove Belt restoration

With the turtle conservation project, 60 hectares in Puttalam district and 28 hectares in Batticaloa district have been completed and mangroves have been planted and preliminary work is being done for mangrove plantation in Ampara district.

Apart from this, 06 programs have been conducted covering the coastal areas of Kalutara, Galle, Ampara, Batticaloa, Trincomalee and Jaffna districts.

2.6 Coastal pollution/beach cleaning

District	No. of Programmes
Puttalam	05
Gampaha	03
Colombo	02
Kalutara	03
Galle	04
Matara	02
Hambantota	02
Ampara	03
Batticaloa	05
Trincomalee	04
Jaffna	01

2.7 Construction of coastal protective structures

District	No. of Project	Protected Beach Length (m)
Puttalam	02	800
Gampaha	02	250
Colombo	01	100
Kalutara	01	850
Matara	02	70
Hambantota	02	100
Ampara	02	350
Batticaloa		350
Trincomalee		160
Mannar	01	400

2.8 Water quality testing

Beach	Parameters
Preethipura - Wattala	pH
Morawala - Pitipana	Temperature - C
Negombo Beach Park	Dissolved Oxygen - mg/l
Negombo lagoon	Electrical Conductivity - μ S
	Salinity - μ S
	Oil and Grease - Mg/l
	Fecal Coliform - #/100ml

2.9 Revenue targets/ progress as on 31.12.2022

Month	Jan.	Feb.	March	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Total
Target (Rs. Mn.)	3.64	3.64	3.64	3.88	3.64	3.64	3.64	3.83	3.64	3.64	3.64	3.9	44.40
Progress (Rs. Mn.)	1.28	2.25	1.83	1.89	3.5	3.3	3.63	1.17	18.34	2.28	5.05	2.85	47.37

Chapter 03

Overall Financial Performance

3.1 Statement of Financial Performance

for the period ended 31st December 2022

Budget 2022 Rs.		Note	Actual		
			2022 Rs.	2021 Rs.	
	-	Revenue Receipts	-	-	ACA-1
	-	Income Tax	-	-	
	-	Taxes on Domestic Goods & Services	-	-	
	-	Taxes on International Trade	-	-	
	-	Non Tax Revenue & Others	-	-	
	-	Total Revenue Receipts (A)	-	-	
	-	Non Revenue Receipts			ACA-3 ACA-4 ACA-5
	-	Treasury Imprests	469,617,221	797,283,500	
	-	Deposits	10,715,383	44,754,261	
	-	Advance Accounts	9,950,761	10,021,805	
	-	Other Main Ledger Receipts	-	-	
	-	Total Non Revenue Receipts (B)	490,283,365	852,059,566	
	-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	490,283,365	852,059,566	
		Remittance to the Treasury (D)	-	-	
		Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	490,283,365	852,059,566	
		Less: Expenditure			
	-	Recurrent Expenditure			ACA-2(ii)
272,550,000		Wages, Salaries & Other Employment Benefits	267,092,687	248,764,098	
59,860,000		Other Goods & Services	53,239,764	52,894,701	
3,250,000		Subsidies, Grants and Transfers	3,111,073	3,307,833	
-		Interest Payments	-	-	
1,000,000		Other Recurrent Expenditure	999,300	-	
336,660,000		Total Recurrent Expenditure (F)	324,442,824	305,065,924	
		Capital Expenditure			ACA-2(ii)
14,000,000		Rehabilitation & Improvement of Capital Assets	9,558,993	11,426,048	
500,000		Acquisition of Capital Assets	29,890	3,059,472	
-		Capital Transfers	-	-	
-		Acquisition of Financial Assets	-	-	
200,000		Capacity Building	162,500	494,347	
176,385,221		Other Capital Expenditure	156,016,255	604,829,512	
191,085,221		Total Capital Expenditure (G)	165,767,638	619,809,379	
		Deposit Payments	39,985,553	18,077,635	ACA-4 ACA-5
		Advance Payments	12,403,105	13,703,398	
		Other Main Ledger Payments	-	-	
		Total Main Ledger Expenditure (H)	52,388,658	31,781,033	
		Total Expenditure I = (F+G+H)	542,599,120	956,656,336	
	-	Balance as at 31st December J = (E-I)	(52,315,755)	(104,596,770)	ACA-7 ACA-3
		Balance as per the Imprest Reconciliation Statement	(52,315,755)	(104,596,770)	
		Imprest Balance as at 31st December	-	-	
			(52,315,755)	(104,596,770)	

Statement of Financial Position

As at 31st December 2022

Note	Actual	
	2022 Rs.	2021 Rs.
Non Financial Assets		
Property, Plant & Equipment	612,801,770	551,365,910
Financial Assets		
Advance Accounts	37,328,944	34,876,600
Cash & Cash Equivalents	-	-
Total Assets	650,130,714	586,242,510
Net Assets / Equity		
Net Worth to Treasury	25,026,835	(6,695,680)
Property, Plant & Equipment Reserve	612,801,770	551,365,910
Rent and Work Advance Reserve	ACA-5(b)	
Current Liabilities		
Deposits Accounts	ACA-4	12,302,111
Unsettled Imprest Balance	ACA-3	-
Total Liabilities	650,130,716	586,242,510

Detail Accounting Statements in ACA format Nos. 2 to 7 presented in pages from 1 to 25 and Annexures to accounts presented in pages from 26 to 32 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial 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.



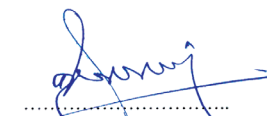
Chief Accounting Officer
Name : W.S.Sathyananda
Designation : Secretary, Ministry
of Urban Development & Housing

Date : 20/02/2023



Accounting Officer
Name : Eng. R.A.S. Ranawaka
Designation : Director
General, Coast
Conservation & Coastal
Resource Management

Date : 13/02/2023



Chief Accountant
Name : K. Thirukumar
Designation : Chief
Accountant, Department of Coast
Conservation & Coastal
Resource Management

Date : 13/02/2023

W.S. Sathyananda
SLAS (SPECIAL GRADE)
MBA(Balrath), PGD(La-Trobe), B.Sc.(Sri Jayawardenapura)
Secretary
Ministry of Urban Development and Housing
17th Floor, "Suhurupaya" Battaramulla

Eng. R.A.S. Ranawaka
Director General
Coast Conservation & Coastal Resource
Management Department
4th Floor, New Secretariat,
Maligawatta, Colombo 10.

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



3.4 Statement of Cash Flows**for the Period ended 31st December 2022**

	Actual	
	2022 Rs.	2021 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	315,017	358,666
Revenue Collected on behalf of Other Revenue Heads	60,674,141	104,947,958
Imprest Received	469,617,221	797,283,500
Recoveries from Advance	10,007,549	10,388,267
Deposit Received	10,715,382	44,754,262
Total Cash generated from Operations (A)	551,329,310	957,732,653
Less - Cash disbursed for :		
Personal Emoluments & Operating Payments	322,479,787	304,991,784
Subsidies & Transfer Payments	-	284,525
Expenditure incurred on behalf of Other Heads	10,738,227	865,932
Imprest Settlement to Treasury	-	-
Advance Payments	12,403,105	13,703,398
Deposit Payments	39,985,553	18,077,635
Total Cash disbursed for Operations (B)	385,606,672	337,923,274
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	165,722,638	619,809,379
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:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	165,722,638	619,809,379
Total Cash disbursed for Investing Activities (E)	165,722,638	619,809,379
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(165,722,638)	(619,809,379)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-

3.4 Statement of Cash Flows**for the Period ended 31st December 2022**

	Actual	
	2022 Rs.	2021 Rs.
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)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Expenditure Head No : 291**Programme No. & Title : 01 - Operational****Annexure-(i)****Department : Coast Conservation & Coastal Resource Management**

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	01	8,131
Over	Rs. 25,000.01	08	1,133,169
Total		09	1,141,300

Classification of the cases by nature of Losses.			Value (Rs.)
1. Accident-Vehicles	01		142,000
2. Accident-Machinery & Equipment	05		647,731
3. Writeoff Loans	03		351,569
Total	09		1,141,300

(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	01	4,349
Over	Rs. 25,000.01	01	54,320
Total		02	58,669

Classification of the cases by Nature of Losses			Value (Rs.)
1. Accident-Machinery & Equipment	02		58,669
Total	02		58,669

Age Analysis per (ii)

Less than five years	No.of Cases	
	Amount	Rs. 58,669
5-10 years	No.of Cases	
	Amount	Rs.
Over 10 years	No.of Cases	
	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 :

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	8,131
(ii) Over Rs. 25,000.01	07	991,169
Total	08	999,300

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 Rs.	Value of loss Rs.	Recoveries Rs.	Value written off from the book Rs.	Balance carried forward which was not written off Rs.	Reference No. of Approval for write off from the book
1. Hitachi Excavator Machinery & Equipment	186,300	-	-	186,300	-	JE220102
2. PC 200 Excavator Machinery & Equipment	180,500	-	-	180,500	-	JE220102
3. Hyundai Excavator Machinery & Equipment	145,800	-	-	145,800	-	JE220102
4. LE 4418 Tiper Machinery & Equipm	-	127,000	-	127,000	-	JE220102
5. Hyundai Excavator Machinery & Equipm	-	12,480	-	8,131	4,349	JE221201
6. Hyundai Excavator Machinery & Equipm	-	54,320	-	-	54,320	
7. Writeoff Loans-N.N.K.Kodagoda	-	85,857	-	85,857	-	JE220102
M.B.M.N.C.Gawarammana	-	39,010	-	39,010	-	JE220102
S.V.L.N.Senanayaka	-	226,702	-	226,702	-	JE220102
8. LN 4672 Cab Vehicles	-	142,000	142,000	-	-	
Total	512,600	687,369	142,000	999,300	58,669	

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

Chief Accountant
Date :

Statement of Commitments and Liabilities as at 31st December

Expenditure Head No : 291

Programme No. & Title : 01 - Operational

Department : Coast Conservation & Coastal Resource Management

Annexure (iii)

Name of the Person/Institution	Commitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.) (1)	Commitment Balance (Rs.) (2)=(1)-(3)	Liability Date	Liability Amount (Rs.) (3)	Revised Liability (Rs.) (4)	Paid Liability (Rs.) (5)	Liability Balance (Rs.) (6)=(4)-(5)
1. Ministries/Government Department																
Government Printer	C2212*06	2022-12-30	291	1	1	0	1201		11			2022-12-30	4,463	4,463	-	4,463
Secretary Ministry of Fisheries	C2212*08	2022-12-30	291	1	1	0	1409		11			2022-12-30	243,000	243,000	-	243,000
Municipal Council-Negombo	C2212*12	2022-12-30	291	1	1	0	1404		11			2022-12-30	22,500	22,500	-	22,500
Department Staff	C2212*36	2022-12-30	291	1	1	0	1002		11			2022-12-30	148,955	148,955	-	148,955
Total													418,918	418,918	-	418,918
2. Others (Private Parties)																
Indika Motors	C2212*01	2022-12-30	291	1	1	0	2003		11			2022-12-30	44,000	44,000	-	44,000
Liyanage Motors	C2212*02	2022-12-30	291	1	1	0	2003		11			2022-12-30	98,800	98,800	-	98,800
Madara Auto Service Centre	C2212*03	2022-12-30	291	1	1	0	2003		11			2022-12-30	46,525	46,525	29,074	17,451
NEO TECH MOTORS & SERVICE	C2212*04	2022-12-30	291	1	1	0	2003		11			2022-12-30	388,560	388,560	-	388,560
PSD MOTOR WORKS	C2212*05	2022-12-30	291	1	1	0	2003		11			2022-12-30	192,100	192,100	-	192,100
K.A. Aruna Weerasingha	C2212*07	2022-12-30	291	1	1	0	2509		11			2022-12-30	20,000	20,000	-	20,000
D.J.W. Group	C2212*09	2022-12-30	291	1	1	0	2509		11			2022-12-30	1,126,224	1,126,224	-	1,126,224
HESEI CONSTRUCTIONS	C2212*10	2022-12-30	291	1	1	0	2509		11			2022-12-30	2,719,082	2,719,082	-	2,719,082
Ariyadasa Stores	C2212*11	2022-12-30	291	1	1	0	1205		11			2022-12-30	41,060	41,060	-	41,060
Lakshika Metal Crusher	C2212*13	2022-12-30	291	1	1	0	2509		11			2022-12-30	2,466,758	2,466,758	-	2,466,758
M.D. Constructions & Builders	C2212*14	2022-12-30	291	1	1	0	2509		11			2022-12-30	1,060,588	1,060,588	-	1,060,588
Lakshika Metal Crusher	C2212*15	2022-12-30	291	1	1	0	2509		11			2022-12-30	3,479,936	3,479,936	-	3,479,936
M.D. Constructures & Builders	C2212*16	2022-12-30	291	1	1	0	2509		11			2022-12-30	352,935	352,935	-	352,935
M.D. Constructures & Builders	C2212*17	2022-12-30	291	1	1	0	2509		11			2022-12-30	1,773,198	1,773,198	-	1,773,198
Lakshika Metal Crusher	C2212*18	2022-12-30	291	1	1	0	2509		11			2022-12-30	1,451,970	1,451,970	-	1,451,970
Isula Engineering Works	C2212*19	2022-12-30	291	1	1	0	2509		11			2022-12-30	404,000	404,000	-	404,000
Aman Constructions & Machiner																
Pvt Ltd	C2212*20	2022-12-30	291	1	1	0	2509		11			2022-12-30	319,400	319,400	-	319,400
Pearl Construction	C2212*21	2022-12-30	291	1	1	0	2509		11			2022*12*30	152,950	152,950	*	152,950

Statement of Commitments and Liabilities as at 31st December

Annexure (iii)

Expenditure Head No : 291

Department : Coast Conservation & Coastal Resource Management

Programme No. & Title : 01 - Operational

Name of the Person/Institution	Commitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.) (1)	Commitment Balance (Rs.) (2)=(1)-(3)	Liability Date	Liability Amount (Rs.) (3)	Revised Liability (Rs.) (4)	Paid Liability (Rs.) (5)	Liability Balance (Rs.) (6)=(4)-(5)
Pearl Construction	C2212*22	2022-12-30	291	1	1	0	2509		11			2022-12-30	184,000	184,000	-	184,000
Solid Constructions	C2212*23	2022-12-30	291	1	1	0	2509		11			2022-12-30	115,050	115,050	-	115,050
Procon Infotech Pvt Ltd	C2212*24	2022-12-30	291	1	1	0	2509		11			2022-12-30	108,000	108,000	-	108,000
Procon Infotech Pvt Ltd	C2212*25	2022-12-30	291	1	1	0	2509		11			2022-12-30	81,000	81,000	-	81,000
W.S.M.S. Fernando	C2212*26	2022-12-30	291	1	1	0	2509		11			2022-12-30	15,000	15,000	-	15,000
M.D. Constructions & Builders	C2212*27	2022-12-30	291	1	1	0	2509		11			2022-12-30	2,673,725	2,673,725	-	2,673,725
Wickrama Constructions	C2212*28	2022-12-30	291	1	1	0	2509		11			2022-12-30	207,000	207,000	-	207,000
Isula Engineering Works	C2212*29	2022-12-30	291	1	1	0	2509		11			2022-12-30	776,000	776,000	-	776,000
M.D. Constructions & Builders	C2212*30	2022-12-30	291	1	1	0	2509		11			2022-12-30	614,100	614,100	-	614,100
Lakshika Metal Crusher	C2212*31	2022-12-30	291	1	1	0	2509		11			2022-12-30	137,340	137,340	-	137,340
Gestetner Of Ceylon Plc	C2212*32	2022-12-30	291	1	1	0	1302		11			2022-12-30	39,043	39,043	-	39,043
Gestetner Of Ceylon Plc	C2212*33	2022-12-30	291	1	1	0	1302		11			2022-12-30	77,568	77,568	-	77,568
Sri Lanka Telecom Plc	C2212*34	2022-12-30	291	1	1	0	1402		11			2022-12-30	1,315	1,315	-	1,315
Mobitel Pvt Ltd	C2212*35	2022-12-30	291	1	1	0	1402		11			2022-12-30	852	852	-	852
Total													21,168,077	21,168,077	29,074	21,139,003
Grand Total																21,557,921

*Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries / Government Departments 2. State Corporations/Statutory Boards 3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Chief Accountant

Date :

Annexure (iv)

Statement of Liabilities - (i)

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

Expenditure Head No : 291

Programme No. & Title : 01 - Operational

Department : Coast Conservation & Coastal Resource Management

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	Office Sanitary & Security	1	0	1409	11			5,704,454
Total								5,704,454
Grand Total								5,704,454

Chief Accountant

Date :

Annexure-(viii)

The Status Report as at 31/12/2022 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 31/12/2022 (Rs.)	Balance as Per Cash Book as at 31/12/2022 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2022 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
01	Bank of Ceylon Taprobane Branch	0007042641	12,785,349	-	-	December 2022
02	Bank of Ceylon Taprobane Branch	0007040117		-	-	

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

Chief Accountant
Date :

3.6 Performance of the Revenue Collection

Rs. 000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2003-02-99	Administrative Fee & Charges	42,000	42,000	45,800	109.05
2002-02-99	Interest-Other	1,600	1,200	1,480	123.33

3.7 Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	336,660	336,660	322,899	95.91
Capital	191,085	191,085	165,722	86.73

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

Not Applicable

3.9 Performance of the reporting of Non-Financial Assets

Rs. 000

Asset Code	Code Description	Balance As per Board of Survey Report as at 31/12/2022	Balance As per Financial Position Report as at 31/12/2022	Yet to be Accounted	Reporting Progress as a %
9151	Building & Structures	-	175,898	-	-
9152	Machinery & Equipment	-	319,687	-	-
9153	Land	-	102,688	-	-
9154	Other-Non Financial Intangible	-	14,528	-	-

3.10 Auditor Generals's Report



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



Letter No. එස්ඩබ්එල්/ඩී/සීසී&සීආර්එම්ඩී/එස්එ/01/2022 dated 30 May 2023 from the National Audit Office addressed to the Director General of the Department of Coast Conservation and Coastal Resource Management.

Summarized Report of the Auditor General on the Financial Statements of the Department of Coast Conservation and Coastal Resource Management for the year ended 31 December 2022 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 for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022, the statement of financial performance and the cash flow statement for the year then ended was carried out under my direction in pursuance of the provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the provisions in 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 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 given in Paragraph 1.6 of this report, these financial statements give a true and fair view of the financial position of the Department of Coast Conservation and Coastal Resource Management as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in the 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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 NATIONAL AUDIT OFFICE

1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

It is the responsibility of the Chief Accounting Officer for the preparation of financial statements that give a true and fair view in accordance with the Generally Accepted Accounting Policies and Section 38 of the National Audit Act, No.19 of 2018 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 Sub Section 16(1) of the National Audit Act, No. 19 of 2018, the Department shall require 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 Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists 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.

1.4 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 professional skepticism throughout the audit. I also:

- ☐ 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 or the override of internal control.



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NATIONAL AUDIT OFFICE

- ☐ 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 underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably in the financial statements with 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 regarding the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

1.5 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 as per the requirement of Section 6(1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- (b) The recommendations made by me on the financial statements in the preceding year had been included in financial statements presented in the year under review as per the requirement of Section 6(1) (d) (iv) of the National Audit Act, No. 19 of 2018.

1.6 Comments on the Financial Statements

1.6.1 Cash Flow Statement

- (a) A sum equivalent to Rs. 3,111,073, which should have been depicted under subsidies and transfer payments under operational activities in the Statement of Cash Flow, was stated under personnel emoluments.
- (b) The motor vehicles sold at Rs.555,000 in December 2022 was stated as revenue collected on behalf of other revenue heads under operating activities instead of stating the same under cash flows from investing activities.



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1.6.2 Statement of Imprest Reconciliation

Even though ‘expenses incurred on behalf of heads by the reporting entity’ was stood at Rs. 10,423,210 in terms of the Treasury Printouts, it was stated as Rs. 9,370,493 in the Statement of Imprest Reconciliation.

1.6.3 Non-Financial Assets

- (a) Ownership of 03 lands in Moratuwa, Matara and Godawaya valued at Rs.42,007,000 under non-financial assets in the Statement of Financial Position of the year under review had not been acquired by the Department even by 31 December 2022.
- (b) Even though Chilaw Regional Office is being maintained at a building owned by the Divisional Secretariat, it has been valued at Rs. 2,800,000 and stated under non-financial assets.
- (c) The land in which Trincomalee Regional Office is being maintained had been transferred to the Department by the Kucchaweli Divisional Secretary on 20 June 2014 and the land was valued at Rs. 12,400,000 and buildings at Rs.44,000,000. However, it has not been included in the financial statements.
- (d) Action has not been taken to value and account the two motor vehicles registered under the Department name in 1999 and 2017 which were valued at Rs.9,800,000 and 08 motor bicycles including 02 motor bicycles transferred to this Department by United Nations Representative Agency in 2022.
- (e) 07 vehicles sold at Rs.2,192,000 during the years 2022 and 2023 in terms of a decision of the Procurement Committee, had not been accounted as non-financial assets even by the selling stage.

1.6.4 Deposit Account Balances

Rs. 482,105 being the amount to be kept in the Coast Conservation Reward Fund out of the penalty charged by the Courts to the said fund had been retained in the general deposit account by the Department.

1.6.5 Not maintaining Registers and Books

It was observed during sample audit tests that the Department has not maintained following registers and also certain registers have not been maintained properly and in an updated manner.



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Type of Register	Relevant Regulation	Observation
(a) Register of Listed Motor Vehicles	F.R. 1647 (e)	Not maintained
(b) Advance Register	F.R. 371	Not maintained properly and in an updated manner

2. Financial Review

2.1 Revenue Management

It has been failed to recover the sums equivalent to Rs. 72,895,000 and Rs. 1,688,515 from the Lanka Mineral Sands Limited as the amounts due for excess mining of sand exceeding the amounts approved by the Department pertaining to 04 licenses issued for the period from 2007 to September 2020 and a license for the period from September 2020 to 06 September 2021 respectively.

2.2 Expenditure Management

Even though in terms of F.R. 50 (ii), it is the responsibility of the Financial Officer that the Estimates have been prepared as completely and accurately as possible, it has been observed that estimated budgetary provisions of 07 expenditure heads have been changed during the year under review ranging over 23 per cent to 300 percent subject to the provisions under F.R. 66 and F.R.69.

2.3 Liabilities and Commitments Entered into

- (a) It was observed that of the liabilities amounting to Rs. 5,704,453 as at end of the year under review included sums of Rs. 2,875,316 and Rs. 455,237 payable to Ministry of Fisheries for security services and service expenses respectively.
- (b) Even though all liabilities as at 31 December 2022 shall be disclosed in (iii) and (iv) of the notes on the financial statements, liabilities amounting to Rs. 266,233 has not been disclosed in the financial statements.



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2.4 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 be responsible for ensuring that an effective internal control for the financial control exists in the department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations in writing as required for such systems to be effectively carried out and forward a copy of the same to the Auditor General, documents to this effect had not been submitted to the audit.

2.5 Non-compliance with laws, rules and regulations

Reference to laws, rules and regulations	Non-compliance
(a) Section 31(4) of the Coast Conservation (Amendment) Act, No. 49 of 2011	The Department has not been able to recover Rs. 2,892,165 out of Rs. 3,410,551 which had been the sum incurred by the Department to remove the unauthorized constructions from 2015 to 31 December 2023. The amount to be recovered out of the total expenses incurred stood at 84.8 per cent.
(b) F.R.880 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Action has not been taken to obtain surety from the relevant officers in terms of the Government Securities Ordinance.
(c) Paragraph 3.1 of the Public Administration Circular No. 30/2016 dated 29 December 2016.	Even though the consumption of fuel must be re-tested after a period of 12 months from each fuel test or after running a distance of 25,000km or after carrying out a major repair to engine whichever occurs first, fuel consumption in respect of 17 vehicles of the Department had not been done.



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3. Operational Review

3.1 Performance

3.1.1 Not performing the tasks

Due to the fact that physical progress relating to 04 construction activities which had been expected to complete during the year in terms of the Action Plan 2022 was remained in the range of 5 to 35 per cent, the expected benefits from the said projects could not achieved.

3.1.2 Not obtaining expected outcomes

- (a) Action had not been taken to remove unauthorized constructions amounting to 2,069 from the total number of 2,228 unauthorized constructions which had been ordered to remove from 2012 to 31 December 2022.
- (b) Of the total number of 861 unauthorized constructions in 13 districts during 2021 and 2022 which had been identified as action has to be taken, action has not been taken with respect to 255 unauthorized constructions.

3.2 Procurement

In terms of the Circular No. PFD 05/2018 dated 23 October 2018 issued by the Ministry of Finance and Mass Media, the government entities should have appoint a Procurement Coordination Officer to commence e-procurement activities through e-GP system and submit the details along with details of the procurement activities of the institute from 2015 onwards and the procurement plan of 2019 as per the formats given in the said circular to the Department of Public Finance in November 2018. However, this Department has not initiated any action in this regard up to date.

3.3 Asset Management

- (a) It was observed that two vehicles have been subject to decaying conditions due to one being not repaired and not in running status from March 2022 due to a defect in the electric system and the other one - Volvo Excavator worth Rs. 11.9 Mn as stated in the financial statements being not taken into use.
- (b) Even though TOYOTA HILUX brand double cab bearing number PD-1046 worth Rs. 5,800,000 had been handed over to the State Ministry of Coastal Conservation



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and Low-Lying Lands Development in 16 November 2021, action had not been taken to transfer its ownership or to take the vehicle to the Department.

3.4 Losses and Damages

Action has not been taken to complete the investigation into the damage amounting to Rs. 54,320 caused to the Hyundai Excavator on 23 June 2022 in order to write off it from the books or to recover the loss.

4. Sustainable Development

4.1 Progress on the achievement of Sustainable Development Goals

Activities related to implementation of artificial sand nourishment project, which have been identified under sustainable development targets of preventing climate related coastal disasters and conservation of coastal ecosystems in a sustainable manner, had not been implemented.

5. Human Resource Management

5.1 Attached Cadre, Actual Cadre

Given the actual cadre of the Department has been 417 as at 31 December 2022 out of the approved cadre of 541, there were 124 vacancies in the posts. The vacancies existed in the way that there were 15 vacancies in the senior level, 43 vacancies in the tertiary and secondary level and 66 vacancies in the primary level. Further, even there are only 90 posts in the approved cadre with respect to the Development Officer, the actual cadre for the same was 114, thus excess of 24 was existed. 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 revisions accordingly.

Sgd./ R.M.M.S.Perera
Senior Assistant Auditor General
for Auditor General

Chapter 04

Performance indicators

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%
Effective protected beach length		76%	
length of Artificially Sand nourished coast			0%
Length of cleaned beach	100%		
Area of protected sensitive land			0%
Restoration of mangrove belt		75%	
Check if the coastal water condition is more than PH 8	100%		0%
Issued e - permit		82%	
Environmental education programs	100%		

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified respective Sustainable Development Goals (SDG)

Goals according to the institutional objective	Activity	Indicators of the achievement	Targets 2022	Progress 2022	% 0 - 49	% 50 - 74	% 75 - 100	Relevant 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. Proportion of protected effective beach length	4500m	3430m			76	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 beaches.	b. proportion of stabilized effective beach length	0	0	0			
	1.3. Planting and restoration mangrove belt	c. Proportion of planted area	1000m2	750m2			75	
Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development								
2. Prevent and Reduce marine pollution 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	2000m	4000m			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

Goals according to the institutional objective	Activity	Indicators of the achievement	Targets 2022	Progress 2022	% 0 - 49	% 50 - 74	% 75 - 100	Relevant Policy Target given in the SDG Framework
	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	14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all level
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.	3.1. Identify and manage affected areas	f. proportion of Planted, protected and restore sand dune, mangroove area and salt marsh area	150 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 describe the achievements and challenges of the Sustainable Development Goals

We try to reach the identified sustainable development goals as much as possible and some of these goals have to be achieved together with the partner institutions.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excss)
Senior	43	28	15
Territory	4	0	4
Secondary	322	284	38
Primary	172	109	63

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

- 01) When there is a lack of employees, the performance of the organization will be negative. 02) The same result is obtained due to the decrease in the efficiency of the tasks.

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs.1000)		Nature of the Program (Abroad / Local)	Output / Knowledge Gained*
			Local	Foreign		
Tamil Training Course for Secondary Officers	30	150 hour	115.3		Local	Tamil
Tamil Training Course for Junior Officers	28	100 hour	75.00		Local	Tamil

* Briefly state how the training program contributed to the performance of the institution

- ❖ Improve productivity through the up-to-date knowledge of various disciplines.
- ❖ Improving attitudes and personal development and collective responsibility through training programs
- ❖ Failure to identify the service needs of the employees and to facilitate them to reach the productive level
- ❖ Knowledge gained through training to enable employee motivation through innovative and efficient office systems.

Chapter 07

Compliance Report

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
1	The following Financial statements / accounts have been submitted on due date			
1.1	Annual financial statemaent	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	Maintenanace of books and Registers (FR445)			
2.1	Fixed assets registers has been maintained and update in terms of public administartion 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 moneyorders 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		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
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	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	Not Complied	Because it takes time to gather information from every divisions.	Advised to rectify
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General	Complied		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
6.2	All the internal audit reports has been replied within one month	Not Complied	It is time consuming to collect information from regional office	Advised to rectify
6.3	Copies of all the internal audit reports has 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 General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
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		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
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	Not Complied	It could not be done in the country's bad economic situation	The board of survey has been done in the year 2022 and it has been arranged to be done on the scheduled date in the year 2023. It is planned to be completed in the year 2023.
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	In the year 2022, 06 vehicles were destroyed and remaining 02 motorcycles and 03 machines were remain.	Expect to be completed in 2023
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	In 2022, 06 vehicles were disposed and 03 machines and 02 motorcycles are left to be disposed.	In the process to disposed
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 fuel crisis	It is planned to be done in the year 2023
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
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 disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
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)	Complied		
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		

Coast Conservation and Coastal Resource Management Department

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
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	it was delayed	Advised to rectify
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	Complied		
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		

Coast Conservation and Coastal Resource Management Department

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
17.3	Bi- Annual and Annual reports have been sub mitted 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		

