



Ceylon Fishery Harbours Corporation

ANNUAL REPORT
2022



Review by the current Chairman

Ministry of Fisheries and Aquatic Resources Development

Hon. Minister,

Dear Sir,

It is with great pleasure that we present the Annual Report of the Ceylon Fishery Harbours Corporation for the financial year ended 31 December 2022

This report has been prepared in accordance with Section 14 of the Finance Act No. 30 of 1971 approved by the Minister of Finance under Public Administration. This report contains a description of the operations of the Ceylon Fisheries Harbor Corporation as well as the Auditor General's report on the financial statements and their financial statements.

Accordingly, I submit the Annual Report of the Ceylon Fishery Harbours Corporation for the year ending 31st December 2022 for the attention of the Hon. Minister and for the presentation to Parliament as follows.

Yours Sincerely,

NilankaR.Jayawardena
Chairman
(2023)



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USER GUIDE

This report provides details of the operations and performance of the Ceylon Fishery Harbour Corporation (CFHC) for the financial year ending 31 December 2022, Annual Financial Statement 2022.

OVERVIEW

Provides a description of CFHC Vision, Mission, Values, Objectives, Role & Function, as well as Legal Structure.

ANNUAL PERFORMANCE STATEMENT

Details CFHC's Annual Performance Statement explaining our Operation results and Certificate of Finance manager.

FISHERY HARBOUR REPORTS

Describe each fishery's contribution to the performance result for the financial year of 2022 and that represents the highlights of annual performance statements.

LEGAL BACKGROUND

Provide the Legal requirements of CFHC as set out in the Public Governance.

FINANCIAL PERFORMANCE REPORT

Consists of CFHC's Financial Statement for the year of 2022. These statements include financial position, performance and cash flows in 2021- 2022

AUDIT & MANAGEMENT COMMITTEE MEETING REPORT AUDIT REPORT

Provide the details of Audit and Management committee meeting and financial statements for the 2022 financial year as independently audited by the Sri Lankan Auditor General's Department.



PART 01

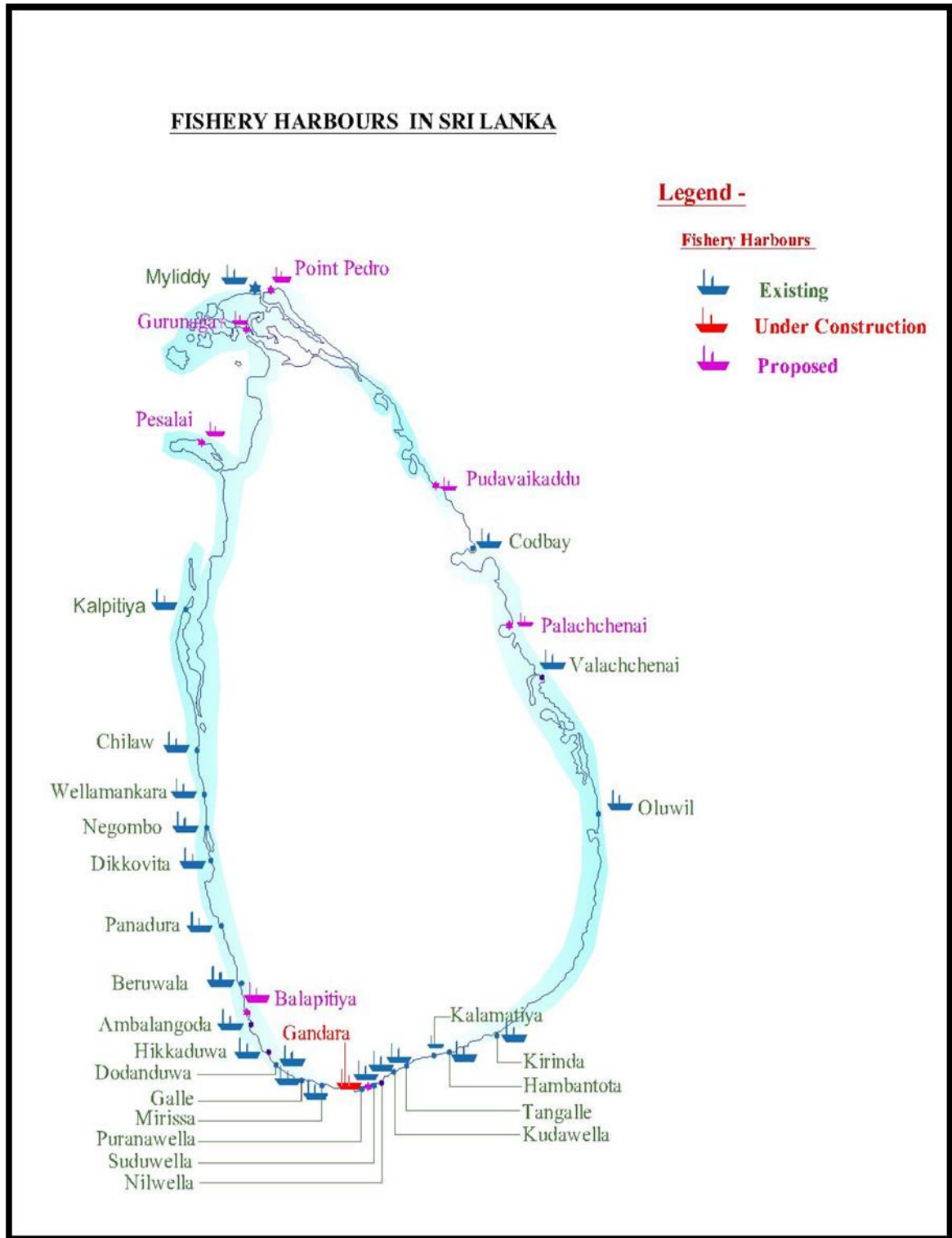
Overview

Sri Lanka Fishery Industry

Sri Lanka has a well-established fisheries industry which represents a major component of the national economy. It is a major source of animal protein for the people of Sri Lanka and makes an efficient contribution to the GDP. Sri Lanka's fisheries industry consists of three main sub-sectors, namely coastal fisheries (offshore and deep-sea fisheries), freshwater fisheries and aquaculture.

The fisheries sector has grown by 5% over the past five years, with the UK, France, Italy, Japan, Netherlands and United States being the main buyers.

HARBOUR LOCATION MAP





OUR CORPORATION

Brief History of CFHC

The Ceylon Fishery Harbours Corporation (CFHC) was established in 1972 and is primarily responsible for delivering quality fishery-harbour related services and providing the fishing community with modern infrastructure and facilities. Since inception the corporation has developed year-by-year and recently adopted an exciting development plan, which is in line with the Sri Lankan government's overall development plan. The CFHC's development plan outlines a range of proposed projects: amongst the suggested action points are those relating to both managements of the Corporation and its business development strategy. It is expected the successful completion of this plan will help the Sri Lankan fishing industry to compete effectively with other prominent fishing-oriented countries in the region

Since its inception the CFHC has focused its efforts on improving the standards of fishing for local fishermen. Necessity has prompted the fishery harbour initiatives and Expansion programmed, Thotupola Aruna. Under this program several steps are to be taken to upgrade existing harbours, to build new fishery harbours and to develop new business opportunities. It is expected that as part of the Fishery harbour initiation and Expansion programmed, Thotupola Aruna, the Corporation will begin to examine the feasibility of new ventures and opportunities. These new ventures include Marinas and the development of marine-related sporting and leisure activities, such as diving, whale and Dolphin watching. In addition, the increased efficiencies to be achieved by implementing new technology are clear. This has led to the introduction of the enterprise Resource Planning for the CFHC and a communication system for the harbours in addition to a Vessel Monitoring System which is expected to facilitate the CFHC's role as the fundamental resource of the Sri Lankan fisheries industry and as a facilitator of the region's maritime enterprise.



OUR VALUES

Corporation will maintain the following values throughout its activities.

- ✓ Act with Integrity and Transparency.
- ✓ Treat All Stakeholders with Respect and Equally.
- ✓ Ensure the food security and maintain hygienic standards.
- ✓ Promote a Healthy, Safe and Secure Workplace.
- ✓ Implement and maintain “Green Harbour Concept” in all fishery harbours.
- ✓ Be Responsive to Customer Needs.
- ✓ Ensure Quality and Value for Money.
- ✓ Operate in accordance with Best Business Practices.
- ✓ Embrace Modern Systems, Innovation and Change.
- ✓ Respect the Principles of Environmental Sustainability.

OUR VISION

To Be the Best Service Provider to the Fishing Industry in the region While Transforming All Fishery Harbours as Green Fishery Harbours Ensuring Blue Growth in the Industry.

OUR MISSION

Provide Modern Infrastructure Facilities with Required Quality and Standard Services to the Fishing Industry by Ensuring Economy, Efficiency, Environmental and Institutional Sustainability.



OBJECTIVES

- ✓ The Planning, designing and constructions of fishery harbours, anchorages, marine structures and other shore facilities,
- ✓ The establishment, operation, control and maintenance of Fishery Harbours, anchorages, marine structures and other shore facilities.
- ✓ The management of fishery harbours, anchorages, and other shore facilities.
- ✓ The Provision of repairs and maintenance facilities for fishing crafts.
- ✓ The establishment, Operation and Maintenance of cold room, ice plants and other refrigeration facilities.
- ✓ The Supply of water, fuel, lubricants, electricity, ice, cold room facilities and any other services and any other services, incidental thereto for the purpose of fishery industry and fishermen.
- ✓ The provision of security of fishery harbours, anchorages, marine structures and other organizations within the Ministry of fisheries an Aquatic resource, and to recover charges, fees and any other payments on account of it;
- ✓ The monitoring, control, surveillance of Sri Lanka's Exclusive Economic Zone (EEZ)
- ✓ The imposition and recovery of harbor dues such as port dues such as port dues, light dues, dockage, tonnage and unloading fees, etc., charges, fees, and boat license fees for the facilities, services and supplies provided to fishing crafts, fishermen, and any other persons in the fishery harbours and anchorages of the corporation.
- ✓ Ceylon Fishery Harbour Corporation has formed a special dredging unit. This unit will perform dredging activities which include maintenance dredging and capital dredging. It is expected that this will lead to a better and efficient operation, management and maintenance of dredging operations.



LEGAL STATUS

The Ceylon Fishery Harbours Corporation was established on 01.04.1972, in terms of the gazette notification published in extra ordinary gazette No. 14,996/18 dated 11th February 1972 in terms of the section (1) of the section (2) of the State Industrial Corporation Act No. 49 of 1957.

Activities and Core activities

- ✓ Provision of Safe Berthing Facilities (Maintenance of required harbour depths, navigational channels and navigational equipment's)
- ✓ Fish Unloading and Auction Facilities.
- ✓ Net Mending Facilities.
- ✓ Supply of Ice & Cold Rooms Facilities.
- ✓ Boat Lifting and Boat Repair Facilities.
- ✓ Supply of Water &Electricity.
- ✓ Supply of Fuel and Lubricants.
- ✓ Canteen and Sanitary Facilities
- ✓ Provision for Sales outlets for Industry Related Supportive Services
- ✓ Maintance of harbour , lighting and 24 hours security system



ROLE & FUNCTION

CFHC is the only organization empowered to maintain fishery harbours and anchorages in the country. It also provides the fishermen and fishing vessels with support services and facilities such as berthing of vessels, supply of fuel, water, lubricants, electricity, repairs.

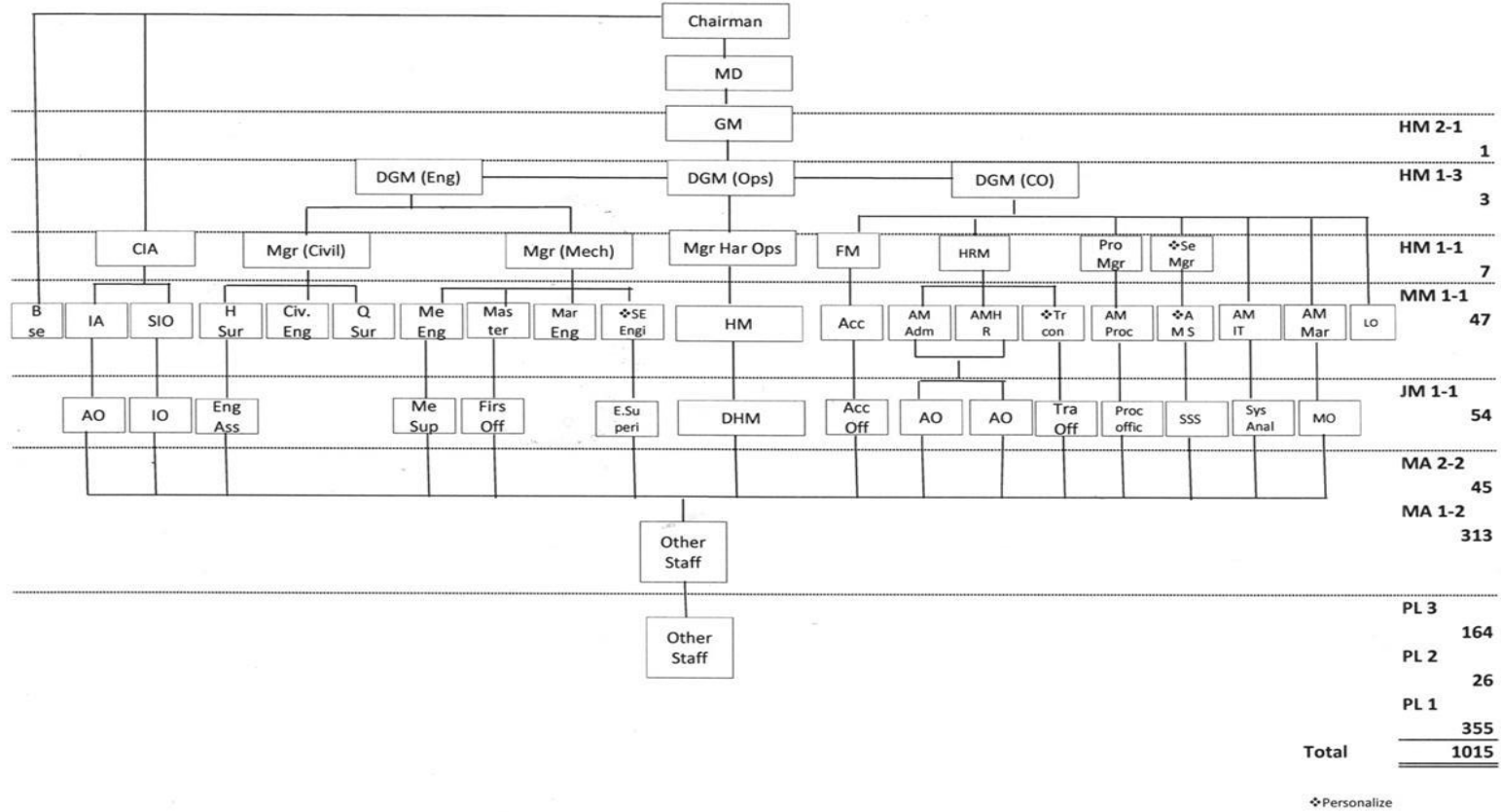
The Port Commission which was under the Ceylon Government built break waters in the fishery harbours, and the first such harbour was at the Beruwala Fishery Harbour. In the decade of 1980, the Ceylon Fishery Harbours Corporation had decided to entrust all the commercial activities to the Fishery Co-operative Societies and private sector. The activities such as planning and construction of fishery harbours and anchorages, maintenance of off-shore structures and other coastal facilities, supervision of the economic aspect of the implementation phases of the construction activities, dredging and excavation activities of the fishery harbours for facilitating maintenance work were carried out by Corporation. As a result of a restructuring programme implemented in the Ceylon Fishery Harbours Corporation in 1991, the total strength of the staff at the corporation was reduced to 129. In keeping with the re-modernization of fisheries harbours and construction of new fisheries harbours program, the required cadre was restructured and after due categorization, the treasury approval was obtained in the year 2013 to increase the strength of employees up to 1015. As at the end of the year 1994, the number of fishery harbours and anchorages had increased to 10. In 1995, with the assistance of the Asian Development Bank, a new management structure was introduced to the fishery harbours of Beruwala, Galle, Mirissa, Puranawella and Kirinda. Open gate system was suspended and the Ceylon Fishery Harbours Corporation embarked on a well-managed fishery harbour programme. In keeping with this, a system where fishery harbours administered by managers were introduced. Under this scheme, a proper system of management and proper use of fishery harbours was initiated constructing of boundary walls, infrastructure, operating of security services etc.

When the tsunami disaster occurred, the Ceylon Fishery Harbours Corporation had 12 fishery harbours in operation around the island, and except for a few fishery harbours, 10 fishery harbours (Panadura, Beruwala, Hikkaduwa, Galle, Mirissa, puranawella, Tangalle, kudawella, Kirinda) including coastal infrastructures, off-shore structures, break-waters, sand breakers etc. were completely destroyed by this tsunami ravage. The dredging machine belonging to the fishery harbour too was badly damaged. Reconstruction of 10 fishery harbours destroyed by the tsunami disaster and new construction activities, and reconstruction works of anchorages, coastal facilities were carried out by the following state institutions and organizations.

ORGANIZATION STRUCTURE



Organizational Chart of Ceylon Fishery Harbours Corporation





Board of Directors

The Board of Directors of the Ceylon fishery Harbours Corporation consisted of seven (07) members including the chairman. As at the beginning of the year 2022, Mr. Nilanka Jayawardena functioned as the chairman.

The Board of Directors of the Ceylon Fishery Harbours Corporation – 2022

01	Chairman	-	Mr. Nilanka Jayawardana
02	Managing Director	-	Mr. Vadivel Sathyananda
03	Treasury Member	-	Ms. K.D.A. Munasingha
04	Director	-	Mr. Manone Perera
05	Director	-	Dr. K. Vigneswaran
06	Director	-	Mr. Sarath Disanayaka
07	Director	-	Eng. Shanthadevi Tharmarathnam



PART 02

Certificate by Finance Manager

The financial statement of Ceylon Fishery Corporation as 31st December 2022 is prepared and presented in compliance with the following.

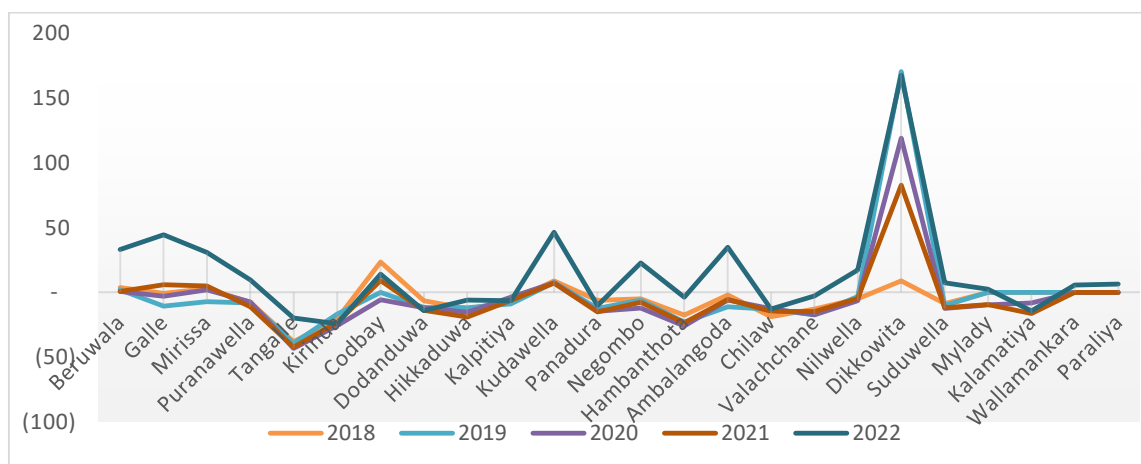
- ✓ The accrual basis of accounting in accordance with Sri Lanka Public Sector Accounting Standard (SLPSAS's) as required under finance act No.38 of 1971 – sect 14.
- ✓ Code of best practices on corporate governance issued jointly by the Institute of Chartered Accountants of Sri Lanka.

Samanthi Perera
Finance Manager - CFHC.

OVERVIEW OF FINANCIAL POSITION



Operation Result of Harbours 2018 - 2022

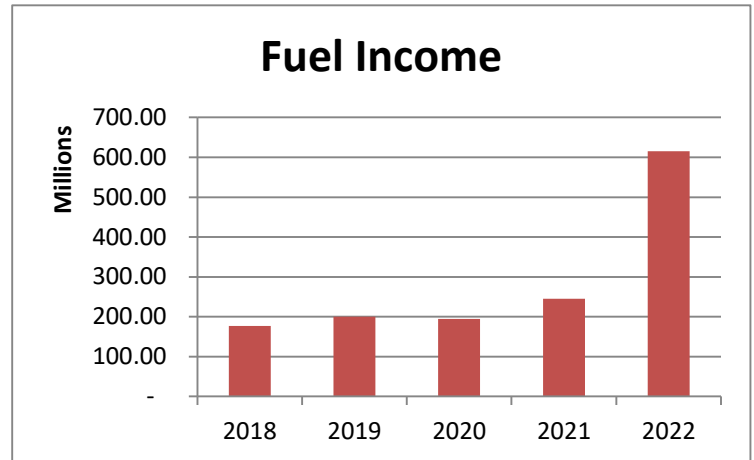


Harbour	Year				
	2018	2019	2020	2021	2022
Beruwala	3,605,551	1,873,194	764,410	761,297	33,198,600
Galle	(792,408)	(10,686,069)	(3,084,949)	5,969,142	44,591,588
Mirissa	2,939,665	(7,237,363)	1,878,008	4,963,322	30,891,309
Puranawella	(7,616,532)	(8,189,577)	(7,496,629)	(11,161,594)	9,857,422
Tangalle	(38,001,577)	(39,310,703)	(43,142,804)	(42,361,257)	(19,884,663)
Kirinda	(20,462,643)	(16,720,969)	(25,615,510)	(23,119,633)	(24,246,631)
Codbay	23,519,558	(37,646)	(5,750,505)	9,040,677	14,001,744
Dodanduwa	(6,519,558)	(11,601,386)	(11,884,864)	(13,923,260)	(13,989,106)
Hikkaduwa	(12,532,435)	(11,892,984)	(15,386,764)	(19,030,984)	(3,754,538)
Kalpitiya	(7,005,901)	(9,025,468)	(3,794,502)	(6,304,480)	(6,431,832)
Kudawella	8,926,384	7,672,887	7,352,427	7,263,325	46,337,294
Panadura	(6,246,462)	(12,351,480)	(14,475,168)	(14,980,763)	(9,926,405)
Negombo	(4,923,206)	(6,040,409)	(12,218,701)	(7,710,157)	22,679,335
Hambanthota	(17,530,890)	(22,898,194)	(26,012,473)	(23,561,372)	(5,380,383)
Ambalangoda	(1,861,123)	(11,220,653)	(5,966,434)	(5,340,880)	32,040,266
Chillaw	(18,688,897)	(13,036,201)	(12,567,229)	(14,556,192)	(12,755,175)
Valachchen	(12,784,606)	(17,388,158)	(17,312,954)	(14,816,769)	(2,603,036)
Nilwella	(4,858,026)	(3,241,308)	(6,416,508)	(4,741,902)	17,224,104
Dickowita	8,845,336	170,622,402	119,213,816	82,897,158	167,773,625
Suduwella	(8,714,956)	(10,035,988)	(12,429,764)	(11,876,324)	7,415,234
Myillydy			(9,651,469)	(9,349,962)	2,379,773
Kalamatiya			(8,176,856)	(16,216,134)	(14,362,168)
Wellamankara					5,775,038
peraliya					6,347,415



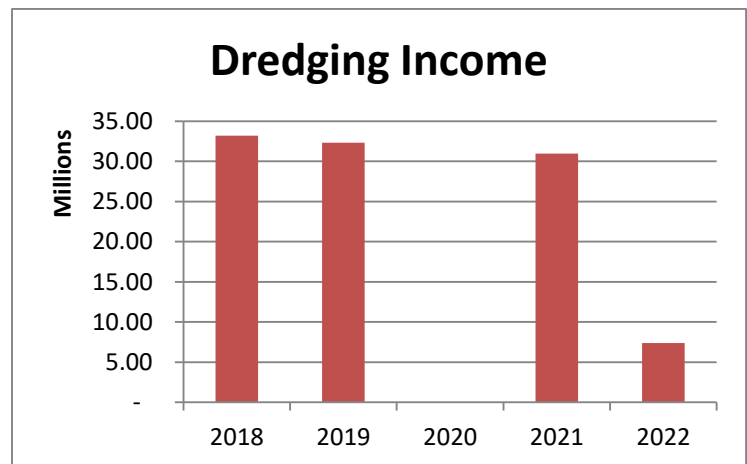
FUEL PROFIT FROM 2018- 2022

Year	Amount
2018	
2019	89,923,117.00
2020	39,047,233.00
2021	9,502,061.00
2022	48,633,848.00



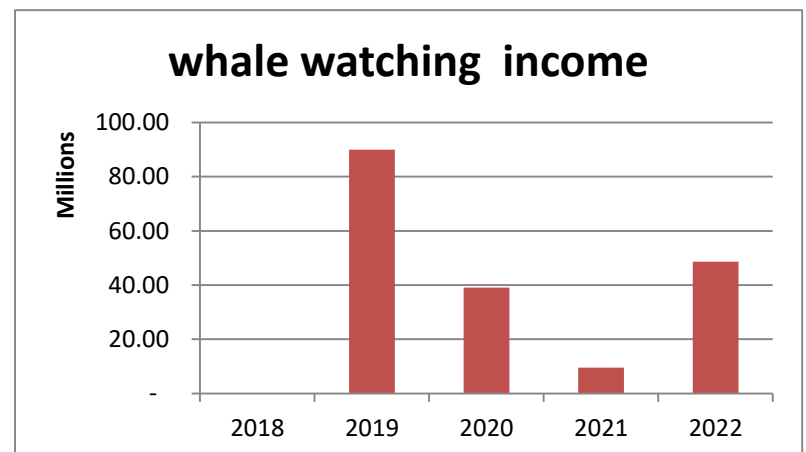
DREDGING INCOME FROM 2018-2022

Year	Amount
2018	33,192,500.00
2019	32,319,476.00
2020	
2021	30,959,500.00
2022	7,390,000.00



WHALE WATCHING INCOME

Year	Amount
2018	177,056,030.00
2019	200,505,999.00
2020	194,647,278.00
2021	245,106,702.00
2022	614,902,544.00

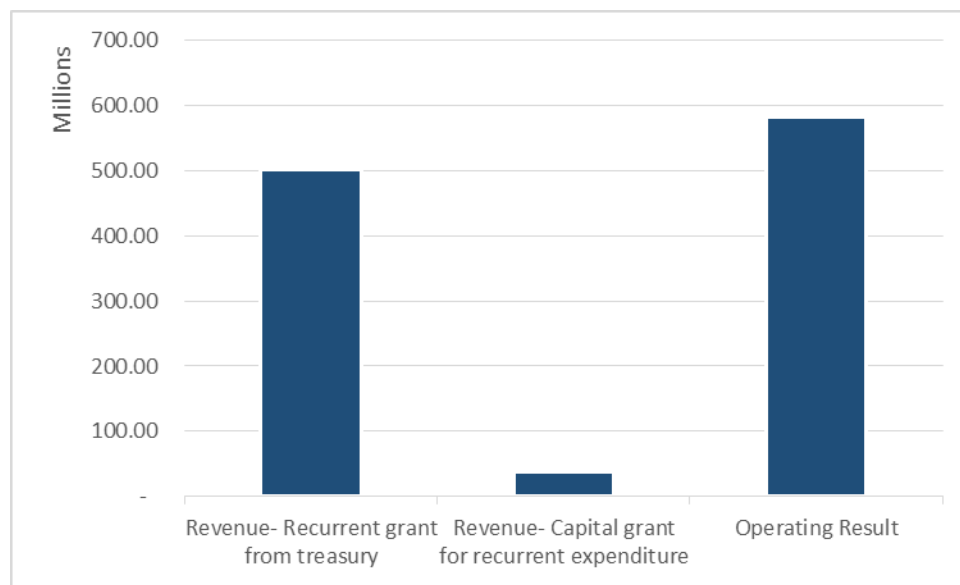




REVENUE

In 2022, the total revenue was Rs.1,121,244,195 Out of which 48% per cent of our revenue was derived from recurrent grant from treasury and 52 per cent from operating result. When comparing 2021, the operating result increased by Rs.530,803,171.

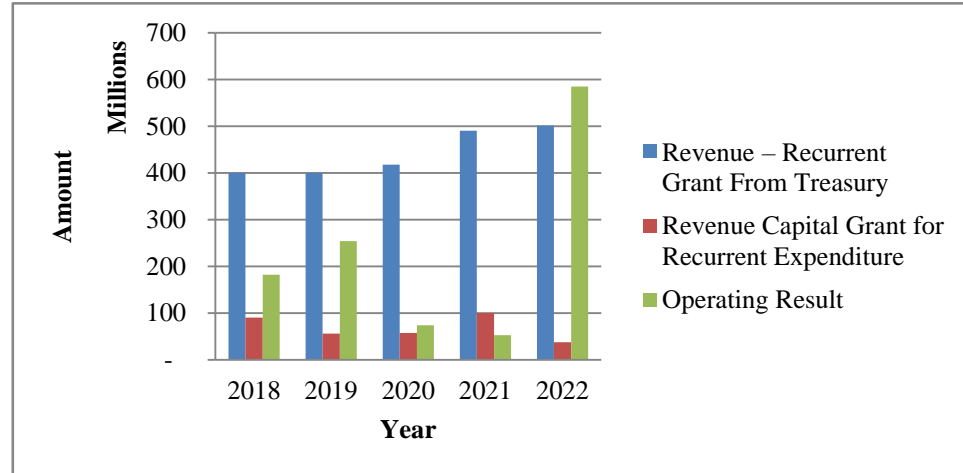
Harbour Revenue – 2022



Following figure represents the contribution levels of operating income in between 2021 -2022. Recurrent grant from treasury and operation result have been increased during this period.



Revenue Comparison 2018 - 2022

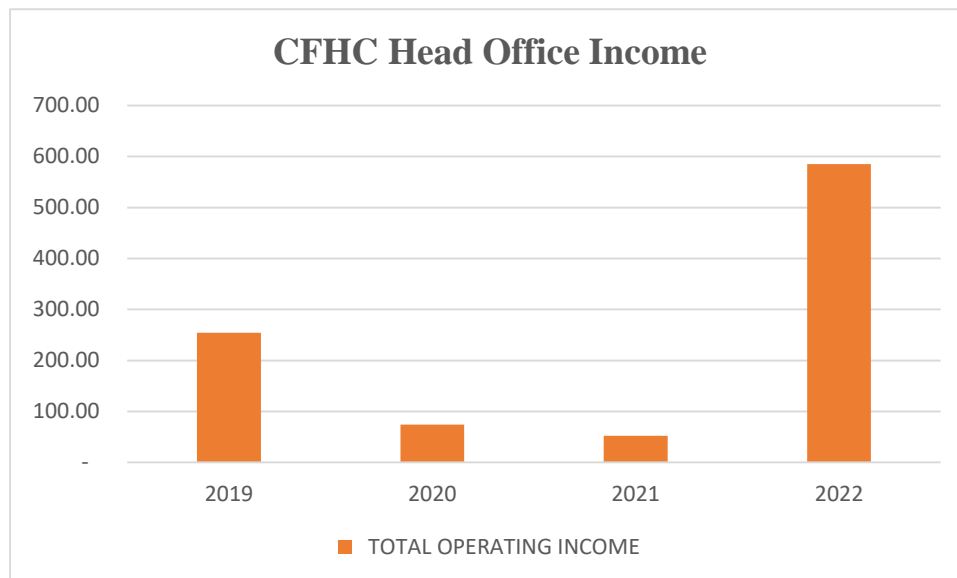


Comparing of operating result with 2018, operating result of 2022 is increased by 2.21%. Difference between revenue –recurrent capital grant and operating result of 2022 is 84 million.



CFHC Head Office Income

Income/Expenditure - Head Office	2019	2020	2021	2022
RENTAL INCOME MUTWAL HARBOURS	20,400,000.00	20,456,232.00	18,737,603.00	1,700,000.00
INTEREST INCOME	55,234.00	5,451.00	3,501.00	-
NON REFUNDERBLE TENDER DEPOSIT	109,808.00	139,803.00	231,700.00	391,000.00
SECURITY SERVICE INCOME - MINISTRY	20,285,389.00	21,455,565.00	14,680,414.00	17,841,867.00
FIND & SURCHARGE	49,033.00	94,479.00	48,568.00	51,568.00
SUPPLIERS REGISTRATION FEES	555,000.00	470,500.00	393,475.00	297,003.00
DREDGING INCOME - DREDGER SAYURA	32,319,476.00	-	30,959,500.00	73,700,907.00
OTHER INCOME - H/OFFICE	1,112,710.00	65,802.00	3,065,364.00	616,994.00
WHALE WATCHING INCOME	89,923,117.00	39,047,233.00	9,502,061.00	48,633,848.00
STAFF LOAN INTEREST	4,114,768.00	3,042,595.00	1,565,070.00	2,144,525.00
SALES OF SCRAP ITEMS	840,844.00	167,747.00	12,460.00	427,478.00
SURVEY INCOME	-	460,000.00	871,560.00	-
CAPITAL GRANT AMOTIZATION	142,919,527.00	127,404,158.00	134,047,340.00	137,679,035.00
TOTAL INCOME(HO)	312,684,906.00	212,809,565.00	214,118,616.00	283,484,225.00
LESS				
HARBOUR OPERATING RESULT	(33,735,144.00)	(112,175,424.00)	(133,600,321.00)	329,230,869.00
WORKSHOP OPERATING RESULT	(24,735,590.00)	(26,649,956.00)	(28,391,198.00)	(27,709,161.00)
TOTAL OPERATING INCOME	254,214,172.00	73,984,185.00	52,127,097.00	585,005,933.00



LIST OF FISHERY HARBOURS

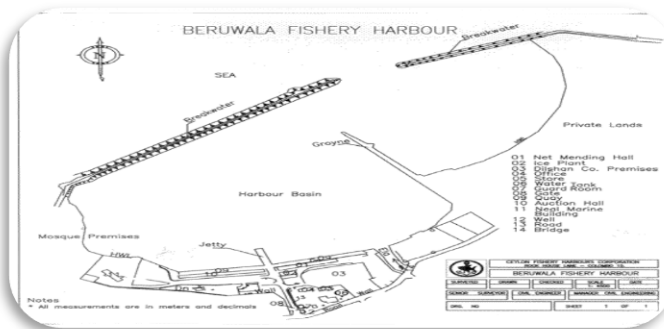
- **Beruwala Fishery Harbour**
- **Galle Fishery Harbour**
- **Mirissa Fishery Harbour**
- **Puranawella Fishery Harbour**
- **Tangalle Fishery Harbour**
- **Kirinda Fishery Harbour**
- **Cod-bay Fishery Harbour**
- **Dodanduwa Fishery Harbour**
- **Hikkaduwa Fishery Harbour**
- **Kalpitiya Fishery Harbour**
- **Kudawella Fishery Harbour**
- **Mutwal Fishery Harbour**
- **Panadura Fishery Harbour**
- **Negambo Fishery Harbour**
- **Hambanthota Fishery Harbour**
- **Ambalangoda Fishery Harbour**
- **Chilaw Fishery Harbour**
- **Walachcheni Fishery Harbour**
- **Nilwella Fishery Harbour**
- **Dikkovita Fishery Harbour**
- **Suduwella Fishery Harbour**
- **Mylady Fishery Harbour**
- **Kalamatiya Fishery Harbour**
- **Welamankara Fishery Harbour**
- **Paraliya Fishery Harbour**



BERUWALA FISHERY HARBOUR

Harbour Manager :- Mr. Eranga Dayamal

Harbour Highlights (Facilities & Capacities)



Land Area	: 7.05 Ha
Basin Area	: 10.00 Ha
Quay Wall Length	: 215 m
Jetty Length	: 41.1m
Break Water Length	: 426m
Dredging Depth	: 2.5m – 3.0m
Berthing Capacity	: 530 nos

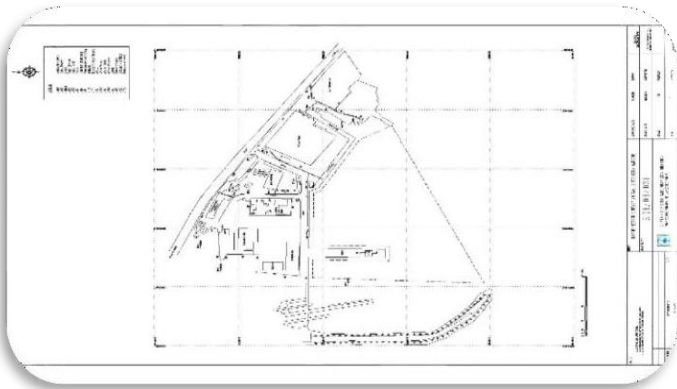
Major Income Source & Operation Result of Beruwala Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	10,588,026	9,555,180	10,132,250	12,002,817	11,480,564
Water	3,045,478	3,243,367	3,538,898	3,667,244	3,484,585
Gate Pass	2,343,957	3,016,920	2,239,176	3,913,398	3,809,923
Rent	5,510,739	5,299,027	8,282,901	6,767,985	9,604,385
Fuel (P)	19,744,851	21,603,272	20,990,162	22,659,922	51,084,664
Other	1,126,006	1,047,161	305,039	280,659	1,006,845
Total Income	42,359,057	43,764,927	45,488,426	49,292,026	80,470,966
Total Expenditure	(38,753,506)	(41,891,733)	(44,724,016)	(48,530,729)	47,272,367
Profit / Loss	3,605,551	1,873,194	746,410	761,297	33,198,600



GALLE FISHERY HARBOUR

Harbour Manager :- Mr.D.C.Adikaram



Harbour Highlights (Facilities & Capacities)

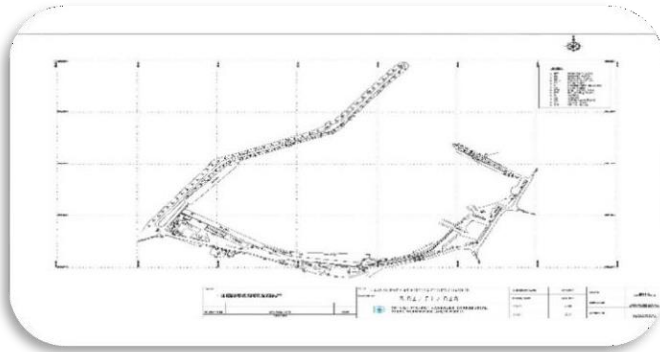
<i>Land Area</i>	: 1.5 Ha
<i>Basin Area</i>	: 04.00 Ha
<i>Quay Wall Length</i>	: 304 m
<i>Jetty Length</i>	: 91m
<i>Break Water Length</i>	: 235m
<i>Dredging Depth</i>	: 3.0m – 6.0m
<i>Berthing Capacity</i> (3.5 – 5 Tons Vessels)	: 250 nos
<i>Year of Commission</i>	: 1965

Major Income Source & Operation Result of Galle Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	7,044,622	6,870,611	7,495,074	9,458,952	9,888,297
Water	5,275,364	6,130,049	6,500,451	8,246,068	6,652,351
Gate Pass	1,541,514	1,623,466	1,593,130	1,784,943	1,523,197
Rent	2,172,870	3,236,712	4,005,862	3,824,981	4,301,983
Fuel (P)	19,337,410	14,394,640	20,288,581	26,712,493	63,866,105
Other	3,786,8661	4,651,545	3,413,180	4,928,788	4,495,822
Total Income	39,158,646	36,907,023	43,296,278	54,956,225	90,727,756
Total Expenditure	(39,951,054)	(47,593,092)	(46,381,228)	(48,987,083)	(46,136,168)
Profit / Loss	(792,408)	(10,686,069)	(3,084,949)	5,969,142	44,591,588

MIRISSA FISHERY HARBOR

Harbour Manager :- Mr.R.P.Wanniarachchi



Harbour Highlights (Facilities & Capacities)

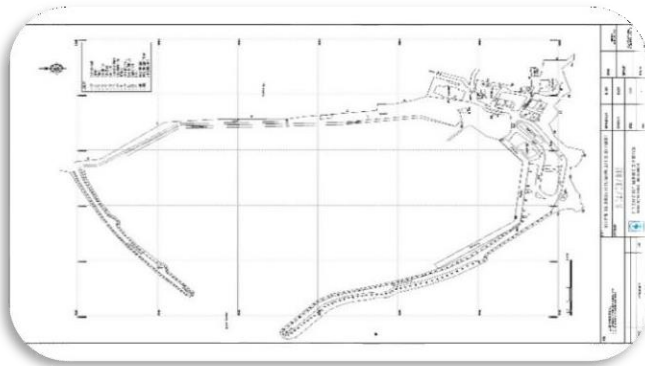
<i>Land Area</i>	<i>: 2.44 Ha</i>
<i>Basin Area</i>	<i>: 7.20 Ha</i>
<i>Quay Wall Length</i>	<i>: 355 m</i>
<i>Jetty Length</i>	<i>: 73m</i>
<i>Break Water Length</i>	<i>: 478m</i>
<i>Dredging Depth</i>	<i>: 2.5m – 3.0m</i>
<i>Berthing Capacity</i>	<i>: 300 nos</i>
	<i>(3.5 – 5 Tons Vessels)</i>
<i>Year of Commission</i>	<i>: 1966</i>

Major Income Source & Operation Result of Mirissa Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	8,373,925	7,752,871	7,382,454	7,929,851	8,797,054
Water	4,930,245	5,686,567	6,217,612	6,810,018	5,982,483
Gate Pass	3,827,122	1,104,291	618,412	598,046	544,723
Rent	4,621,798	9,515,874	9,154,981	8,103,444	12,798,752
Fuel (P)	11,221,207	15,583,992	13,542,127	18,193,683	39,433,262
Other	1,872,031	1,985,410	1,696,455	1,098,712	1,331,319
Total Income	34,846,328	41,629,005	38,612,041	42,733,754	68,887,593
Total Expenditure	(31,906,663)	(37,081,422)	(36,734,033)	(37,770,431)	(37,996,284)
Profit / Loss	2,939,665	(7,237,363)	1,878,008	4,963,322	30,891,309

PURANAWELLA FISHERY HARBOR

Harbour Manager :- Ms. Nandani Weerasinghe



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	: 4.96 Ha
<i>Basin Area</i>	: 14.20Ha
<i>Quay Wall Length</i>	: 265 m
<i>Jetty Length</i>	: 121m
<i>Break Water Length</i>	: 400m
<i>Dredging Depth</i>	: .3.m – 6.0m
<i>Berthing Capacity</i>	: 350 nos

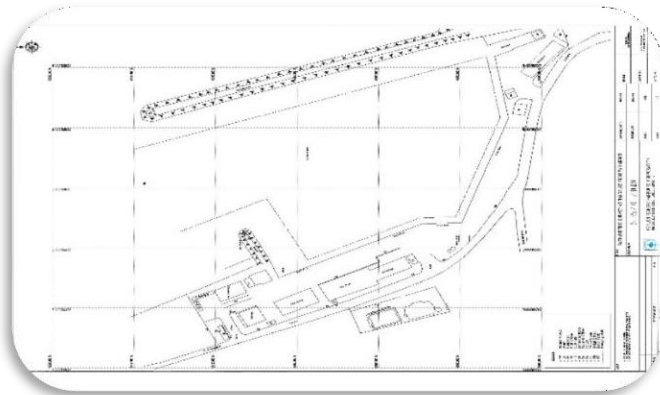
(3.5 – 5 Tons Vessels) : 1980
H - Year of Commission

Major Income Source & Operation Result of Puranawella Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	6,186,852	7,427,446	5,723,074	5,962,631	8,206,725
Water	3,025,834	3,551,702	3,775,267	4,247,478	3,349,564
Gate Pass	351,170	394,310	309,176	300,528	341,587
Rent	1,207,123	2,665,538	1,956,663	3,187,171	4,763,781
Fuel (P)	10,243,487	12,035,930	11,877,516	17,097,259	35,903,656
Other	2,767,741	2,816,920	3,898,888	3,381,866	2,763,029
Total Income	23,782,207	28,891,844	27,540,584	34,430,088	55,328,342
Total Expenditure	31,398,739	(37,081,422)	(35,037,214)	(45,591,682)	(45,470,920)
Profit / Loss	(7,616,532)	(8,189,577)	(7,496,629)	(11,161,594)	9,857,422

TANGALLE FISHERY HARBOUR

Harbour Manager :- Mr.J.R Wanigapura



Harbour Highlights (Facilities & Capacities)

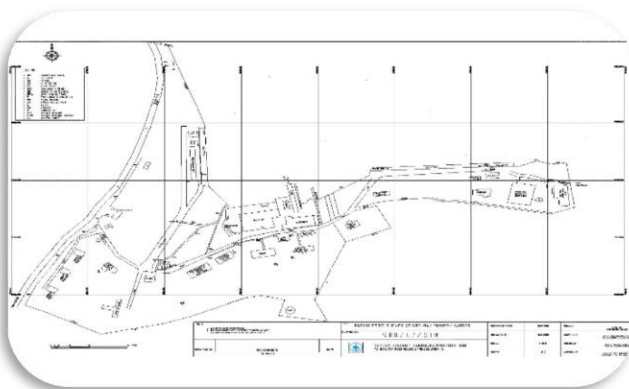
<i>Land Area</i>	<i>:1.45Ha</i>
<i>Basin Area</i>	<i>:2.5Ha</i>
<i>Quay Wall Length</i>	<i>:261m</i>
<i>Jetty Length</i>	<i>:m</i>
<i>Break Water Length</i>	<i>:221m</i>
<i>Dredging Depth</i>	<i>:2.5m-3.0m</i>
<i>Berthing Capacity</i>	<i>:100nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:1965</i>

Major Income Source & Operation Result of Tangalle Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	2,294,247	2,665,690	2,216,662	2,434,167	2,913,459
Water	1,127,512	1,375,135	1,514,420	1,532,503	1,746,102
Gate Pass	258,791	275,022	199,481	149,065	139,493
Rent	219,600	353,561	1,026,113	4,823,387	5,039,109
Fuel (P)	479,940	3,511,621	5,018,625	2,823,387	27,533,546
Other	1,319,413	1,211,033	1,021,871	897,477	1,157,028
Total Income	5,699,503	9,392,063	11,000,172	12,798,152	38,528,736
Total Expenditure	(43,701,081)	(48,702,765)	54,142,977	(55,159,409)	58,413,399
Profit / Loss	(38,001,577)	(39,310,703)	(43,142,804)	(42,361,257)	(19,884,663)

CODBAY FISHERY HARBOR

Harbour Manager :- Mr.T.Sivarupan



Harbour Highlights (Facilities & Capacities)

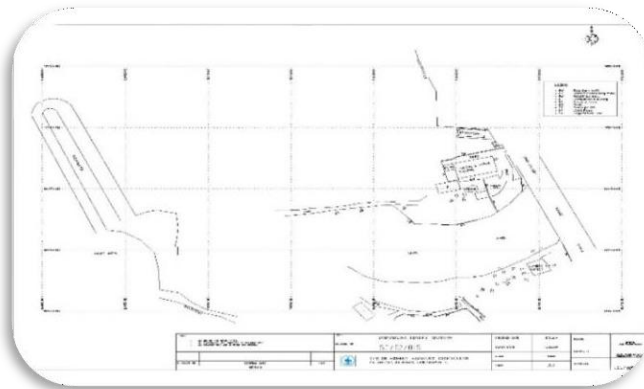
<i>Land Area</i>	<i>:1.45Ha</i>
<i>Basin Area</i>	<i>:2.5Ha</i>
<i>Quay Wall Length</i>	<i>:261m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>:221M</i>
<i>Dredging Depth</i>	<i>:2.5m-3.0m</i>
<i>Berthing Capacity</i>	<i>:100nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:1965</i>

Major Income Source & Operation Result of Codbay Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	10,248,956	7,790,681	7,978,727	9,490,513	7,564,373
Water	5,116,616	3,138,880	3,520,083	5,627,285	3,182,687
Gate Pass	450,496	384,286	241,630	222,222	171,903
Rent	12,426,430	10,073,184	8,765,048	12,955,349	9,421,940
Fuel (P)	30,340,246	20,769,162	23,536,173	32,402,100	44,627,686
Other	4,161,472	3,530,366	2,753,549	4,167,578	2,361,196
Total Income	62,744,216	45,686,559	46,795,211	64,865,047	67,329,784
Total Expenditure	39,224,913	(45,724,203)	(52,545,716)	(55,824,370)	(53,328,041)
Profit / Loss	23,519,304	(37,646)	(5,750,505)	9,040,677	14,001,744

DODANDUWA FISHERY HARBOR

Harbour Manager :- Ms.W.M.J.K.Weerasingha



Harbour Highlights (Facilities & Capacities)

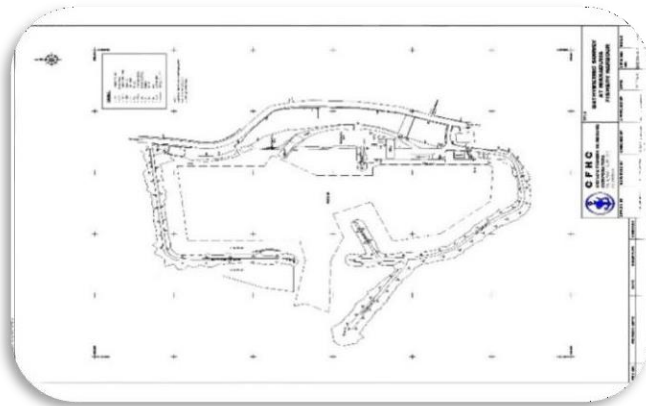
<i>Land Area</i>	<i>:1.41Ha</i>
<i>Basin Area</i>	<i>:2.5 Ha</i>
<i>Quay Wall Length</i>	<i>:261m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>: 221m</i>
<i>Dredging Depth</i>	<i>:3m</i>
<i>Berthing Capacity</i>	<i>:2.5 Nos – 3.0</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:1965</i>

Major Income Source & Operation Result of Dodanduwa Fishery Harbour

Year	2018	2019	2020	2021	2022
Ice	533,140	433,626	50,116	696,319	1,527,045
Water	141,106	186,668	216,000	265,704	241,400
Gate Pass	65,670	131,060	82,355	68,917	77,677
Rent	-	572,400	529,200	92,400	332,640
Fuel (P)	1,566,053	219,301	594,822	678,443	1,433,862
Other	13,004	110,024	1,171,049	14,500	1,443,936
Total Income	2,318,973	1,653,079	2,643,541	2,144,752	5,056,560
Total Expenditure	(8,838,531)	(13,254,465)	(14,528,405)	(16,068,012)	19,045,666
Profit / Loss	(6,519,558)	(11,601,386)	(11,884,864)	(13,923,260)	(13,989,106)

HIKKADUWA FISHERY HARBOR

Harbour Manager :- Mr.M.Withanage



Harbour Highlights (Facilities & Capacities)

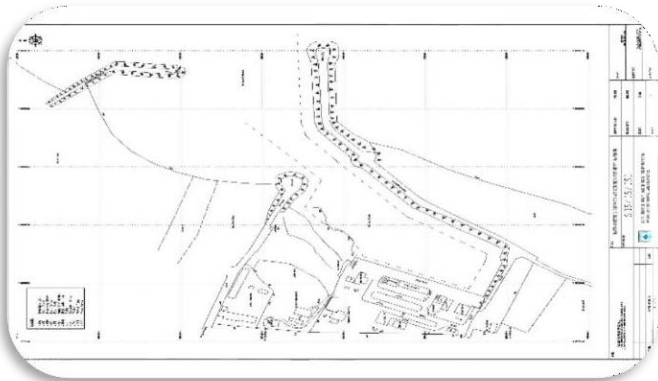
<i>Land Area</i>	<i>:2.94Ha</i>
<i>Basin Area</i>	<i>:6.30Ha</i>
<i>Quay Wall Length</i>	<i>:135.9m</i>
<i>Jetty Length</i>	<i>: 135.9m</i>
<i>Break Water Length</i>	<i>: 325m</i>
<i>Dredging Depth</i>	<i>:2.5m-3m</i>
<i>Berthing Capacity</i>	<i>:250nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2001</i>

Major Income Source & Operation Result of Hikkaduwa Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	1,250,307	1,268,354	1,386,065	1,609,074	2,391,994
Water	755,708	917,634	1,113,228	1,362,754	1,279,321
Sand	2,306,000	7,328,400	2,052,750		6,893,100
Rent	315,217		422,751	231,264	231,264
Fuel (P)	2,347,693	1,589,292	2,319,800	2,663,333	14,638,823
Other	989,725	1,334,046	1,091,202	1,306,699	1,974,711
Total Income	7,964,650	12,437,727	8,385,795	7,173,125	27,409,212
Total Expenditure	(20,497,085)	(24,330,710)	(23,772,559)	(26,204,110)	(31,163,750)
Profit / Loss	(12,532,435)	(11,892,984)	(15,386,764)	(19,030,984)	(3,754,538)

KIRINDA FISHERY HARBOUR

Harbour Manager :- Mr.L.H.Thilakarathna



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:3.50Ha</i>
<i>Basin Area</i>	<i>:3.60Ha</i>
<i>Quay Wall Length</i>	<i>:173m</i>
<i>Jetty Length</i>	<i>:m</i>
<i>Break Water Length</i>	<i>:450m</i>
<i>Dredging Depth</i>	<i>:2.5m-3.0m</i>
<i>Berthing Capacity</i>	<i>:50nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:1985</i>

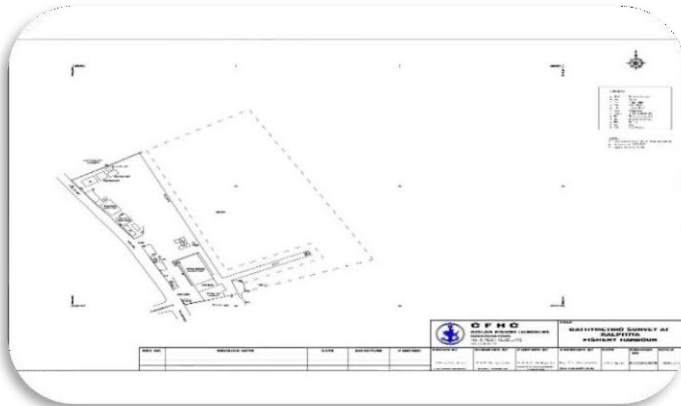
Major Income Source & Operation Result of Kirinda Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	323,929	333,788	318,426	285,556	228,854
Water	176,028	144,898	240,477	183,048	136,799
Gate Pass	370,734	522,756	339,056	273,926	191,887
Sand	10,813,166	29,703,550	9,429,325	7,016,956	200,640
Fuel (P)	2,231,502	2,329,703	1,233,804	2,042,509	6,915,627
Other	926,963	1,318,813	519,144	569,148	2,636,212
Total Income	14,842,322	34,353,508	12,080,231	10,371,141	10,310,018
Total Expenditure	(35,304,966)	(51,074,477)	(37,695,741)	(33,490,775)	(34,556,648)
Profit / Loss	(20,462,643)	(16,720,969)	(25,615,510)	(23,119,633)	(24,246,631)



KALPITIYA FISHERY HARBOR

Harbour Manager :- Mr.B.H.S.Dheshappriya



Harbour Highlights (Facilities & Capacities)

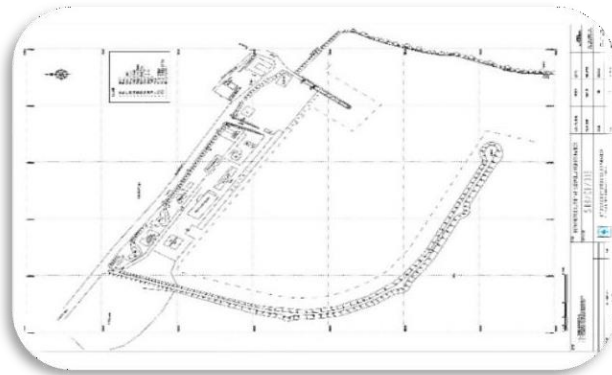
<i>Land Area</i>	<i>:0.49Ha</i>
<i>Basin Area</i>	<i>:2.00Ha</i>
<i>Quay Wall Length</i>	<i>:115.18m</i>
<i>Jetty Length</i>	<i>:57.2m</i>
<i>Break Water Length</i>	<i>:</i>
<i>Dredging Depth</i>	<i>:2.5m</i>
<i>Berthing Capacity</i>	<i>:180nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:1968</i>

Major Income Source & Operation Result of Kalpitiya Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	895,965	954,574	1,179,574	1,074,963	1,282,666
Water	810,666	889,433	1,005,969	98,4053	587,375
Sand	-	-	-		
Rent	1,210,613	-	1,432,938	1,473,640	1,445,905
Fuel (P)	2,432,788	1,452,617	3,539,875	3,087,788	4,040,656
Other	568,901	504,402	1,162,726	344,054	266,472
Total Income	5,918,933	3,801,026	8,321,083	6,964,498	7,623,074
Total Expenditure	(12,924,834)	(12,826,4930)	(12,115,585)	(13,268,978)	(14,054,906)
Profit / Loss	(7,005,901)	(9,025,468)	(3,794,502)	(6,304,480)	(6,431,832)

KUDAWELLA FISHERY HARBOUR

Harbour Manager :- Mr.P.M.A Niroshan



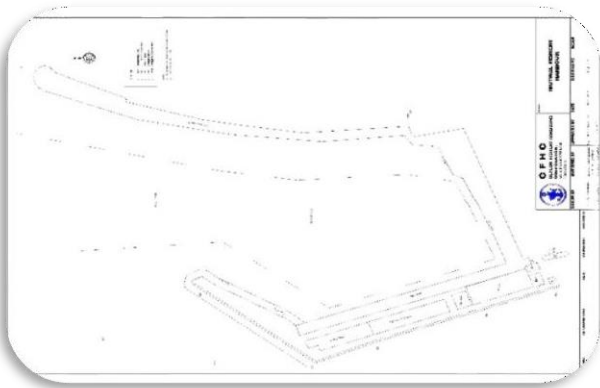
Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:4.24Ha</i>
<i>Basin Area</i>	<i>:13.10Ha</i>
<i>Quay Wall Length</i>	<i>:290m</i>
<i>Jetty Length</i>	<i>:m</i>
<i>Break Water Length</i>	<i>:700m</i>
<i>Dredging Depth</i>	<i>:2.5m-3.0m</i>
<i>Berthing Capacity</i>	<i>:400nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:1998</i>

Major Income Source & Operation Result of Kudawella Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	8,362,777	8,646,046	9,181,773	10,221,652	9,441,692
Water	5,766,723	7,270,038	7,975,843	7,015,449	6,240,080
Electricity	-	860,570	490,340	497,492	456,036
Rent	4,525,125	5,823,914	3,794,288	2,494,418	7,077,987
Fuel (P)	15,993,819	16,727,660	19,744,928	28,057,411	59,583,231
Other	4,714,076	3,805,004	3,260,177	3,083,196	3,216,778
Total Income	39,362,520	43,133,232	44,447,349	51,369,618	86,015,804
Total Expenditure	(30,436,133)	(35,460,345)	(37,094,922)	(44,106,293)	(39,678,510)
Profit / Loss	8,926,387	7,672,887	7,352,427	7,263,325	45,039,041

MUTWAL FISHERY HARBOR



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:0.92Ha</i>
<i>Basin Area</i>	<i>:2.30Ha</i>
<i>Quay Wall Length</i>	<i>:128.7m</i>
<i>Jetty Length</i>	<i>:64m</i>
<i>Break Water Length</i>	<i>:140m</i>
<i>Dredging Depth</i>	<i>:4m-5m</i>
<i>Berthing Capacity</i> <i>(3.5 – 5 Tons Vessels)</i>	<i>:100nos</i>
<i>Year of Commission</i>	<i>:1965</i>

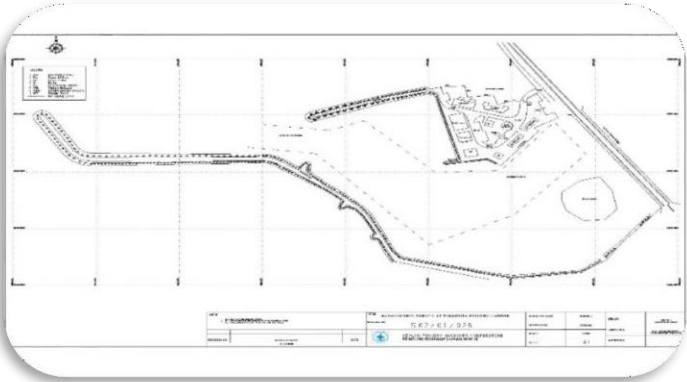
Major Income Source & Operation Result of Mutwal Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing					
Water					
Electricity					
Rent					
Fuel (P)					
Other					
Total Income					
Total Expenditure					
Profit / Loss					



PANADURA FISHERY HARBOUR

Harbour Manager :- Mr.K.A.D.M.Kodippili



Harbour Highlights (Facilities & Capacities)

- Land Area* :2.13Ha
- Basin Area* :loogoon
- Quay Wall Length* :75.5m
- Jetty Length* :m
- Break Water Length* :410m
- Dredging Depth* : 3.0m
- Berthing Capacity* :75nos
(3.5 – 5 Tons Vessels)
- Year of Commission* :1998

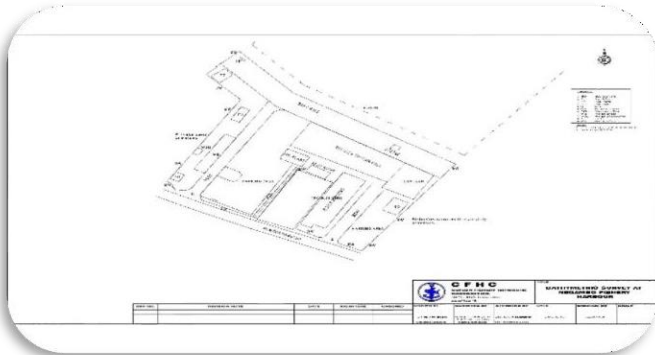
Major Income Source & Operation Result of Panadura Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	14,826	4,957	87,728	165,069	186,685
Sand	3,703,000	1,843,000	-		6,958,000
Gate Pass	70,373	82,787	54,824		62,093
Rent	2,361,326	2,453,773	2,532,782	2,729,583	2,956,027
Fuel (P)	207,104	92,884	49,084	126,620	937,855
Other	379036	147,257	137,679	158,288	1,135,842
Total Income	6,735,665	4,624,658	2,862,098	3,328,087	12,236,502
Total Expenditure	(12,982,128)	(16,940,1380)	(17,337,266)	(18,308,849)	(22,162,907)
Profit / Loss	(6,246,462)	(12,351,480)	(14,475,168)	(14,980,763)	(9,926,405)



NEGOMBO FISHERY HARBOUR

Harbour Manager :- Mr: S.S Hettige



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:0.42Ha</i>
<i>Basin Area</i>	<i>:2Ha</i>
<i>Quay Wall Length</i>	<i>:297m</i>
<i>Jetty Length</i>	<i>:88m</i>
<i>Break Water Length</i>	<i>:</i>
<i>Dredging Depth</i>	<i>: 3.0m</i>
<i>Berthing Capacity</i>	<i>:162nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2007</i>

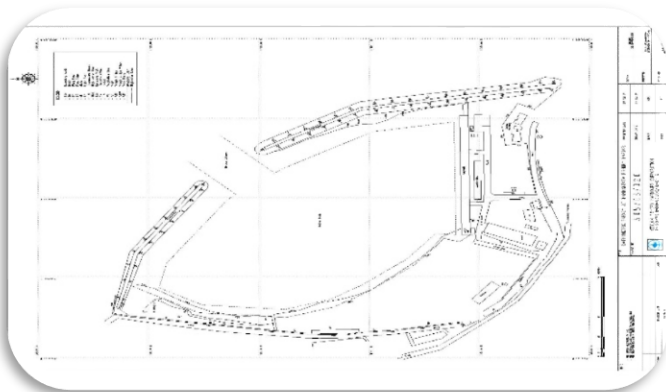
Major Income Source & Operation Result of Negombo Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	1,597,134	1,236,504	1,354,689	1,381,111	2,317,297
Water	1,038,195	1,107,015	769,696	869,878	1,354,175
Electricity	220,127	371,512	437,526	214,595	203,526
Rent	114,000	352,131	424,301	363,067	422,342
Fuel (P)	6,797,978	7,682,928	4,646,324	6,833,099	37,259,519
Other	2,068,423	2,841,801	3,797,996	2,789,415	2,225,617
Total Income	11,835,857	13,591,891	11,430,532	(12,451,164)	43,782,476
Total Expenditure	(16,759,062)	(19,632,299)	(23,646,234)	20,161,321	(21,103,141)
Profit / Loss	(4,923,206)	(6,040,409)	(12,218,701)	(7,710,157)	22,679,335



HAMBANTHOTA FISHERY HARBOUR

Harbour Manager :- Mr: H.T Lalith Priyantha



Harbour Highlights (Facilities & Capacities)

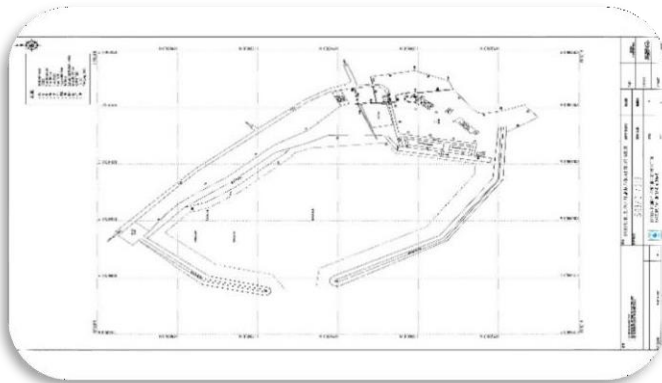
<i>Land Area</i>	<i>:3.5Ha</i>
<i>Basin Area</i>	<i>:3.6Ha</i>
<i>Quay Wall Length</i>	<i>:150m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>:27.5m</i>
<i>Dredging Depth</i>	<i>: 3.5m</i>
<i>Berthing Capacity</i>	<i>:125nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2010</i>

Major Income Source & Operation Result of Hambanthota Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	790,937	831,184	807,222	747,259	1,209,947
Water	359,491	427,286	286,617	375,794	413,425
Gate Pass	552,774	434,057	323,491	401,944	294,682
Rent	269,417	322,546	299,578	255,553	368,117
Fuel (P)	2,195,523	1,506,301	1,380,273	2,246,760	22,658,137
Other	2,559,321	574,207	634,523	291,998	527,328
Total Income	6,727,463	4,095,581	3,557,593	4,319,309	25,471,636
Total Expenditure	(24,258,353)	(26,993,773)	(29,570,066)	(27,880,681)	(30,852,020)
Profit / Loss	(17,530,890)	(22,898,194)	(26,012,473)	(23,561,372)	(5,380,384)

AMBALANGODA FISHERY HARBOUR

Harbour Manager :- Mr: J.G.D.D.Harshanath



Harbour Highlights (Facilities & Capacities)

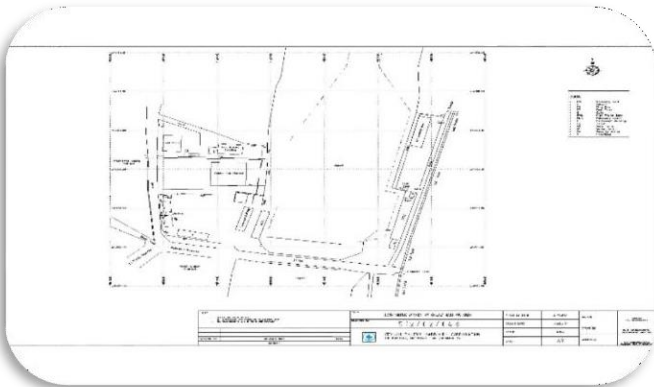
<i>Land Area</i>	<i>:1.74Ha</i>
<i>Basin Area</i>	<i>:6.40Ha</i>
<i>Quay Wall Length</i>	<i>:112m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>:375m</i>
<i>Dredging Depth</i>	<i>: 3.5m</i>
<i>Berthing Capacity</i>	<i>:150nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2010</i>

Major Income Source & Operation Result of Ambalangoda Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	2,592,609	2,613,787	2,356,759	2,767,454	2,997,010
Water	1,528,769	1,452,366	1,478,395	2,022,344	1,766,563
Sand	3,416,000	3,208,050	1,892,819		25,880,000
Rent	1,850,800	2,405,710	4,381,356	4,542,985	15,127,890
Fuel (P)	7,663,488	3,118,817	5,929,655	8,680,955	22,842,019
Other	4,650,593	4,015,383	1,221,270	2,190,739	2,714,407
Total Income	21,702,259	16,814,113	17,260,253	20,204,476	71,327,890
Total Expenditure	(23,563,382)	(28,034,767)	(23,226,688)	(25,545,356)	(39,287,624)
Profit / Loss	(1,861,123)	(11,220,653)	(5,966,434)	(5,340,880)	32,040,266

CHILAW FISHERY HARBOR

Harbour Manager :- Mr: J.K.K.Somasiri



Harbour Highlights (Facilities & Capacities)

- Land Area* :1Ha
- Basin Area* :
- Quay Wall Length* :136m
- D -Jetty Length* :
- Break Water Length* :250m
- Dredging Depth* : 2.5m
- Berthing Capacity* :250nos
(3.5 – 5 Tons Vessels)
- Year of Commission* :2009

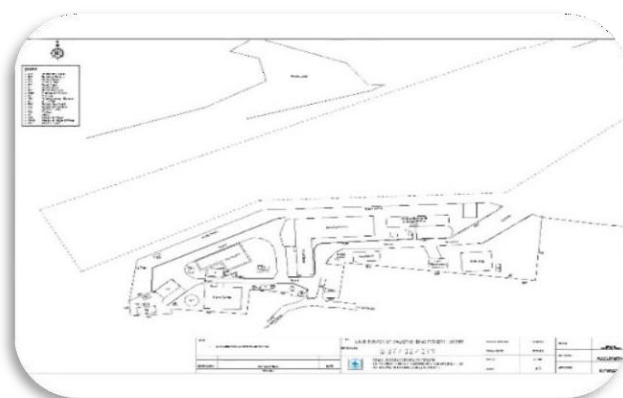
Major Income Source & Operation Result of Chilaw Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	52,652	81,196	144,769	251,111	340,671
Water	77,352	64,340	55,958	40,388	14,404
Sand	2,815,000	1,330,000			
Rent	945,750	2,430,527	1,592,909	1,678,134	2,112,967
Fuel (P)	-				131,803
Other	1,675,268	1,210,315	744,081	727,050	885,616
Total Income	5,566,022	5,116,378	2,537,716	2,696,684	3,485,461
Total Expenditure	(24,254,919)	(18,152,578)	(15,104,946)	(17,252,876)	(16,240,636)
Profit / Loss	(18,688,897)	(13,036,201)	(12,567,229)	(14,556,192)	(12,755,175)

VALACHCHENAI FISHERY HARBOUR



Harbour Manager :- Mr.G.R.Vijidaran



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:1.71Ha</i>
<i>Basin Area</i>	<i>:3.70Ha</i>
<i>Quay Wall Length</i>	<i>:275m</i>
<i>Jetty Length</i>	<i>: 88 m</i>
<i>Break Water Length</i>	<i>: 162 nos</i>
<i>Dredging Depth</i>	<i>: 3m</i>
<i>Berthing Capacity</i>	<i>:400nos</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2011</i>

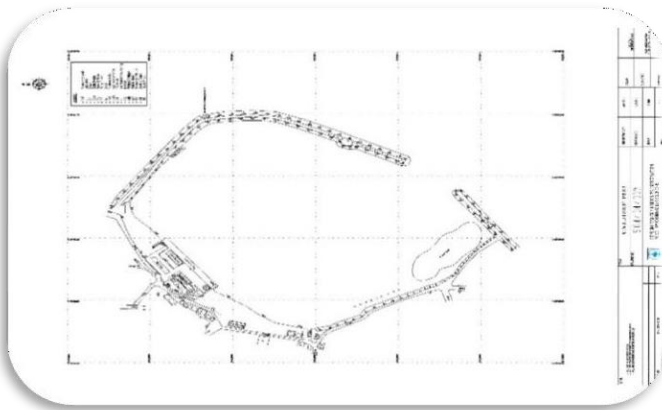
Major Income Source & Operation Result of Valachchenai Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	3,394,522	4,425,900	4,079,194	5,762,870	6,399,324
Water	931,176	1,041,643	1,489,098	2,178,089	1,146,010
Gate pass	85,339	44,071	36,232	194,083	29,463
Rent	1,635,650	1,867,179	2,099,596	2,543,698	3,029,721
Fuel (P)	4,886,155	5,128,175	4,684,076	7,690,762	21,993,238
Other	1,942,290	2,229,875	1,855,850	2,697,244	1,720,016
Total Income	12,875,132	14,736,843	14,244,046	21,066,746	34,317,773
Total Expenditure	(25,659,738)	(32,125,000)	(31,557,000)	(35,883,515)	(36,920,808)
Profit / Loss	(12,784,606)	(17,388,158)	(17,312,954)	(14,816,769)	(2,603,036)



NILWELLA FISHERY HARBOUR

Harbour Manager :- Mr.K.H.H.Heshara



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:1.00Ha</i>
<i>Basin Area</i>	<i>:5.00Ha</i>
<i>Quay Wall Length</i>	<i>:100m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>:428m</i>
<i>Dredging Depth</i>	<i>: 3m</i>
<i>Berthing Capacity</i> <i>(3.5 – 5 Tons Vessels)</i>	<i>:200nos</i>
<i>Year of Commission</i>	<i>:2012</i>

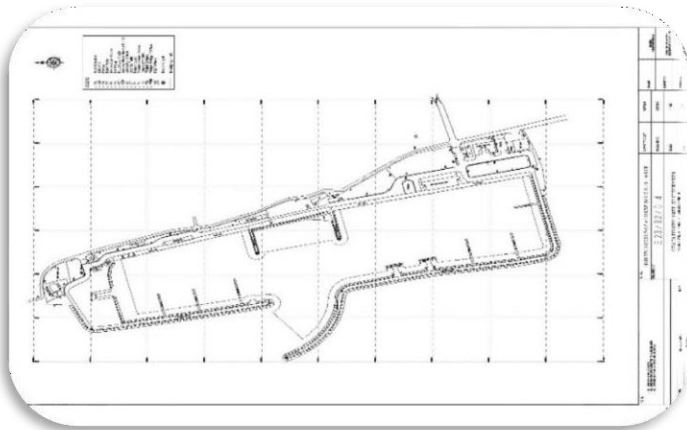
Major Income Source & Operation Result of Nilwella Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	3,053,717	3,257,729	3,538,889	3,766,752	4,375,619
Water	1,798,372	1,858,791	1,784,913	2,021,984	1,963,398
Electricity	227,700	201,900	159,300	192,892	173,400
Rent	26,250	110,628	172,650		
Fuel (P)	6,059,510	8,854,668	8,200,875	1,0895,820	33,005,668
Other	566,319	364,105	586,508	463,768	720,171
Total Income	11,731,868	14,647,821	14,443,135	17,341,216	40,238,256
Total Expenditure	(16,589,895)	(17,889,128)	(20,859,642)	(22,083,118)	(23,014,150)
Profit / Loss	(4,858,026)	(3,241,308)	(6,416,508)	(4,741,902)	17,224,104



DIKKOWITA FISHERY HARBOR

Harbour Manager :- Mr:S.P.A.Dahanayaka



Harbour Highlights (Facilities & Capacities)

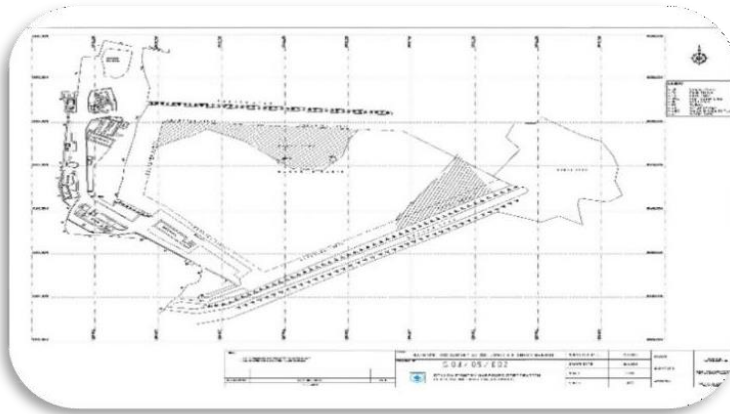
<i>Land Area</i>	<i>:8.10Ha</i>
<i>Basin Area</i>	<i>:11.70Ha</i>
<i>Quay Wall Length</i>	<i>:574m</i>
<i>Jetty Length</i>	<i>:45m</i>
<i>Break Water Length</i>	<i>:1170m</i>
<i>Dredging Depth</i>	<i>: 3.5m-5m</i>
<i>Berthing Capacity</i> <i>(3.5 – 5 Tons Vessels)</i>	<i>:455nos</i>
<i>Year of Commission</i>	<i>:2013</i>

Major Income Source & Operation Result of Dikkovita Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	59,426,083	62,325,832	64,014,148	41,216,921	127,761,131
Water	5,345,899	7,422,358	6,820,665	5,649,064	4,873,637
Electricity	4,954,665	8,034,386	7,703,807	5,460,688	3,887,052
Rent	8,241,196	17,401,257	23,188,466	14,972,167	11,004,872
Fuel (P)	29,813,839	57,782,127	41,865,084	44,944,348	74,257,623
Other	30,896,265	77,572,304	35,149,239	35,958,300	20,060,912
Total Income	138,677,947	230,448,264	171,741,409	148,201,489	241,845,228
Total Expenditure	(50,224,611)	(59,825,862)	(59,527,593)	(65,304,331)	(74,071,602)
Profit / Loss	88,453,336	170,622,402	119,213,816	82,897,158	167,773,625

SUDUWELLA FISHERY HARBOUR

Harbour Manager :- Mrs.G.A.W.Shanthi



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:2.28</i>
<i>Basin Area</i>	<i>:3.91Ha</i>
<i>Quay Wall Length</i>	<i>:100m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>:</i>
<i>Dredging Depth</i>	<i>:</i>
<i>Berthing Capacity</i>	<i>:</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2013</i>

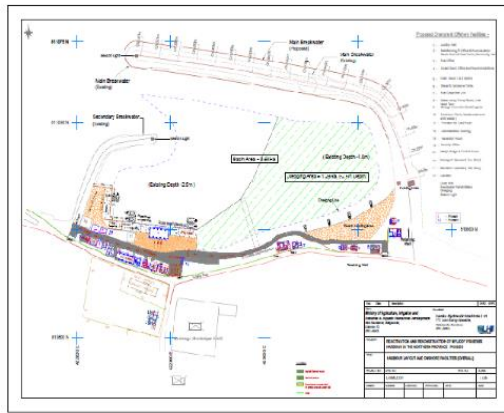
Major Income Source & Operation Result of Suduwella Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing	1,896,304	2,285,899	2,074,904	1,953,565	3,638,206
Water	909,343	1,107,817	1,359,791	1,339,225	1,256,891
Crane	310,435	288,800	285,463		255,220
Rent	325,100	327,772	429,489	346,990	299,771
Fuel (P)	3,493,437	5,583,029	2,778,706	4,733,185	24,223,273
Other	568,751	572,873	501,093	808,454	422,095
Total Income	7,503,370	10,166,190	7,429,446	9,181,418	30,095,456
Total Expenditure	(16,218,325)	(20,202,181)	(19,859,210)	(21,057,742)	(22,680,222)
Profit / Loss	(8,714,956)	(10,035,988)	(12,429,764)	(11,876,324)	7,415,234

MYLIDY FISHERY HARBOR

Harbour Manager :- Mr.M.Thirukkumaran

Harbour Highlights (Facilities & Capacities)



- Land Area* :2.12Ha
- Basin Area* :3.02Ha
- Quay Wall Length* :80/30m
- Jetty Length* :
- Break Water Length* :345m
- Dredging Depth* : 2.5m
- Berthing Capacity* :
(3.5 – 5 Tons Vessels)
- Year of Commission* :2019

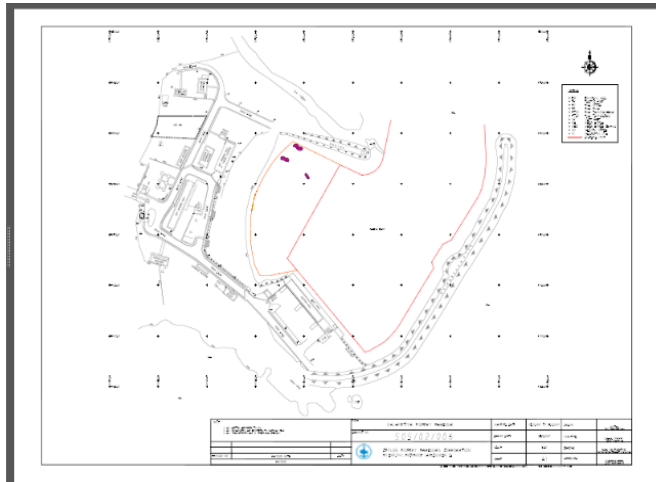
Major Income Source & Operation Result of Myliddy Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing			905,998	1,006,991	857,678
Water			758,152	1,326,792	820,893
Gate Pass			75,483	35,525	
Rent					109,032
Fuel (P)			2,426,786		14,482,846
Other			175,962	169,234	309,677
Total Income			4,342,381	4,949,464	16,580,126
Total Expenditure			(13,993,850)	(14,299,426)	(14,200,353)
Profit / Loss			(9,651,469)	(9,349,962)	2,379,773



KALAMATIYA FISHERY HARBOUR

Harbour Manager :- Mr. R.P.Hettiarachchi



Harbour Highlights (Facilities & Capacities)

<i>Land Area</i>	<i>:4.81Ha</i>
<i>Basin Area</i>	<i>:3.33Ha</i>
<i>Quay Wall Length</i>	<i>:80.5m</i>
<i>Jetty Length</i>	<i>:</i>
<i>Break Water Length</i>	<i>:335m</i>
<i>Dredging Depth</i>	<i>: 3m</i>
<i>Berthing Capacity</i>	<i>:</i>
<i>(3.5 – 5 Tons Vessels)</i>	
<i>Year of Commission</i>	<i>:2019</i>

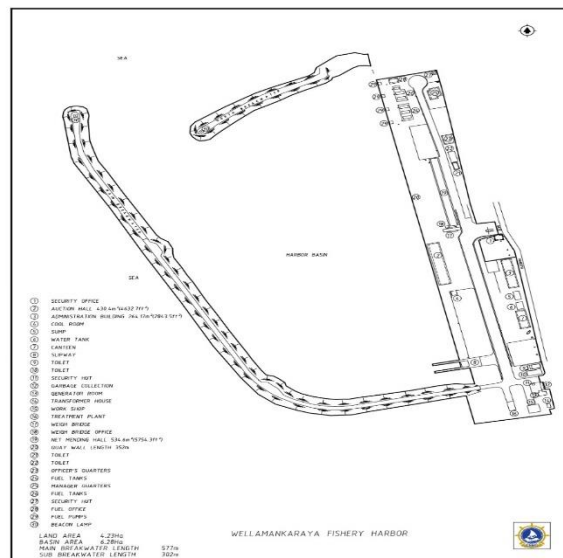
Major Income Source & Operation Result of Kalamatiya Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing					261,776
Water				19,245	160,681
Sand					
Rent			3,000,000	105,840	532,418
Fuel (P)					1,207,776
Other					244,539
Total Income			3,000,000	125,085	2,445,391
Total Expenditure			(11,176,856)	(16,341,219)	(16,807,559)
Profit / Loss			(8,176,856)	(16,216,134)	(14,362,168)



WELLAMANKARA FISHERY HARBOUR

Harbour Manager :- Mr.S.S Hettige



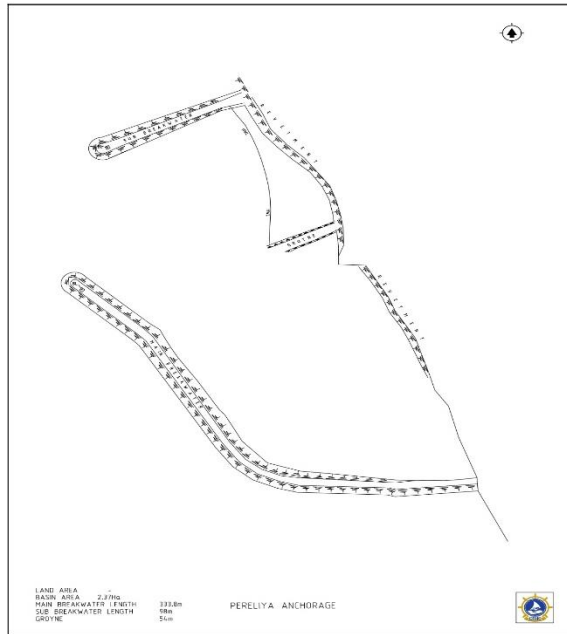
Major Income Source & Operation Result of Wellamankara Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing					862,975
Water					58,000
Sand					
Rent					
Fuel (P)					12,841,667
Other					1,024,472
Total Income					14,787,114
Total Expenditure					(9,012,075)
Profit / Loss					5,775,039



PERALIYA FISHERY HARBOUR

Harbour Manager :- Mr.P.M.A.Niroshan



Major Income Source & Operation Result of Peraliya Fishery Harbour

Year	2018	2019	2020	2021	2022
Berthing					
Gate Pass					170,802
Sand					14,200,000
Rent					
Fuel (P)					
Other					
Total Income					14,370,802
Total Expenditure					(8,023,387)
Profit / Loss					6,347,415



Part 03

Accounting Policies

Description of business

The Ceylon Fishery Harbors Corporation (CFHC) was established in 1972 and is primary responsible for delivering quality fishery–harbours related services and providing the fishing community with modern infrastructure and facilities. Since inception the corporation had developed year-by-year and recently adopted an exacting development plan, which is in line with the Sri Lankan government’s overall development plan. The CFHC’s development plan outlines a range of proposed projects: amongst the suggested action points are those relating to both managements of the Corporation and its business development strategy. It is expected the successful completion of this plan will help the Sri Lankan fishing industry to complete effectively with other prominent fishing-oriented countries in the region.

Accounting Assumptions Accrual basis

In order to meet the objectives, the financial statement is prepared on the accrual basis of accounting. Under this basis the effects of transactions and other events are recognized when occur (and not as cash or its equivalent is received or paid) and recorded in the accounting records and reported in the financial statement of the period to which relate.

Going concern

These accounts have been prepared under the Historical Cost Convention on the basis of going concern and will continue in operation for the foreseeable future. The revenue recognized and the expenses accounted on their accrual, in accordance with the generally accepted Sri Lanka Accounting Standards.

Grants

Grants received from the Treasury and other donor organizations have been identified as Capital & Recurrent and accounted accordingly.

Capital Payments

Capital Payments have been debited to work in progress account and several capital expenses have been capitalized direct to the capital work.



Liabilities and Provisions

(a) Retirement Benefit Obligation

Provisions have been made for retirements Gratuities payable under the payments of Gratuity Act No. 12 of 1983 for all employees who have completed over five year of service from the date of joining the corporation.

(b) Employees Provident Fund and Employees Trust Fund

Employees are eligible for Employees Provident Fund contribution and Employees Trust Fund Contributions in line with respective statutes and regulation. The company contributes 15% and 3% of consolidated salary of employees Provident Funds and Employees Trust Fund respectively.

(c) Provision for Doubtful Debts

Provision for doubtful debts is created by forming a credit balance which is netted off against the selected receivables appearing in the balance sheet. A corresponding debit entry is recorded to account for the expenses of potential loss.

Property, plant and equipment; acquisition-related intangibles and other capitalized costs

Property, plant and equipment are stated at cost and depreciated over their estimated useful lives using the straight-line method. Our cost basis includes certain assets acquired in business combinations that were initially recorded at fair value as of the date of acquisition. Leasehold improvements are amortized using the straight-line method over the shorter of the remaining lease term or the estimated useful lives of the improvements.



DEPRECIATION

Depreciation has been charged on fixed assets on straight line basis from the month of addition & to the month of sale at the rates specified as follows.

Lands	-
Buildings	-2.5%
Internal Road& Boundary Wall	-2.5%
Break Water & Quay Wall	-2.5%
Machinery	-10%
Tools & Office Equipment `	-10%
Furniture & Fittings	-10%
Boats & Dredging	-10%
Internal & Information System	-20%
Motor Vehicle	-10%
Heavy Vehicle	-10%
Internet Information System	-20%

Foreign Currency Transactions

Transactions in foreign currency are accounted for at the exchange rates prevailing at the time of transaction. However, in case of transactions taking place through bank accounts maintained in foreign currency, the same are recorded at national rates. Balances in such foreign currency accounts at the yearend are converted at the prevailing exchange rates. Current assets and liabilities at the yearend are restated at the prevailing exchange rates and the difference between the year end and the actual / national rates is recognized as gain or losses in the Accounts.

Taxation

Income Tax

No provisions have been made in the accounts as there is taxable income for the current year



Statement of Finance Performance

CEYLON FISHERY HARBOURS CORPORATION STATEMENT OF FINANCIAL POSITION

As at JIST December 2022				2022	2021	1-Jan-21
	Page No	Notes	Schedule	LKR	LKR	
ASSETS						
Non Current Assets						
Property, Plant & Equipment	5	1		3,887,348,697	4,025,325,582	4,153,351,057
Capital Work In Progress	5	2		147,454,288	156,145,028	54,723,830
Balance to be written off A/C.				81,769,596	81,769,596	81,769,596
Total Non-current Assets				4,116,572,582	4,263,240,207	4,289,844,483
Current Assets						
Inventories	5	3	B	230,610,313	69,936,488	58,556,181
Trade and Other Receivables	5	3	C,D,E	935,822,660	716,666,043	718,750,203
Prepayments	5	3	F	67,011,321	90,980,654	67,884,510
Bank Balances	5	3	G	166,857,402	167,149,594	288,727,783
Cash and Cash Equivalents	5	3	H	57,736,080	14,798,125	29,159,152
Total Current Assets				1,458,037,776	1,059,530,904	1,163,077,829
Total Assets				5,574,610,359	5,322,771,111	5,452,922,312
EQUITY AND LIABILITIES						
Capital & Reserves						
Issued Capital				350,099,843	350,099,843	350,099,843
Capital Grants	6	4		1,458,784,662	1,498,108,798	1,449,122,293
Reserves	6	5		5,529,707,028	5,581,843,869	5,597,610,051
Prompeached Receipt				2,215,769	2,215,769	2,215,769
Accumulated Profit / (Loss)				(2,558,457,003)	(2,924,342,948)	(2,718,614,367)
Total Equity				4,782,350,299	4,507,925,331	4,680,433,589
Non Current Liabilities						
Deferred Liabilities				1,653,400	1,653,400	1,653,400
Provision For Gratuity	6	6		395,250,022	378,086,433	355,857,204
Total Non-current Liabilities				396,903,422	379,739,833	357,510,604
Current Liabilities						
Trade and other Payables	6	7	K	389,152,535	399,627,394	376,626,684
Bank Overdrafts	6	7	L	6,204,104	35,478,553	38,351,435
Total Current Liabilities				395,356,639	435,105,947	414,978,119
Total Equity & Liabilities				5,574,610,359	5,322,771,111	5,452,922,312

I certify that the financial statements have been prepared in compliance with the requirements of Finance act no. 38 of 1971

.....
FINANCE MANAGER

The Directors are responsible for the preparation and presentation of these Financial Statements signed for and on behalf of the Board By;

.....
CHAIRMAN

Nilanka Jayawardena
Chairman
Ceylon Fishery Harbours Corporation

.....
MANAGING DIRECTOR

Vadivel Sathyanandan
Managing Director
Ceylon Fishery Harbours Corporation
No. 15, Rock House Lane,
Colombo 15.

.....
GENERAL MANAGER

Mudalige Janaka Prasanna
General Manager
Ceylon Fishery Harbours Corporation
No. 15, Rock House Lane,
Colombo 15.



CEYLON FISHERY HARBOURS CORPORATION

COMPREHENSIVE INCOME & EXPENDITURE STATEMENT

Year ended 31st December		2022	2021
		LKR	LKR
	Note		
Revenue - Recurrent Grant From Treasury		501,000,000	490,000,000
Revenue - Capital Grant for Recurrent Expenditure		37,313,930	99,765,346
Operating Result	8	582,930,266	52,127,095.2
		1,121,244,195	641,892,442
Staff Cost	9	(324,284,438)	(352,258,419)
Other Operating Expenses			
Establishment Charges	10	(10,588,545)	(9,905,553)
Administration charges	11	(360,350,428)	(373,303,273)
Repairs and Maintain	12	(57,242,802)	(40,072,216)
Profit / (Loss) from Operations		368,777,982	(133,647,021)
Finance Cost	13	(4,779,595)	(2,575,161)
Profit / (Loss) before Tax		363,998,388	(136,222,182)
Tax Expenses			
Profit / (loss) after Tax		363,998,388	(136,222,182)
Profit / (loss) for the period		363,998,388	(136,222,182)

STATEMENT OF CASH FLOWS - 2022



CEYLON FISHERY HARBOURS CORPORATION. STATEMENT OF CASH FLOWS FOR THE YEAR 2022

	2022	2021
	LKR	LKR
Cash flows from operating activities		
Profit / (Loss) before taxation	363,998,388	(136,222,182)
Adjustments for:		
Depreciation	228,228,830	235,236,326
Disposal profit on capital assets		
Provision for Gratuity	25,195,232	34,887,752
Provision for Bad debt	6,297,270	5,934,539
Interest expense	2,730,958	811,989
Capital Grant Amortization	(174,992,964.67)	(233,812,686.05)
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(216,738,952)	(2,084,159)
(Increase) / Decrease in inventories	(160,673,825)	(11,380,307)
Increase / (Decrease) in trade payables	(12,525,850)	23,000,710
Prepayments	(8,047,251)	(23,096,144)
Cash Generated from operations	53,471,835	(106,724,163)
Interest paid	(2,730,958)	(811,989)
Gratuity paid	(8,031,642)	(12,658,523)
Net cash from operating activities	42,709,235	(120,194,675)
Cash flows from investing activities		
Purchase of property, plant and equipment	(16,809,032)	(210,670,083)
Disposal of property, plant and equipment		
Capital grant on donate assets		(70,717,223)
Net cash used in investing activities	(16,809,032)	(281,387,306)
Cash flows from financing activities		
Reserves - Funds received from Ministry		73,902,646
Investment -Capital Funds	46,000,000	194,613,000
Net cash used in financing activities	46,000,000	268,515,646
Net increase / (Decrease) in cash and cash equivalents	71,900,203	(133,066,335)
Cash and cash equivalents at beginning of period (01st January)	146,469,166	279,535,501
Cash and cash equivalents at end of period(31st December)	218,369,369	146,469,166



CEYLON FISHERY HARBOUR CORPORATION

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER

	Issued Capital	Capital Grant	Accumulated Profit	Reserves	Prompeached Receipt	Total
	LKR	LKR	LKR	LKR	LKR	LKR
Balance at 1st January 2022	350,099,843	1,498,108,799	(2,924,342,948)	5,581,843,869	2,215,769	4,507,925,332
Capital Received from Treasury						-
Recurrent portion transfered to P&L from capital grant						-
Capital Grant Amortization						-
Reserves changers during the Year		(39,324,137)	136,883	(52,136,841)		(91,324,096)
Profit for the year			363,998,388			363,998,388
Balance at 31st December 2022	350,099,843	1,458,784,662	(2,560,207,678)	5,529,707,028	2,215,769	4,780,599,624



NOTES

CEYLON FISHERY HARBOUR CORPORATION NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2022

Note 01	Schedules	2022 LKR	2021 LKR
<u>Fixed Assets</u>			
Lands		1,287,928,850	1,287,928,850
Buildings		982,922,232	924,788,790
Roads & Boundry Walls		110,035,552	110,035,552
Comman Facilities - Water Tanks		958,035	958,035
Break Water , Groyne & Quaywall		2,383,895,546	2,370,704,681
Machineries		287,437,391	286,722,576
Motor Vehicles		81,666,729	81,666,729
Heavy Vehicles		182,216,079	182,216,079
Equipment(Office & Others)		182,977,183	173,566,169
Furniture & Fittings		33,018,229	32,682,385
Dredgers & Boats		1,181,888,530	1,181,888,530
Internet Information Systems		10,345,047	10,345,047
Computer Software Package		6,375,588	6,375,588
Fuel Dispensing Unit		47,175,087	45,552,087
Trolley		57,700	57,700
Water Supply		901,499	818,533
Slip Way		8,196,429	8,196,429
Ecor Sound		7,236,927	7,236,927
Septic Tanks		5,516,251	5,516,251
Convertainers		18,779,185	16,429,185
Beacon Lamp		5,623,580	5,623,580
Water Sump House		2,267,439	2,267,439
CCTV Cameras & Equipments		12,227,290	12,227,290
Tractores & Tralars		28,840,000	24,430,000
Electricity Supply		714,290	714,290
Fuel Tanks		9,709,000.00	9,709,000
Provision For Depreciation	A	(2,991,560,970)	(2,763,332,140)
		3,887,348,697	4,025,325,582



Note 02			
		2022	2021
		LKR	LKR
<u>Capital Work In Progress</u>			
Buildings		16,610,494	54,942,350
Electricity		1,147,950	1,147,950
Machineries		4,352,348	4,352,348
Break Water & Quaywall		6,189,720	6,189,720
Boundary Walls		3,152,526	4,681,787
Computer software		1,922,500	1,922,500
Landscaping Head Office		2,331,611	2,331,611
Fuel Dispensing Units		10,513,200	10,513,200
Fuel Tanks		1,654,000	1,654,000
Anchorage Development Project - Hambantota		684,214	684,214
Anchorage Development Project - Dodanduwa		7,259,736	7,259,736
Anchorage Development Project - Codbay & Kalpitiya		1,759,259	1,759,259
Anchorage Development Project - Chilaw		698,579	698,579
Anchorage Development Project - Myliddy		89,178,151	58,007,773
		147,454,288	156,145,028
Note 03			
		2022	2021
		LKR	LKR
<u>Current Assets</u>			
Stocks	B	230,610,313	69,936,488
Debtors	C	819,344,367	599,812,545
Receivable From Ministry & Other Contractors	D	3,572,657	3,238,907
Staff Debtors	E	110,487,970	113,614,590
Deposit Advance & Prepaymant	F	67,698,321	90,980,654
Bank Balance	G	166,857,402	167,149,594
Cash In Hand	H	57,716,071	14,798,125
		1,456,287,101	1,059,530,903



Note 04			
		2022	2021
		LKR	LKR
Capital Grant from Treasury			
Grant - Capital - Balance as at 01st January		1,498,108,798	1,449,122,293
Capital fund received during the Year		46,000,000	194,613,000
Less -Capital Grant Amortization		(48,010,207)	(45,861,148)
Less -Assests maintain minor Expenses during the Year		(37,313,930)	(99,765,346)
Grant - Capital - Balance as at 31st December		1,458,784,662	1,498,108,798
Note 05			
	Schedules	2022	2021
		LKR	LKR
Capital Reserves			
Assets Transferred from Ministry		136,787,573	136,787,573
Grant from Ministry	I	485,114,106	454,802,378
Foreign Grants		139,337,507	139,337,507
Fixed Assets Revaluation Reserve		2,686,972,668	2,686,972,668
Provision For Devastated Assets		945,559,937	945,559,937
ADB Receipts	J	838,172,830	838,172,830
ADB Grants		7,862,323	7,862,323
Capital Funds on Donated Assets		158,458,283	240,906,853
Other Grants		131,441,801	131,441,801
		5,529,707,028	5,581,843,869
Note 06			
		2022	2021
		LKR	LKR
Gratuity			
Provision For Gratuity - Beginning		378,086,433	355,857,204
Provision For Gratuity For the Year		25,195,232	34,887,752
		403,281,664	390,744,956
Less - Payment For Gratuity		(8,031,642)	(12,658,523)
Gratuity 31St December		395,250,022	378,086,433



Note 07			
	Schedules	2022	2021
		LKR	LKR
<u>Current Liabilities</u>			
Creditors	K	359,118,673	375,209,161
Accrued Expenditure		30,033,861	24,418,233
		389,152,534	399,627,394
Bank Overdrafts	L	6,204,104	35,478,553
		395,356,638	435,105,947
Note 08			
	Schedules	2022	2021
		LKR	LKR
<u>Operational Result</u>			
Rent Income		1,700,000	18,737,603
Interest Income		-	3,501
Non Refundable Tender Deposits		392,000	231,700
Operational Profit /Loss Harbours	Att. No. 02	327,178,810	(133,600,321)
Income From Security Operation (Ministry)		17,841,867	14,680,414
Fine & Surcharges		51,568	48,568
Suppliers Registration Fees		297,003	393,475
Dredging Income		7,390,000	30,959,500
Work Shop Result - Beruwala (Loss)	T	(27,709,161)	(28,391,198)
Other Income	M	189,477,272	149,063,854
Sayura - China Harbour Dredging Project	U	66,310,907	
		582,930,266	52,127,095
Note 09			
	Schedules	2022	2021
		LKR	LKR
<u>Personal</u>			
Salaries,Wages & Allowance (Head Office)	N	283,777,974	310,274,224
E.P.F.15%		33,434,481	35,192,319
E.T.F.3%		6,686,896	6,791,876
E.P.F expenses (CLA Arrears)		-	-
E.P.F. & E.T.F. SURCHARGES		385,086	-
		324,284,438	352,258,419



Note 10	2022 LKR	2021 LKR
<u>Establishment Charges</u>		
Rent Rates & Taxes	2,850,303	3,308,096
Electricity	6,675,213	5,594,962
Water	1,063,029	1,002,495
	10,588,545	9,905,553
Note 11	2022 LKR	2021 LKR
<u>Administration Charges</u>		
Office & Harbours Upkeep Maintenance	7,323,605	4,223,413
Directors Emoluments & Audit committee Meeting allowances	351,375	424,625
Whale Watching expenses	5,330,076	4,127,649
Agrahara Contribution	5,868,000	5,838,000
Traveling & Subsistences	6,758,985	7,209,290
Printing & Stationery	9,553,969	5,359,297
Telephone	4,092,735	4,781,140
Postage, Telegrams, Internet & E-Mail	3,387,021	2,714,421
Newspapers & Periodicals	-	4,800
Transport	6,814,966	4,875,643
Entertainments	553,806	565,525
Advertising, Publicity & Exhibition	654,008	870,962
Welfare & Medical Expenses	2,649,134	5,081,350
Fuel for Vehicles	15,571,577	10,445,179
Legal Fees	1,214,650	1,701,481
Uniform For Employees	6,111,987	5,695,442
Workman Compenstion	86,144	383,777
Fuel Allowances	3,915,274	1,969,340
Professional Fees	1,867,160	1,553,511
Training Expenses	473,112	737,770
Foreign Travel	-	-
Survey Expenses	161,441	48,380
Workshop Expenses	934,793	982,771
Licence & Insurance		



-Heavy Vehicles		18,420	57,811
-Light Vehicales		898,670	434,325
-Dredgers		4,229,829	8,848,631
- Radio		38,000	35,000
-Cash		557,537	420,413
-Sand		-	113,400
Opening Ceremony		-	-
Vehicls Hiring Charges		3,664,661	8,892,779
Miscellaneous		783,650	735,950
Prvision For Gratuity		25,195,232	34,887,752
Depreciation		228,228,830	235,236,326
Bad - Debtors		6,297,270	5,934,539
Translation Fees		-	12,000
Audit Fees		1,200,000	1,000,000
Dredging Expenses		-	835,643
Sundry Expenses & Harbour visits		436,266	72,670
Software Maintance Fee		-	264,972
pareliya			4,699,885
Wellamankara			1,227,414
Mutwel harbour		733,235	
Death Gratuity		491,085	
Expenses for Assets revaluation		3,903,926	
		360,350,428	373,303,273
Note 12			
	Schedules	2022	2021
		LKR	LKR
<u>Repair & Maintenance</u>			
Buildings	O	3,360,570	879,525
Moter Vehicles	P	12,472,366	10,193,511
Equipments	Q	4,101,604	2,322,860
Dredgers & Boats	R	33,188,218	25,774,263
Machineries	S	4,120,044	902,058
		57,242,802	40,072,216



Note 13			
		2022	2021
		LKR	LKR
<u>Financial Charges</u>			
Bank Charges		290,889	144,327
Bank Commission		1,718,619	1,628,942
Interest Expenses		2,730,958	811,989
Exchange Loss		(14,821)	(10,097)
Taxes		-	
Debit Tax		-	-
Stamp Duty		53,950	-
		4,779,595	2,575,161



PART 04

Members of Audit and Management Committee Meeting – 2022

1	Mr.K.D.A.Munasinha	Chairman of the Committee
2	Mr.Manon Perera	Member of the Committee
3	Mr.Sarath Disanayaka	Member of the Committee
4	Mrs.G.S.Galagama	Superintendent of Audit
5	Mrs.A.J.M.S.Sasi Praba	Accountant (Ministry of Fisheries and Aquatic Resources Development)
6	Mr.M.J.Prasanna	General Manager
7	Mr.D.R.Dammika	Chief Internal Auditor
8	Mrs.Samanthi Perera	Finance Manager
9	Mr.H.M.A.C.Bandara	Audit Officer

Number of Audit & Management Committee Meeting Held in year 2022

1. 19th January 2022
2. 15th June 2022
3. 28th October 2022
4. 21th December 2022



Audit and Management Committee Report

The Audit & Management Committee consists of Director Board members who are selected in accordance with the section 7.41 of the Public Enterprises Guidelines for Good Governance. The Chairman of the Audit & Management Committee is the Director representing the General Treasury. A representative from the Auditor General also takes part in Audit & Management Committee Meeting which is convened by the Internal Auditor of the Institute. The General Manager and the Finance Manager of the Institute Participate as Committee Members. Section Heads of the Corporation are asked to be participated in Audit & Management Committee Meetings, as it may require, for the obtaining of clarifications, information for corrective measures and creating awareness.

Key Roles and Responsibilities of the Audit & Management Committee.

01. Review of Internal Audit activities and responsibilities.
02. Evaluation of the controlling systems for financial and non-financial activities and submit recommendations to improve them.
03. Review the submission of preliminary internal reports including the budget and annual reports.
04. Review of annual financial statements for compliance with accounting standards.
05. Interactions with the internal auditors and External Auditors.
06. Create awareness on requirements of compliance with Treasury Circulars and other directives.
07. Review compliance with statutory and other rules and regulations.
08. Review the Annual Procurement Plan, Action Plan and Corporate Plan.



Performance of the Audit & Management Committee in 2022.

Proposals and recommendation were made for cost – effectiveness and waste elimination by evaluating and correcting the internal controlling systems to the effect that efficiency and Productivity of the Institute could be enhanced. Also, risk areas pointed out in the Internal and External Audit Reports were reviewed, reasons for their occurrence were examined and recommendations were made regarding the measures to be applied in preventing and minimizing their reoccurrence.

Further, the Director Board was briefed about these matters and assistance was given to the management in this regard. Likewise, the Director Board was recommended of the measures to be taken over the Auditor General’s Report submitted by the Account Section for the year ended on 31st December 2022.

I would like to thank and appreciated the Chairman, Managing Director, Director of Treasury Representative, Director Board and the entire staff for the Corporation rendered in conducting the Audit & Management Committee 2022.

Mudalige Janaka Prasanna.

**General Manager
Ceylon Fishery Harbours Corporation**



Audit Report

NATIONAL AUDIT OFFICE

My No : FLS / A / CFHC / 1 / FA / 2022/01

Your No:

Date: 24 July 2024

Chairman,

Ceylon Fishery Harbours Corporation

Report of the Auditor General under Section 12 of Act 19 of the National Audit No. 19 of 2018 on the Financial Statements and other Legal and Regulatory Requirements of the Ceylon Fisheries Harbours Corporation for the year ended 31 December 2022.

.....

The above statement is attached herewith.

W. B. C. Wickramaratne

General Auditor Copies : 1. Secretary - Ministry of Fisheries

2. Secretary - Secretary - Ministry of Finance, Economic Stabilization and National Policy.



Chairman,

Ceylon Fishery Harbours Corporation

Report of the Auditor General under Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements of the Sri Lanka Fisheries Harbours Corporation up to 31 December 2022.

.....

1. Financial statements

1.1. Dissent

Statement of Finance of the Sri Lanka Fisheries Harbours Corporation as at 31st December 2022 and Earnings Report for the year ended thereafter, Notice of change of title and cash flow statement and financial statement for the year ending thereafter, Financial Statements for the Final Year of Article 154 (1), 31 December 2022 of the Constitution of the Democratic Socialist Republic of Sri Lanka, National Audit Act No. 2018 summarizing the key accounting principles. 19 and audited under my guidance under the provisions of Finance Act No. 38 of 1971. My report under Article 154 (6) of the Constitution will be tabled in Parliament in due course.

I do not comment on the financial statements of the Corporation. I could not obtain sufficient and relevant audit evidence to provide a basis for the audit opinion on these financial statements, Because of the importance of the points discussed in terms of disagreement.

1.2 The basis for disagreement

- A. Contrary to Clause 14 (A) of Public Sector Accounting Standards 07, Mylady Fishery Harbour's recurrent figure of Rs. 1,140,626 has been accounted for as work in progress, so the balance of non-current assets and the profit of the year under review were shown to be higher by that amount.



- B. The total shortage of diesel and kerosene in fishing ports during the year under review was 57,418 liters valued at Rs. 22,781,658. According to Section 25 of Sri Lanka Public Sector Accounting Standard 09, the stock loss was not accounted as an expense.
- C. In the year under review, Rs. 46,000,000 capital grants were not accounted as income as per Sri Lanka Public Sector Accounting Standards 11.
- D. In the year under review, rental income of Rs.91,205,033 was earned for 87 properties owned by fishing ports that were not accounted for in the financial statements, but according to Sri Lanka Public Sector Accounting Standards 13, those properties were not identified as investment properties.
- E. A balance of Rs.70,717,789 was to be charged to the Ministry of Fisheries for the provision of security services from the year 2012 till now, but the Ministry has not agreed to this outstanding balance, so the charge is uncertain and no harmful allocation has been made for it. And to verify the correctness of this balance, the agreement with the Ministry has not been given to the audit.
- F. Rs.19,384,026 out of the rent receivables are balances that are more than 5 years old. Their recovery is in an uncertain situation and no provision of damages has been made for it.
- G. There were no source documents related to 13 creditor balances of Rs.49,780,442 which existed for a long time without a time analysis and although the settlement of these balances was in an uncertain state, there were no arrangements to settle them in the financial statements.
- H. The advance payment balances of Rs.36,659,356 which were not confirmed by the source documents were the balances from the year 2004 to the year 2016 and the identification of these balances had not been done and the financial statements had not been settled.
- I. Although the value of trade payables included in the working capital adjustments in the cash flow statement was a decrease of Rs.10,474,859, it was shown as a decrease of Rs.12,525,850, so the cash flow in the cash flow statement was overstated by Rs.2,050,991.
- J. According to the gratuity payment schedule of the reviewed year, although the balance is Rs.8,891,397, the cash flow under operating activities in the cash flow statement is shown as Rs.8,031,642, but the cash flow is shown as Rs.859,755 less.



- K. The agreement to lease the Modara fishery harbour premises of the Corporation to a private entity was concluded on March 23, 2021 and the premises were handed over, but from that date to January 31, 2020, a balance of Rs.17,000,000 which should not be charged as rental income was accounted for, due to which In the year under review, the profit was Rs.1,700,000 more, the accumulated loss was Rs.15,300,000 less and the rent debtors were Rs.17,000,000 more.
- L. When a vessel leaves the harbour, it should be released after all dues are settled, but for the vessels released before all dues are settled, it is uncertain to recover the arrears of berthing fees of Rs.146,047,698 in Dikkovita harbour and no provision was made for that.
- M. According to the financial statements, there was a difference of Rs.11,121,424 between the debtor balance of 5 harbours and the balance according to the relevant utility documents.
- N. In the balance of the work in progress account, there was a balance of Rs. 9,754,409 which will be carried forward beyond 5 years and it was not confirmed whether this balance is a physically existing balance and no adjustment for losses was made according to Sri Lanka Public Sector Accounting Standard 07 of 77.
- O. A balance of Rs.8,610,910 established under the name of "Dirisaviya" for the welfare of the fishing community under the Ministry's grants is brought forward under current liabilities in the financial statements and as no original documents were submitted for it, it was not possible to verify its accuracy.
- P. As on December 31 of the year under review, the fuel sales revenue was Rs. 79,100,471, according to the F1 reports of the harbours, the balance was Rs.80,168,413, but a difference of Rs.1,607,942 was observed.
- Q. According to the schedule of cash in hand, the unbanked balance of 7 ports at the end of the year was Rs. 28,339,857 but according to the financial statement it is Rs. 29,818,531, there was a difference of Rs.1,478,674.



Lack of evidence for audit

Sufficient evidence was not submitted to the audit to confirm the following account balances.

Description	balance	Evidence not presented
Grants received from various institutions	Rs. 928,366,348	<ul style="list-style-type: none"> Dates received, no source documents that the money was received Contracts and terms of works performed Detailed schedules
Prompeached WHT	Rs. 2,215,769	Detailed schedule source documents
Provisions for Tsunami Damaged Assets	Rs. 945,559,937	Sufficient evidence of contracts and terms relating to the provision of damaged assets and provisions for assets
Contingent liabilities	Rs. 1,653,400	Source documents on deferred debts
work in progress	Rs. 28,111,329	Work-in-progress files, work-in-progress contracts
Creditors Other creditors	Rs. 10,584,147	Source documents required to verify relevant balances
Anchor debtors and rent debtors	Rs. 91,631,027	Schedule age analysis
Land and buildings	Rs. 2,270,851,082	Schedule of asset registers
Bank balance	Rs. 166,857,402	Certification of bank reconciliation statement balances prepared from ports.
Prepaid	Rs. 15,528,686	Source documents required to verify payment, schedules with age analysis.
Protected debtor balance and old credit balance	Rs. 102,009,807	Single debtor balances, source documents, age analysis



Anchor debtors	Rs. 11,939,824	Age analysis including individual debtor balances, source documents Source documents required to verify relevant balances.
Debtors, lien tax receivable, amount due for removal of ship from Sanken, expenses incurred for civil engineering works.	Rs. 65,070,045 Rs. 438,511	Evidence, documents and related bills related to procurement related to purchases.
Total	Rs. 4,640,817,314	

As described above, I have not been able to confirm or verify by alternative means the quantitative items included in the statement of financial position, statement of income, statement of changes in ownership and statement of cash flows. As a result, I was unable to judge whether any adjustments needed to be made in relation to the values or transactions that make up the Statement of Financial Position, Income Statement, Statement of Claims and Statement of Cash Flows.

1.3 Responsibilities of management and controlling parties in financial statements

Responsibilities of the Management and Regulatory Parties on Financial Statements These financial statements belong to the Public Sector of Sri Lanka Prepare and present in a reasonable manner in accordance with accounting standards and without misinterpretations of quantities due to fraud or errors It is up to management to determine the internal controls required to be able to prepare financial statements Is responsible.

In preparing financial statements, it is the responsibility of the management to determine the credibility of the company and the management wants to dissolve the company. Management is responsible for maintaining accountability and disclosing matters relating to the continued existence of the Corporation, unless action is taken or otherwise aborted. The responsibility for the financial statement process of the corporation rests with the ruling parties. Subsection 16 (1) of the National Audit Act No. 19 of 2018 enables the Company to prepare its annual and current financial statements, its own income, expenses, assets and so on. Books and records of responsibilities should be properly maintained.



1.4 Responsibility of the Auditor in relation to the audit of financial statements

.....

It is my responsibility to publish the Auditor's Report on the Financial Statements of the Sri Lanka Fisheries Ports Corporation on the basis of an audit conducted in accordance with Sri Lanka Audit Standards. However, I have not been able to obtain sufficient and relevant audit evidence to provide a basis for the audit opinion on these financial statements.

2. Report on other legal and regulatory requirements

.....

2.1 National Audit Act No. 2018. 19 contains special rules relating to the following requirements. 2.1.1

In accordance with the requirements of Section 12 (a) of the National Audit Act No. 19 of 2018, I am unable to obtain all the information and explanations required for the audit and my examination reveals the correct financial statements. I could not determine whether it was maintained in the corporation.

2.1.2 National Audit Act No. 2018. The financial statements of the Corporation are in Line with the previous year as required by Section 6 (1) (b) (III) of 19.

2.1.1 In accordance with the requirements of Section 6 (I) (iv) of the National Audit Act No. 19 of 2018, this report in addition to the observations given below 1.2 (e), (f) and (a), last year I Recommendations made and financial statements submitted Are included.

2.2 In controlling the action taken and the evidence and quantitative facts obtained, none of the following statements came to my attention.

2.2.1 In accordance with the requirements of Section 12 (b) of the National Audit Act No. 19 of 2018, a member of the Board of Directors of the Corporation may be directly or indirectly involved in any contract outside the normal business environment.



2.2.2 National Audit Act No. 2018. Failure to comply with any applicable written law or other general or special order issued by the Board of Directors of the Corporation, except for the observations under section 12 (u) of 19.

Reference to Rules / Command	Observation
.....
Code of Monetary Regulations of the	International Socialist Republic of Sri Lanka
.....

- I. Monetary Regulations 102 and 103 (1) - Puranawella Fishery Harbor Premises Rs. 4,056,595 worth of toilet accessories had been damaged and destroyed, but there was no action taken in accordance with the relevant financial regulations or to report to the corporation management or to complain to the police.
 - II. Monetary Regulations 187 (3) - Contrary to this money regulation, the money collected by the harbours was kept in hand without remitting to the bank on a daily basis. Accordingly, on the last day of the reviewed year, the daily fuel sales revenue was Rs. An amount of 79,100,471 was kept like this. Also, during the physical inspection of cash at two ports, Rs. 35,000,000 and Rs. 5,000,000 where the hand held had been observed.
 - III. Monetary Regulations 371 (5) - Immediately after the completion of the relevant works, the interim arrears should be settled, but the sum collected on 03 occasions at Puranawella Fishery Port was Rs. 474,751 was spent between 13 - 111 days to settle the advance money.
 - IV. Monetary Regulations 372 (2) (B) - The maximum amount of advance that an officer can get at one time is Rs. 100,000, but the officials of Puranavella fishing port exceeded that limit by Rs. 148,770 to Rs.283,230 in the range of Rs. 1,003,100 were given as special advances on 5 occasions.
 - V. Monetary Regulations 571 (3) - Since the year 2006, the two years that have exceeded Rs. 12,858,264 refundable tender deposits were not credited to State revenue as per the Cash Regulations.
- A. Section 26 of the Value Added Tax Act No. 14 of 2002 - Value added tax should be remitted to the Inland Revenue Department before the 20th of every month, but on December 31, 2022, the withheld tax amount is Rs. 77,670,038 and by July 4, 2024, out of which Rs. A balance of 40,985,648 was still to be settled.



- B. Section 3 of the Gazette of the Democratic Socialist Republic of Sri Lanka No. 965/15 dated 6 March 1997 - Ceylon Fishery Harbours Corporation aims to supply fuel and provide other ancillary services to fishermen, but the issuance of fuel to fishermen at Beruwala Fishery Harbour has been assigned to private parties.
- C. Section 5.1.3 of State Business Circular No. PED /12 dated June 02, 2003 - The corporation had prepared the composite plan only for the period 2016-2020 and the composite plan was not prepared for the subsequent years.
- D. State Business Circular No. 12 dated 02 June 2003 Section 5.2.5 - The budget document approved by the board of directors should be submitted to the line ministry, the department of public entrepreneurship, the treasury and the auditor general's department within 15 days before the start of the relevant financial year, but the budget document prepared for the year 2022 was not approved accordingly.
- E. 2006 Government Procurement Guidelines Manual
- i. 4.2.1 Paragraph The Corporation had not prepared the procurement plan for the year under review.
 - ii. 4.3.1 Paragraph The Corporation should have prepared the total cost estimate including all related expenses for the year under review and revised and updated the total cost estimate as per paragraph 4.3.3 but it was not done.
- 2.2.3 That the powers, duties and functions of the corporation have not been acted upon as per the requirement mentioned in section 12 (g) of the National Audit Act No. 19 of 2018.
- 2.2.4 That the resources of the corporation have not been procured economically, efficiently and effectively in accordance with the relevant rules in accordance with the requirements mentioned in section 12 (h) of the National Audit Act No. 19 of 2018.

2.3 Other observations

- A. On 25 February 2021 Rs. 1,242,200 security CCTV camera system consisting of 32 cameras was installed at Puranawella fishery harbour. Within a short period of 02 months after the establishment of that system, 02 cameras were missing and within a short period of 02 years, 10 cameras were operational out of the 32 cameras installed.



B. In 2008, Rs. 45,000,000 for the repair of the LG 2554 mobile oven, from the year 2018 to October 2022, for the purchase of spare harbours an amount Rs. of 4,754,436 had been spent, but the entire amount spent had been wasted due to the fact that the furnace was not restored.

W.P.C. Wikramarathna

Auditor General