



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

එල්එල්එස්/සීඑස්සී/1/
එල්එ/2021/11

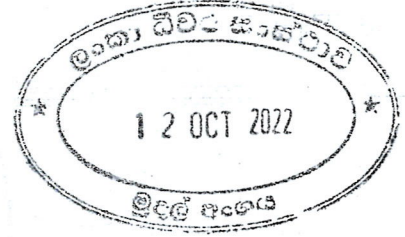
ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date } 2022 ඔක්තෝබර් 10 දින

සහාපති,
ලංකා ඩිවර සංස්ථාව.

1077

3.30pm



ලංකා ඩිවර සංස්ථාවේ 2017 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 1971 අංක 38 දරන මුදල් පනතේ 14(2) (සී) වගන්තිය ප්‍රකාර විගණකාධිපති වාර්තාව.

යථෝක්ත වාර්තාව මේ සමඟ එවා ඇත.

ඩබ්.පී.සී වික්‍රමරත්න

විගණකාධිපති

පිටපත් :- 1. ලේකම් - ඩිවර අමාත්‍යාංශය.

2. ලේකම් - මුදල් අමාත්‍යාංශය.



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

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මගේ අංකය
எனது இல.
My No.

එස්එල්එස්/එ/සීඑස්සී/1/එස්එ/2021
உமது இல.
Your No.

දිනය
திகதி
Date } 2022 ඔක්තෝබර් 10 දින

සභාපති,
ලංකා ඩිවර සංස්ථාව.

ලංකා ඩිවර සංස්ථාවේ 2017 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 1971 අංක 38 දරන මුදල් පනතේ 14(2)(සී) වගන්තිය ප්‍රකාර විගණකාධිපති වාර්තාව

ලංකා ඩිවර සංස්ථාවේ 2017 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් හා වියදම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ මුදල් ප්‍රවාහ ප්‍රකාශනය හා වැදගත් ගිණුම්කරණ ප්‍රතිපත්ති සහ අනෙකුත් පැහැදිලි කිරීමේ තොරතුරු වල සාරාංශයකින් සමන්විත 2017 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 1971 අංක 38 දරන මුදල් පනතේ 13 (1) වගන්තිය සහ 1957 අංක 49 දරන රාජ්‍ය කාර්මික සංස්ථා පනතේ 29 වගන්තිය සමඟ සංකීර්ණ කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවෙහි ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය සටහන් විගණනය කරන ලදී. මුදල් පනතේ 14(2)(සී) වගන්තිය ප්‍රකාර සංස්ථාවේ වාර්ෂික වාර්තාව සමඟ ප්‍රකාශයට පත්කළ යුතු යැයි මා අදහස් කරන මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ දැක්වේ.

1.2 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් කළමනාකරණයේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර වූ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

1.3 විගණකගේ වගකීම

උත්තරීතර විගණන ආයතනයන්ගේ ජාත්‍යන්තර විගණන ප්‍රමිතීන්ට (ISSAI 1000 - 1810) අනුරූප ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට අනුකූලව පවත්වනු ලබන විගණනය මත පදනම්ව මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මතයක් ප්‍රකාශ කිරීම මාගේ වගකීම වේ.

1.4 මතය විශ්ලේෂණය සඳහා පදනම

මෙම වාර්තාවේ 2.2 ඡේදයේ දක්වා ඇති කරුණු වල ප්‍රතිඵලයක් ලෙස මූල්‍ය තත්ත්ව ප්‍රකාශනයේ, විස්තීර්ණ ආදායම් සහ වියදම් ප්‍රකාශනයේ හා හිමිකම් වෙනස්වීමේ ප්‍රකාශනයේ සහ මුදල් ප්‍රවාහ ප්‍රකාශනයේ වාර්තාගත වූ හෝ වාර්තාගත නොවූ හෝ විෂයයන් සහ මූලිකාංග වලට අදාළව කවර හෝ ගැලපීම් කිරීමේ අවශ්‍යතාවයක් තිබුණේදැයි තීරණය කිරීමට මට නොහැකිය.

2. මූල්‍ය ප්‍රකාශන

2.1 මතය විශ්ලේෂණය

මෙම වාර්තාවේ 2.2 ඡේදයේ දක්වා ඇති කරුණු හේතුවෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් සහ-උචිත විගණන සාක්ෂි ලබාගැනීමට මට නොහැකි විය. ඒ හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මම මතයක් ප්‍රකාශ නොකරමි.

2.2 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

2.2.1 ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන්

පහත දැක්වෙන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන් වලට අනුකූල නොවූ අවස්ථා නිරීක්ෂණය විය.

- අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 16 හි 39 වගන්තිය ප්‍රකාරව වත්කම් ප්‍රත්‍යාගණනයකදී ප්‍රත්‍යාගණන අතිරික්තයක් ඇති වුවහොත් එම අතිරික්තය අදාළ කාල පරිච්ඡේදයේ විස්තීර්ණ ආදායම හා ප්‍රත්‍යාගණන සංචිතයට ගැලපීම සිදු කල යුතු වුවත් 2014 වර්ෂයේදී වත්කම් ප්‍රත්‍යාගණනයෙන් ඇති වූ ප්‍රත්‍යාගණන සංචිතයෙන් රු.45,328,629 ක් 2017 වර්ෂයේ ආදායමට මාරු කිරීම හේතුවෙන් සමාලෝචිත වර්ෂයේ ආදායම එම ප්‍රමාණයෙන් වැඩියෙන් සහ ප්‍රත්‍යාගණන සංචිතය එම ප්‍රමාණයෙන් අඩුවෙන් දක්වා

තිබුණි. මේ හේතුවෙන් සමාලෝචිත වර්ෂය සඳහා සංස්ථාවේ මූල්‍ය ප්‍රකාශන තුළින් ලාභදායීත්වයක් පෙන්වුම් කරන බව නිරීක්ෂණය විය.

ආ) ප්‍රතිපාදන හා අසම්භාව්‍ය බැරකම් පිළිබඳ ශ්‍රී ලංකා ගිණුම්කරණ 37 ඡේද අංක 86 අනුව හෙලිදරව් කිරීම් සිදුකළ යුතු වුවද රු.7,762,902 ක අසම්භාව්‍ය වගකීම් සඳහා අදාළ හෙලිදරව් කිරීම් සිදුකර නොතිබුණි.

2.2.2 ගිණුම්කරණ ප්‍රතිපත්ති

පහත සඳහන් නිරීක්ෂණ කරනු ලැබේ.

අ) භාණ්ඩාගාරය විසින් 2014 වර්ෂයේදී සංස්ථාව වෙත පවරා දෙනු ලැබූ රු.237,169,566 ක් වටිනා බැඳුම්කර ප්‍රාග්ධන අයිතමයක් ලෙස සලකා 2017 වර්ෂයේ සිට මේ දක්වා ප්‍රාග්ධන ක්‍රමක්ෂය ලෙස ලියාහැර තිබුණි. සමාලෝචිත වර්ෂයට අදාළව රු.47,433,913 ක් ලියා හැර තිබුන අතර මේ හේතුවෙන් ආයතනයේ ලාභය එම ප්‍රමාණයෙන් වැඩි වී තිබුණි.

ආ) සමාලෝචිත වර්ෂයේදී වෙළඳ ණයගැතියන් සඳහා බොල් හා අඩමාණ ණය සඳහා වෙන්කිරීම් සිදු කර නොතිබූ අතර සංස්ථාවේ ගිණුම්කරණ ප්‍රතිපත්ති යටතේද නිසිපරිදි පිළිබඳව හෙලිදරව් කර නොතිබුණි.

2.2.3 ගිණුම්කරණ අඩුපාඩු

පහත සඳහන් නිරීක්ෂණ කරනු ලැබේ.

අ) 2016 වර්ෂයේ ලද රාජ්‍ය ප්‍රදාන රු.865,733,754 කින් , පිළිවෙලින් දීර්ඝකාලීන ණය නිදහස් කිරීම සඳහා වැය කර තිබූ රු. 225,613,104 ක් සහ 2015 වර්ෂයේ උපවිත වියදම් පියවීම සඳහා වැය කර තිබූ රු. 130,154,441 ක්ද මසුන් සැපයුම්කරුවන්ට ගෙවීමට වැය කළ රු. 19,867,583 ක් ලෙස මුලු වටිනාකම රු. 375,635,128 ක් 2016 වර්ෂයේ ආදායමට ලියාහැර තිබූ අතර, සමාලෝචිත වර්ෂයේ පූර්ව වර්ෂ ගැලපුම් නොකිරීම හේතුවෙන් සමුච්චිත අලාභයරු.375,635,128 කින් අඩු වී තිබුණි.

ආ) සමාලෝචිත වර්ෂය තුළදී ඉවත්කර තිබුණු රු.600,000 ක් වටිනා 227 - 6264 දරණ රථයේ වටිනාකම මූල්‍ය ප්‍රකාශන වලින් ඉවත් කර නොතිබුණු අතර ඒ හේතුවෙන් ජංගම නොවන වත්කම් එම ශේෂයෙන් වැඩියෙන්ද සමුච්චිත ක්ෂය රු.360,000 ක් වැඩියෙන්ද සමාලෝචිත වර්ෂයේ ලාභය එම ප්‍රමාණයෙන් අඩුවෙන්ද මූල්‍ය ජරකාශන වල දක්වා තිබුණි.

ඇ) ලංකා ධීවර සංස්ථාවේ විධායකයන් විසින් මත්ස්‍යයන් අලෙවි කිරීමට කුලී පදනම මත ලබාගනු ලබන වෙළඳ කුටි මත්ස්‍යයන් අලෙවි කිරීමට සුදුසු පරිදි සකස් කිරීම සඳහා දරනු ලබන වියදම් කොටස් කර වර්ෂයන් කිහිපයකදී වියදමට ගැලපීම සිදු කර තිබුණි. ඒ අනුව සමාලෝචිත වර්ෂයේ දරන ලද රු.13,933,437 ක් වූ වියදමින් රු.8,998,617 ක්ද පෙර වර්ෂයන්ට අදාලව රු.8,309,094 ක්ද වියදමට ගලපා තිබුණද අදාල කුලී ගිවිසුම් විගණනයට ඉදිරිපත් නොවූ බැවින් කුලී කාලයට අදාලව වියදම නිවැරදිව ගලපා තිබේද යන්න තහවුරු කර ගත නොහැකි විය.

ඈ) සමාලෝචිත වර්ෂයේ ප්‍රාග්ධන ප්‍රදාන වලට අදාළ වත්කම් වල ජීවකාලය මත පදනම්ව ක්‍රමක්ෂය ගණනය කිරීම වෙනුවට එම ප්‍රාග්ධන ප්‍රදාන ලෙජර ශේෂ සහ උපලේඛණ ශේෂ අතර වෙනස මත පදනම්ව ක්‍රමක්ෂය ගණනය කිරීමෙන් රු.28,553,054 කින් ක්‍රමක්ෂය ආදායම් අඩුවෙන් ගිණුම්ගත කර තිබුණි.

ඉ) චූනා ව්‍යාපෘතියේ පාඩු පියවීම සඳහා පූර්ව වර්ෂ වල සංස්ථාවට ලැබී තිබූ රු.5,510,615 ක් සමාලෝචිත වර්ෂයේ ක්‍රමක්ෂය ආදායමට හඳුනා ගැනීම නිසා එම ප්‍රමාණයෙන් ක්‍රමක්ෂය ආදායම් වැඩි වී තිබුණි.

ඊ) විධායක අතර ජංගම ගිණුම් සැසඳුම් ප්‍රකාශය ප්‍රකාරව 2017 දෙසැම්බර් 31 දිනට රු.21,557,777 ක වෙනසක් නිරීක්ෂණය වූ අතර එම ශේෂය අවිනිශ්චිත ගිණුමට මාරු කිරීම හැර විගණිත දින වන තෙක්ම නිරවුල් කර ගැනීමට කටයුතු කර නොතිබුණි.

උ) ලැබිය යුතු මුළු ආපදා ණය ශේෂය වශයෙන් සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන වල රු.4,662,849ක් දැක්වුවද සේවක ආපදා ණය ලේඛණය අනුව මුළු ණය ශේෂය රු.3,961,109 ක් විය. ඒ අනුව රු.701,740 ක වෙනසක් නිරීක්ෂණය විය.

2.2.4 මුදල් ප්‍රවාහ ප්‍රකාශ

මුදල් ප්‍රවාහ ප්‍රකාශ සැකසීමේදී පහත සඳහන් අඩුපාඩු නිරීක්ෂණය විය.

අ) ආරම්භක ශේෂයක් ලෙස තිබූ පෙර වර්ෂ සඳහා ගෙවිය යුතු හිඟ අර්ථසාධක අරමුදල් රු.175,550,922ක් බදු පෙර ලාභයට ගැලපුම්කර නොතිබුණද මෙහෙයුම් බදු පෙර ලාභයෙන් අඩුකර තිබීමෙන් එම වටිනාකමින් මෙහෙයුම් මුදල් ප්‍රවාහය අඩු වී තිබුණි.

ආ) සමාලෝචිත වර්ෂයේ සත්‍ය වශයෙන් ගෙවා තිබූ පාරිතෝෂිත මුදල රු.6,652,215 ක් වුවද ගෙවන ලද පාරිතෝෂිත මුදල ලෙස රු.47,520,955ක් මෙහෙයුම් මුදල් ප්‍රවාහය යටතේ දක්වා තිබුණි.

ඇ) සමාලෝචිත වර්ෂයේ දේපළ පිරිසිදු උපකරණ මිලදීගැනීම් රු.18,226,001 ක් වුවද ආයෝජන ක්‍රියාකාරකම් යටතේ රු.16,483,851 ක් ලෙස දක්වා තිබීමෙන් රු.1,742,150 කින් ආයෝජන ක්‍රියාකාරකම් අඩුවෙන් දක්වා තිබුණි.

ඈ) සමාලෝචිත වර්ෂයේ වාහන හා අබලි වාහන විකුණුම් ආදායම රු.5,930,777ක් වුවද මුදල් ප්‍රවාහ ප්‍රකාශයේ ආයෝජන ක්‍රියාකාරකම් ලෙස රු.3,057,850 ක් හඳුනාගෙන තිබුණි. තවද වාහන හා අබලි වාහන විකිණීමෙන් වූ රු.3,590,777 ක ශුද්ධ ලාභය මුදල් ප්‍රවාහ ප්‍රකාශයේ බදු පෙර ලාභයෙන් අඩු කර නොතිබුණි.

2.2.5 විගණනයට ලිඛිත සාක්ෂි නොවීම

අ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ ලංකා ධීවර සංස්ථාවේ ප්‍රධාන කාර්යාලය සඳහා රු.1,248,265,895ක වටිනාකමක් සහිත ජර්නල් සටහන් 516 ක් ඉදිරිපත් කර තිබුණු අතර එම ජර්නල් සටහන් සඳහා අවශ්‍ය ජර්නල් වවුචර්, සහයක ලිපිගොනු, අනුමැතියන් කිසිවක් විගණනය සඳහා ඉදිරිපත් නොවූ අතර හානි ප්‍රතිපූර්ණය ලෙස මූල්‍ය ප්‍රකාශ තුළ දක්වා තිබූ රු.143,403,352 ක වටිනාකම සඳහා ද හානි ප්‍රතිපූර්ණ ගිණුමක් ඇති කළ ආකාරයට අදාළ ජර්නල් සටහන් හා මූලාශ්‍ර ලියවිලි ද ඉදිරිපත් කර නොතිබුණි.

ආ) වටිනාකම රු.157,671,728 ක් වූ වසර 02 කට වැඩි කාලයක සිට පැවත එන ණයහිමි ශේෂ වල නිරවද්‍යතාවය තහවුරු කර ගැනීම සඳහා අවශ්‍ය ණයහිමි ශේෂ සනාථන, ගිවිසුම්, ඉන්වොයිසි ආදී මූලාශ්‍ර ලියවිලි විගණනය සඳහා ඉදිරිපත් නොකෙරුණි.

ඇ) 2014 වර්ෂයේදී ප්‍රත්‍යාගණනය සිදු කිරීමේදී රු.3,725,000 ක වටිනාකමකට අගය කරන ලද යන්ත්‍ර (Fork Lift) 4 ක වටිනාකමට අදාළ උපලේඛණයක් ඉදිරිපත් කර නොමැති බැවින් සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ ස්ථාවර වත්කම් යටතේ සහ ක්ෂය යටතේ එම යන්ත්‍රගලපා තිබේද යන්න තහවුරු කර ගත නොහැකි විය.

ඇ) සමාලෝචිත වර්ෂය තුළදී ලංකා සිවර සංස්ථාවේ විධායකයන්(Region) අතර මත්ස්‍යයන් මිලදී ගැනීම සහ විකිණීම අතර රු.845,319 ක වෙනසක් නිරීක්ෂණය වුවද එම වෙනසට හේතු ඉදිරිපත් කර නොතිබුණි.

2.3 ලැබිය යුතු හා ගෙවිය යුතු ගිණුම්

පහත සඳහන් නිරීක්ෂණ කරනු ලැබේ.

අ) මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය අවසානයේ පැවති වෙළඳ ලැබිය යුතු දෑ රු.234,326,842 ක් අතරින් වර්ෂ 10 ට වැඩි ණයගැතියන් රු.13,912,440 ක්ද වසර 5 ට වැඩි ණයගැතියන් රු.67,401,315 ක්ද වසර 3 ට වැඩි ණයගැතියන් 11,865,552 ක්ද, රාජ්‍ය සැපයුම් අංශයේ වෙනත් ණය ලෙස දක්වා තිබූ රු.939,938 ක රෝහල් සඳහා ආදේශක සැපයීම වෙනුවෙන් වන මුදලද මේ දක්වා අයකර ගෙන නොතිබුණි. මෙම ණයගැති ශේෂ සඳහා ශේෂ සනාථන ලැබී නොතිබුණු අතර අඩමාණ ණය සඳහා වෙන් කිරීමද සිදුකර නොතිබූ අතර මෙම ශේෂ අයකර ගැනීම ද අවිනිශ්චිත බව නිරීක්ෂණය විය.

ආ) 2017 දෙසැම්බර් 31 දිනට ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශන අනුව පැවති වෙනත් ලැබිය යුතු රු.63,382,714 ක ණය ශේෂ අතරින් රු.52,689,374 හෙවත් සියයට 83 ක් වර්ෂ 5 ක් ඉක්මවා තිබූ අතර රු.4,367,117 ක් හෙවත් සියයට 7 ක් වර්ෂ 2 ට වැඩි ශේෂයන් විය. මෙම ශේෂ සඳහා ශේෂ සනාථන ලැබී නොතිබුණු අතර අඩමාණ ණය සඳහා වෙන් කිරීමද සිදු කර නොතිබූ අතර මෙම ශේෂ අයකර ගැනීම අවිනිශ්චිත බව නිරීක්ෂණය විය.

ඇ) 2017 දෙසැම්බර් 31 දිනට ප්‍රතිපාදනය කර වර්ෂ 2 ක්ද ඉක්මවා තිබූ ජාතිය ගොඩනැගීමේ (NBT) රු.48,146,752 ක බදු මුදල 2009 අංක 09 දරණ ජාතිය ගොඩනැගීමේ බදු පනතේ 04 වගන්තිය ප්‍රකාරව දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත ප්‍රේෂණය කර නොතිබුණි.

ඈ) 2017 දෙසැම්බර් 31 දිනට වර්ෂ 02 ක් ඉක්මවා තිබූ රු. 25,007,632 ක ආර්ථික සේවා බදු මුදල් (ESC) 2013 අංක 13 දරණ ආර්ථික සේවා ගාස්තු පනත ප්‍රකාරව දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත ප්‍රේෂණය කර නොතිබුණි.

2.4 නීතිරීති, රෙගුලාසි හා කළමනාකරණ තීරණවලට අනුකූල නොවීම

පහත සඳහන් නීති රීති හා රෙගුලාසි යනාදියට අනුකූල නොවීමේ අවස්ථා නිරීක්ෂණය විය.

නීතිරීති විධානයට යොමුව	විස්තරය
අ) මුදල් රෙගුලාසි 396 ප්‍රකාරව	2017 වර්ෂයේ සංස්ථාවේ බැංකු ගිණුම් අංක 35620 අදාළව ගෙවීම සඳහා ඉදිරිපත් නොවූ මාස 06 ක් ඉක්මවූ වටිනාකම රු.143,283 ක් වූ 2015, 2016 හා 2017 වර්ෂ වලට අදාළ වූ චෙක්පත් 04 ක් සම්බන්ධව රෙගුලාසි ප්‍රකාරව කටයුතු කර නොතිබුණි.
ආ) 2013 සැප්තැම්බර් 11 දිනැති රාජ්‍ය ව්‍යාපාර චක්‍රලේඛ අංක 02/2013 හි 3.9 ඡේදය ප්‍රකාරව	සේවක අර්ථසාධක අරමුදල් දායක මුදල්, සේවක භාරකාර අරමුදල් සඳහා වන දායක මුදල් නිසි පරිදි කලට වෙලාවට සිදුකරන බවටත් වැටුප් ගෙවීමට සමාන ප්‍රමුඛතාවයකින් යුතුව ඒ හා සමගාමීව අදාළ ඡේදයන් සිදුකරන බවටත් හිඟ දායක මුදල් වර්ධනය නොවන බවටත් ආයතන වල සභාපති, අධ්‍යක්ෂ මණ්ඩලය, ප්‍රධාන විධායක නිලධාරීන්ද, විෂය භාර නිලධාරීන්ද තනි තනිවත්, සාමූහිකවත් වගකීමට බැඳෙන නමුත් 2006 වර්ෂයේ සිට 2016 මැයි මස දක්වා රු.170,216,102 ක දායක මුදල් හිඟව පැවතුණි.
ඇ) 2009 අංක 09 දරණ ජාතිය ගොඩනැගීමේ බදු පනතේ 3(1) වගන්තිය ප්‍රකාරව	විකුණුම් මත ගණනය කරන ලද ජාතිය ගොඩනැගීමේ බද්ද වෙනම ගිණුම් ගත කර දේශීය ආදායම් දෙපාර්තමේන්තුවට ප්‍රේෂණය කල යුතු වුවත් රු. 2,127,438,604 ක් වූ මුළු විකුණුම් වටිනාකම විකුණුම් සේ සලකා ගිණුම් ගත කර දේශීය ආදායම් දෙපාර්තමේන්තුවට ප්‍රේෂණය කල රු.21,584,274 ක් වූ ජාතිය ගොඩනැගීමේ බද්ද වියදමක් ලෙසට ගලපා තිබිණි.

අ) 1971 අංක 38 දරණ මුදල් පනතේ රාජ්‍ය සංස්ථා විසින් බැංකු අයිරා පහසුකම් උපරිම වගන්ති අංක 16 අනුව සීමාවක් සඳහා විෂයභාර අමාත්‍යතුමා හා මුදල් අමාත්‍යතුමාගේ අනුමැතියක් ලබා ගෙන තිබිය යුතු වුවද, සමාලෝචිත වර්ෂයේ කාරක ප්‍රාග්ධන අවශ්‍යතා සඳහා රුපියල් මිලියන 99 ක් දක්වා අයිරා පහසුකම් ලබාගෙන ඒ සඳහා රුපියල් මිලියන 10 ක බැංකු අයිරා පොළීය ලෙස වියදම් දරා තිබුණද ඊට අදාළ අනුමැතියක් ලබාගෙන නොතිබුණි.

ඉ) 1983 අංක 12 දරණ පාරිතෝෂිත පාරිතෝෂිත අරමුදල් සඳහා හිමිකම් ලබන යම් මුදල් ගෙවීම් පනත සේවකයකු ඉවත් වීමේදී දින 30 ක් ඇතුළත එකී හිමිකම් ලබන පාරිතෝෂිත මුදල් ගෙවිය යුතු වුවද සමාලෝචිත වර්ෂයේ පාරිතෝෂිත මුදල් නියමිත කාලය තුළ ගෙවීම ප්‍රමාද වීම නිසා සේවකයන්ට රු.3,897,054 ක දඩ මුදල් ගෙවීමට සිදු වී තිබුණි.

ඊ) 2002 අංක 14 දරණ එකතු කළ සෑම මසකම එකතු කළ අගය මත බදු මුදල් ඊළඟ අගය මත බදු පනතේ 26 වගන්තිය මාසයේ 20 වන දිනට පෙර ගෙවිය යුතු වුවත් වර්ෂ 2 කට ප්‍රකාරව වඩා කාලයක් ගතවී තිබූ රු.15,813,272 ක බදු මුදල් වඩා කාලයක් ගතවී තිබූ රු.15,813,272 ක බදු මුදල් එලෙස දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත ප්‍රේෂණය කර නොතිබුණි.

3. මෙහෙයුම් සමාලෝචනය

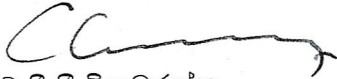
3.1 කළමනාකරණ අකාර්යක්ෂමතා

අ) සංස්ථාවේ ප්‍රධාන කාර්යාලය පිහිටි භූමියේ පර්චස් 117.7 ක් සහ පර්චස් 30 ක භූමි ප්‍රමාණයක් සමාගමකට 2017 මාර්තු 28 දින සිට බදු දී තිබූ අතර උක්ත බදු දුන් පරිශ්‍රයට පරිබාහිරව තවත් පර්චස් 49.7 ක ප්‍රමාණයක් අනවසරයෙන් භුක්ති විඳිමින් තිබුණි. හිඟ බදු කුලී අයකර නොගැනීමත් බදු දුන් භූමි ප්‍රමාණයට පරිබාහිරව භුක්ති විඳිමින් සිටින පර්චස් 49.7 ක ප්‍රමාණය සංස්ථාවේ භුක්තියට පවරා ගැනීමටත් මෙතෙක් කටයුතු කරනොතිබුණි.

- ආ) බදු ගැණුම්කාර පාර්ශවය විසින් බදු ගත් පරිශ්‍රයට අමතරව භුක්ති විදින ඉහත-2016/86 පිඹුරේ Lot -A කොටසේ පර්චස් 29.7 ට අදාළ රජයේ තක්සේරු වාර්තාව අනුව මාසික බදුකුලිය රු.178,333 වන අතර 2017 මාර්තු 28 දින සිට 2020 දෙසැම්බර් 31 දක්වා රු.8,024,985 ක බදු කුලී ආදායමක් අහිමි වී තිබුණි.
- ඇ) සංස්ථාව විසින් සේවක අර්ථසාධක අරමුදලට (EPF) දායක මුදල් ගෙවීමේදී ජීවන වියදම් දීමනාවද ඇතුළත්ව දායක මුදල් ගණනය නොකිරීම නිසා 2006 වර්ෂයේ සිට 2016 මැයි මාසය දක්වා සේවක අර්ථසාධක අරමුදල් සඳහා හිඟ දායක මුදල් හා අධිහාර වශයෙන් රු.170,216,102 ක් ගෙවිය යුතුව තිබුණි.
- ඈ) සංස්ථාව විසින් සේවක භාරකාර අරමුදලට දායක මුදල් ගෙවීමේදී ජීවන වියදම් දීමනාවද ඇතුළත්ව දායක මුදල් ගණනය නොකිරීම නිසා 2006 වර්ෂයේ සිට 2016 මැයි මාසය දක්වා සේවක භාරකාර අරමුදල් සඳහා හිඟ දායක මුදල් රු.15,420,275 ක්ද, අධිහාර වශයෙන් රු.7,710,137 ක් ගෙවිය යුතුව පැවතුණි.
- ඉ) කොළඹ කම්කරුවන්ගේ සහාය නඩු අංක 25302/05/20 අනුව 2016 ජුනි මස සිට 2017 පෙබරවාරි මස දක්වා සේවක අර්ථසාධක අරමුදල් (EPF) සඳහා දායක මුදල් වශයෙන් රු.39,130,742 ක් හා අධිහාර වශයෙන් රු.19,565,370 ක් ගෙවිය යුතුව තිබුණි.
- ඊ) ස්වේච්ඡා වන්දි සඳහා සංස්ථාව වෙත ලැබී තිබූ භාණ්ඩාගාර අරමුදල් රු.11,511,870 ක් එම අරමුණෙන් පරිබාහිරව හිඟ වැටුප් ගෙවීම සඳහා යොදවා තිබුණි.
- උ) රු.5,500,000 කට ප්‍රත්‍යාගණනය කරන ලද අංක KA -7699 දරණ ජීප් රථය ආහාර හා කෘෂිකර්ම සංවිධානයට අයත් වන අතර 2014 වර්ෂයේ සිට එම රථය ලංකා ධීවර සංස්ථාව ප්‍රයෝජනයට ගනිමින් තිබුණද එහි අයිතිය සංස්ථාවට පවරා ගැනීමට කටයුතු කර නොතිබුණි.
- ඌ) මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය අවසානයේ පැවති වෙළඳ හා වෙනත් ගෙවිය යුතු දෑ රු.216,854,806 ක් අතරින් වර්ෂ 02 ට වැඩි ණයහිමියන් රු.28,270,680 ක්ද වර්ෂ 01 ට වැඩි ණයහිමියන් රු.2,310,992 ක්ද පැවති අතර රු.39,835,900 ක් අතරින් රු.2,692,486 ක් වර්ෂ 5 ක් ඉක්මවා පැවති අතර රු.17,342,684 ක් වසර 2-5 ක් අතර පැවතියද ඒවා නිරවුල් කර නොතිබුණි.

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එ) මූල්‍ය ප්‍රකාශන අනුව 2017 දෙසැම්බර් 31 දිනට පැවති විවිධ ණයහිමි ශේෂය රු.313,178,701 ක් අතරින් රු.188,300,735 ක් හෙවත් සියයට 60 ක් වර්ෂ 05 කට වඩා වැඩි ණයහිමියන් වූ අතර රු.60,191,966 ක් හෙවත් සියයට 19 ක් වර්ෂ 2 ට වැඩි ණයහිමියන් වූ අතර එම ණයහිමි ශේෂයන් නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.



ඩබ්.පී.සී වික්‍රමරත්න

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**CEYLON FISHERIES
CORPORATION**
Financial Statements
FOR THE YEAR/ PERIOD ENDED
31ST DECEMBER 2017

NON AUDITED

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER		2017	2016	
		Rs	Rs	
	Schedule no	Note		
Revenue	15		2,127,438,604	2,735,721,733
Cost of sales			(1,624,276,384)	(2,290,586,164)
Gross profit			<u>503,162,220</u>	<u>445,135,569</u>
Other income	16		268,306,623	934,064,735
Administrative expenses			(648,911,436)	(1,033,348,547)
Sales & distribution cost			(108,411,691)	(85,413,253)
Results from operating activities			<u>14,145,716</u>	<u>260,438,505</u>
Finance costs	17		(11,938,239)	(12,609,568)
Profit/(loss) before tax			<u>2,207,477</u>	<u>247,828,937</u>
Tax expense			-	-
Profit/(loss) for the year			<u>2,207,477</u>	<u>247,828,937</u>
Other comprehensive income			-	-
Actuarial gain/loss on pension plans			38,750,253	55,121,381
Total comprehensive income			<u>40,957,730</u>	<u>302,950,318</u>

Figures in brackets indicate deductions or losses

The financial statements are to be read in conjunction with the related notes which form an integral part of the financial statements of the Corporation set out on pages 5 to 12.

**CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
STATEMENT OF FINANCIAL POSITION**

AS AT 31ST DECEMBER		31/12/2017	31/12/2016
	Note	Rs	Rs
ASSETS			
Non current asset			
Property plant and equipment	2	1,425,393,530	1,466,362,217
Investment property	2	72,129,800	73,048,350
Investment in joint venture	3	110,000,000	110,000,000
Fixed deposit	5	200,000	6,200,000
Distress loan		2,807,293	1,137,668
Total non-current assets		<u>1,610,530,623</u>	<u>1,656,748,235</u>
Current asset			
Inventories	4	57,314,772	32,382,454
Trade and other receivables	5	358,447,283	345,522,973
Distress loan		1,855,555	-
Cash and cash equivalents	6	25,024,012	49,372,175
Total current asset		<u>442,641,622</u>	<u>427,277,602</u>
Total assets		<u>2,053,172,245</u>	<u>2,084,025,837</u>
EQUITY AND LIABILITIES			
Equity			
Capital contribute by Government		326,609,805	326,609,805
Capital reserve	7	24,258,241	24,258,241
Revaluation reserve	8	1,216,341,016	1,261,669,644
Accumulated losses		(1,041,875,104)	(868,531,659)
Total equity		<u>525,333,957</u>	<u>744,006,032</u>
Non-Current Liabilities			
Loans and borrowings	9	142,922,000	142,922,000
Differred Income - Government grant & assistants	10	489,389,173	551,166,949
Retirement gratuity liability	11	36,884,879	78,633,291
Lease creditor	12	1,518,803	2,839,343
Total-non current liabilities		<u>670,714,855</u>	<u>775,561,583</u>
Current liabilities			
Lease creditor	12	1,320,540	2,712,909
Trade and other payables	13	741,814,493	469,810,861
Amounts due to related parties	14	14,800,509	17,804,078
Bank overdraft	6	99,187,891	74,130,373
Total current liabilities		<u>857,123,433</u>	<u>564,458,221</u>
Total liabilities		<u>1,527,838,288</u>	<u>1,340,019,805</u>
Total equity and liabilities		<u>2,053,172,245</u>	<u>2,084,025,837</u>

Figures in brackets indicate deductions.

The financial statements are to be read in conjunction with the related notes which form an integral part of the financial statements of the Corporation set out on pages 5 to 12.

These financial statements give a true and fair view of affairs of the Ceylon Fisheries Corporation as at 31.12.2017.

.....
Deputy General Manager (Finance)

The Board of Directors is responsible for the preparation and

Approved and signed on behalf of the Board

.....
Director

.....
Chairman

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
STATEMENT OF CASH FLOWS

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER	31/12/2017	31/12/2016
Note	Rs	Rs
Cash flows from operating activities		
Profit/(loss) before tax	2,207,477	247,828,937
Adjustments for:		
Interest expenses	11,938,239	12,609,568
Depreciation	77,238,935	77,930,509
Amortization	(159,277,776)	(24,644,759)
Revaluation surplus	(45,328,629)	(45,328,629)
Gratuity provision	12,424,758	55,121,381
Other non cash expenses	(175,550,923)	3,965,865
Operating loss before working capital changes	(276,347,919)	327,482,872
Working capital changes		
Change in inventories	(24,932,318)	25,768,571
Change in trade and other receivables	(16,449,490)	27,124,345
Change in trade and other payables	272,003,632	(143,691,006)
Change in amounts due to related parties	(3,003,570)	13,570,592
Cash used in operating activities	(48,729,664)	250,255,375
Gratuity paid	(54,173,170)	(56,762,445)
Interest paid	(11,938,239)	(12,609,568)
Net cash used in operating activities	(114,841,073)	180,883,362
Cash flows from investment activities		
Acquisition and construction of property, plant and equipment	(16,483,851)	(32,137,188)
Increase in Stall Establishment cost & working progress	(21,925,697)	10,670,403
Grant Received for processing plant	97,500,000	-
Disposal income	3,057,850	6,132,232
Fixed deposit withdrawal	6,000,000	-
Net cash used in investing activities	68,148,301	(15,334,553)
Cash flows from financing activities		
Repayment of interest bearing loan	-	(113,582,457)
Repayment of lease rent	(2,712,909)	(2,757,424)
Net cash from financing activities	(2,712,909)	(116,339,881)
Net increase / (decrease) in cash and cash equivalents	(49,405,681)	49,208,927
Cash and cash equivalents at beginning of the year	(24,758,199)	(73,967,126)
Cash and cash equivalents at end of the year	(74,163,880)	(24,758,199)

Figures in brackets indicate deductions.

The financial statements are to be read in conjunction with the related notes which form an integral part of the financial statements of the Corporation set out on pages 5 to 12.

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2017

	Capital Con. By Gov.of Sri Lanka	Capital Reserve Rs	Revaluation Reserve Rs	Accumulated Losses Rs	Total Rs
As at 1st January 2016	326,609,805	24,258,241	1,306,998,274	(1,113,014,605)	544,851,715
Adjustment			(45,328,629)	(3,345,991)	(48,674,620)
Net profit/(loss) for the year				247,828,937	247,828,937
As at 31st December 2016	<u>326,609,805</u>	<u>24,258,241</u>	<u>1,261,669,645</u>	<u>(868,531,659)</u>	<u>744,006,032</u>
As at 1st January 2017	326,609,805	24,258,241	1,261,669,645	(868,531,659)	744,006,032
Adjustments		-	(45,328,629)	(175,550,923)	(220,879,552)
Profit/(loss) for the year		-	-	2,207,477	2,207,477
As at 31st December 2017	<u>326,609,805</u>	<u>24,258,241</u>	<u>1,216,341,016</u>	<u>(1,041,875,104)</u>	<u>525,333,957</u>

Figures in brackets indicate deductions.

The financial statements are to be read in conjunction with the related notes which form an integral part of the financial statements of the Corporation set out on pages 5 to 12.

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2017

2 PROPERTY, PLANT AND EQUIPMENT

	Land	Motor Vehicle	Buildings	Equipment	Ice Plant and Cold Room	Furniture and Fittings	Computer Hardware	Computer Software	Total 2017	Total 2016
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Cost										
As at the beginning of the year	822,700,950	159,300,000	373,497,980	52,913,632	333,656,848	10,572,654	3,617,501	100,000	1,756,359,566	1,795,153,895
Additions during the year				16,388,853		1,605,949	231,200		18,226,002	32,137,188
Disposal during the year		(4,800,000)							(4,800,000)	(70,931,516)
As at the end of the year/period	822,700,950	154,500,000	373,497,980	69,302,485	333,656,848	12,178,603	3,848,701	100,000	1,769,785,568	1,756,359,567
Accumulated depreciation										
As at 1st January		91,583,333	22,384,063	12,394,842	96,795,352	3,035,137	2,337,395	100,000	228,630,122	219,111,110
Charge for the year		30,760,000	7,469,960	6,284,792	33,365,685	1,116,148	942,350		79,938,935	77,930,509
Depreciation on disposal		(2,700,000)							(2,700,000)	(68,411,497)
As at the end of the year/period	-	119,643,333	29,854,022	18,679,634	130,161,037	4,151,285	3,279,746	100,000	305,869,057	228,630,122
Net carrying value										
As at 31 st December 2017	822,700,950	34,856,667	343,643,958	50,622,851	203,495,811	8,027,318	568,956	-	1,463,916,510	
As at 31st December 2016	822,700,950	67,716,667	351,113,918	40,518,790	236,861,496	7,537,517	1,280,106	-		1,527,729,444
Stall establishment cost									8,309,094	9,726,470
Working progress									23,343,073	-
Jaffna stall									1,954,653	1,954,653
									<u>1,497,523,330</u>	<u>1,539,410,567</u>
									(72,129,800)	(73,048,350)
									<u>1,425,393,530</u>	<u>1,466,362,217</u>

2 INVESTMENT PROPERTY

Schedule No.

2.1

CEYLON FISHERIES CORPORATION
 (INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2.1 INVESTMENT PROPERTY

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2017

	Region		Floor Area Sq.ft	Rate	Value As at 31st Dec 2017
1	Kalpitiya	Building No 03 -Asb roofed building	2600	2,990.00	7,774,000
2	Kalpitiya	Building No 04-Asb roofed building	1185	1,840.00	2,180,400
3	Galle	Main Building- Zinc Aluminum roofed building	36810	690.00	25,398,900
4	Kudamaduwa	Flat & sandy Lnd with sea frontage	287	10,000	2,870,000
5	Head Office	Rectangulaer shaped land- road	10	600,000.00	6,000,000
6	Head Office	Rectangulaer shaped land	30	600,000	18,000,000
7	Gurunagar	Rectangulaer shaped flat land	80	100,000	8,000,000
8	Pesalei	Rectangulaer shaped flat land	366	2,750	1,006,500
9	Batticaloa	Valachchenai ice plant -Ice plant			900,000.00
					72,129,800.00

NON AUDITED

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2017

3 INVESTMENT IN JV	Schedule No	31/12/2017 Rs	31/12/2016 Rs
Balance as at 31st December		<u>110,000,000</u>	<u>110,000,000</u>
<p>The Corporation has invested Corporation own land as equity of the Joint Venture during the past years. The JV has been no active continuation past years and Corporation has decided to dissolve JV relationship and seeking concerance from the Attorney General to reaquire the land.</p>			
4 INVENTORIES		31/12/2017 Rs	31/12/2016 Rs
Oil stores		646,716	635,981
Spare stores (Motor, Coldroom, Iceplants)		1,127,473	1,064,738
Stock trading		48,771,498	25,485,153
Packing Stock		1,162,492	702,642
Packing stock shortage		2,558,029	2,558,029
General stores (Stationary)		1,133,897	854,282
General stores		1,914,667	1,081,629
		<u>57,314,772</u>	<u>32,382,454</u>
5 OTHER RECEIVABLES		31/12/2017 Rs	31/12/2016 Rs
Trade receivables	1.3	234,326,842	208,540,610
Other trade receivables		1,325,439	50,001,998
Provision for bad & doubtful debts		-	(28,543,257)
		<u>235,652,281</u>	<u>229,999,352</u>
Other receivables	1.5	63,382,716	53,715,702
Deposit and prepayments	1.4	38,064,509	44,370,371
Inter-regional account Rec. balance	2.9	21,547,777	24,775,216
		<u>358,647,283</u>	<u>352,860,641</u>
Non current assets- fixed deposit		200,000	(6,200,000)
Non current assets- distress loan		-	(1,137,668)
		<u>358,847,283</u>	<u>345,522,973</u>
6 CASH AND CASH EQUIVALENTS		31/12/2017 Rs	31/12/2016 Rs
Cash at bank	1.6	11,824,868	35,873,415
Cash in hand	1.6	13,199,143	13,498,760
		<u>25,024,012</u>	<u>49,372,175</u>
Bank overdraft	3.0	(99,187,891)	(74,130,373)
Cash and cash equivalents for the purpose of cash flows		<u>(74,163,880)</u>	<u>(24,758,198)</u>
7 CAPITAL RESERVE		31/12/2017 Rs	31/12/2016 Rs
Balance as at 31st December	1.7	<u>24,258,241</u>	<u>24,258,241</u>

The balance was remained on the balance sheet from the beinning and still retain on the financial position statement having no clear guidance from Directors of utilizing the reserve for respecitive operation.

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2017

	Schedule No	31/12/2017 Rs	31/12/2016 Rs
8 REVALUATION RESERVE			
Beginning of the year		1,261,669,645	1,306,998,273
Amortization	3.1	(45,328,629)	(45,328,629)
Balance as at 31st December	1.8	<u>1,216,341,016</u>	<u>1,261,669,644</u>

An entire class of assets being revalued in year 2013 by Chartered Valuer Prathap Chartered Valuation and Consultancy (pvt)Ltd. and recognized as equity reserve which has been approved by the Board of Directors to amortize the reserve over the period of 5 years. Amount recognized and amortized in compliance with LKAS 16 provisions.

	2.3	31/12/2017 Rs	31/12/2016 Rs
9 LOANS AND BORROWINGS			
Beginning of the year		142,922,000	255,792,457
Payment for the year		-	(112,870,457)
Balance as at 31st December		<u>142,922,000</u>	<u>142,922,000</u>

CFC has borrowed loan from the Treasury, Ministry of Fisheries and Aquatic Resource Development and term loan from Bank of Ceylon. During the year treasury has paid off term loan which borrowed from Bank of Ceylon.

	2.6	31/12/2017 Rs	31/12/2016 Rs
10 DIFFERRED GOVERNMENT GRANT & ASSISTANT			
Beginning of the year		551,166,949	552,335,549
Amount received for the period		97,500,000	889,193,000
Amortization		(159,277,776)	(890,361,599)
Balance as at 31st December		<u>489,389,174</u>	<u>551,166,949</u>

CFC has received Government Grant & Assistance to establish Capital asset which can be utilize for the trading operation more than one year. In compliance with LKAS 20 grant may amortized and recognized as income over the period of Asset useful life time or lease period. Futher revenue grant being incurred in during the financial year, and It has been amotized in full during the period.

	2.7	31/12/2017 Rs	31/12/2016 Rs
11 PROVISION FOR GRATUITY			
<u>Change in the Present Value of the Difined Benifit Obligation (PV-DBO)</u>			
Provision for PV-DBO as at 01st January 2017		78,633,291	92,402,489
Interest cost for the period		9,435,995	9,240,250
Current service cost for the period		2,988,763	5,432,304
HNB credit card		(6,652,215)	(56,762,445)
Gratuity payable for those who left during the period		(8,770,702)	(12,128,135)
Acturial (gain)/ loss on PV-DBO		(38,750,253)	40,448,828
Provision for PV-DBO as at 31st December 2017		<u>36,884,879</u>	<u>78,633,291</u>
<u>Liability recognized in the balance sheet</u>			
Provision for gratuity as at 31st December 2017		36,884,879	78,633,291
Unrecognized actuarial gains / (losses) as at 31st December 2017		-	-
Liability recognized in the balance sheet as at 31st December 2017		<u>36,884,879</u>	<u>78,633,291</u>

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2017		Schedule no	2017	2016
11	PROVISION FOR GRATUITY (Cont....)	2.7	Rs	Rs
	<u>Expenses recognised in the income statement</u>			
	Interest cost		9,435,995	9,240,249
	Current service cost		2,988,763	5,432,304
	Net actuarial (gain)/ loss recognized immediately		(38,750,253)	40,448,828
	Expenses recognized in the income statement		<u>(26,325,495)</u>	<u>55,121,381</u>
	<u>Cold room</u>			
	Opening net liability as at 01st January 2017		78,633,291	92,402,490
	Expenses recognized in the income statement		(26,325,495)	55,121,381
	Gratuity paid/ payable for those who left during the period		(15,422,917)	(68,890,580)
	Closing net liability as at 31st December 2017		<u>36,884,879</u>	<u>78,633,291</u>
	In accordance with LKAS 19, Actuarial valuation of gratuity liability of Ceylon Fisheries Corporation has been obtained from Actuarial & Management consultants (pvt) Ltd. which is professionally qualified actuary.			
12	LEASE CREDITOR	2.5	Rs	Rs
	Within one year		1,320,540	2,712,909
	Later than one year but within five years		1,518,803	2,839,343
	Later than five years		-	-
	As at the end of the year/period		<u>2,839,343</u>	<u>5,552,252</u>
	The acquisition cost incurred to acquire the lease right of the asset and cost incurred for extension of the lease right has been classified as a lease pre-payment and is amortized over the remaining lease period.			
13	TRADE AND OTHER PAYABLES		2017 Rs	2016 Rs
	Trade payable	1.9	216,854,806	205,401,508
	Sundry creditors	2.0	348,064,949	94,253,013
	Refundable deposit	2.2	44,225,120	40,884,268
	Accrued expenses and other payables	2.1	78,392,026	106,722,181
	Statutory liability -tax	2.8	54,277,593	22,549,890
			<u>741,814,493</u>	<u>469,810,861</u>
14	AMOUNTS DUE TO RELATED PARTIES	2.4	2017 Rs	2016 Rs
	Peliyagoda Fish Complex		14,701,423	14,228,838
	Trincomalee fish market		99,086	3,575,241
			<u>14,800,509</u>	<u>17,804,078</u>

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2017

15 REVENUE	Schedule no	2017 Rs	2016 Rs
Fish sales		2,070,601,889	1,925,708,419
Fish transfer to other region		-	724,689,758
Canned fish sales		-	159,365
Ice sales		46,647,278	55,793,448
Region ice sales		-	6,795,639
Maldives fish sales		-	101,112
Storage income		4,687,527	13,362,361
Cold room income - CFC		5,501,911	9,111,631
		<u>2,127,438,604</u>	<u>2,735,721,733</u>
16 OTHER INCOME		2017 Rs	2016 Rs
Miscellaneous income	3	109,028,847	43,686,221
Grant income		20,582,128	865,733,754
Amotization income		138,695,648	24,644,759
		<u>268,306,623</u>	<u>934,064,735</u>
17 FINANCE COSTS		2017 Rs	2016 Rs
Finance income			
Interest on loan		(120,515)	(316,231)
FD interest		(18,827)	(12,807)
NRFC interest		(5,141)	(4,903)
NRFC exchange gain		(29,683)	(28,598)
		<u>(174,166)</u>	<u>(362,539)</u>
Finance cost			
Bank overdraft interest		10,039,857	5,684,634
Term loan interest		-	2,831,972
LC loan interest		-	1,323,690
BOC leasing intrest (Negombo double cab)		323,897	231,301
Fork lift leasing intrest		-	390,767
Interest loan people leasing		44,118	276,156
Bank charges		1,326,361	973,792
People leasing penalty charges		-	1,014,263
BOC credit card intrest		-	1,454
HNB credit card		-	-
HNB commission		378,172	244,078
		<u>12,112,404</u>	<u>12,972,107</u>
Net finance income		<u>11,938,239</u>	<u>12,609,568</u>
Net Finance Costs		<u>11,764,073</u>	<u>(12,972,107)</u>

18 COMPARATIVE INFORMATION

Comparative information of the corporation has been re-classified wherever necessary to conform to the current year's presentation/classification.

19 EVENTS OCCURRING AFTER THE REPORTING DATE

No circumstances have arisen since the reporting date, which would require adjustments to, or disclosures in the financial statements.

20 KEY MANAGEMENT PERSONNEL INFORMATION

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the corporation as well as its related parties, directly or indirectly, including any director (whether executive or otherwise) of the corporation.

Cold room

21 UNRECOGNIZED CONTRACTUAL COMMITMENTS

There were no unrecorded contractual commitments existing as at the end of the reporting period.

22 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There have been no significant contingencies has been reported as at the end of the reporting period that require adjustments to, or disclosures, in the financial statements except for list of court cases pending as follows;

Details of Court Cases filed by the Ceylon Fisheries Corporation (CFC) against external parties as at 31.12.2017

	Parties, Court & Case No	Fact of the Case
1	CFC Vs. Atham Lebbe Mohamad Rasmin District Court of Colombo Case No - 01319/14	Breach of Lease Agreement. Case filed against the Lessee to recover the rent arrears.
2	OIC- Modara Police station Vs. Naganathan Sadees Kumar and others Magistrate Court of Colombo Case No - B/ 23395/ 04/ 15	A case has been filed by the Modara Police regarding an assault on Accountant and the former Personal Manager of CFC
3	OIC- Bandarawela Police station Vs. Wasantha Sadakalum Magistrate Court of Bandarawela Case No - 76646/ MC	The case has been filed to recover the fish arrears due to the corporation.
4	CFC Vs. Lak Indu Company Supreme Court Case No -SC/HCCA/LA/573/2016	Lak Indu has filed a case against CFC in the Colombo District Court in 2005 for financial loss incurred by them in connection with landing of fish. The judgment in the above said case No. 19431 / MR was given in favor of the Corporation and Lakindu again filed an appeal in the Colombo Civil Court of Appeal. The judgment in the appeal case was given on 12.10.2016 and it was given to the disadvantage of the corporation. The corporation filed this appeal case against it in the Supreme Court.
5	OIC- Modara Police station Vs. Joesph Laurance Fernando Magistrate Court of Colombo Case No - B 68660/4/17	The case was filed on the basis of breach of trust by giving disrespectful cheque to pay the fish arrears due to the corporation.
6	OIC- Matara Police station Vs. H.S. Ashoka Magistrate Court of Matara Case No - BR 1625/14	The case has been filed to recover the fish arrears due to the corporation.
7	HNB credit card District Court of Kandy Case No - MR 35412/06	The case has been filed to recover the fish arrears due to the corporation.
8	CFC Vs. H.Dayarathne District Court of Colombo Case No - DMR 01308/17	The case has been filed to recover the rent arrears due to the corporation.
9	CFC Vs. Joesph Laurance Fernando Commercial High Court of Colombo Case No - CHC/578/17/MR	The case has been filed to recover the fish arrears due to the corporation.

No.	Parties, Court & Case No	Facts of the Case
1	- PHI Kaduruwela Vs. CFC - Magistrate Court of Kaduruwela - Case No - 83998/MC	The Kaduruwela PHI has filed this case against CFC regarding the Sale of fish unfit for human consumption.
2	- PHI Nuwaraeliya Vs. CFC - Magistrate Court of Nuwaraeliya - Case No - 7527/10MC	The Nuwara Eliya Public Health Inspector has filed a case regarding the sale of fish unfit for consumption to the Nuwara Eliya Hospital.
3	- Thanuja Nilmini Colabage Vs CFC - District Court of Attanagalle Cold room	The owner of the vehicle has filed this case seeking compensation of Rs. 500,000/- against the CFC driver for damage to a van caused by an accident.
4	- PHI Ratnepura Vs. CFC - Magistrate Court of Ratnapura - Case No - 28682/MC 28683/ MC	The Ratnapura Public Health Inspector has filed a case regarding the sale of expired fish unfit for human consumption.
5	- Weerasinghe Hettiarachchige Kusumawathie Vs CFC - District Court of Awissawella - Case No - 26924/ M	Two persons were killed when a motorcycle collided with a lorry belonging to the CFC Ratnapura Region and the mother of the deceased has been filed in this case seeking compensation of Rs.2,500,000 / -
6	- Shanthi Rajapakse Vs. CFC - Labour Tribunal of Battaramulla - Case No - 01/add/44/2016	Shanthi Rajapaksa, a former manager of the Ceylon Fisheries Corporation, has filed the case against the corporation and is seeking re-employment and Back wages or Compensation.
7	-Rathnawathie Balagamage Vs. Thanthiriwattage Don Priyantha - District Court of Colombo - Case No - DMR 2600/14	Ratnawathie Balagamage, CFC employee has filed a defamation case against the former Chief Internal Auditor of the Corporation, seeking compensation of Rs. 05 million.
8	-- Pubudu Parakrama Vs. CFC - Supreme Court - Case No - SC/FR/422/2016	Pubudu Parakrama, who is currently working as a manager of the Ceylon Fisheries Corporation, has filed a case against the corporation for violating fundamental rights.
9	- L.Suneetha Vs. CFC - Labour Tribunal of Borella - Case No - 13/55/2016	Lokuruge Suneetha, who worked for the Ceylon Fisheries Corporation, has filed a case against the corporation seeking re-employment and Back wages or compensation.
10	- Anulawathi Fransis Vs. CFC - District Court of Gampaha - Case No - 6468/ M	A man was killed when his motorcycle collided with a lorry belonging to the Negombo region and the victim's wife has been filed this case seeking compensation of Rs. 2,750,000.00.
11	- Madushani Samantha Vs. CFC - District Court of Gampaha - Case No - 6472/ M	A man was killed when his motorcycle collided with a lorry belonging to the Negombo region and the victim's daughter has been filed this case seeking compensation of Rs. 1,250,000.00.
12	- Chamidu Madushan Vs. CFC - District Court of Gampaha - Case No - 6508/ M	A man was killed when his motorcycle collided with a lorry belonging to the Negombo region and the victim's son has been filed this case seeking compensation of Rs. 2,500,000.00.
13	HNB credit card - Supreme Court - Case No - SC/FR/170/17	This case has been filed against the corporation for violating fundamental rights.
14	- Sunil Traders Vs. CFC - Commercial High Court of Colombo - Case No- CHC/439/16MR	A case has been filed against the corporation for recovering money due for canned fish.
15	- Kapila Ganganath Vs. CFC - Labour Tribunal of Kalutara - Case No - 18/KT/634/17	Kapila Ganganath de Silva, who worked for the Ceylon Fisheries Corporation, has filed a case against the corporation seeking re-employment and back wages or compensation.
16	- Janath Aruna Shantha Vs. CFC - Labour Tribunal of Kalutara - Case No - 18/KT/659/17	Janath Aruna Shantha, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
17	- M.K.Hemadasa Vs. CFC - Labour Tribunal of Bandarawela - Case No-36/BW/549/17	M. K.Hemadasa, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
18	- Udaya Karunaratne Vs.CFC - Labour Tribunal of Avissawella - Case No -19/AV/280/2017	Udaya Karunaratne, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
19	- Manjula Jayamanne Vs. CFC - Labour Tribunal of Borella - Case No - 01/64/2017	Manjula Jayamanne, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
20	- H.A.Suwandarathne Vs. CFC - Labour Tribunal of Borella - Case No - 08/189/2017	H. A.Suwandarathne, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.

CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE INCOME STATEMENT

REVENUE	Schedule no	12/31/2017 Rs	12/31/2016 Rs
Fish sales		1,995,100,633	1,866,788,018
Fish transfer to other region		-	722,513,354
Canned fish sales		-	159,365.0
Ice sales		46,647,278	55,793,448
Region ice sales		-	6,795,639
Storage income		4,687,527	13,362,361
Cold room income - CFC		5,501,911	9,111,631
Maldives fish sales		-	101,112.0
Dry fish within the region		75,501,255	58,920,401
Dry fish transferred to other region		-	2,176,405
		<u>2,127,438,604</u>	<u>2,735,721,733</u>

OTHER OPERATING INCOME	3.2	12/31/2017 Rs	12/31/2016 Rs
Other Income For Mattumagala Land		-	1,822,195
Rent Income		39,276,369	9,323,124
Additional rent income - Gurunagar (IP)		-	622,710
Creditors received commission		-	14,908,654
Commission on insurance		500,539	-
Fines		24,933	5,948
Sundry income		8,284,959	9,528,882
Electricity income		404,119	397,358
Water income		55,340	(100,617)
Revaluation surplus		45,328,629	-
Peliyagoda vehicle parking income		6,522,516	1,328,014
Trinco fish market CFC share		-	(13,541)
Non refundable tender deposits		337,000	373,000
Circuit bungalow income- Nuwaraeliya		694,750	598,500
Circuit bungalow income-Kalametiya		129,000	208,500
Circuit bungalow income-Singhapura		-	154,500
Circuit bungalow income -Minneriya		80,500	218,957
Electricity water income (happy cook)		4,332,343	-
Tender sale (disposal a/c)		<u>3,057,850</u>	<u>4,310,037</u>
		<u>109,028,847</u>	<u>43,686,221</u>

Government Grant Income & Amortization Income	3.2 A	12/31/2017 Rs	12/31/2016 Rs
Grant income		20,582,128	865,733,754
Amortization income		138,695,648	24,644,759.00
		<u>159,277,776</u>	<u>890,378,513</u>

COST OF SALES	12/31/2017 Rs	12/31/2016 Rs
Fish purchase within the region	1,601,921,336	1,484,314,992
Fish purchase from other region	-	723,518,763
Ice purchase	21,275,968	23,419,444
Ice purchase from other region	-	1,529,643
Salt & goraka	82,470	292,651
Region ice purchase	-	3,773,498
Ammonia & other	996,610	5,530,849
Dry fish purchase within the region	-	47,207,979
Dry fish purchase from other region	-	986,044
Maldives purchase from other region	-	12,300
	<u>1,624,276,384</u>	<u>2,290,586,163</u>

INTEREST EXPENSES	12/31/2017 Rs	12/31/2016 Rs
Bank overdraft interest	10,039,857	5,684,634
Term loan interest	-	2,831,972
LC loan interest	-	1,323,690
Boc leasing interest (Negombo double cab)	323,897	231,301
Fork lift leasing interest	-	390,767
Interest loan people leasing	44,118	276,156
Bank charges	1,326,361	973,792
People leasing penalty charges	-	1,014,263
BOC credit card interest	-	1,454
HNB commission	378,172	244,078
	<u>12,112,404</u>	<u>12,972,107</u>

INTEREST INCOME	12/31/2017 Rs	12/31/2016 Rs
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Interest on loan	(120,515)	(316,231)
FD interest	(18,827)	(12,807)
NRFC interest	(5,141)	(4,903)
NRFC exchange gain	(29,683)	(28,598)
	<u>(174,166)</u>	<u>(362,539)</u>

NON AUDITED

ADMINISTRATION EXPENSES	3.3	12/31/2017	12/31/2016
		Rs	Rs
Insurance		-	142,096
Stationery		3,304,988	4,112,108
Transport		4,845,847	5,020,433
Container transport charges		-	452,141
Rent		25,535,108	19,856,071
Cold room container rent		718,463	42,055
Rates		2,047,170	1,503,915
Repairs & maintenance of building		2,469,761	2,633,049
Repairs maintain of plant machinery		1,353,241	1,773,894
Repairs maintain of office equipment		814,697	874,605
Repairs maintain of other equipment		1,604,664	1,194,479
Repairs & maintenance of furniture & fittings		53,085	19,011
Repairs & maintenance of tools & implement		1,724,353	982,968
Cold room charges		5,888,080	8,997,063
Depreciation		79,938,934	32,601,799
License registration fees for vehicles		775,164	1,046,057
Entertainment		1,031,200	826,559
Legal expenses		723,452	1,478,509
Audit fees		300,000	435,680
NBT expenses		21,584,274	20,530,426
Economics service charges		5,085,646	12,644,372
Death gratuity		200,000	100,000
General expenses		2,059,519	1,989,104
Inventory items		1,038,523	1,821,621
Electricity penalty charges		107,890	150,781
Gratuity penalty chargers		3,897,055	2,891,330
Penalty charges for EPF		3,762,354	45,073,809
Penalty charges for ETF		374,565	-
Seminar fees		213,095	27,200
Donation		31,000	-
Expenses for Nuwara eliya Circuit		346,054	362,886
Expenses for Kalamatiya		128,151	252,330
Expenses for Minneriya Circuit		9,685	18,683
Expenses for Sinhapura Circuit		480	46,323
Consultant fees		854,000	253,650
Valuation charges		1,377,114	242,190
Audit committee allowances		71,050	67,550
Southern province office expenses		21,371	16,712
Stall expenses		468,912	15,468,861
Survey charges		79,727	168,992
Surchargers		5,000	-
Professional charges		250,665	-
Volunteers retirement scheme compensation		5,110,914	201,738,837
Permanent salaries & wages		158,908,893	161,393,903
Daily wages		41,694,971	21,378,947
Budget allowances		1,087,853	81,519,516
Interim allowance		50,444,245	34,770,232
Cost of living		57,835,611	83,553,828
Other allowances		4,161,180	25,522,106
Special allowance		500	43,600
Over time		18,561,117	13,418,046
Directors allowances		323,400	234,150
Uniforms		1,017,324	509,346
C. F. C. contribution to E. P. F.		32,961,697	69,727,790
C. F. C. contribution to E. T. F.		6,521,468	11,202,371
Annual bonus		4,029,639	948,000
Gratuity expenses		12,424,758	55,121,381
Medical leave payment		14,986,729	10,466,557
Staff welfare & medical		3,726,695	4,557,610
Welfare - Premalal		316,870	328,433
Welfare - Susantha		462,117	381,819
Welfare - Gayan		329,210	-
Accommodation & meals		421,100	366,753
Overseas traveling		371,842	-
Logging chargers		82,850	83,880
Electricity expenses		44,275,148	55,782,271
Water expenses		7,814,597	7,203,602
Telephone		4,863,641	4,883,326
Postage		1,082,730	2,092,931
		<u>648,911,436</u>	<u>1,033,348,547</u>

NON AUDITED

MARKETING & DISTRIBUTION COST	3.4	12/31/2017	12/31/2016
		Rs	Rs
Packing expenses		11,023,013	7,009,642
Handling charges		-	44,957
Unloading charges		1,925,465	1,674,859
Advertisement		2,001,012	1,291,128
Sales promotion		1,800,773	318,035
Publication & periodical		2,078,854	199,889
Fish box		-	395,700
Commission		34,307,199	29,956,916
Service agreement		183,724	-
Agent stall commission		862,177	-
Bad debtors expenses		517,275	60,300
Stall establishment expenses		8,998,617	-
Travelling & subsistence		2,952,357	3,131,041
Fuel for vehicles		23,457,162	23,003,539
Repairs maintenance of deep freezer		420,829	309,601
Repairs maintenance of vehicles		11,129,015	11,029,979
Repairs maintenance of weighting scales		596,812	614,879
Vehicle insurance		2,626,961	4,256,693
Opening ceremony expenses		409,306	104,523
Cleaning charges		3,121,140	2,011,573
		<u>108,411,691</u>	<u>85,413,253</u>

NON AUDITED

CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

PROPERTY PLANT AND EQUIPMENT	Schedule no	12/31/2017 Rs	12/31/2016 Rs
Property plant & equipment			
Provisions for depreciation		(305,869,058)	(228,630,123)
Stall establishment cost		8,309,094	9,726,470
Property ,plant & equipment		1,769,785,568	1,756,359,567
Jaffna stall		1,954,653	1,954,653
Working progress			
Processing plant expenses		21,759,335	-
Processing plant - cold room expenses		1,583,738	-
		<u>1,497,523,329</u>	<u>1,539,410,568</u>

INVENTORY	12/31/2017 Rs	12/31/2016 Rs
Stock trading- Oil	646,716	635,981
Spare stores (motor, cold-room, ice plants)	1,127,473	1,064,738
Stock Trading	48,771,498	25,485,153
Packing Stock	1,162,492	702,642
Packing stock shortage	2,558,029	2,558,029
General stores (stationary)	1,133,897	854,281
General stores	<u>1,914,667</u>	<u>1,081,628</u>
	<u>57,314,772</u>	<u>32,382,454</u>

TRADE AND OTHER RECEIVABLES	12/31/2017 Rs	12/31/2016 Rs
Trade Receivable		
Debtors	212,476,096	176,327,521
Dry fish debtors	2,765,554	11,844,654
Maldives fish debtors	520,217	868,222
Canned fish debtors	3,599,158	4,519,941
Ice debtors	-	14,455
Debtors foreign vessels	15,024,942	15,024,942
Debtors vessels entry tropic	6,710	6,710
Debtors vessels entry global	(32,875)	(32,875)
Debtors vessels entry ocean rich	(19,712)	(19,712)
Debtors vessels entry silver line	<u>(13,248)</u>	<u>(13,248)</u>
	1.3	
	<u>234,326,842</u>	<u>208,540,610</u>

Other Trade Receivable		
Happy Cook (Pvt) Ltd	1,250,000	350,000
Lakindu (Pvt) Ltd	-	(349,251)
Yuan Fa Lanka Aquatic production	34,483	34,483
Yu - Fa Lanka	221,717	221,717
Debtors S N Marine Ltd	-	215,179
Debtors Comatsu	-	(203,254)
Debtors Muthukumari	-	10,519
Seamate Fishery	-	75,328
Debtors customer office	-	245,876
Tropic 101 boat	-	18,285
Fish shortage	(180,761)	(171,786)
Bad debt provision of region	-	(28,543,257)
Unrecognized debtors balance	-	49,554,903
	<u>1,325,439</u>	<u>21,458,741</u>
	<u>235,652,281</u>	<u>229,999,352</u>

Deposit and Prepayments		
Staff security deposits N. S. Bank	12,338,059	10,660,411
Tender deposits	660,390	715,140
Building rent deposits	2,171,470	737,250
Stall deposits	4,931,163	3,205,997
Staff security bank of Ceylon	-	1,891,744
Rent deposits	38,560	38,560
Other deposits	9,672,987	8,121,828
Fixed deposit	200,000	6,200,000
Container deposit	260,000	260,000
Labor court deposit	256,155	256,155
Fish trading - stall deposits	4,738,404	5,113,057
Fish trading - tender deposits	662,882	677,882
Navy tender bank guarantee	-	3,505,462
Police hospital bond	-	532,083
Performance bond	117,500	117,500
Pre payment rent	-	704,496
Pre payment	1,516,939	1,132,807
Construction advance Batticaloa (IP)	<u>500,000</u>	<u>500,000</u>
	1.4	
	<u>38,064,509</u>	<u>44,370,371</u>

CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

TRADE AND OTHER RECEIVABLES	12/31/2017 Rs	12/31/2016 Rs
Other Receivables		
Nara debtors	74,527	71,687
C F H C debtors	8,131,242	8,131,242
Debtors ice plant Wllamankara Seram	-	248,925
Debtors ice plant from 1992 Hittota	-	51,303
Happy Cook - debtors	1,041,767	-
Sinhapura C/B (Nayani Mangalika)	1,847,255	-
Sundry debtors	8,432,674	8,423,370
Debtors lanhuwa investment	8,061,183	8,061,183
Provision for lanhuwa investment	(7,684,580)	(7,684,580)
JSB Company	-	170,890
Tropic Company Ltd	856,120	856,120
Seibu deep sea fishing	112,216	112,216
Bad debts provision	-	(9,087,042)
Sathsindu	-	60,500
IBSF institute	-	79,820
Sent Anne	-	3,106
Colombo marine debtors	3,800,000	3,800,000
Valachchena ice plant debtors	270,161	375,161
Ceylon tuna export	-	40,985
NIFNE	-	18,478
Ocean harvest (Pvt) Ltd	1,605,000	1,080,000
Debtors- rar export (boat 01)	2,125,000	2,125,000
Debtors -Kalpitiya People's Bank	124,200	-
Debtors Manawadu	166,000	-
Bambalapitiya stall Rahul	417,450	166,000
Debtors Sunwoo Lanka	49,500	45,000
A.Premasili - Kottawa stall	-	10,000
Debtors H Dayarithna (Kottawa stall)	724,839	724,839
Sainthamaruthu ice plant debtors	3,019,762	3,019,762
Batticaloa IP debtors (Mesland)	5,958,840	4,747,101
Sinnapalamunai IP debtors	1,960,533	2,245,152
Gurunagar debtors	300,000	-
Debtors Applo Marine	-	23,819
Thalula fishery	-	12,466
Sri Lanka Navy	151,673	151,673
Debtors rain bow foods	-	26,532
Wellani IP debtors	570,000	570,000
Silver line fishery debtors	3,429,034	186,034
P.W. Premasiri canteen	-	10,899
Mobitel company	198,703	228,458
Ceynor development foundation	-	1,466,551
Power asia debtors	485,541	-
Jayalath Jayasinghe - debtor	62,900	62,900
Cancelled cheque	-	1,062,590
Return cheque	254,043	269,243
Walkers colombo shipyard (Pvt) Ltd	34,838	42,550
Sai surya export India	-	200,376
Check fraud	502,000	502,000
Debtors by product	-	51,629
Debtors fuel sales	-	28,431
Mr.w.j.thamel - Wellamankara	-	386,858
Debtors mechanical workshop R. S. Marine)	-	(108,995)
Debtors project Director ice plant Hambantota	-	(113,300)
Promoters engineering Jaffna	-	65,043
Ice plant ratnapura (A. T. Premadasa)	-	(7,205)
Anchoring charges	-	30,740
Debtors Chinese Ltd	-	37,586
General engineering services	-	123,008
None identify	-	(8,605)
Ministry salary reimbursement	236,383	-
Rent income receivable	724,575	724,575
Receivable electricity & water	5,300,968	5,300,968
Advance for Karunaratne Construction	6,069,101	6,069,101
Panama & warkarai project	-	21,237
B&A company	-	248,330
Region stall deposit	-	(150,000)
Canning project	-	50,000
Salary advance	58,500	61,000
Festival advance	759,086	1,609,408
Travelling advance	19,450	113,587
Distress loan	-	3,340,626
Special advance	763,163	1,018,538
Other advance	1,285,404	1,027,171
Receivable from customs- Thala path container	1,083,663	1,083,663
1.5	63,382,716	53,715,702
Total trade and other receivables	337,099,506	328,085,425

CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

OPERATING RESERVES - EQUITY		12/31/2017	12/31/2016
		Rs	Rs
Contribution for consolidated fund		(1,000,000)	(1,000,000)
Aid for Finland to Sri Lanka (treasury loan to C.F.C.)		327,609,805	327,609,805
		<u>326,609,805</u>	<u>326,609,805</u>
Control account 1980-1983		10,482,053	10,482,053
Profit & loss account		(944,446,238)	(1,227,679,436)
Compensation paid to retrenchment employees		(21,038,515)	(21,038,515)
Reimbursement lost		207,740	207,740
Reimbursement of losses		143,403,353	143,403,353
Control account		806,028,600	926,360,820
Control account		(824,418,399)	(944,750,619)
		<u>(829,781,406)</u>	<u>(1,113,014,605)</u>
Revalue reserve	1.8	1,216,341,016	1,261,669,644
Capital reserve	1.7	24,258,241	24,258,241
		<u>1,240,599,257</u>	<u>1,285,927,886</u>
Prior year adjustments		(214,301,176)	(3,345,991)
Profit/(loss) for the year		2,207,477	247,828,937
		<u>525,333,958</u>	<u>744,006,033</u>

TRADE AND OTHER PAYABLES		12/31/2017	12/31/2016
		Rs	Rs
Trade Payable			
Creditors C/A		165,050,921	142,988,719
Creditors C/A dry fish		10,068,768	1,477,673
Creditors blue ocean fishery		1,264,564	1,264,564
Creditors tropic fishery		9,906,323	9,906,323
Creditors global		8,166,100	16,566,100
Creditors ocean rich		20,560,853	31,360,853
Creditors silver line		157,960	157,960
Creditors Nichilan fishery		1,676,318	1,676,318
Creditors control Maldives fish		3,000	3,000
		<u>216,854,806</u>	<u>205,401,508</u>
	1.9		

TRADE AND OTHER PAYABLES		12/31/2017	12/31/2016
		Rs	Rs
Sundry Creditors			
Payable to D.S Engineering & Sons		682,450	682,450
M.I.C. De Silva		-	35,999
Provisions for contingent liabilities		7,762,902	7,762,902
Col - EPF payable		178,216,102	-
EPF payable -2016		53,229,011	-
Lanka industrial services (Galle IP & cold room)		7,131,036	10,651,036
Non reconcile creditor balance		-	58,606,494
Happy cook pvt rent deposit (refundable)		2,449,500	-
Accrued expenses (Abans PLC)		98,000	-
Ice creditors		167,400	-
Nexsues Pvt Ltd (retention-processing plant)		179,155	-
Suspend A/C		34,886,249	-
3 rd party recoveries		6,333,900	7,012,251
Payable to paliyagoda complex (Peligoda parking charges)		5,526,880	5,526,880
Pre received from walkers		31,311,050	375,000
Pre received from happy cook		-	3,600,000
Mahaweli service (part payment for deepfreeze)		79,900	-
Col- ETF payable		20,011,415	-
	2	<u>348,064,949</u>	<u>94,253,013</u>
Total Trade and Other Payables		<u>564,919,755</u>	<u>299,654,521</u>

CEYLON FISHERIES CORPORATION
(INCORPORATED IN 1957 ACT 49 STATE INDUSTRIAL CORPORATION)

SCHEDULES TO THE BALANCE SHEET

TRADE AND OTHER PAYABLES	12/31/2017 Rs	12/31/2016 Rs
Accrued Expenses		
Accrued expenses	38,556,126	32,803,433
Provision for electricity(sahindamarudu debtors)	1,440,000	1,440,000
Payable to Karunaratne construction	1,276,600	1,276,600
Payable to sri Lanka insurance corporation	89,083	2,940,018
Telephone chargers	-	89,695
Employees transport	26,895	5,100
Unclaimed salaries & wages	274,608	227,425
E P F Payable to central Bank	3,676,777	33,840,444
Employees trust fund	742,739	2,554,398
J. S. S. Welfare Society	6,200	17,900
C F C Subasadhaka	98,694	260,250
Executive union	6,600	13,600
Insurance	2,468	2,468
J. S. S. Union	5,750	21,900
C.F.C.W.U	1,760	3,400
S. L. N.S. Union	53,300	172,200
S.L.K.S	273	2,085
CMU	4,702	2,250
Excess/shortage by shroff	(50,459)	(50,459)
Salaries control A/C	10,757,201	19,199,245
Salary control (contract)	111,013	152,645
Ministry fisheries (fuel substitute to fishermen)	-	9,445
Kalameitiya CB payable	-	7,915
Non identify creditors balance	-	(4,725,689)
Payable to gratuity penalty charges	3,841,473	2,534,850
Gratuity payable	14,641,214	13,921,062
Gratuity cost of living payable	2,829,009	-
2.1	<u>78,392,026</u>	<u>106,722,181</u>
Refundable Deposits- Liability		
Staff security fund	14,449,836	13,290,005
Tender deposits	2,140,084	1,415,584
Security deposits - contract	245,000	545,000
Other deposits (refundable)	14,890,200	13,133,679
Conch shell & sea cucumber deposit A/C	12,000,000	12,000,000
Fish trading - refundable deposit	500,000	500,000
2.2	<u>44,225,120</u>	<u>40,884,268</u>
Total trade and other payables	<u>687,536,900</u>	<u>447,260,971</u>

NON AUDITED

CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

LOANS AND BORROWINGS	2.3	12/31/2017 Rs	12/31/2016 Rs
Treasury loan payable		50,000,000	50,000,000
Treasury loan hospital purchase payable		11,600,000	11,600,000
Treasury loan payable ac(expanding of distribution network)		50,000,000	50,000,000
Loan from ministry of fisheries- custom cha. (Thala path con.)		8,000,000	8,000,000
Long term loan C.A.L.F		6,872,110	6,872,110
Provision for C.A.L.F loan		(6,872,110)	(6,872,110)
Loan interest payable ac (hospital loan)		2,610,000	2,610,000
Ministry of fisheries (loan)		20,000,000	20,000,000
Loan account		712,000	712,000
		<u>142,922,000</u>	<u>142,922,000</u>

AMOUNTS DUE TO RELATED PARTY	2.4	12/31/2017 Rs	12/31/2016 Rs
Peliyagoda fish complex		14,701,423	14,228,838
Trincomalee fish market		99,086	3,575,241
		<u>14,800,509</u>	<u>17,804,078</u>

LEASE CREDITOR	2.5	12/31/2017 Rs	12/31/2016 Rs
Interest in Suspense A/C		-	-
Peoples Finance Com- (Trojan Double Cab)		-	271,485
Peoples Finance Com- (Freezer Truck)		-	460,560
Leasing B. O. C Fork Lift		-	1,028,339
Interest on Suspense- B. O. C (Fork Lift)		-	(44,118)
BOC Leasing Hilux Double Cab (Negombo)		3,191,305	4,511,845
Interest on Suspense B O C		(351,962)	(675,859)
L/C Loan I interest Payable A/C		-	-
		<u>2,839,343</u>	<u>5,552,252</u>

GOVERNMENT GRANT & ASSISTANTS	2.6	12/31/2017 Rs	12/31/2016 Rs
Grants		418,768	523,459
Grant From JICA		124,963,780	183,175,506
Loss recovery Tuna Project		-	5,510,615
Ministry Funds For Processing plant		65,000,000	-
Ministry Grant for Generator		6,400,000	8,000,000
Treasury Grant Point Pedro		1,700,000	1,700,000
Ministry Funds (Galle I/P & Cold Room)		4,030,629	-
Tsunami Coastal Rehabilitation & Resource (IFAD)		4,201,805	4,693,277
Ministry Of Fisheries (Grant)		40,053,728	55,538,418
Ministry Grant for Anuradhapura IP		673,213	841,517
Treasury Bond		189,735,653	237,169,566
Southern Development Authority Of Sri Lanka Funds		21,685,830	25,517,059
Treasury Funds For Salary		-	-
Treasury Funds		30,525,766	23,459,246
		<u>489,389,173</u>	<u>546,128,664</u>

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CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

STATUTORY LIABILITY	2.8	12/31/2017 Rs	12/31/2016 Rs
VAT Recoverable B.O.C Leasing		-	(146,836)
VAT Payable AC		15,813,272	9,434,335
Stamp		49,475	217,589
NBT Payable		48,146,752	27,836,506
P A Y E Tax		11,586	37,434
Economics Service Charges (Recoverable A/c)		(34,465,582)	(29,087,472)
E.S.C Payable A/C		25,007,632	14,543,876
With holding Tax Recoverable		(285,542)	(285,542)
		<u>54,277,593</u>	<u>22,549,890</u>

INTER REGIONAL ACCOUNT RECONCILIATION	2.9	12/31/2017 Rs	12/31/2016 Rs
Palaviya Ice Plant		8,799,763	8,794,019
Ice Plant Mutwal		(12,964,334)	(15,863,758)
Anuradhapura Ice Plant		12,232,271	16,313,829
Batticaloa Ice Plant		9,284,244	10,495,985
Pesalai Ice Plant		12,667,932	12,674,032
Containerized Ice Plants Mutwel		40,567,947	43,207,461
Beruwela Ice Plant		19,855,098	19,886,551
Galle ice plant		(3,667,277)	6,030,624
Sinnapalamunai I /P		3,964,531	4,156,698
Codbay Ice Plant		7,744,245	7,744,245
Payagala Ice Plant		5,773,215	5,773,215
Peliyagoda Ice Plant		(5,129,635)	(6,335,509)
Wellamankara I/P		154,002	128,242
Hambantota IP		34,838,110	33,648,512
Kalmunai IP		-	906,487
H/O With W. S. M		(21,562,205)	(27,787,151)
H/O With Colombo		60,907,068	53,291,205
H/O With Galle		56,835,034	52,419,817
H/O With Tangalle		140,735,758	133,684,051
H/O With Batticaloa		29,918,504	29,186,153
H/O With Trincomalee		10,301,779	9,607,679
H/O With Pesalai		20,685,525	19,306,810
H/O With Production Unit		8,730,335	8,730,335
H/O With Chilaw		19,397,911	16,540,069
H/O With Kalpitiya		27,167,956	25,503,535
H/O With Marketing		(1,671,608,692)	(1,691,233,414)
H/O With Operation		28,077,223	27,449,591
H/O With Mirissa		22,202,311	22,204,305
H/O With Hambantota		31,482,703	28,411,415
H/O With Beruwela		51,534,640	53,895,320
H/O With Imported Fish		1,431,752	1,431,752
Head Office		794,140,256	836,926,508
H/O With Kandy		28,481,003	27,611,283
H/O With Kurunegala		43,463,465	40,820,792
H/O With Anuradapura		48,975,703	44,798,320
H/O With Bandarawela		55,080,198	45,202,729
H/O With Minneriya		53,770,236	51,881,375
H/O With Cold Room		(124,896,559)	(123,395,440)
H/O With Hambantota I/P		(156,806)	-
H/O With Packeted Division		35,785,985	32,796,811
H/O With Ratnapura		41,799,429	38,200,840
H/O With Kalmunai		12,838,408	10,185,203
H/O With Negambo		(81,135,728)	(44,035,779)
H/O With Puranawella		84,796,072	79,893,580
H/O With Ambalangoda		11,805,661	9,797,586
H/O With State Supply		(2,197,490)	1,898,315
H/O With Kudawella		18,041,995	14,661,357
H/O With Point Pedro		7,115,403	6,857,927
Canned Fish		2,983,675	1,923,923
H/O With Nilwella		3,736,293	3,699,328
H/O With Metro Region		6,085,622	1,843,274
Wennappuwa		950,556	-
Dry Fish Unit		9,509,949	9,531,444
Maldives Fish Unit		14,297,915	14,392,601
1698 Current A/C		4,616,138	9,227,650
Non Identify Region		-	61,625
Tuna Project with H/O		1,312,688	(4,197,927)
Pesalai Loan		-	(444,500)
Colombo Loan		-	3,999,788
Pesalai Loan I		-	439,500
Minneriya Loan		(10,000)	(5,000)
	2.9	<u>21,547,777</u>	<u>24,775,216</u>

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CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

BANK OVERDRAFT	3	12/31/2017	12/31/2016
		Rs	Rs
Bank Balance 024 -Marketing Division		-	(1,750)
Bank Balance -H'tota Region		-	(398,685)
Bank Balance A/C (6-6) 1203		-	(181,673)
Bank Balance A/C 1522		-	(689,337)
Bank Balance 000032773-Kandy Region		-	(575,472)
Bank Balance A/C 1257	(25,097,616)		(18,613,119)
Bank Balance AC 3562	(60,443)		-
Bank Balance AC 0296	(2,069,686)		-
Bank Balance -1698 Ac	(7,832)		-
Bank Balance 1846 -Marketing Division	(66,722,753)		(44,379,537)
Bank Balance 00001478-Colombo Region	(400,584)		(2,215,223)
Bank Balance 0000401886 - Galle Region	(985,124)		(1,369,707)
Bank Balance 0002759614 - Beruwala Region	(836,458)		(1,080,785)
Bank Balance 0004320626 - Rathnapura Region	(870,892)		(916,763)
Bank Balance 0006105917 - Kalmunai Region	(891)		-
Bank Balance 0004441128-Puranawella Region	(69,730)		-
Bank Balance 0001660486-Chilaw Region	(76,830)		-
Bank Balance -Tangalle Region	(112,694)		-
Bank Balance 2067235-B'wela Region	-		(2,250,536)
Bank Balance 00003767985 - Minneriya Region	-		(2,512)
Bank Balance -wsm	-		(127,417)
Bank Balance -Metro	-		(1,327,856)
Cash Balance A/C 1245	(9,613)		-
Bank Balance Peoples Bank kandy	(1,037,624)		-
Bank Balance Peoples - Beruwala Region	(15,758)		-
Cash Balance 006105917 - Kaimunai Region	(11,672)		-
Bank Balance-Kurunagala Peoples	(188,318)		-
cash in hand Batticaloa Ice plant	(530)		-
Bank balance wennappuwa	(612,843)		-
	<u>(99,187,891)</u>		<u>(74,130,373)</u>

INVESTMENT ACCOUNT	12/31/2017	12/31/2016
	Rs	Rs
Union Fish Product	110,000,000	110,000,000
	<u>110,000,000</u>	<u>110,000,000</u>

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CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

CASH AND CASH EQUIVALENT	31/12/2017	31/12/2016
Bank Balance A/C 1522	48,962	(689,337)
NRFC Bank A/C	721,447	686,623
Bank Balance A/C (6-6) 1203	139,398	(181,673)
Bank Balance A/C 1245	255,713	49,584
Bank Balance A/C 1257	(25,097,616)	(18,613,119)
Bank Balance A/C 1-52-003802-3	1,016	1,016
Bank Control - A/C 1877	262,720	289,631
Bank Balance AC 3562	(60,443)	625,821
Bank Balance AC 0296	(2,069,686)	28,978,894
Bank Balance -1698 Ac	(7,832)	95,046
Bank Balance -Anuradhapura Region	218,370	123,263
Bank Balance -A'pura Ip	28,462	60,663
Bank Balance -H'tota IP	-	15,401
Bank Balance People's -H'tota Region	62	(398,685)
Bank Balance Boc -H'tota Region	143,024	-
Bank Balance -A'goda Region	148,217	146,296
Bank Balance-Batticaloa	26,507	89,562
Bank Balance -Peliyagoda IP	183,230	116,953
Bank Balance 024 -Marketing Division	59,654	(1,750)
Bank Balance 1846 -Marketing Division	(66,722,753)	(44,379,537)
Bank Balance 0000032773-Kandy Region	9,663	(575,472)
Bank Balance 000001478-Colombo Region	(400,584)	(2,215,223)
Bank Balance 00000401886 - Galle Region	(985,124)	(1,369,707)
Bank Balance Galle Ice Plant	593,943	739,456
Bank Balance 000003767985 - Minneriya Region	1,263,512	(2,512)
Bank Balance 0000075248019 - Point Pedro Region	20,066	66,604
Bank Balance 0002759614 - Beruwala Region	(836,458)	(1,080,785)
Bank Balance 0071816200 - Kudawella Region	285,529	115,470
Bank Balance 0004320626 - Rathnapura Region	(870,892)	(916,763)
Bank Balance 1805 - State Supply Division	1,848,102	636,405
Bank Balance 0006105917 - Kalmunai Region	(891)	72,597
Bank Balance 0004440684 - Mirissa Region	131,481	5,430
Bank Balance 0002365561-Trinco Region	237,315	177,966
Bank Balance 0002890501 -Kalpitaya Region	1,890	28,412
Bank Balance 0004441128-Puranawella Region	(69,730)	53,702
Bank Balance 515514-Negombo Region	618,026	1,563,833
Bank Balance 0000001862-Cold Room	18,644	18,644
Cash at Bank-HSBC	5,283	5,283
Bank Balance 0001660486-Chilaw Region	(76,830)	182,475
Bank Balance -Tangalle Region	(112,694)	35,016
Bank Balance 2067235-B'wela Region	185,605	(2,250,536)
Bank Balance -WSM	36,866	(127,417)
Bank Balance -1685-Packet	254,571	104,536
Bank Balance --Nilwella	1,268	1,268
Bank Balance -Metro	25,483	(1,327,856)
Bank Balance-Pesalai	43,202	311,607
Bank Balance-Beruwala I/P	51,551	51,551
Bank Balance-Kurunagala BOC	7,182	399,299
Cash at bank Batticaloa Ice plant	-	610
Cash at Bank -Non Operating	-	24,497
Bank Balance - A'pura region BOC	38,695	-
Bank Balance Peoples Bank kandy	(1,037,624)	-
Bank Balance - Beruwala Region 1	63,520	-
Bank Balance Peoples - Beruwala Region	(15,758)	-
Bank Balance peoples - Rathnapura Region	3,183	-
Bank Balance Peoples Negombo	3,792,191	-
Bank Balance Non operating Negombo	24,497	-
Bank Balance peoples - Tangalle	5,000	-
Bank Balance-Kurunagala Peoples	(188,318)	-
Bank Balance Wennappuwa	(612,843)	-
Cash in Hand	-	90,440

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CEYLON FISHERIES CORPORATION
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SCHEDULES TO THE BALANCE SHEET

Cash Balance AC 296	-	60
Cash in Transit	5,452,933	9,530,539
Cash Balance -Anuradhapura Region	649,934	69,313
Cash Balance - A'pura region BOC	69,313	374,994
Cash Balance -A'pura Ip	374,994	42,614
Cash Balance -H'tota IP	42,614	-
Cash Balance-Batticaloa	86,889	86,889
Cash Balance -Peliyagoda IP	23,924	68,003
Cash Balance 000032773-Kandy Region	-	1,071,037
Cash Balance Peoples bank kandy	583,971	-
Cash Balance 00001478-Colombo Region	-	12,738
Cash Balance 0000401886 - GalleRegion	12,799	75,300
Cash Balance Galle Ice Plant	-	94,361
Cash Balance 00003767985 - Minneriya Region	44,801	15,970
Cash Balance 000075248019 - Point Pedro Region	34,694	63,520
Cash Balance 0004320626 - Rathnapura Region	140,140	-
Cash Balance 1805 - State Supply Division	4,810	5,000
Cash Balance 006105917 - Kaimunai Region	-	(11,672)
Cash Balance 0004440684- Mirissa Region	208,136	208,136
Cash Balance 0004441128 -Puranawella Region	1,154	-
Cash Balance 0001660486-Chilaw Region	573,675	573,675
Cash Balance 2067235-B'wela Region	335,231	8,600
Cash Balance -1685-Packet	80,190	-
Cash Balance -Metro	3,456,793	50,000
Cash Balance-Pesalai	142,294	142,294
Cash Balance-Beruwala i/p	21,795	21,795
Non Operating Cash Balance	-	31,453
cash in hand Batticaloa Ice plant	-	(530)
Petty Cash Imprest	419,774	329,356
Petty Cash Receivable From Malinda	-	45,500
Ice Imprest	100,000	100,000
Fish Imprest	338,285	399,380
Less - Bank Over Draft	1.6	99,187,891
		74,130,373
		<u>25,024,012</u>
		<u>49,372,175</u>

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CEYLON FISHERIES CORPORATION
TRIAL BALANCE AS AT 31.12.2017

Account Head Name	Balance	Adjustment	Final TB
Insurance Cash In Transit	-		- .00
Vehicle insurance	2,626,961		2,626,960.85
Fire Insurance	-		- .00
Ice Plant Insurance	-		- .00
Travelling & Subsistence	2,952,357		2,952,356.63
Stationery	3,304,988		3,304,988.14
Transport	4,845,847		4,845,847.30
Container Transport Charges	-		- .00
Rent	25,535,108		25,535,108.43
Cold Room Container rent	718,463		718,462.50
Rates	2,047,170		2,047,169.64
Repairs & Maintenance of Building	2,469,761		2,469,761.33
Re[airs maintain of plant machionery	1,353,241		1,353,241.32
Re[airs maintain of Deep Freezer	420,829		420,828.60
Repairs Maintain of Vehicles	11,129,015		11,129,015.15
Repairs Maintain of Office Equipment	814,697		814,697.28
Repairs Maintain of Weghing Scales	596,812		596,812.15
Repairs Maintain of Other Equipment	1,604,664		1,604,664.18
Repairs Maintain of Radio Transmitter	-		- .00
Repairs & Maintenance of Furniture & Fittings	53,085		53,085.00
Repairs & Maintenance of Tools & Implement	1,724,353		1,724,353.13
Fuel for Vehicles	23,457,162		23,457,162.13
Cleaning Charges	3,121,140		3,121,139.61
Cold Room Charges	5,888,080		5,888,080.37
Packing Expenses	11,023,013		11,023,013.45
Handling Chgs	-		- .00
Unlording Charges	1,925,465		1,925,465.30
Depreciation	79,938,934		79,938,934.00
License Registration Fees for Vehicles	775,164		775,163.86
Entertainment	1,031,200		1,031,200.15
Legal Expenses	723,452		723,451.51
Audit Fees	300,000		300,000.00
NBT Expenses	21,584,274		21,584,273.60
Economics Service Charges	5,085,646		5,085,646.30
Death Gratuity	200,000		200,000.00
General Expenses	2,059,519		2,059,518.70
Inventry Items	1,038,523		1,038,523.16
Electricity Penalty Charges	107,890		107,890.49
Gratuity Penalty Chargers	3,897,055		3,897,054.52
Penalty Charges For EPF	3,762,354		3,762,353.99
Penalty Charges For ETF	374,565		374,564.80
Seminar Fees	213,095		213,094.98
Renewal of Membership	-		- .00
Donation	31,000		31,000.00
Opening Ceremony Expenses	409,306		409,306.00
Expenses for Nuwara Eliya Curcuit	346,054		346,054.21
Expenses For Kalamatiya	128,151		128,151.11
Expenses for Minneriya Circuit	9,685		9,685.00
Expenses for Sinhapura Curcuit	480		480.00
Expences for singhapura	-		- .00
Consulton Fees	854,000		854,000.00
Valuation Charges	1,377,114		1,377,113.60
Audit comitee Allowanses	71,050		71,050.00
Southern Province Office Expences	21,371		21,370.74
Stall Expenses	468,912		468,912.00
Survay Charges	79,727		79,727.25
Surchagers	5,000		5,000.00
Profecional chrges	250,665		250,665.00
Insurance Building	-		- .00
Fish Shortage	(180,761)		(180,761.12)
Tender Sale (Disposal A/c)	(3,057,850)		(3,057,849.78)
Fish Purchase Within The Region	1,584,348,420	23,253,629	1,561,094,791.19
Fish Purchase From Other Region	703,596,342	703,596,342.00	(0)
Ice Purchase	21,308,683	32,715	21,275,967.82
Ice Purchase from other Region	3,942,588	3,942,588	- .00
Salt & Goraka	82,470		82,470.00
Region Ice Purchase	-		- .00

Amonia & Other	996,610		996,610.21
Dry Fish Purchase within the region	40,826,545		40,826,545.00
Dry Fish Purchase From Other Region	332,315	332315	-
Maldives Purchase from Other Region	-		- .00
Oil & Diesel	-		- .00
Interest loan People Leasing	44,118		44,118.12
Bank Overdraft Interest	10,039,857		10,039,856.67
Term Loan Interest	-		- .00
Bank Charges	1,326,361		1,326,361.01
People Leasing Penalty Charges	-		- .00
L C Loan Interest	-		- .00
Reimbursement Lost	(207,740)		(207,740.00)
BOC Leasing Intrest(Negombo double cab)	323,897		323,896.95
BOC Credit Card Intrest	-		- .00
HNB Credit Card	-		- .00
HNB Commission	378,172		378,171.68
Fork Lift Leasing Intrest	-		- .00
Interest on Loan	(120,515)		(120,514.59)
FD Intrest	(18,827)		(18,827.24)
NRFC Interest	(5,141)		(5,140.76)
NRFC Exchange Gain	(29,683)		(29,682.93)
Advertisement	2,001,012		2,001,011.95
Sales Promotion	1,800,773		1,800,773.38
Publication & Periodical	2,078,854		2,078,854.00
Fish box	-		- .00
Commission	34,307,199		34,307,199.14
Servise Agreement	183,724		183,724.00
Agent stall commission	862,177		862,176.50
Bad debtors Expenses	517,275		517,275.14
Fuel Sales	-		- .00
Other Income For Mattumagala Land	-		- .00
Rent Income	(39,276,369)		(39,276,368.88)
Additional Rent Income - Gurunagar I/ P	-		- .00
Storage Income	(4,687,527)		(4,687,526.99)
Creditors Received Commission	-		- .00
Cold Room Income-CFC	(5,501,911)		(5,501,911.00)
Commission on insurance	(500,539)		(500,539.14)
Grant Income	(20,582,128)		(20,582,127.73)
Fines	(24,933)		(24,933.27)
Sundry Income	(8,284,959)		(8,284,958.85)
Electricity Income	(404,119)		(404,119.36)
Water Income	(55,340)		(55,339.65)
Revaluation surplus	(45,328,629)		(45,328,628.96)
Peliyagoda vehicle parking income	(6,522,516)		(6,522,516.00)
Trinco Fish Market CFC Share	-		- .00
Non Refundable Tender Deposits	(337,000)		(337,000.00)
Circuit Bungalow Income- Nuwaraeliya	(694,750)		(694,750.00)
Circuit Bungalow Income-Kalametiya	(129,000)		(129,000.00)
Circuit Bungalow Income-Singhapura	-		- .00
Circuit Bungalow Income -Minneriya	(80,500)		(80,500.00)
Electricity water income (happy cook)	(4,332,343)		(4,332,343.38)
Amotization Income	(138,695,648)		(138,695,647.94)
Volanteers Retiorment Scheme Compension	5,110,914		5,110,913.88
Permanent Salaries & Wages	158,908,893		158,908,892.65
Daily wages	41,694,971		41,694,970.66
Budget Allowances	1,087,853		1,087,853.06
Interim Allowance	50,444,245		50,444,244.68
Cost of living	57,835,611		57,835,611.48
Other Allowances	4,161,180		4,161,179.62
Special Allowance	500		500.00
Over Time	18,561,117		18,561,117.31
Directors Allowances	323,400		323,400.00
Uniforms	1,017,324		1,017,323.80
C. F. C. Contribution to E. P. F.	32,961,697		32,961,696.70
C. F. C. to contribution to E.T.F.	6,521,468		6,521,468.00
Annual Bonus	4,029,639		4,029,638.87
Gratuity Expenses	12,424,758		12,424,758.00
Medical Leave Payment	14,986,729		14,986,729.32
Staff Welfare & Medical	3,726,695		3,726,695.47
Welfare - Premalal	316,870		316,870.00
Welfare - Susantha	462,117		462,117.00
Welfare - Gayan	329,210		329,210.00

Stall Establishment Expenses	8,998,617		8,998,616.54
Fish Sales	(1,995,100,633)		(1,995,100,633.41)
Fish Transfer to Other Region	(703,596,342)	(703,596,342)	- .00
Canned fish Sales	-		- .00
Ice Sales	(38,911,422)		(38,911,422.29)
Region Ice Sales	(3,942,588)	(3,942,588)	- .00
Ice Sales -P&S	(7,735,856)		(7,735,855.58)
Maldives Fish Sales	-		- .00
Dry Fish Witin the Region	(75,501,255)		(75,501,255.15)
Dry Fish Transferred to other Region	-		- .00
Accomadation & Meals	421,100		421,100.30
Oversease Traveling	371,842		371,842.00
Logging Chargers	82,850		82,850.00
Electricity Expenses	41,725,814		41,725,813.99
Electricity Expenses 1	2,549,334		2,549,334.37
Water Expenses	7,044,241		7,044,240.74
Water Expenses (Head Office)	770,356		770,355.84
Telephone	4,863,641		4,863,641.16
Postage	1,082,730		1,082,729.83
Kalametiya CB Payable	-		- .00
Non identify creditors balance	-		- .00
Bank Balance A/C 1522	48,962		48,962.36
NRFC Bank A/C	721,447		721,447.18
Bank Balance A/C (6-6) 1203	139,398		139,398.12
Bank Balance A/C 1245	255,713		255,713.11
Bank Balance A/C 1257	(25,097,616)		(25,097,616.05)

NON AUDITED

F/B N R F C /PC/ V P- A/C NO Defuse and 58	-	- .00
Bank Balance A/C 1-52-003802-3	1,016	1,015.85
Bank Control - A/C 1877	262,720	262,719.64
Bank Balance AC 3562	(60,443)	(60,442.58)
Bank Balance AC 0296	(2,069,686)	(2,069,685.87)
Bank Balance AC - 1203	-	- .00
Bank Balance -1698 Ac	(7,832)	(7,831.86)
Bank Balance -Anuradhapura Region	218,370	218,370.43
Bank Balance -A'pura Ip	28,462	28,462.03
Bank Balance -H'tota IP	-	- .00
Bank Balance People's -H'tota Region	62	62.14
Bank Balance Boc -H'tota Region	143,024	143,023.69
Bank Balance -A'goda Region	148,217	148,217.39
Bank Balance-Batticaloa	26,507	26,506.82
Bank Balance -Peliyagoda IP	183,230	183,229.79
Bank Balance 024 -Marketing Division	59,654	59,654.21
Bank Balance 1846 -Marketing Division	(66,722,753)	(66,722,753.43)
Bank Balance 0000032773-Kandy Region	9,663	9,663.39
Bank Balance 000001478-Colombo Region	(400,584)	(400,583.63)
Bank Balance 00000401886 - Galle Region	(985,124)	(985,124.38)
Bank Balance Galle Ice Plant	593,943	593,943.24
Bank Balance 000003767985 - Minneriya Region	1,263,512	1,263,511.77
Bank Balance 0000075248019 - Point PedroRegion	20,066	20,066.14
Bank Balance 0002759614 - Beruwala Region	(836,458)	(836,458.25)
Bank Balance 0071816200 - Kudawella Region	285,529	285,529.07
Bank Balance 0004320626 - Rathnapura Region	(870,892)	(870,892.08)
Bank Balance 1805 - State Supply Division	1,848,102	1,848,101.93
Bank Balance 0006105917 - Kalmunai Region	(891)	(891.15)
Bank Balance 0004440684 - Mirissa Region	131,481	131,480.86
Bank Balance 0002365561-Trinco Region	237,315	237,315.21
Bank Balance 0002890501 -Kalpitaya Region	1,890	1,890.02
Bank Balance 0004441128-Puranawella Region	(69,730)	(69,729.86)
Bank Balance 515514-Negombo Region	618,026	618,026.49
Bank Balance 0000001862-Cold Room	18,644	18,643.70
Cash at Bank-HSBC	5,283	5,283.15
Bank Balance 0001660486-Chilaw Region	(76,830)	(76,829.92)
Bank Balance -Tangalle Region	(112,694)	(112,693.94)
Bank Balance 2067235-B'wela Region	185,605	185,605.18
Bank Balance -wsm	36,866	36,866.27
Bank Balance -1685-Packet	254,571	254,571.47
Bank Balance --Nilwella	1,268	1,268.47
Bank Balance -Metro	25,483	25,483.29
Bank Balance-Pesalai	43,202	43,201.71
Bank Balance-Pesalai I/P	-	- .00
Bank Balance-Beruwala I/P	51,551	51,551.00
Bank Balance-Kurunagala BOC	7,182	7,181.59
Cash at bank Batticaloa Ice plant	-	- .00
CASH BALANCE A/C 1522	-	- .00
Cash Balance A/C 1203	-	- .00
Cash Balance A/C 1245	-	- .00
Cash Balance A/C 1257	-	- .00
Cash in Hand	-	- .00
Cash Balance A/C 1877	-	- .00
Cash Balance AC 3562	-	- .00

Cash Balance AC 296	-	- .00
Cash in Transit	5,452,933	5,452,932.50
Cash Balance -1698 Ac	-	- .00
Cash Balance -Anuradhapura Region	649,934	649,933.97
Bank Balance - A/pura region BOC	38,695	38,695.33
Cash Balance - A/pura region BOC	69,313	69,313.00
Cash Balance -A'pura Ip	374,994	374,994.14
Cash Balance -H'tota IP	42,614	42,614.09
Cash Balance -A'goda Region	-	- .00
Cash Balance-Batticaloa	86,889	86,889.00
Cash Balance -Peliyagoda IP	23,924	23,924.44
Cash Balance 024 -Marketing Division	-	- .00
Cash Balance 1846 -Marketing Division	-	- .00
Cash Balance 0000032773-Kandy Region	0	0.28
Bank Balance Peoples Bank kandy	(1,037,624)	(1,037,623.80)
Cash Balance Peoples bank kandy	583,971	583,971.00
Cash Balance 000001478-Colombo Region	-	- .00
Cash Balance 00000401886 - GalleRegion	12,799	12,799.00
Cash Balance Galle Ice Plant	-	- .00
Cash Balance 000003767985 - Minneriya Region	44,801	44,801.41
Cash Balance 0000075248019 - Point Pedro Region	34,694	34,694.00
Bank Balance - Beruwala Region 1	63,520	63,520.44
Cash Balance 0002759614 - Beruwala Region	(0)	(0.20)
Bank Balance Peoples - Beruwala Region	(15,758)	(15,758.38)
Cash Balance 0071816200 - Kudawella Region	-	- .00
Cash Balance 0004320626 - Rathnapura Region	140,140	140,140.00
Bank Balance peoples - Rathnapura Region	3,183	3,182.61
Cash Balance 1805 - State Supply Division	4,810	4,809.93
Cash Balance 006105917 - Kaimunai Region	-	- .00
Cash Balance 0004440684- Mirissa Region	208,136	208,136.14
Cash Balance 0002365561- Trinco Region	-	- .00
Cash Balance 0002890501- Kalpitiya Region	-	- .00
Cash at Bank -Non Operating	-	- .00
Cash Balance 0004441128 -Puranawella Region	1,154	1,154.00
Cash Balance 515514-Negombo Region	-	- .00
Bank balance Peoples Negombo	3,792,191	3,792,191.25
Cash balance Peoples Negombo	-	- .00
Bank Balance Non operating Negombo	24,497	24,496.87
Cash Balance 0000001862-Cold Room	-	- .00
Cash Balance 0001660486-Chilaw Region	573,675	573,675.15
Cash Balance -Tangalle Region	-	- .00
Bank balance peoples - Tangalle	5,000	5,000.00
Cash Balance 2067235-B'wela Region	335,231	335,231.00
Cash Balance -WSM	-	- .00
Cash Balance -1685-Packet	80,190	80,190.00
Cash Balance -Niwella	-	- .00
Cash Balance -Metro	3,456,793	3,456,793.00
Cash Balance-Pesalai	142,294	142,293.77
Cash Balance-Pesalai I/P	-	- .00
Cash Balance-Beruwala i/p	21,795	21,795.00
cash at bank A/CS775160	-	- .00
Bank Balance-Kurunagala Peoples	(188,318)	(188,318.23)
Non Operating Cash Balance	-	- .00
cash in hand Batticaloa Ice plant	-	- .00
Bank balance wennappuwa	(612,843)	(612,842.97)
Petty Cash Imprest	419,774	419,773.90
Petty Cash Receivable From Nayanajith	-	- .00
Petty Cash Receivable From Malinda	-	- .00
Ice Imprest	100,000	100,000.00
Fish Imprest	338,285	338,285.00
Palaviya Ice Plant	8,799,763	8,799,762.90
Ice Plant Mutwal	(12,964,334)	(12,964,334.30)
Anuradhapura Ice Plant	12,232,271	12,232,271.03
Batticaloa Ice Plant	9,284,244	9,284,243.97
Pesalai Ice Plant	12,667,932	12,667,931.69
Containerized Ice Plants Mutwel	40,567,947	40,567,946.53
Beruwala Ice Plant	19,855,098	19,855,098.06
Galle ice plant	(3,667,277)	(3,667,277.44)
Sinnapalamunai I /P	3,964,531	3,964,530.85
Codbay Ice Plant	7,744,245	7,744,245.03

Payagala Ice Plant	5,773,215	5,773,215.41
Peliyagoda Ice Plant	(5,129,635)	(5,129,634.78)
Wellamankara I/P	154,002	154,001.67
Hambantota IP	34,838,110	34,838,110.28
Kalmunai IP	-	- .00
Peliyagoda Fish Complex	(14,701,423)	(14,701,423.28)
H/O With W. S. M	(21,562,205)	(21,562,204.89)
H/O With Colombo	60,907,068	60,907,067.87
H/O With Galle	56,835,034	56,835,033.83
H/O With Tangalle	140,735,758	140,735,757.99
H/O With Batticaloa	29,918,504	29,918,503.52
H/O With Trincomalee	10,301,779	10,301,779.10
H/O with Trinco Fish market	-	- .00
H/O With Pesalai	20,685,525	20,685,524.74
H/O With Production Unit	8,730,335	8,730,335.05
H/O With Chilaw	19,397,911	19,397,910.81
H/O With Kalpitiya	27,167,956	27,167,955.77
H/O With Marketing	(1,671,608,692)	(1,671,608,691.81)
H/O With Operation	28,077,223	28,077,222.87
H/O With Mirissa	22,202,311	22,202,310.60
H/O With Hambantota	31,482,703	31,482,702.81
H/O With Beruwela	51,534,640	51,534,639.70
H/O With Imported Fish	1,431,752	1,431,752.00
Head office	794,140,256	794,140,255.90
Control Account	(806,028,600)	(806,028,600.41)
H/O With Kandy	28,481,003	28,481,003.36
H/O With Kurunegala	43,463,465	43,463,464.74
H/O With Anuradapura	48,975,703	48,975,703.44
H/O With Bandarawela	55,080,198	55,080,198.40
H/O With Minneriya	53,770,236	53,770,236.43
H/O With Cold Room	(124,896,559)	(124,896,559.27)
H/O With Hambantota I/P	(156,806)	(156,805.94)
H/O With Packeted Division	35,785,985	35,785,984.62
H/O With Ratnapura	41,799,429	41,799,429.05
H/O With Kalmunai	12,838,408	12,838,408.27
H/O With Negambo	(81,135,728)	(81,135,727.57)
H/O With Puranawella	84,796,072	84,796,072.05
H/O With Ambalangoda	11,805,661	11,805,660.89
H/O With State Supply	(2,197,490)	(2,197,490.23)
H/O With Kudawella	18,041,995	18,041,994.99
H/O With Point Pedro	7,115,403	7,115,403.43
Canned Fish	2,983,675	2,983,674.61
H/O With Nilwella	3,736,293	3,736,292.72
H/O With Metro Region	6,085,622	6,085,621.89
Wennappuwa	950,556	950,555.56
Dry Fish Unit	9,509,949	9,509,949.16
Maldives Fish Unit	14,297,915	14,297,914.56
1698 Current A/C	4,616,138	4,616,137.87
Current A/C 1	-	- .00
Non Identify Region	-	- .00
Trincomalee Fish Market	(99,086)	(99,085.51)
Tuna Project with H/O	1,312,688	1,312,687.64
Control Account	824,418,399	824,418,399.21
Control Account 1980-1983	(10,482,053)	(10,482,053.29)
Staff Security Deposits N. S. Bank	12,338,059	12,338,059.22
Tender Deposits 1	660,390	660,390.00
Building Rent Deposits	2,171,470	2,171,470.00
Stall Deposits	4,931,163	4,931,163.11
Staff Security Bank of Ceylon	-	- .00
Rent Deposits	38,560	38,560.00
Other Deposits	9,672,987	9,672,986.67
Fixed Deposit	200,000	200,000.00
Container Deposit	260,000	260,000.00
Labour Court Deposit	256,155	256,155.00
Fish Trading - Stall Deposits	4,738,404	4,738,403.82
Fish Trading - Tender Deposits	662,882	662,882.00
Nevy Tender Bank Guarantee	-	- .00
Police Hospital Bond	-	- .00
Profomance Bond	117,500	117,500.00
Grants	(418,768)	(418,767.50)
Grant From JICA	(124,963,780)	(124,963,780.34)
Loss recovery Tuna Project	-	- .00

Ministry Funds For Processing plant	(65,000,000)		(65,000,000.00)
Ministry Grant for Genarator	(6,400,000)		(6,400,000.00)
Ministry of Fisheries (Loan)	(20,000,000)		(20,000,000.00)
Treasury Grant Point Pedro	(1,700,000)		(1,700,000.00)
Ministry Funds (Galle I/P & Cold Room)	(4,030,629)		(4,030,628.57)
Tsunami Coastal Rehabilitation & Resource (IFAD)	(4,201,805)		(4,201,805.23)
Ministry Of Fisheries (Grant)	(40,053,728)		(40,053,728.42)
Ministry Grant for Anuradhapura IP	(673,213)		(673,213.47)
Contribution for Consolidated Fund C.F.C.)	1,000,000		1,000,000.00
Treasury Bond	(327,609,805)		(327,609,805.30)
Reimbursement of Losses	(189,735,653)		(189,735,652.89)
Treasury Funds For Salary	(143,403,353)		(143,403,352.87)
Treasury Funds	-		- .00
Treasury Fund For Salary	(30,525,766)		(30,525,766.13)
Treasury Fund	-		- .00
Treasury Fund	-		- .00
Payable To Gratuity Penalty Charges	(3,841,473)		(3,841,473.35)
Provisions of Gratuity	(36,884,879)		(36,884,879.00)
Provisions of Gratuity (VRS)	-		- .00
Gtatuity Payable	(14,641,214)		(14,641,213.75)
Gtatuity cost of living Payable	(2,829,009)		(2,829,008.65)
VAT Recoverable	-		- .00
VAT Recoverable Peoples Finance - (Double Cab)	-		- .00
VAT Recoverable B.O.C Leasaing	-		- .00
Union Fish Product	110,000,000		110,000,000.00
Interest in Suspence A/C	-		- .00
Peoples Finance Com- (Trojon Double Cab)	-		- .00
Interest on Suspense- Peoples Finance- Double Cab	-		- .00
Peoples Finance Com- (Freezer Truck)	-		- .00
Inteest on Suspense- Poples Finance- Freezer Truck	-		- .00
Leasing B. O. C Fork Lift	-		- .00
Inteest on Suspense- B. O. C (Fork Lift)	-		- .00
BOC Leasing Hilux Double Cab (Negombo)	(3,191,305)		(3,191,305.00)
Interest on Suspense B O C	351,962		351,962.05
L/C Loan I nterest Payable A/C	-		- .00
Treasury Loan Payable AC	(50,000,000)		(50,000,000.00)
Ministry Grant for Jaffna Ice Plant	-		- .00
Treasury Loan Hospital Purchase Payable AC	(11,600,000)		(11,600,000.00)
Treasury Laon Payable AC(Expanding of Distribution Network)	(50,000,000)		(50,000,000.00)
Bank of Ceylon Term Loan	-		- .00
L/C Loan Bank of Ceylon	-		- .00
Loan from Ministry of Fisheries- Custom Cha. (Thalapath Con.)	(8,000,000)		(8,000,000.00)
Long term Loan C.A.L.F	(6,872,110)		(6,872,110.00)
Loan Intrest Payable AC (Hospital Loan)	(2,610,000)		(2,610,000.00)
Stock Trading- oil	646,716		646,715.55
Spare Stores (Motor,Coldroom,Iceplants)	1,127,473		1,127,473.26
Stock -Ammonia	-		- .00
Oil Stores	-		- .00
Stock Trading	25,485,154	(23,286,344.05)	48,771,497.85
Packing Stock	1,162,492		1,162,492.44
Packing stock shortage	2,558,029		2,558,029.00
General Stores (Stationary)	1,133,897		1,133,897.34
General Stores	1,914,667		1,914,666.61
Receivable from Customs- Thalapath Container	1,083,663		1,083,663.00
VAT Payable AC	(15,813,272)		(15,813,272.00)
Pre payment rent	-		- .00
Pre Payment	1,516,939		1,516,939.32
Construction Advance Batticaloa I/P	500,000		500,000.00
Fish Trading	-		- .00
Provisions for Depreciation	(305,869,058)		(305,869,058.01)
Stall Establishment cost	8,309,094		8,309,093.62
Properti ,Plant & Equipment A/C	1,769,785,568		1,769,785,567.68
Working Progress	-		- .00
Jaffna Stall	1,954,653		1,954,652.90
Procesing plant expenses	21,759,335		21,759,334.87
Procesing plant -cold room expenses	1,583,738		1,583,738.05

Accrued Expenses	(38,556,126)	(38,556,125.59)
Provision For Electracity(Sahindamarudu debtors)	(1,440,000)	(1,440,000.00)
Payable to Karunaratne Construction	(1,276,600)	(1,276,600.00)
Payable to Sri Lanka Insurance Corporation	(89,083)	(89,083.13)
Telephone Chargers	-	- .00
Employees Transport	(26,895)	(26,895.00)
Staff Security Fund	(14,449,836)	(14,449,835.65)
Tender Deposits	(2,140,084)	(2,140,084.01)
Security Deposits - Contract	(245,000)	(245,000.00)
Other Deposits (Refundable)	(14,890,200)	(14,890,200.12)
Conchshell & Seacucumber Deposit A/C	(12,000,000)	(12,000,000.00)
Fish Trading - Refundable Deposit	(500,000)	(500,000.00)
Pesalai Loan	-	- .00
Kurunegala Loan	-	- .00
W S M Loan	-	- .00
Hambantota Loan	-	- .00
Colombo Loan	-	- .00
Pesalai Loan I	-	- .00
Minneriya Loan	(10,000)	(10,000.00)
Bandarawela Loan	-	- .00
Beruwala loan	-	- .00
Galle Loan	-	- .00
Capital reserve	(24,258,241)	(24,258,241.48)
Profit & Loss Account	944,446,238	944,446,237.65
Prior Year Adjustments	214,301,176	214,301,175.88
Revalue Reserve A/C	(1,216,341,016)	(1,216,341,015.51)
Staff Creditors	-	- .00
Unclaimed Salaries & Wages	(274,608)	(274,608.12)
E P F Payable to central Bank	(3,676,777)	(3,676,777.21)
Employees Trust Fund	(742,739)	(742,738.57)
J. S. S. Welfare Society	(6,200)	(6,200.00)
C F C Subasadhaka	(98,694)	(98,693.64)
Executive Union	(6,600)	(6,600.00)
Insurance	(2,468)	(2,468.00)
J. S. S. Union	(5,750)	(5,750.00)
C.F.C.W.U	(1,760)	(1,760.00)
S. L. N.S. Union	(53,300)	(53,300.00)
S.L.K.S	(273)	(273.00)
CMU	(4,702)	(4,702.00)
Excess/Shortage by Shroff	50,459	50,459.00
Salaries Control A/C	(10,757,201)	(10,757,200.93)
Salary Control(Contract)	(111,013)	(111,013.44)
Salary Payment - Palaviya IP	1	1.47
Salary Control- Cod Bay IP	-	- .00
Salary Control- Sinnapalamunai IP Debtor A/c	-	- .00
Salary Control- Peliyagoda Complex	-	- .00
Salary Control- Batticaloa IP	-	- .00
Salary Control- Trinco Fish Market	-	- .00
Salary Control Nuwaraeliya C/B	1	0.91
Salary Control Kalametiya	(0)	(0.43)
Salary Control Minneriya	-	- .00
Salary Control - Singhapura	-	- .00
Salary Control - Southern Province	-	- .00
Ministry Fisheries (Fuel Substitute to Fishermen)	-	- .00
Salary Advance	58,500	58,500.00
Salary Increase Advance	-	- .00
Festival Advance	759,086	759,086.09
Travelling Advance	19,450	19,450.00
Distress Loan	4,662,848	4,662,847.77
Bicycle Loan	-	- .00
Special Advance	763,163	763,163.26
Other Advance	1,285,404	1,285,404.21
Payable to D.S Engineering & Sons	(682,450)	(682,450.00)
M.L.C. De Silva	-	- .00
Provisions for Contigent Liabilities	(7,762,902)	(7,762,902.00)
COL -EPF Payable	(178,216,102)	(178,216,101.66)
EPF Payable -2016	(53,229,011)	(53,229,011.04)
Lanka Industrial Services (Galle I/P & Cold Room)	(7,131,036)	(7,131,035.72)
Non reconcile creditor balance	-	- .00
Happy cook pvt rent deposit (Refundable)	(2,449,500)	(2,449,500.00)

Accrued Expenses (Abans PLC)	(98,000)	(98,000.00)
Ice creditors	(167,400)	(167,400.00)
Nexsues pvt ltd (retantion-processing plant)	(179,155)	(179,154.59)
Suspen AC	(34,886,249)	(34,886,248.67)
3 rd Party Recoveries	(6,333,900)	(6,333,900.14)
Payable to paliyagoda complex (peligoda parking cahrges)	(5,526,880)	(5,526,879.96)
Loan Account	(712,000)	(712,000.00)
Pre Received From Walkers	(31,311,050)	(31,311,050.00)
Pre Received From Happy Cook	-	- .00
Mahaweli Service (Part Payment for deepfreezer)	(79,900)	(79,900.00)
COL- ETF Payable	(20,011,415)	(20,011,414.94)
Nara Debtors	74,527	74,526.56
C F H C Debtors	8,131,242	8,131,242.27
Fisheriry Harbours Corporation (Kirinda IP Transfer)	-	- .00
Debtors Ice Plant Wllamankara Seram	-	- .00
Debtors Ice Plant from 1992 Hittota	-	- .00
Happy Cook - Debtors	1,041,767	1,041,767.20
Sinhapura C/B (Nayani Mangalika)	1,847,255	1,847,255.46
Sundry Debtors	8,432,674	8,432,674.47
Debtors Lanhuwa Investment	8,061,183	8,061,183.38
Global Fishery	-	- .00
JSB Company	-	- .00
Tropic Company LTD	856,120	856,120.38
Seibu Deep Sea Fishing	112,216	112,216.16
Bad Debts Provision	-	- .00
Seibu Company (Lanka Marine)	-	- .00
Sathsindu	-	- .00
IBSF Institute	-	- .00
Sent Anne	-	- .00
Canteen (Jayasena)	-	- .00
Colombo Marine Debtors	3,800,000	3,800,000.00
valachchena Ice Plant Debtors	270,161	270,161.00
Ceylon Tuna Export	-	- .00
NIFNE	-	- .00
Ocean Harvest (PVT)LTD	1,605,000	1,605,000.00
Debtors- RAR Export (Boat 01)	2,125,000	2,125,000.00
Debtors -Kalpitiya Pepole Bank	124,200	124,200.00
Debtors Manawadu	166,000	166,000.00
Bambalapitiya Stall RAHUL	417,450	417,450.00
Debtors Sunwoo Lanka	49,500	49,500.00
A.Premasili-Kottawa Stall	-	- .00
Kottawa Stall (Premasili)	-	- .00
Debtors H Dayarathna (Kottawa Stall)	724,839	724,838.70
Sainthamaruthu Ice Plant Debtors	3,019,762	3,019,762.00
Batticallo IP Debtors(Mesland)	5,958,840	5,958,840.27
Sinnapalamunai I /P Debtors	1,960,533	1,960,532.90
Gurunagar Debtors	300,000	300,000.00
Debtors applo marine	-	- .00

Thalula Fishery	-	- .00
Sri Lanka Navy	151,673	151,672.76
Debtors Rain Bow Foods	-	- .00
Wellani IP Debtors	570,000	570,000.00
Silver Line Fishery Debtors	3,429,034	3,429,033.70
P.W. Premasiri Canteen	-	- .00
Sea Gulf Uk Pvt Ltd Debtors	-	- .00
Mobitel Company	198,703	198,703.00
Ceynor Development Foundation	-	- .00
Popwer Asia Debtors	485,541	485,541.00
Jayalath jayasinghe - Debtor	62,900	62,900.14
Cancelled Cheque	-	- .00
Return Cheque	254,043	254,043.44
Walkers Colombo Shipyard (PVT)LTD	34,838	34,837.69
Sai Surya Export India	-	- .00
Check Fraud	502,000	502,000.00
Control Account 1	-	- .00
Inter Account Transfer	-	- .00
Debtors By Product	-	- .00
Debtors Fuel Sales	-	- .00
Mr.W.J.Thamel - Wellamankara	-	- .00
Debtors Mechanical Workshop (R. S. Marine)	-	- .00
Debtors Project Director Ice Plant Hambantota	-	- .00
Promoters Engineering Jaffna	-	- .00
Ice Plant Ratnapura (A. T. Premadasa)	-	- .00
Anchoring Charges	-	- .00
Debtors Chinese Ltd.,	-	- .00
General Engineering Services	-	- .00
Sri Lanka Army	-	- .00
None Identify	-	- .00
Ministry Salary Rembursment	236,383	236,383.20
rent income receivable	724,575	724,575.00
receivable electricitly & water	5,300,968	5,300,968.00
Advance For Karunarathna Construction	6,069,101	6,069,101.00
Compensation Paid to Retrenchment Employees	21,038,515	21,038,515.42
Panama & Warkarai Project	-	- .00
B&A Company	-	- .00
Region Stall Deposit	-	- .00
Canning Projeot	-	- .00
Provision for Lanhuwa Invesment	(7,684,580)	(7,684,580.38)
Provision for C.A.L.F Loan	6,872,110	6,872,110.00
Stamp	(49,475)	(49,475.00)
NBT Payable	(48,146,752)	(48,146,751.70)
P A Y E Tax	(11,586)	(11,586.00)
Economics Service Charges (Recoverable A/c)	34,465,582	34,465,581.70
E.S.C Payable A/C	(25,007,632)	(25,007,631.70)
With holding Tax Recoverable	285,542	285,542.00
Creditors C/A	(165,050,921)	(165,050,921.08)
Creditors C/A Dry Fish	(10,068,768)	(10,068,767.92)
Creditors Blue Ocean Fishery	(1,264,564)	(1,264,563.50)
Creditors Tropic Fishery	(9,906,323)	(9,906,323.01)
Creditors Global	(8,166,100)	(8,166,099.50)
Creditors Ocean Rich	(20,560,853)	(20,560,853.00)
Creditors Silver Line	(157,960)	(157,960.00)
Creditors Tuna Fish	-	- .00
Creditors Nichilan Fishery	(1,676,318)	(1,676,318.00)
Creditors Control Maldives Fish	(3,000)	(3,000.00)
Debtor Excess	-	- .00
Debtors	212,476,096	212,476,096.10
Dry Fish Debtors	2,765,554	2,765,554.15
Moldive Fish Debtors	520,217	520,216.50
Canned Fish Debtors	3,599,158	3,599,157.76
Ice Debtors	-	- .00
Happy Cook (PVT)LTD	1,250,000	1,250,000.00
Debtors Foreign Vessels	15,024,942	15,024,942.45
Debtors Vesseles Entry Tropic	6,710	6,710.00
Debtors Vesseles Entry Global	(32,875)	(32,874.58)
Debtors Vesseles Entry Ocean Rich	(19,712)	(19,712.00)
Debtors Vesseles Entry Silver Line	(13,248)	(13,248.00)
Lakindu (Pvt.) Ltd	-	- .00

Yuan fa Lanka Aquatic Production	34,483		34,482.50
Yu - Fa Lanka	221,717		221,717.16
Debtors S N Marine Ltd	-		- .00
debtors Comatsu	-		- .00
Debtors Muthukumari	-		- .00
Seamate Fishery	-		- .00
Debtors Customer Office	-		- .00
Tropic 101 Boat	-		- .00
Bad Debt Provision of Region	-		- .00
Unrecognized Debtors Balance	-		- .00
	332,315.01	332,315.00	0.01

NON AUDITED

Ceylon Fisheries Corporation
Trail Balance as at 31.12.2017

			DR	CR
Fish Sales	PNL	Revenue	0	1,995,100,633
Fish Transfer to Other Region	PNL	Revenue	0	703,596,342
Canned fish Sales	PNL	Revenue	0	-
Ice Sales	PNL	Revenue	0	38,911,422
Region Ice Sales	PNL	Revenue	0	3,942,588
Ice Sales -P&S	PNL	Revenue	0	7,735,856
Maldives Fish Sales	PNL	Revenue	0	-
Dry Fish Witin the Region	PNL	Revenue	0	75,501,255
Dry Fish Transferred to other Region	PNL	Revenue	0	-
Fuel Sales	PNL	Other Income	0	-
Other Income For Mattumagala Land	PNL	Other Income	0	-
Rent Income	PNL	Other Income	0	39,276,369
Additional Rent Income - Gurunagar I/ P	PNL	Other Income	0	-
Interest on Loan	PNL	Finance Income	0	120,515
FD Intrest	PNL	Finance Income	0	18,827
Storage Income	PNL	Revenue	0	4,687,527
Creditors Received Commision	PNL	Other Income	0	-
Cold Room Income-CFC	PNL	Revenue	0	5,501,911
Commission on insurance	PNL	Other Income	0	500,539
Grant Income	PNL	Other Income	-	20,582,128
Fines	PNL	Other Income	0	24,933
Sundry Income	PNL	Other Income	0	8,284,959
NRFC Interest	PNL	Finance Income	0	5,141
Tender Sale (Disposal A/c)	PNL	Asset Disposal Income	0	3,057,850
NRFC Exchange Gain	PNL	Finance Income	0	29,683
Electricity Income	PNL	Other Income	0	404,119
Water Income	PNL	Other Income	0	55,340
Revaluation surplus	PNL	Other Income	0	45,328,629
Peliyagoda vehicle parking income	PNL	Other Income	0	6,522,516
Trinco Fish Market CFC Share	PNL	Other Income	0	-
Non Refundable Tender Deposits	PNL	Other Income	0	337,000
Circuit Bungalow Income- Nuwaraeliya	PNL	Other Income	0	694,750
Circuit Bungalow Income-Kalametiya	PNL	Other Income	0	129,000
Circuit Bungalow Income-Singhapura	PNL	Other Income	0	-
Circuit Bungalow Income -Minneriya	PNL	Other Income	0	80,500
Fish Purchase Within The Region	PNL	Cost of Sales	1,584,348,420	-
Fish Purchase From Other Region	PNL	Cost of Sales	703,264,027	-
Ice Purchase	PNL	Cost of Sales	21,308,683	-
Ice Purchase from other Region	PNL	Cost of Sales	3,942,588	-
Salt & Goraka	PNL	Cost of Sales	82,470	-
Region Ice Purchase	PNL	Cost of Sales	0	-
Amonia & Other	PNL	Cost of Sales	996,610	-
Dry Fish Purchase within the region	PNL	Cost of Sales	40,826,545	-
Dry Fish Purchase From Other Region	PNL	Cost of Sales	332,315	-
Maldives Purchase from Other Region	PNL	Cost of Sales	0	-
Oil & Diesal	PNL	Cost of Sales	0	-
Volanteers Retiorment Scheme Compenstion	PNL	Payroll & Related Expenses	5,110,914	-
Permanent Salaries & Wages	PNL	Payroll & Related Expenses	158,908,893	-
Daily wages	PNL	Payroll & Related Expenses	41,694,971	-
Budget Allowances	PNL	Payroll & Related Expenses	1,087,853	-
Interim Allowance	PNL	Payroll & Related Expenses	50,444,245	-
Cost of living	PNL	Payroll & Related Expenses	57,835,611	-
Other Allowances	PNL	Payroll & Related Expenses	4,161,180	-
Special Allowance	PNL	Payroll & Related Expenses	500	-
Over Time	PNL	Payroll & Related Expenses	18,561,117	-
Directors Allowances	PNL	Payroll & Related Expenses	323,400	-
Uniforms	PNL	Payroll & Related Expenses	1,017,324	-
C. F. C. Contribution to E. P. F.	PNL	Payroll & Related Expenses	32,961,697	-
C. F. C. to contribution to E.T.F.	PNL	Payroll & Related Expenses	6,521,468	-
Annual Bonus	PNL	Payroll & Related Expenses	4,029,639	-
Gratuity Expenses	PNL	Payroll & Related Expenses	12,424,758	-
Medical Leave Payment	PNL	Payroll & Related Expenses	14,986,729	-
Insurance Building	PNL	Administration Expenses	0	-
Insurance Cash In Transit	PNL	Administration Expenses	0	-
Servise Agreement	PNL	Markerting & Distribution	183,724	-
Vehicle insurance	PNL	Markerting & Distribution	2,626,961	-
Fire Insurance	PNL	Administration Expenses	0	-
Ice Plant Insurance	PNL	Administration Expenses	0	-

Travelling & Subsistence	PNL	Markerting & Distribution	2,952,357	-
Accomadation & Meals	PNL	Travelling Expenses	421,100	-
Oversease Traveling	PNL	Travelling Expenses	371,842	-
Staff Welfare & Medical	PNL	Payroll & Related Expenses	3,726,695	-
Logging Chargers	PNL	Travelling Expenses	82,850	-
Electricity Expenses	PNL	Utility Expenses	41,725,814	-
Electricity Expenses 1	PNL	Utility Expenses	2,549,334	-
Water Expenses	PNL	Utility Expenses	7,044,241	-
Water Expenses (Head Office)	PNL	Utility Expenses	770,356	-
Telephone	PNL	Utility Expenses	4,863,641	-
Postage	PNL	Utility Expenses	1,082,730	-
Stationery	PNL	Administration Expenses	3,304,988	-
Advertisement	PNL	Markerting & Distribution	2,001,012	-
Sales Promotion	PNL	Markerting & Distribution	1,800,773	-
Publication & Periodical	PNL	Markerting & Distribution	2,078,854	-
Transport	PNL	Administration Expenses	4,845,847	-
Container Transport Charges	PNL	Administration Expenses	0	-
Rent	PNL	Administration Expenses	25,535,108	-
Cold Room Container rent	PNL	Administration Expenses	718,463	-
Rates	PNL	Administration Expenses	2,047,170	-
Repairs & Maintenance of Building	PNL	Administration Expenses	2,469,761	-
Repairs maintain of plant machionery	PNL	Administration Expenses	1,353,241	-
Repairs maintain of Deep Freezer	PNL	Markerting & Distribution	420,829	-
Repairs Maintain of Vehicles	PNL	Markerting & Distribution	11,129,015	-
Repairs Maintain of Office Equipment	PNL	Administration Expenses	814,697	-
Repairs Maintain of Weghing Scales	PNL	Markerting & Distribution	596,812	-
Repairs Maintain of Other Equipment	PNL	Administration Expenses	1,604,664	-
Repairs Maintain of Radio Transmitter	PNL	Administration Expenses	0	-
Fish box	PNL	Markerting & Distribution	0	-
Repairs & Maintenance of Furniture & Fittings	PNL	Administration Expenses	53,085	-
Repairs & Maintenance of Tools & Implement	PNL	Administration Expenses	1,724,353	-
Fuel for Vehicles	PNL	Markerting & Distribution	23,457,162	-
Cleaning Charges	PNL	Markerting & Distribution	3,121,140	-
Cold Room Charges	PNL	Administration Expenses	5,888,080	-
Packing Expenses	PNL	Markerting & Distribution	11,023,013	-
Handling Chgs	PNL	Markerting & Distribution	0	-
Unlording Charges	PNL	Markerting & Distribution	1,925,465	-
Commission	PNL	Markerting & Distribution	34,307,199	-
Depreciation	PNL	Administration Expenses	79,938,934	-
Electricity water income (happy cook)	PNL	Other Income	0	4,332,343
Amotization Income	PNL	Other Income	0	138,695,648
License Registration Fees for Vehicles	PNL	Administration Expenses	775,164	-
Entertainment	PNL	Administration Expenses	1,031,200	-
Legal Expenses	PNL	Administration Expenses	723,452	-
Interest loan People Leasing	PNL	Finance Cost	44,118	-
Bank Overdraft Interest	PNL	Finance Cost	10,039,857	-
Term Loan Interest	PNL	Finance Cost	0	-
Bad debtors Expenses	PNL	Markerting & Distribution	517,275	-
Bank Charges	PNL	Finance Cost	1,326,361	-
Audit Fees	PNL	Administration Expenses	300,000	-
NBT Expenses	PNL	Administration Expenses	21,584,274	-
Economics Service Charges	PNL	Administration Expenses	5,085,646	-
Death Gratuity	PNL	Administration Expenses	200,000	-
General Expenses	PNL	Administration Expenses	2,059,519	-
Inventry Items	PNL	Administration Expenses	1,038,523	-
Electricity Penalty Charges	PNL	Administration Expenses	107,890	-
Gratuity Penalty Chargers	PNL	Administration Expenses	3,897,055	-
Penalty Charges For EPF	PNL	Administration Expenses	3,762,354	-
Penalty Charges For ETF	PNL	Administration Expenses	374,565	-
People Leasing Penalty Charges	PNL	Finance Cost	0	-
Seminar Fees	PNL	Administration Expenses	213,095	-
Renewal of Membership	PNL	Administration Expenses	0	-
Donation	PNL	Administration Expenses	31,000	-
Opening Ceremony Expenses	PNL	Markerting & Distribution	409,306	-
Agent stall commission	PNL	Markerting & Distribution	862,177	-
Expenses for Nuwara Eliya Curcuit	PNL	Administration Expenses	346,054	-
Expenses For Kalamatiya	PNL	Administration Expenses	128,151	-
Expenses for Minneriya Circuit	PNL	Administration Expenses	9,685	-
Expenses for Sinhapura Curcuit	PNL	Administration Expenses	480	-
Expences for singhapura	PNL	Administration Expenses	0	-
Stall Establishment Expenses	PNL	Markerting & Distribution	8,998,617	-

Consulton Fees	PNL	Administration Expenses	854,000	-
Valuation Charges	PNL	Administration Expenses	1,377,114	-
Welfare - Premalal	PNL	Payroll & Related Expenses	316,870	-
Welfare - Susantha	PNL	Payroll & Related Expenses	462,117	-
Welfare - Gayan	PNL	Payroll & Related Expenses	329,210	-
Audit comitee Allowanses	PNL	Administration Expenses	71,050	-
Southern Province Office Expences	PNL	Administration Expenses	21,371	-
Stall Expenses	PNL	Administration Expenses	468,912	-
Survay Charges	PNL	Administration Expenses	79,727	-
Surchagers	PNL	Administration Expenses	5,000	-
Profecional chrges	PNL	Administration Expenses	250,665	-
L C Loan Interest	PNL	Finance Cost	0	-
Reimbursement Lost	B/S	Retained Earning	0	207,740
BOC Leasing Intrest(Negombo double cab)	PNL	Finance Cost	323,897	-
BOC Credit Card Intrest	PNL	Finance Cost	0	-
HNB Credit Card	PNL	Finance Cost	0	-
HNB Commision	PNL	Finance Cost	378,172	-
Fork Lift Leasing Intrest	PNL	Finance Cost	0	-
Kalametiya CB Payable	B/S	Sundry Creditors	0	-
Non identify creditors balance	B/S	Trade Creditors	0	-
Palaviya Ice Plant	B/S	Current Account-Other Receivab	8,799,763	-
Ice Plant Mutwal	B/S	Current Account-Other Receivab	0	12,964,334
Anuradhapura Ice Plant	B/S	Current Account-Other Receivab	12,232,271	-
Batticaloa Ice Plant	B/S	Current Account-Other Receivab	9,284,244	-
Pesalai Ice Plant	B/S	Current Account-Other Receivab	12,667,932	-
Containarized Ice Plants Mutwel	B/S	Current Account-Other Receivab	40,567,947	-
Beruwela Ice Plant	B/S	Current Account-Other Receivab	19,855,098	-
Galle ice plant	B/S	Current Account-Other Receivab	0	3,667,277
Sinnapalamunai I/P	B/S	Current Account-Other Receivab	3,964,531	-
Codbay Ice Plant	B/S	Current Account-Other Receivab	7,744,245	-
Payagala Ice Plant	B/S	Current Account-Other Receivab	5,773,215	-
Peliyagoda Ice Plant	B/S	Current Account-Other Receivab	0	5,129,635
Wellamankara I/P	B/S	Current Account-Other Receivab	154,002	-
Hambantota IP	B/S	Current Account-Other Receivab	34,838,110	-
Kalmunai IP	B/S	Current Account-Other Receivab	0	-
Peliyagoda Fish Complex	B/S	Amount due to Related Party	0	14,701,423
H/O With W. S. M	B/S	Current Account-Other Receivab	0	21,562,205
H/O With Colombo	B/S	Current Account-Other Receivab	60,907,068	-
H/O With Galle	B/S	Current Account-Other Receivab	56,835,034	-
H/O With Tangalle	B/S	Current Account-Other Receivab	140,735,758	-
H/O With Batticaloa	B/S	Current Account-Other Receivab	29,918,504	-
H/O With Trincomalee	B/S	Current Account-Other Receivab	10,301,779	-
H/O with Trinco Fish market	B/S	Current Account-Other Receivab	0	-
H/O With Pesalai	B/S	Current Account-Other Receivab	20,685,525	-
H/O With Production Unit	B/S	Current Account-Other Receivab	8,730,335	-
H/O With Chilaw	B/S	Current Account-Other Receivab	19,397,911	-
H/O With Kalpitiya	B/S	Current Account-Other Receivab	27,167,956	-
H/O With Marketing	B/S	Current Account-Other Receivab	0	1,671,608,692
H/O With Operation	B/S	Current Account-Other Receivab	28,077,223	-
H/O With Mirissa	B/S	Current Account-Other Receivab	22,202,311	-
H/O With Hambantota	B/S	Current Account-Other Receivab	31,482,703	-
H/O With Beruwela	B/S	Current Account-Other Receivab	51,534,640	-
H/O With Imported Fish	B/S	Current Account-Other Receivab	1,431,752	-
Head office	B/S	Current Account-Other Receivab	794,140,256	-
Control Account	B/S	Retained Earning	0	806,028,600
H/O With Kandy	B/S	Current Account-Other Receivab	28,481,003	-
H/O With Kurunegala	B/S	Current Account-Other Receivab	43,463,465	-
H/O With Anuradapura	B/S	Current Account-Other Receivab	48,975,703	-
H/O With Bandarawela	B/S	Current Account-Other Receivab	55,080,198	-
H/O With Minneriya	B/S	Current Account-Other Receivab	53,770,236	-
H/O With Cold Room	B/S	Current Account-Other Receivab	0	124,896,559
H/O With Hambantota I/P	B/S	Current Account-Other Receivab	0	156,806
H/O With Packeted Division	B/S	Current Account-Other Receivab	35,785,985	-
H/O With Ratnapura	B/S	Current Account-Other Receivab	41,799,429	-
H/O With Kalmunai	B/S	Current Account-Other Receivab	12,838,408	-
H/O With Negambo	B/S	Current Account-Other Receivab	0	81,135,728
H/O With Puranawella	B/S	Current Account-Other Receivab	84,796,072	-
H/O With Ambalangoda	B/S	Current Account-Other Receivab	11,805,661	-
H/O With State Supply	B/S	Current Account-Other Receivab	0	2,197,490
H/O With Kudawella	B/S	Current Account-Other Receivab	18,041,995	-
H/O With Point Pedro	B/S	Current Account-Other Receivab	7,115,403	-

Canned Fish	B/S	Current Account-Other Receivab	2,983,675	-
H/O With Nilwella	B/S	Current Account-Other Receivab	3,736,293	-
H/O With Metro Region	B/S	Current Account-Other Receivab	6,085,622	-
Wennappuwa	B/S	Current Account-Other Receivab	950,556	-
Dry Fish Unit	B/S	Current Account-Other Receivab	9,509,949	-
Maldives Fish Unit	B/S	Current Account-Other Receivab	14,297,915	-
1698 Current A/C	B/S	Current Account-Other Receivab	4,616,138	-
Current A/C 1	B/S	Current Account-Other Receivab	0	-
Non Identify Region	B/S	Current Account-Other Receivab	0	-
Trincomalee Fish Market	B/S	Amount due to Related Party	0	99,086
Tuna Project with H/O	B/S	Current Account-Other Receivab	1,312,688	-
Payable to D.S Engineering & Sons	B/S	Sundry Creditors	0	682,450
Pesalai Loan	B/S	Current Account-Other Receivab	0	-
Kurunegala Loan	B/S	Current Account-Other Receivab	0	-
W S M Loan	B/S	Current Account-Other Receivab	0	-
Hambantota Loan	B/S	Current Account-Other Receivab	0	-
Colombo Loan	B/S	Current Account-Other Receivab	0	-
Pesalai Loan 1	B/S	Current Account-Other Receivab	0	-
Minneriya Loan	B/S	Current Account-Other Receivab	0	10,000
Bandarawela Loan	B/S	Current Account-Other Receivab	0	-
Beruwala loan	B/S	Current Account-Other Receivab	0	-
Galle Loan	B/S	Current Account-Other Receivab	0	-
Control Account	B/S	Retained Earning	824,418,399	-
Control Account 1980-1983	B/S	Retained Earning	0	10,482,053
Reimbursement of Losses	B/S	Retained Earning	0	143,403,353
Grants	B/S	Government Grant & Assistant	0	418,768
Grant From JICA	B/S	Government Grant & Assistant	0	124,963,780
Loss recovery Tuna Project	B/S	Government Grant & Assistant	0	-
Ministry Funds For Processing plant	B/S	Government Grant & Assistant	0	65,000,000
Treasury Loan Payable AC	B/S	Long Term Loan	0	50,000,000
Ministry Grant for Generator	B/S	Government Grant & Assistant	0	6,400,000
Ministry Grant for Jaffna Ice Plant	B/S	Long Term Loan	0	-
Ministry of Fisheries (Loan)	B/S	Long Term Loan	0	20,000,000
Treasury Grant Point Pedro	B/S	Government Grant & Assistant	0	1,700,000
Treasury Loan Hospital Purchase Payable AC	B/S	Long Term Loan	0	11,600,000
Ministry Funds (Galle I/P & Cold Room)	B/S	Government Grant & Assistant	0	4,030,629
Treasury Loan Payable AC(Expanding of Distribution)	B/S	Long Term Loan	0	50,000,000
Bank of Ceylon Term Loan	B/S	Long Term Loan	0	-
Tsunami Coastal Rehabilitation & Resource (IFAD)	B/S	Government Grant & Assistant	0	4,201,805
Ministry Of Fisheries (Grant)	B/S	Government Grant & Assistant	0	40,053,728
L/C Loan Bank of Ceylon	B/S	Long Term Loan	0	-
Loan from Ministry of Fisheries- Custom Cha. (Thalapath)	B/S	Long Term Loan	0	8,000,000
Receivable from Customs- Thalapath Container	B/S	Other Receivable	1,083,663	-
Ministry Grant for Anuradhapura IP	B/S	Government Grant & Assistant	0	673,213
Capital reserve	B/S	Reserve - Equity	0	24,258,241
Provisions for Depreciation	B/S	Property Plant & Equipment	0	305,869,058
M.L.C. De Silva	B/S	Sundry Creditors	0	-
Profit & Loss Account	B/S	Retained Earning	944,446,238	-
Prior Year Adjustments	B/S	Retained Earning	214,301,176	-
Provisions for Contingent Liabilities	B/S	Sundry Creditors	0	7,762,902
Contribution for Consolidated Fund	B/S	Capital Contribution	1,000,000	-
Staff Security Fund	B/S	Refundable Deposit	0	14,449,836
Tender Deposits	B/S	Refundable Deposit	0	2,140,084
Security Deposits - Contract	B/S	Refundable Deposit	0	245,000
Other Deposits (Refundable)	B/S	Refundable Deposit	0	14,890,200
COL -EPF Payable	B/S	Sundry Creditors	0	178,216,102
Conchshell & Seacucumber Deposit A/C	B/S	Refundable Deposit	0	12,000,000
Accrued Expenses	B/S	Provision & Accruals	0	38,556,126
Provision For Electracity(Sahindamarudu debtors)	B/S	Provision & Accruals	0	1,440,000
Payable to Karunaratne Construction	B/S	Provision & Accruals	0	1,276,600
Payable to Sri Lanka Insurance Corporation	B/S	Provision & Accruals	0	89,083
Aid for Finland to Sri Lanka (Treasury loan to C.F.C.)	B/S	Capital Contribution	0	327,609,805
Long term Loan C.A.L.F	B/S	Long Term Loan	0	6,872,110
Payable To Gratuity Penalty Charges	B/S	Gratuity Provision	0	3,841,473
Fish Shortage	B/S	Trade Debtors	0	180,761
Provisions of Gratuity	B/S	Gratuity Provision	0	36,884,879
Provisions of Gratuity (VRS)	B/S	Gratuity Provision	0	-
Gtatuity Payable	B/S	Gratuity Provision	0	14,641,214
Gtatuity cost of living Payable	B/S	Gratuity Provision	0	2,829,009
Creditors C/A	B/S	Trade Creditors	0	165,050,921
Creditors C/A Dry Fish	B/S	Trade Creditors	0	10,068,768

Creditors Blue Ocean Fishery	B/S	Trade Creditors	0	1,264,564
Staff Creditors	B/S	Staff Creditors	0	-
Creditors Tropic Fishery	B/S	Trade Creditors	0	9,906,323
Creditors Global	B/S	Trade Creditors	0	8,166,100
Creditors Ocean Rich	B/S	Trade Creditors	0	20,560,853
Creditors Silver Line	B/S	Trade Creditors	0	157,960
Creditors Tuna Fish	B/S	Trade Creditors	0	-
Creditors Nichilan Fishery	B/S	Trade Creditors	0	1,676,318
EPF Payable -2016	B/S	Sundry Creditors	0	53,229,011
Interest in Suspence A/C	B/S	Lease Creditor	0	-
Peoples Finance Com- (Trojon Double Cab)	B/S	Lease Creditor	0	-
Interest on Suspence- Peoples Finance- Double Cab	B/S	Lease Creditor	0	-
Peoples Finance Com- (Freezer Truck)	B/S	Lease Creditor	0	-
Creditors Control Maldives Fish	B/S	Trade Creditors	0	3,000
Inteest on Suspence- Poples Finance- Freezer Truck	B/S	Lease Creditor	0	-
VAT Recoverable	B/S	Input Tax	0	-
VAT Recoverable Peoples Finance - (Double Cab)	B/S	Input Tax	0	-
Leasing B. O. C Fork Lift	B/S	Lease Creditor	0	-
Inteest on Suspence- B. O . C (Fork Lift)	B/S	Lease Creditor	0	-
VAT Recoverable B.O.C Leasaing	B/S	Input Tax	0	-
BOC Leasing Hilux Double Cab (Negombo)	B/S	Lease Creditor	0	3,191,305
Interest on Suspence B O C	B/S	Lease Creditor	351,962	-
Lanka Industrial Services (Galle I/P & Cold Room)	B/S	Sundry Creditors	0	7,131,036
Non reconcile creditor balance	B/S	Sundry Creditors	0	-
Happy cook pvt rent deposit (Refundable)	B/S	Sundry Creditors	0	2,449,500
Accrued Expenses (Abans PLC)	B/S	Sundry Creditors	0	98,000
Ice creditors	B/S	Sundry Creditors	0	167,400
Nexsues pvt ltd (retantion-processing plant)	B/S	Sundry Creditors	0	179,155
Suspen AC	B/S	Sundry Creditors	0	34,886,249
Loan Intrest Payable AC (Hospital Loan)	B/S	Long Term Loan	0	2,610,000
L/C Loan I interest Payable A/C	B/S	Lease Creditor	0	-
Unclaimed Salaries & Wages	B/S	Staff Creditors	0	274,608
3 rd Party Recoveries	B/S	Sundry Creditors	0	6,333,900
Telephone Chargers	B/S	Provision & Accruals	0	-
Employees Transport	B/S	Provision & Accruals	0	26,895
E P F Payable to central Bank	B/S	Staff Creditors	0	3,676,777
Employees Trust Fund	B/S	Staff Creditors	0	742,739
J. S. S. Welfare Society	B/S	Staff Creditors	0	6,200
C F C Subasadhaka	B/S	Staff Creditors	0	98,694
Executive Union	B/S	Staff Creditors	0	6,600
Insurance	B/S	Staff Creditors	0	2,468
J. S. S. Union	B/S	Staff Creditors	0	5,750
C.F.C.W.U	B/S	Staff Creditors	0	1,760
S. L. N.S. Union	B/S	Staff Creditors	0	53,300
S.L.K.S	B/S	Staff Creditors	0	273
CMU	B/S	Staff Creditors	0	4,702
Excess/Shortage by Shroff	B/S	Staff Creditors	50,459	-
VAT Payable AC	B/S	Output Tax	0	15,813,272
Stamp	B/S	Tax Payable	0	49,475
NBT Payable	B/S	Tax Payable	0	48,146,752
Debtor Excess	B/S	Trade Debtors	0	-
P A Y E Tax	B/S	Tax Payable	0	11,586
Payable to paliyagoda complex (peligoda parking cahrs)	B/S	Sundry Creditors	0	5,526,880
Loan Account	B/S	Long Term Loan	0	712,000
Staff Security Deposits N. S. Bank	B/S	Deposit	12,338,059	-
Tender Deposits l	B/S	Deposit	660,390	-
Building Rent Deposits	B/S	Deposit	2,171,470	-
Stall Deposits	B/S	Deposit	4,931,163	-
Staff Security Bank of Ceylon	B/S	Deposit	0	-
Rent Deposits	B/S	Deposit	38,560	-
Other Deposits	B/S	Deposit	9,672,987	-
Fixed Deposit	B/S	Deposit	200,000	-
General Stores (Stationary)	B/S	Non Operating Inventory	1,133,897	-
General Stores	B/S	Non Operating Inventory	1,914,667	-
Stock Trading- oil	B/S	Non Operating Inventory	646,716	-
Spare Stores (Motor,Coldroom,Iceplants)	B/S	Non Operating Inventory	1,127,473	-
Stock -Ammonia	B/S	Non Operating Inventory	0	-
Oil Stores	B/S	Non Operating Inventory	0	-
Stock Trading	B/S	Trading Inventory	25,485,154	-
Packing Stock	B/S	Non Operating Inventory	1,162,492	-
Packing stock shortage	B/S	Non Operating Inventory	2,558,029	-

Nara Debtors	B/S	Sundry Debtors	74,527	-
C F H C Debtors	B/S	Sundry Debtors	8,131,242	-
Fisheriry Harbours Corporation (Kirinda IP Transfer)	B/S	Sundry Debtors	0	-
Debtors Ice Plant Wlamankara Seram	B/S	Sundry Debtors	0	-
Debtors Ice Plant from 1992 Hittota	B/S	Sundry Debtors	0	-
Debtors	B/S	Trade Debtors	212,476,096	-
Dry Fish Debtors	B/S	Trade Debtors	2,765,554	-
Container Deposit	B/S	Deposit	260,000	-
Moldive Fish Debtors	B/S	Trade Debtors	520,217	-
Canned Fish Debtors	B/S	Trade Debtors	3,599,158	-
Ice Debtors	B/S	Trade Debtors	0	-
Happy Cook (PVT)LTD	B/S	Trade Debtors	1,250,000	-
Debtors Forign Vessels	B/S	Trade Debtors	15,024,942	-
Debtors Vesseles Entry Tropic	B/S	Trade Debtors	6,710	-
Debtors Vesseles Entry Global	B/S	Trade Debtors	0	32,875
Debtors Vesseles Entry Ocean Rich	B/S	Trade Debtors	0	19,712
Debtors Vesseles Entry Silver Line	B/S	Trade Debtors	0	13,248
Lakindu (Pvt.) Ltd	B/S	Trade Debtors	0	-
Yuan fa Lanka Aquatic Production	B/S	Trade Debtors	34,483	-
Yu - Fa Lanka	B/S	Trade Debtors	221,717	-
Debtors S N Marine Ltd	B/S	Trade Debtors	0	-
debtors Comatsu	B/S	Trade Debtors	0	-
Debtors Muthukumari	B/S	Trade Debtors	0	-
Seamate Fishery	B/S	Trade Debtors	0	-
Debtors Customer Office	B/S	Trade Debtors	0	-
Tropic 101 Boat	B/S	Trade Debtors	0	-
Happy Cook - Debtors	B/S	Sundry Debtors	1,041,767	-
Sinhapura C/B (Nayani Mangalika)	B/S	Sundry Debtors	1,847,255	-
Sundy Debtors	B/S	Sundry Debtors	8,432,674	-
Debtors Lanhuwa Investment	B/S	Sundry Debtors	8,061,183	-
Global Fishery	B/S	Sundry Debtors	0	-
JSB Company	B/S	Sundry Debtors	0	-
Tropic Company LTD	B/S	Sundry Debtors	856,120	-
Seibu Deep Sea Fishing	B/S	Sundry Debtors	112,216	-
Bad Debts Provision	B/S	Sundry Debtors	0	-
Seibu Company (Lanka Marine)	B/S	Sundry Debtors	0	-
Sathsindu	B/S	Sundry Debtors	0	-
IBSF Institute	B/S	Sundry Debtors	0	-
Sent Anne	B/S	Sundry Debtors	0	-
Canteen (Jayasena)	B/S	Sundry Debtors	0	-
Colombo Marine Debtors	B/S	Sundry Debtors	3,800,000	-
valachchena Ice Plant Debtors	B/S	Sundry Debtors	270,161	-
Ceylon Tuna Export	B/S	Sundry Debtors	0	-
NIFNE	B/S	Sundry Debtors	0	-
Ocean Harvest (PVT)LTD	B/S	Sundry Debtors	1,605,000	-
Debtors- RAR Export (Boat 01)	B/S	Sundry Debtors	2,125,000	-
Debtors -Kalpitiya Pepole Bank	B/S	Sundry Debtors	124,200	-
Debtors Manawadu	B/S	Sundry Debtors	166,000	-
Bambalapitiya Stall RAHUL	B/S	Sundry Debtors	417,450	-
Debtors Sunwoo Lanka	B/S	Sundry Debtors	49,500	-
A.Premasili-Kottawa Stall	B/S	Sundry Debtors	0	-
Kottawa Stall (Premasili)	B/S	Sundry Debtors	0	-
Debtors H Dayarithna (Kottawa Stall)	B/S	Sundry Debtors	724,839	-
Sainthamaruthu Ice Plant Debtors	B/S	Sundry Debtors	3,019,762	-
Batticallo IP Debtors(Mesland)	B/S	Sundry Debtors	5,958,840	-
Sinnapalamunai I /P Debtors	B/S	Sundry Debtors	1,960,533	-
Gurunagar Debtors	B/S	Sundry Debtors	300,000	-
Debtors applo marine	B/S	Sundry Debtors	0	-
Thalula Fishery	B/S	Sundry Debtors	0	-
Sri Lanka Navy	B/S	Sundry Debtors	151,673	-
Debtors Rain Bow Foods	B/S	Sundry Debtors	0	-
Wellani IP Debtors	B/S	Sundry Debtors	570,000	-
Silver Line Fishery Debtors	B/S	Sundry Debtors	3,429,034	-
P.W. Premasiri Canteen	B/S	Sundry Debtors	0	-
Sea Gulf Uk Pvt Ltd Debtors	B/S	Sundry Debtors	0	-
Mobitel Company	B/S	Sundry Debtors	198,703	-
Ceynor Development Foundation	B/S	Sundry Debtors	0	-
Popwer Asia Debtors	B/S	Sundry Debtors	485,541	-
Jayalath jayasinghe - Debtor	B/S	Sundry Debtors	62,900	-
With holding Tax Recoverable	B/S	Tax Receivable	285,542	-
Cancelled Cheque	B/S	Sundry Debtors	0	-

Return Cheque	B/S	Sundry Debtors	254,043	-
Walkers Colombo Shipyard (PVT)LTD	B/S	Sundry Debtors	34,838	-
Pre Received From Walkers	B/S	Sundry Creditors	0	31,311,050
Pre Received From Happy Cook	B/S	Sundry Creditors	0	-
Mahaweli Service (Part Payment for deepfreezer)	B/S	Sundry Creditors	0	79,900
Sai Surya Export India	B/S	Sundry Debtors	0	-
Bad Debt Provision of Region	B/S	Trade Debtors	0	-
Unrecognized Debtors Balance	B/S	Trade Debtors	0	-
Check Fraud	B/S	Sundry Debtors	502,000	-
Control Account I	B/S	Sundry Debtors	0	-
Inter Account Transfer	B/S	Sundry Debtors	0	-
Debtors By Product	B/S	Sundry Debtors	0	-
Debtors Fuel Sales	B/S	Sundry Debtors	0	-
Mr.W.J.Thamel - Wellamankara	B/S	Sundry Debtors	0	-
Debtors Mechanical Workshop (R. S. Marine)	B/S	Sundry Debtors	0	-
Debtors Project Director Ice Plant Hambantota	B/S	Sundry Debtors	0	-
Promoters Engineering Jaffna	B/S	Sundry Debtors	0	-
Ice Plant Ratnapura (A. T. Premadasa)	B/S	Sundry Debtors	0	-
Southern Development Authority Of Sri Lanka Funds	B/S	Government Grant & Assistant -	0	21,685,830
Anchoring Charges	B/S	Sundry Debtors	0	-
Debtors Chinese Ltd.,	B/S	Sundry Debtors	0	-
General Engineering Services	B/S	Sundry Debtors	0	-
Sri Lanka Army	B/S	Sundry Debtors	0	-
None Identify	B/S	Sundry Debtors	0	-
Ministry Salary Reimbursment	B/S	Sundry Debtors	236,383	-
Salary Advance	B/S	Staff Debtors	58,500	-
Salary Increase Advance	B/S	Staff Debtors	0	-
Festival Advance	B/S	Staff Debtors	759,086	-
Travelling Advance	B/S	Staff Debtors	19,450	-
Distress Loan	B/S	Staff Debtors	4,662,848	-
Bicycle Loan	B/S	Staff Debtors	0	-
Special Advance	B/S	Staff Debtors	763,163	-
Other Advance	B/S	Staff Debtors	1,285,404	-
Advance For Karunarathna Construction	B/S	Prepayment & Advances	6,069,101	-
Pre payment rent	B/S	Prepayment & Advances	0	-
Pre Payment	B/S	Prepayment & Advances	1,516,939	-
Bank Balance A/C 1522	B/S	Cash & Bank	48,962	-
CASH BALANCE A/C 1522	B/S	Cash in Hand	0	-
NRFC Bank A/C	B/S	Cash & Bank	721,447	-
Bank Balance A/C (6-6) 1203	B/S	Cash & Bank	139,398	-
Cash Balance A/C 1203	B/S	Cash in Hand	0	-
Bank Balance A/C 1245	B/S	Cash & Bank	255,713	-
Cash Balance A/C 1245	B/S	Cash in Hand	0	-
Bank Balance A/C 1257	B/S	Cash & Bank	0	25,097,616
Cash Balance A/C 1257	B/S	Cash in Hand	0	-
Cash in Hand	B/S	Cash in Hand	0	-
F/B N R F C /PC/ V P- A/C NO Defuse and 58	B/S	Cash & Bank	0	-
Bank Balance A/C 1-52-003802-3	B/S	Cash & Bank	1,016	-
Bank Control - A/C 1877	B/S	Cash & Bank	262,720	-
Cash Balance A/C 1877	B/S	Cash in Hand	0	-
Bank Balance AC 3562	B/S	Cash & Bank	0	60,443
Cash Balance AC 3562	B/S	Cash in Hand	0	-
Bank Balance AC 0296	B/S	Cash & Bank	0	2,069,686
Cash Balance AC 296	B/S	Cash in Hand	0	-
Bank Balance AC - 1203	B/S	Cash & Bank	0	-
Cash in Transit	B/S	Cash in Hand	5,452,933	-
Treasury Funds For Salary	B/S	Government Grant & Assistant -	0	-
Treasury Funds	B/S	Government Grant & Assistant -	0	30,525,766
Bank Balance -1698 Ac	B/S	Cash & Bank	0	7,832
Cash Balance -1698 Ac	B/S	Cash in Hand	0	-
Bank Balance -Anuradhapura Region	B/S	Cash & Bank	218,370	-
Cash Balance -Anuradhapura Region	B/S	Cash in Hand	649,934	-
Bank Balance - A/pura region BOC	B/S	Cash & Bank	38,695	-
Cash Balance - A/pura region BOC	B/S	Cash in Hand	69,313	-
Bank Balance -A'pura Ip	B/S	Cash & Bank	28,462	-
Cash Balance -A'pura Ip	B/S	Cash in Hand	374,994	-
Bank Balance -H'tota IP	B/S	Cash & Bank	0	-
Cash Balance -H'tota IP	B/S	Cash in Hand	42,614	-
Bank Balance People's -H'tota Region	B/S	Cash & Bank	62	-
Bank Balance Boc -H'tota Region	B/S	Cash in Hand	143,024	-
Bank Balance -A'goda Region	B/S	Cash & Bank	148,217	-

Cash Balance -A'goda Region	B/S	Cash in Hand	0	-
Bank Balance-Batticaloa	B/S	Cash & Bank	26,507	-
Cash Balance-Batticaloa	B/S	Cash in Hand	86,889	-
Bank Balance -Peliyagoda IP	B/S	Cash & Bank	183,230	-
Cash Balance -Peliyagoda IP	B/S	Cash in Hand	23,924	-
Bank Balance 024 -Marketing Division	B/S	Cash & Bank	59,654	-
Cash Balance 024 -Marketing Division	B/S	Cash in Hand	0	-
Bank Balance 1846 -Marketing Division	B/S	Cash & Bank	0	66,722,753
Cash Balance 1846 -Marketing Division	B/S	Cash in Hand	0	-
Bank Balance 0000032773-Kandy Region	B/S	Cash & Bank	9,663	-
Cash Balance 0000032773-Kandy Region	B/S	Cash in Hand	0	(0)
Bank Balance Peoples Bank kandy	B/S	Cash & Bank	0	1,037,624
Cash Balance Peoples bank kandy	B/S	Cash in Hand	583,971	-
Bank Balance 000001478-Colombo Region	B/S	Cash & Bank	0	400,584
Cash Balance 000001478-Colombo Region	B/S	Cash in Hand	0	-
Bank Balance 00000401886 - Galle Region	B/S	Cash & Bank	0	985,124
Cash Balance 00000401886 - GalleRegion	B/S	Cash in Hand	12,799	-
Bank Balance Galle Ice Plant	B/S	Cash & Bank	593,943	-
Cash Balance Galle Ice Plant	B/S	Cash in Hand	0	-
Bank Balance 000003767985 - Minneriya Region	B/S	Cash & Bank	1,263,512	-
Cash Balance 000003767985 - Minneriya Region	B/S	Cash in Hand	44,801	-
Bank Balance 0000075248019 - Point PedroRegion	B/S	Cash & Bank	20,066	-
Cash Balance 0000075248019 - Point Pedro Region	B/S	Cash in Hand	34,694	-
Bank Balance 0002759614 - Beruwala Region	B/S	Cash & Bank	0	836,458
Bank Balance - Beruwala Region 1	B/S	Cash in Hand	63,520	-
Cash Balance 0002759614 - Beruwala Region	B/S	Cash in Hand	0	0
Bank Balance Peoples - Beruwala Region	B/S	Cash & Bank	0	15,758
Bank Balance 0071816200 - Kudawella Region	B/S	Cash & Bank	285,529	-
Cash Balance 0071816200 - Kudawella Region	B/S	Cash in Hand	0	-
Bank Balance 0004320626 - Rathnapura Region	B/S	Cash & Bank	0	870,892
Cash Balance 0004320626 - Rathnapura Region	B/S	Cash in Hand	140,140	-
Bank Balance peoples - Rathnapura Region	B/S	Cash & Bank	3,183	-
Bank Balance 1805 - State Supply Division	B/S	Cash & Bank	1,848,102	-
Cash Balance 1805 - State Supply Division	B/S	Cash in Hand	4,810	-
Bank Balance 0006105917 - Kalmunai Region	B/S	Cash & Bank	0	891
Cash Balance 006105917 - Kaimunai Region	B/S	Cash in Hand	0	-
Bank Balance 0004440684 - Mirissa Region	B/S	Cash & Bank	131,481	-
Cash Balance 0004440684- Mirissa Region	B/S	Cash in Hand	208,136	-
Bank Balance 0002365561-Trinco Region	B/S	Cash & Bank	237,315	-
Cash Balance 0002365561- Trinco Region	B/S	Cash in Hand	0	-
Bank Balance 0002890501 -Kalpitaya Region	B/S	Cash & Bank	1,890	-
Cash Balance 0002890501- Kalpitiya Region	B/S	Cash in Hand	0	-
Cash at Bank -Non Operating	B/S	Cash in Hand	0	-
Bank Balance 0004441128-Puranawella Region	B/S	Cash & Bank	0	69,730
Cash Balance 0004441128 -Puranawella Region	B/S	Cash in Hand	1,154	-
Bank Balance 515514-Negombo Region	B/S	Cash & Bank	618,026	-
Cash Balance 515514-Negombo Region	B/S	Cash in Hand	0	-
Bank balance Peoples Negombo	B/S	Cash & Bank	3,792,191	-
Cash balance Peoples Negombo	B/S	Cash in Hand	0	-
Bank Balance Non operating Negombo	B/S	Cash & Bank	24,497	-
Bank Balance 0000001862-Cold Room	B/S	Cash & Bank	18,644	-
Cash Balance 0000001862-Cold Room	B/S	Cash in Hand	0	-
Cash at Bank-HSBC	B/S	Cash & Bank	5,283	-
Bank Balance 0001660486-Chilaw Region	B/S	Cash & Bank	0	76,830
Cash Balance 0001660486-Chilaw Region	B/S	Cash in Hand	573,675	-
Bank Balance -Tangalle Region	B/S	Cash & Bank	0	112,694
Cash Balance -Tangalle Region	B/S	Cash in Hand	0	-
Bank balance peoples - Tangalle	B/S	Cash & Bank	5,000	-
Bank Balance 2067235-B'wela Region	B/S	Cash & Bank	185,605	-
Cash Balance 2067235-B'wela Region	B/S	Cash in Hand	335,231	-
Bank Balance -wsm	B/S	Cash & Bank	36,866	-
Cash Balance -WSM	B/S	Cash in Hand	0	-
Bank Balance -1685-Packet	B/S	Cash & Bank	254,571	-
Cash Balance -1685-Packet	B/S	Cash in Hand	80,190	-
Bank Balance --Nilwella	B/S	Cash & Bank	1,268	-
Cash Balance -Niwella	B/S	Cash in Hand	0	-
Bank Balance -Metro	B/S	Cash & Bank	25,483	-
Cash Balance -Metro	B/S	Cash in Hand	3,456,793	-
Bank Balance-Pesalai	B/S	Cash & Bank	43,202	-
Cash Balance-Pesalai	B/S	Cash in Hand	142,294	-
Bank Balance-Pesalai I/P	B/S	Cash & Bank	0	-

Cash Balance-Pesalai I/P	B/S	Cash in Hand	0	-
Bank Balance-Beruwala I/P	B/S	Cash & Bank	51,551	-
Cash Balance-Beruwala i/p	B/S	Cash in Hand	21,795	-
cash at bank A/C5775160	B/S	Cash & Bank	0	-
Bank Balance-Kurunagala BOC	B/S	Cash & Bank	7,182	-
Bank Balance-Kurunagala Peoples	B/S	Cash in Hand	0	188,318
Non Operating Cash Balance	B/S	Cash in Hand	0	-
cash in hand Batticaloa Ice plant	B/S	Cash in Hand	0	-
Cash at bank Batticaloa Ice plant	B/S	Cash & Bank	0	-
Bank balance wennappuwa	B/S	Cash & Bank	0	612,843
Cash Balance Wennappuwa	B/S	Cash in Hand	0	-
Treasury Fund For Salary	B/S	Government Grant & Assistant -	0	-
Treasury Fund	B/S	Government Grant & Assistant -	0	-
Treasury Bond	B/S	Government Grant & Assistant -	0	189,735,653
Petty Cash Imprest	B/S	Cash in Hand	419,774	-
Petty Cash Receivable From Nayanajith	B/S	Cash in Hand	0	-
Petty Cash Receivable From Malinda	B/S	Cash in Hand	0	-
Stall Establishment cost	B/S	Property Plant & Equipment	8,309,094	-
Ice Imprest	B/S	Cash in Hand	100,000	-
Fish Imprest	B/S	Cash in Hand	338,285	-
Salaries Control A/C	B/S	Staff Creditors	0	10,757,201
Salary Control(Contract)	B/S	Staff Creditors	0	111,013
Salary Payment - Palaviya IP	B/S	Staff Creditors	1	-
rent income receivable	B/S	Sundry Debtors	724,575	-
receivable electricitly & water	B/S	Sundry Debtors	5,300,968	-
Salary Control- Cod Bay IP	B/S	Staff Creditors	0	-
Salary Control- Sinnapalamunai IP Debtor A/c	B/S	Staff Creditors	0	-
Salary Control- Peliyagoda Complex	B/S	Staff Creditors	0	-
Salary Control- Batticaloa IP	B/S	Staff Creditors	0	-
Salary Control- Trinco Fish Market	B/S	Staff Creditors	0	-
Salary Control Nuwaraeliya C/B	B/S	Staff Creditors	0	(1)
Salary Control Kalametiya	B/S	Staff Creditors	0	0
Salary Control Minneriya	B/S	Staff Creditors	0	-
Salary Control - Singhapura	B/S	Staff Creditors	0	-
Salary Control - Southern Province	B/S	Staff Creditors	0	-
Compensation Paid to Retrenchment Employees	B/S	Retained Earning	21,038,515	-
Economics Service Charges (Recoverable A/c)	B/S	Tax Payable	34,465,582	-
Properti ,Plant & Equipment A/C	B/S	Property Plant & Equipment	1,769,785,568	-
Ministry Fisheries (Fuel Substitute to Fishermen)	B/S	Staff Creditors	0	-
Panama & Warkarai Project	B/S	Sundry Debtors	0	-
Working Progress	B/S	Property Plant & Equipment	0	-
Jaffna Stall	B/S	Property Plant & Equipment	1,954,653	-
Labour Court Deposit	B/S	Deposit	256,155	-
B&A Company	B/S	Sundry Debtors	0	-
Region Stall Deposit	B/S	Sundry Debtors	0	-
Canning Projet	B/S	Sundry Debtors	0	-
Union Fish Product	B/S	Investment of JV	110,000,000	-
Revalue Reserve A/C	B/S	Reserve - Equity	0	1,216,341,016
Provision for Lanhuwa Invesment	B/S	Sundry Debtors	0	7,684,580
Provision for C.A.L.F Loan	B/S	Long Term Loan	6,872,110	-
E.S.C Payable A/C	B/S	Tax Payable	0	25,007,632
COL- ETF Payable	B/S	Sundry Creditors	0	20,011,415
Construction Advance Batticaloa I/P	B/S	Prepayment & Advances	500,000	-
Fish Trading	B/S	Prepayment & Advances	0	-
Fish Trading - Stall Deposits	B/S	Deposit	4,738,404	-
Fish Trading - Tender Deposits	B/S	Deposit	662,882	-
Fish Trading - Refundable Deposit	B/S	Refundable Deposit	0	500,000
Nevy Tender Bank Guarantee	B/S	Deposit	0	-
Police Hospital Bond	B/S	Deposit	0	-
Profomance Bond	B/S	Deposit	117,500	-
Processing plant expenses	B/S	Work in Progress	21,759,335	-
Processing plant -cold room expenses	B/S	Work in Progress	1,583,738	-

9,438,760,219 9,438,760,219

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TB Diffrence was adjusted to below account
Travelling & Subsistence

(4.00)

9,438,760,219.16

NON AUDITED

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- .00
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ION AUDITED

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ION AUDITED



0.01

NON AUDITED