



# FINANCIAL STATEMENT

For the year 2025



www.cfhc.gov.lk



**Ceylon Fishery Harbours  
Corporation**

“Let us be the strength to your journey to  
the high sea”



 [www.cfhc.gov.lk](http://www.cfhc.gov.lk)  
 (+94) 11 2 523 051  
 No 15, Rockhouse Lane, Colombo 15,



## Table of Contents

<b>Table of Contents .....</b>	<b>1</b>
<b>Statement of Financial Position.....</b>	<b>3</b>
<b>Income Statement.....</b>	<b>4</b>
<b>Statement of Cash Flows.....</b>	<b>5</b>
<b>Statement of Changes in Equity .....</b>	<b>6</b>
<b>Notes to the Financial Statements .....</b>	<b>7</b>
Note 01 – Fixed Assets (Property, Plant and Equipment) .....	7
Note 02 – Capital Work in Progress .....	8
Note 03 – Current Assets.....	8
Note 04 – Capital Grants .....	8
Note 05 – Capital Reserves .....	9
Note 06 – Provision for Gratuity .....	9
Note 07 – Current Liabilities .....	9
Note 08 – Operational Result .....	10
Note 09 – Staff Costs.....	10
Note 10 – Establishment Charges.....	10
Note 11 – Administration Charges .....	10
Note 12 – Repair & Maintenance .....	12
Note 13 – Financial Charges .....	12
<b>Schedules to the Financial Statements.....</b>	<b>13</b>
Schedule A – Provision for Depreciation .....	13
Schedule B – Stocks (Fuel & Gas) .....	13
Schedule C – Debtors .....	14
Schedule D – Receivable from Ministry and Other Contractors .....	15
Schedule E – Staff Debtors.....	15
Schedule F – Deposits, Advances & Prepayments .....	16
Schedule G – Cash at Bank .....	16
Schedule H – Cash in Hand.....	18
Schedule I – Grant from Ministry (Capital Reserves) .....	19
Schedule J – ADB Receipts.....	19
Schedule K – Creditors (Current Liabilities).....	20
Schedule L – Bank Overdrafts .....	21
Schedule M – Other Income.....	21
Schedule N – Salaries, Wages & Allowance.....	21
Schedule O – Repair & Maintenance – Land & Buildings.....	22
Schedule P – Repair & Maintenance – Vehicles .....	22



Schedule Q – Repair & Maintenance – Equipment (Office & Others) .....	22
Schedule R – Repair & Maintenance – Two Dredgers & Boats.....	22
Schedule S – Repair & Maintenance – Machinery.....	23
Schedule T – Workshop Operation Result (Beruwala) .....	23
Schedule U – Sayura China Harbour Dredging Phase II Project (Port City) .....	23
Schedule V – Sobhadanavi Project.....	23
<b>Fuel Operations – Attachment No. 01 .....</b>	<b>24</b>
<b>Harbour Operations Summary – Attachment No. 02 (01).....</b>	<b>27</b>
Harbours: Beruwala, Galle, Mirissa, Puranawella, Tangalle, Kirinda, Codbay, Dodanduwa .....	27
<b>Harbour Operations Summary – Attachment No. 02 (02).....</b>	<b>28</b>
Harbours: Hikkaduwa, Kalpitiya, Kudawella, Panadura, Negombo, Hambantota, Ambalgoda, Chiliaw .....	28
<b>Harbour Operations Summary – Attachment No. 02 (03)final account.....</b>	<b>29</b>
Harbours: Walachchane, Nilwella, Dickowita, Suduwella, Myliddy, Kalamatiya, Wellamankara, Mutwal & TOTAL .....	29
<b>Gas Operations – Attachment No. 03 .....</b>	<b>30</b>
<b>Schedule of Property, Plant and Equipment.....</b>	<b>33</b>
<b>Ceylon Fishery Harbours Corporation .....</b>	<b>.....</b>
<b>for the financial period ending 31st December 2025 .....</b>	<b>.....</b>
<b>Accounting Policies .....</b>	<b>35-51</b>

Unaudited Financial Statements 2025



## Statement of Financial Position

As at 31st December 2025

### CEYLON FISHERY HARBOURS CORPORATION STATEMENT OF FINANCIAL POSITION

As at 31st December 2025

	PAGE NO:	NOTES	SCHEDULES	2025 (LKR) 2024-ADJUSTED	
<b>ASSETS</b>					
<b>Non-Current Assets</b>					
Property, Plant & Equipment	7	1	A	5,708,938,938	5,816,398,059
Capital Work in Progress	8	2		140,108,562	143,041,969
Balance to be Written Off				81,769,596	81,769,596
<b>Total Non-Current Assets</b>				<b>5,930,817,096</b>	<b>6,041,209,624</b>
<b>Current Assets</b>					
Inventories	8	3	B	154,401,409	99,139,965
Trade and Other Receivables	8	3	C,D,E	981,467,011	1,012,629,139
Prepaid Expenses	8	3	F	114,889,713	68,819,275
Bank Balances	8	3	G	864,687,667	915,824,254
Cash in Hand	8	3	H	33,080,849	44,814,250
<b>Total Current Assets</b>				<b>2,148,526,649</b>	<b>2,141,226,882</b>
<b>TOTAL ASSETS</b>				<b>8,079,343,744</b>	<b>8,182,436,506</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Capital and Reserves</b>					
Issued Capital				350,099,843	350,099,843
Capital Grants	8	4		1,235,733,581	1,302,077,202
Reserves	9	5	I,J	7,638,757,234	7,695,184,745
Accumulated (Loss) / Profit				(2,066,526,105)	(1,940,596,488)
<b>Total Equity</b>				<b>7,158,064,553</b>	<b>7,406,765,302</b>
<b>Non-Current Liabilities</b>					
Provision for Gratuity	9	6		610,255,326	473,941,806
<b>Total Non-Current Liabilities</b>				<b>610,255,326</b>	<b>473,941,806</b>
<b>Current Liabilities</b>					
Trade and Other Payables	9	7	K	290,181,996	301,053,018
Bank Overdrafts	9	7	L	20,841,868	676,377
<b>Total Current Liabilities</b>				<b>311,023,864</b>	<b>301,729,395</b>
<b>TOTAL EQUITY AND LIABILITIES</b>				<b>8,079,343,744</b>	<b>8,182,436,506</b>

I certify that the financial statements have been prepared in compliance with  
The requirements of Finance Act No. 38 of 1971.

ACT. FINANCE MANAGER

**Anil Pannilage**  
Act. Finance Manager  
Ceylon Fishery Harbours Corporation  
No. 15, Rock House Lane,  
Colombo 15.

**M. Marcus**  
Act. General Manager  
Ceylon Fishery Harbour Corporation

The Directors are responsible for the preparation and presentation of these  
Financial Statements, signed for and on behalf of the Board by:

CHAIRMAN

**B.A.P. Kapila Bamunarachchi**  
Chairman  
Ceylon Fishery Harbours Corporation

**Director**  
Ceylon Fishery Harbours  
Corporation



## Income Statement

For the Year Ended 31st December 2025

### CEYLON FISHERY HARBOURS CORPORATION INCOME STATEMENT

For the Year Ended 31st December 2025

	PAGE NO:	Note	2025 (LKR)	2024-ADJUSTED
<b>REVENUE</b>				
Recurrent Grant from Treasury			388,000,000	349,994,000
Recurrent Grant from Ministry			17,318,449	
Capital Grant for Recurrent Expenditure			65,324,690	25,664,810
Operating Result	10	8	196,547,286	447,372,416
<b>Total Revenue</b>			<b>667,190,424</b>	<b>823,031,226</b>
<b>EXPENSES</b>				
Staff Costs	10	9	414,728,066	(370,629,162)
Establishment Charges	10	10	16,694,590	(16,069,416)
Administration Charges	10	11	530,532,283	(482,453,403)
Repairs and Maintenance	12	12	59,343,277	(50,969,489)
			<b>1,021,298,217</b>	<b>920,121,470</b>
<b>(Loss) from Operations</b>			<b>(354,107,792)</b>	<b>(97,090,243)</b>
Finance Costs	12	13	(21,822,193)	(3,636,251)
<b>(Loss) before Tax</b>			<b>(375,929,986)</b>	<b>(100,726,493)</b>
Tax Expense				
<b>(Loss) for the Year</b>			<b>(375,929,986)</b>	<b>(100,726,493)</b>

All amounts in Sri Lankan Rupees (LKR). Figures in parentheses represent losses/negative values.



## Statement of Cash Flows

For the Year Ended 31st December 2025

### CEYLON FISHERY HARBOURS CORPORATION STATEMENT OF CASH FLOWS

For the Year Ended 31st December 2025

	2025 (LKR)	2024 (LKR)
<b>Profit / (Loss) before Taxation</b>	<b>(375,929,986)</b>	<b>(100,708,340)</b>
<b>Cash Flows from Operating Activities</b>		
<b>Adjustments for:</b>		
Depreciation	153,818,224	227,143,673
Provision for Gratuity	163,043,063	110,675,905
Fine & Surcharge		1,259,793
Provision for Bad Debts	30,283,895	2,461,611
Interest Received on Staff Loan	(5,260,003)	
Interest Received on Fund Management	(10,174,594)	
Capital Grant Amortisation	(51,018,931)	(131,069,431)
<b>Working Capital Changes:</b>		
(Increase)/Decrease in Trade & Other Receivables	31,162,127	(8,302,721)
(Increase)/Decrease in Inventories	(55,261,444)	33,354,672
Increase/(Decrease) in Trade Payables	(10,871,022)	(17,902,867)
(Increase)/Decrease in Prepayments	(46,070,438)	(4,778,452)
<b>Cash (Used in) / Generated from Operations</b>	<b>(176,279,107)</b>	<b>112,133,844</b>
Gratuity Paid	(26,729,544)	(28,109,838)
<b>Net Cash (Used in) / from Operating Activities</b>	<b>(203,008,651)</b>	<b>84,024,005</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property, Plant & Equipment	(38,041,947)	(70,820,258)
Interest Received on Staff Loan	5,260,003	
Interest Received on Fund Management	10,174,594	
Capital Grant on Donated Assets		2,215,769
<b>Net Cash Used in Investing Activities</b>	<b>(22,607,351)</b>	<b>(68,604,489)</b>
<b>Cash Flows from Financing Activities</b>		
Reserves – Funds Received from Ministry	92,580,523	
Investment – Capital Funds	50,000,000	50,000,000
<b>Net Cash from Financing Activities</b>	<b>142,580,523</b>	<b>50,000,000</b>
<b>Net (Decrease) / Increase in Cash and Cash Equivalents</b>	<b>(83,035,479)</b>	<b>65,419,516</b>
Cash and Cash Equivalents at Beginning of Period (1 Jan 2025)	959,962,127	894,542,611
<b>Cash and Cash Equivalents at End of Period (31 Dec 2025)</b>	<b>876,926,647</b>	<b>959,962,127</b>



## Statement of Changes in Equity

For the Year Ended 31st December 2025

### CEYLON FISHERY HARBOURS CORPORATION

#### STATEMENT OF CHANGES IN EQUITY

For the Year Ended 31st December 2025

	Issued Capital (LKR)	Capital Grants (LKR)	Retained Earnings (LKR)	Reserves (LKR)	Total (LKR)
<b>Balance at 1 January 2025</b>	<b>350,099,843</b>	<b>1,302,077,202</b>	<b>(1,976,570,878)</b>	<b>7,695,184,746</b>	<b>7,370,790,913</b>
Prior Period Adjustment			285,974,759		285,974,759
<b>Restated Balance at 1 January 2025</b>			<b>(1,690,596,119)</b>		<b>(1,690,596,119)</b>
Capital Received from Treasury		50,000,000			50,000,000
Recurrent Portion Transferred to P&L		(65,324,690)			(65,324,690)
Capital Grant Amortisation		(51,018,931)			(51,018,931)
Reserves Changes during the Year				(56,427,512)	(56,427,512)
Profit / (Loss) for the Year			(375,929,986)		(375,929,986)
<b>Balance at 31 December 2025</b>	<b>350,099,843</b>	<b>1,235,733,581</b>	<b>(2,066,526,105)</b>	<b>7,638,757,234</b>	<b>7,158,064,553</b>

Unaudited Financial Statements 2025



## Notes to the Financial Statements

As at 31st December 2025 – All amounts in Sri Lankan Rupees (LKR)

### Note 01 – Fixed Assets (Property, Plant and Equipment)

Description	Schedules	2025 (LKR)	2024 (LKR)
Lands		3,094,942,625	3,094,942,625
Buildings		1,338,152,240	1,327,897,525
Roads & Boundry Walls		112,577,195	110,776,024
Comman Facilities - Water Tanks		10,125,386	958,035
Break Water , Groyne & Quaywall		2,383,895,546	2,383,895,546
Machineries		60,754,144	58,609,835
Motor Vehicles		43,540,000	43,540,000
Heavy Vehicles		125,620,992	125,620,992
Equipment(Office & Others)		137,318,427	122,957,757
Furniture & Fittings		35,615,493	32,097,398
Dredgers & Boats		1,073,911,930	1,073,911,930
Internet Information Systems		2,395,796	2,156,021
Computer Software Package		2,282,500	360,000
Fuel Dispensing Unit		77,501,699	77,501,699
Water Supply		96,466	96,466
Slip Way		13,270,000	13,270,000
Septic Tanks		5,856,241	5,856,241
Convertainers		15,270,872	15,270,872
Beacon Lamp		5,768,780	5,623,580
Water Sump House		2,267,439	2,267,439
CCTV Cameras & Equipments		19,261,125	18,192,705
Tractores & Tralars		41,360,000	41,360,000
Electricity Supply		1,808,062	1,808,062
Fuel Tanks		11,363,000.00	11,363,000.00
Common Facilities - Car Park H/O		2,331,611	2,331,611
Provision For Depreciation	A	(2,908,348,631)	(2,756,267,306)
<b>Total Fixed Assets (Property, Plant and Equipment)</b>		<b>5,708,938,938</b>	<b>5,816,398,059</b>



## Note 02 – Capital Work in Progress

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Buildings		2,082,281	5,934,974
Electricity		54,178	54,178
Machinery		4,352,348	4,352,348
Break Water & Quay Wall		6,189,720	6,189,720
Boundary Walls		2,412,054	2,412,054
Computer Software		-	1,922,500
Fuel Dispensing Units		3,824,200	3,824,200
Anchorage Development – Hambantota		684,214	684,214
Anchorage Development – Dodanduwa		7,259,736	7,259,736
Anchorage Development – Codbay & Kalpitiya		1,759,259	1,759,259
Anchorage Development – Chilaw		698,579	698,579
Anchorage Development – Myliddy		107,950,207	107,950,207
Anchorage Development – Hikkaduwa		2,841,786	
<b>Total Capital Work in Progress</b>		<b>140,108,562</b>	<b>143,041,969</b>

## Note 03 – Current Assets

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Stocks / Inventories	<b>B</b>	154,401,409	99,139,965
Debtors	<b>C</b>	825,966,347	874,517,228
Receivable From Ministry & Other Contractors	<b>D</b>	3,572,657	3,572,657
Staff Debtors	<b>E</b>	151,928,007	134,539,253
Deposit, Advance & Prepayments	<b>F</b>	114,889,713	68,819,275
Bank Balance	<b>G</b>	864,687,667	915,824,254
Cash in Hand	<b>H</b>	33,080,849	44,814,250
<b>Total Current Assets</b>		<b>2,148,526,649</b>	<b>2,141,226,882</b>

## Note 04 – Capital Grants

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Grant – Capital – Balance as at 01st January		1,302,077,202	1,408,811,443
Capital Fund Received During the Year		50,000,000	50,000,000
Less – Capital Grant Amortisation		(51,018,931)	(131,069,431)
Less – Assets Maintain Minor Expenses During the Year		(65,324,690)	(25,664,810)
<b>Grant – Capital – Balance as at 31st December</b>		<b>1,235,733,581</b>	<b>1,302,077,202</b>



### Note 05 – Capital Reserves

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Assets Transferred from Ministry		136,787,573	136,787,573
Grant from the Ministry	<b>I</b>	449,242,401	505,669,913
Foreign Grants		139,337,507	139,337,507
Fixed Assets Revaluation Reserve		4,914,343,149	4,914,343,149
Provision for Devastated Assets		945,559,937	945,559,937
ADB Receipts	<b>J</b>	838,172,830	838,172,830
ADB Grants		7,862,323	7,862,323
Capital Funds on Donated Assets		76,009,713	76,009,713
Other Grants		131,441,801	131,441,801
<b>Total Capital Reserves</b>		<b>7,638,757,234</b>	<b>7,695,184,745</b>

### Note 06 – Provision for Gratuity

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Provision for Gratuity – Balance at Beginning of Year		473,941,806	391,375,740
Provision for Gratuity for the Year		163,043,063	110,675,905
<b>Total</b>		<b>636,984,870</b>	<b>502,051,645</b>
Less – Payment for Gratuity		(26,729,544)	(28,109,838)
<b>Gratuity Balance at 31st December</b>		<b>610,255,326</b>	<b>473,941,806</b>

### Note 07 – Current Liabilities

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Creditors	<b>K</b>	250,011,164	301,034,864
Accrued Expenditure		40,170,832	35,992,544
<b>Total Trade and Other Payables</b>		<b>290,181,996</b>	<b>337,027,408</b>
Bank Overdrafts	<b>L</b>	20,841,868	676,377
<b>Total Current Liabilities</b>		<b>311,023,864</b>	<b>337,703,785</b>



### Note 08 – Operational Result

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
Rent Income		-	606,095
Non-Refundable Tender Deposits		2,264,981	1,074,842
Operational Profit / Loss – Harbours	<b>Att. No. O2</b>	(39,859,157)	131,990,851
Income from Security Operation (Ministry)		21,952,488	18,208,387
Fine & Surcharges		64,569	1,259,793
Suppliers Registration Fees		1,197,550	-
Dredging Income		-	6,116,000
Work Shop Result – Beruwala (Loss)	<b>T</b>	(20,552,256)	(25,153,706)
Other Income	<b>M</b>	231,479,111	277,523,600
Sayura – China Harbour Dredging Project	<b>U</b>	-	19,800,488
Sobha Danavi Project	<b>V</b>	-	15,964,220
<b>Total Operational Result</b>		<b>196,547,286</b>	<b>447,390,569</b>

### Note 09 – Staff Costs

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
Salaries, Wages & Allowance (Head Office)	<b>N</b>	346,631,726	312,704,888
EPF 15%		56,815,273	49,355,120
ETF 3%		11,281,067	8,569,153
EPF Expenses (CLA Arrears)		-	-
<b>Total Staff Costs</b>		<b>414,728,066</b>	<b>370,629,162</b>

### Note 10 – Establishment Charges

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
Rent, Rates & Taxes		823,284	1,893,557
Electricity		12,715,865	12,216,054
Water		3,155,441	1,959,805
<b>Total Establishment Charges</b>		<b>16,694,590</b>	<b>16,069,416</b>

### Note 11 – Administration Charges

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
Office & Harbour Upkeep Maintenance		8,301,140	5,103,357
Directors Emoluments & Audit Committee		615,000	427,500
Whale Watching Expenses		7,297,195	4,754,890
Agrahara Contribution		10,952,400	8,835,400



Traveling & Subsistences		4,896,674	7,680,185
Printing & Stationery		10,993,811	8,851,635
Telephone		3,990,840	4,059,219
Postage, Telegrams, Internet & E-Mail		4,061,754	4,064,033
Newspapers & Periodicals		49,080	11,210
Transport		9,672,736	15,609,041
Entertainments		1,813,210	2,911,861
Advertising, Publicity & Exhibition		2,952,113	2,906,872
Welfare & Medical Expenses		4,216,061	5,295,182
Fuel for Vehicles		22,141,809	32,146,793
Legal Fees		929,689	2,992,609
Uniform for Employees		9,549,513	3,005,880
Workman Compensation		17,740,217	7,587,895
Fuel Allowances		3,427,327	3,792,665
Professional Fees		441,832	1,800,423
Training Expenses		3,268,946	2,927,666
Foreign Travel		270,511	169,975
Survey Expenses		88,071	403,287
Workshop Expenses		77,700	87,000
Light Vehicles		1,502,744	1,043,608
Dredgers		-	6,162,586
Radio		72,800	37,500
Cash		1,091,063	1,025,358
Vehicle Hiring Charges		-	1,960
Miscellaneous		1,099,135	1,768,713
Provision for Gratuity		163,043,063	110,675,905
Depreciation		153,818,224	227,143,673
Bad Debtors		74,614,413	2,461,611
Audit Fees		1,007,848	1,300,000
Dredging Expenses		6,000,871	4,336,800
Sundry Expenses & Harbour Visits		186,692	446,574
Pareliya		-	332,245
Death Gratuity		344,940	292,290
		2,860	-
<b>Total Administration Charges</b>		<b>530,532,283</b>	<b>482,453,403</b>



### Note 12 – Repair & Maintenance

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Buildings	O	957,387	4,789,740
Motor Vehicles	P	16,185,684	14,871,178
Equipments (Office & Others)	Q	3,846,726	4,246,492
Dredgers & Boats	R	36,786,526	24,524,498
Machinery	S	1,566,954	2,537,582
<b>Total Repairs &amp; Maintenance</b>		<b>59,343,277</b>	<b>50,969,489</b>

### Note 13 – Financial Charges

Description	Schedules	2025 (LKR)	2024 (LKR)
<b>Description</b>		<b>2025 (LKR)</b>	<b>2024 (LKR)</b>
Bank Charges		315,514	3,553,976
Bank Commission		3,548,654	-
Tax – SSCL		17,958,026	-
Stamp Duty		-	82,275
<b>Total Financial Charges</b>		<b>21,822,194</b>	<b>3,636,251</b>



## Schedules to the Financial Statements

As at 31st December 2025 – All amounts in Sri Lankan Rupees (LKR)

### Schedule A – Provision for Depreciation

	2025	2024
	LKR	LKR
<b>A) Provision for Depreciation</b>		
Accumulation Depreciation as at 01st January	2,756,267,306	2,529,068,613
Add - Depreciation for the Year	153,818,224	227,143,673
Adjustment in the year	(1,736,898)	55,019
Accumulation Depreciation as at 31st December	<b>2,908,348,631</b>	<b>2,756,267,306</b>

### Schedule B – Stocks (Fuel & Gas)

	2025	2024
<b>B) Stock</b>	LKR	LKR
Stock - Fuel - Galle	8,273,486	887,467
Stock - Fuel - Mirissa	13,774,897	9,941,400
Stock - Fuel - Codbay	8,243,908	5,054,246
Stock - Fuel - Kudawella	6,170,844	6,778,563
Stock - Fuel - Puranawella	11,078,229	4,026,030
Stock - Fuel - Kalpitiya	3,742,031	4,143,169
Stock - Fuel - Hikkaduwa	2,611,745	805,542
Stock - Fuel - Kirinda	1,817,336	3,372,665
Stock - Fuel - Panadura	917,474	32,647
Stock - Fuel - Hambanthota	2,991,497	1,826,039
Stock - Fuel - Negombo	6,481,538	7,665,878
Stock - Fuel - Ambalangoda	6,695,939	5,340,421
Stock - Fuel - Dodanduwa	1,240,268	1,462,701
Stock - Fuel - Tangalle	4,761,083	5,777,832
Stock - Fuel - Walachcheni	9,108,112	4,457,542
Stock - Fuel - Beruwala	10,750,527	4,626,051
Stock - Fuel - Dikkowita	9,821,085	4,120,519
Stock - Fuel - Nilwella	4,710,909	8,524,137
Stock - Fuel - Suduwella	6,973,826	1,437,781
Stock - Fuel - Mylady	2,607,331	3,339,641
Stock - Fuel - Kalametiya	5,782,060	1,671,574
Stock - Fuel - Wellamankara	24,177,760	12,758,632
Stock - Fuel - Chilaw	1,383,505	518,083
Stock - Gas - Kalpitiya	5,330	119,396
Stock - Gas - Walachcheni	7,518	7,009



	Stock - Gas - Kudawella	3,626	102,704
	Stock - Gas - Nilwella	-	14,489
	Stock - Gas - Galle	118,661	35,960
	Stock - Gas - Mirissa	-	148,706
	Stock - Gas - Dickowita	150,884	120,202
	Stock - Gas - Myladdy	-	22,938
		<b>154,401,409</b>	<b>99,139,965</b>

### Schedule C – Debtors

	2025	2024
C) Debtors	LKR	LKR
Debtors	174,750,205	228,714,309
Debtors - Security	15,213,435	81,936,788
Debtors - Kudawella Fuel	4,878,015	5,019,584
Debtors - Galle Fuel	8,271,874	9,512,800
Debtors - Kalpitiya Fuel	6,807,867	6,807,867
Debtors - Beruwala Fuel	6,511,960	6,568,620
Debtors - Mirissa Fuel	1,683,540	1,898,529
Debtors - Puranawella	6,852,007	9,157,185
Debtors - Tangalle Fuel	835,146	1,392,468
Debtors - Kirinda Fuel	4,966,822	6,467,827
Debtors - Codbay Fuel	9,828,459	10,097,042
Debtors - Hikkaduwa Fuel	1,424,288	1,541,893
Debtors - Dodanduwa Fuel	2,065,275	2,065,275
Debtors - Panadura Fuel	242,795	242,795
Debtors - Negambo Fuel	2,658,371	2,667,710
Debtors - Ambalangoda Fuel	3,035,691	3,118,953
Debtors - Hambanthota Fuel	684,862	705,249
Debtors - Walachchane Fuel	3,812,388	3,871,660
Debtors - Nilwella Fuel	565,654	555,099
Debtors - Mutuwal Fuel	94,909	94,909
Debtors - Dikowita fuel	5,675,004	5,675,004
Debtors - Suduwella fuel	9,145,872	9,278,382
Debtors - Myladdy fuel	454,568	450,436
Debtors - Chilaw fuel	370,840	370,840
Debtors - Kalametiya fuel	104,685	330,799
Debtors - Wellamankara fuel	405,046	623,886
Debtors Berthing	47,311,629	47,311,629
Debtors Berthing - All Harbours	11,939,824	11,939,824
Debtors Rent/Lease	170,359,927	187,555,960
Debtors CFC	27,170,559	27,170,559
Debtors - Dredging Advance(R.I.Developers)	16,894,357	16,894,357



Debtors - Gass (Mutuwal)	16,801	16,801
Debtors - Dredging (Dock yard)	36,476,991	36,476,991
Debtors - Dredging (Port Authority & Ministry(Oluwil)	24,840,000	24,840,000
Debtors - Department of Wildlife	57,724,910	37,382,173
Receivable - WHT	1,932,439	914,980
Receivable - WHT - (1/3Vat)	1,611,054	1,611,054
Receivable - sess	19,631	19,631
Receivable VAT	48,487,958	25,459,322
Returned Cheque	(219,660)	(219,660)
Fund Transfer Control A/C	3,736,725	(2,263,275)
Sand Project	269,960	269,960
PI & MU Project	21,620	21,620
DEBTORS - fishery depratment	12,658	218,309
Bank errior control A/c	128,545	128,545
Retention Receiverble - China Harbour Project (ECT/JCT)	-	8,922,309
Cash Embezzlement	7,460,736	7,460,736
Debtors _Berthing- New Mutwel	105,673,222	58,572,772
Union Fees & welfare socities	21,550	15,650
Debtor -West Container Terminal Project	22,390,000	22,390,000
Receivable from Employee - Suranga	271,208	297,453
Debtor , C.P.C.	358,020	-
Provision for Bad - Debtors	(30,283,895)	(38,056,382)
	<b>825,966,347</b>	<b>874,517,228</b>

#### Schedule D – Receivable from Ministry and Other Contractors

	2025	2024
D ) Receivable From Ministry and Other Contractors	LKR	LKR
Removal of Sunken Vessel - Cod Bay	2,150,000	2,150,000
Renevation of Mistry Quarters	1,422,657	1,422,657
	<b>3,572,657</b>	<b>3,572,657</b>

#### Schedule E – Staff Debtors

	2025	2024
E ) Staff Debtors	LKR	LKR
Salary Advance	6,000	5,000
Special Salary Advance	180,201	180,201
Travelling Advance	39,000	138,500
Motor Cycle Loan	109,786	109,786
Distress Loan	147,943,070	130,147,137
Festival Advance	662,012	650,408
Other Advance to Staff	15,155	15,155



Special Advance - Loan	971,782	1,307,338
Medical Loan	1,841,767	1,939,740
Special Loan - Flood Disaster	-	11,738
Other Loan	34,250	34,250
Debtor - Chathuranga Adikaram	124,984	-
	<b>151,928,007</b>	<b>134,539,253</b>

### Schedule F – Deposits, Advances & Prepayments

	2025	2024
F ) Deposit , Advance & Prepayments	LKR	LKR
Security Deposit/Cashier deposit	659,900	637,400
Deposit Fuel	1,500,900	1,500,900
Other Deposit	4,561,125	4,561,125
Special Advance	17,911,242	19,289,062
Cylinder deposits (Gass)	1,331,669	1,165,369
Prepayments - Purchase	37,378,756	40,747,319
Bank Guarantee Deposit Dikowita	918,100	918,100
Advance Payments for C.P.C.	50,628,022	
	<b>114,889,713</b>	<b>68,819,275</b>

### Schedule G – Cash at Bank

	2025	2024
G ) Cash at Bank	LKR	LKR
Kalpitiya Fuel A/C	1,142,819	7,418,159
Kalpitiya Collection A/C	720,846	557,134
Diyawara A/C 1658 (Peoples Bank)	994,745	3,994,745
Head Office A/C 1883	9,544,047	7,963,493
A/C 1236	88,025,852	11,859,480
Bank A/C 1931	-	8,297,171
Tangalle Fuel A/C	1,000,000	12,232,292
Tangalle Collection A/C	1,238,434	1,286,365
Medical Loan A/C	874,548	845,944
Beruwala - Fuel A/C	5,702,667	61,321,294
Beruwala - Collection A/C	3,538,275	1,306,186
Bank - Work Shop A/C	960,651	611,243
Mirissa Fuel A/C	999,239	8,075,575
Mirissa Collection A/C	3,564,472	4,799,172
Kirinda - Fuel A/C	1,000,000	6,964,312
Kirinda - Collection A/C	1,950,457	342,973
Galle Fuel A/C	1,771,990	58,377,170



Galle Collection A/C	9,411,750	2,209,016
Negombo Fuel A/C	-	25,111,744
Trincomallee Fuel A/C	1,000,000	24,989,570
Trincomalle Collection A/C	1,309,463	783,178
Kudawella Collection A/C	8,070,086	7,481,343
Kudawella Fuel A/C	28,663,853	19,459,072
Hikkaduwa Bank Fuel A/C	1,000,000	12,832,150
Hikkaduwa Bank Collection A/C	2,179,363	547,067
Bank A/C 4461	986,400	262,765,258
Puranawella Fuel A/C	999,990	9,184,087
Puranawella Collection A/C	5,317,058	1,323,456
Mutwal RFCA No 1450931	30,497	30,497
Panadura Collection A/C	430,405	416,246
Panadura Fuel A/C	430,285	67,641
Hambanthota Fuel A/C	1,000,030	18,099,006
Hambanthota Collection A/C	463,324	496,986
Dodanduwa Collection A/C	489,453	254,856
Ambalangoda Fuel A/C	-	26,873,358
Dodanduwa Fuel A/C	6,759,225	4,870,763
Chilaw Collection A/C	3,965,987	740,686
Walachchene Collection A/C	2,814,629	1,406,620
Walachchene Fuel A/C	1,202,458	17,202,337
Ambalangoda Collection A/C	8,378,266	
Bank A/C - 1835	998,000	100,789,913
Nilwala Fuel A/C	1,015,701	30,571,835
Nilwala Collection A/C	1,552,775	604,799
Suduwella Fuel A/C	-	13,175,413
Suduwella Collection A/C	2,951,029	1,021,963
Bank A/C Dikkowita Collection - South	39,878,474	14,245,226
Bank A/C Dikkowita Fuel - south	1,119,699	3,916,199
Bank A/C Dikkowita Collection - North	4,075,730	2,313,652
Bank A/C Dikkowita Fuel _ North	956,620	62,868,546
Bank A/C Myledy Fuel	999,600	11,154,557
Bank A/C Myledy Collection	174,896	653,189
Kalameitiya fuel A/C	999,154	8,137,324
Kalameitiya collection A/C	540,796	668,053
Wellamankara fuel A/C	1,000,200	18,558,050
Wellamankara collection A/C	2,160,680	1,149,296
Negambo collection A/C.	122,419	4,348,986
Bank Account - 0660-08-00001725	-	2,588,989
Chilaw fuel A/C 89906718	5,379,010	5,660,620
Fund Management A/C. - 95002071	172,192,699	-
Fund Management A/C. - 95002063	142,659,088	-
Fund Management A/C. - 95002080	110,345,238	-
Fund Management A/C. - 95002082	73,135,695	-



	Fund Management A/C. - 95002089	94,498,603	-
		<b>864,687,667</b>	<b>915,824,254</b>

### Schedule H – Cash in Hand

		2025	2024
H)	Cash in Hand	LKR	LKR
	Cash in Transit -	501,424	501,424
	Cash in Transit -Chilaw	10,652	10,652
	Cash In Hand	240,137	240,137
	Cash In Hand Beruwala (Fuel & Collection)	1,907,824	2,673,529
	Cash In Hand Galle (Fuel & Collection)	7,518,623	5,967,915
	Cash In Hand Mirissa (Fuel & Collection)	2,773,045	3,540,761
	Cash In Hand Puranawella (Fuel & Collection)	337,940	2,503,896
	Cash In Hand Tangalle (Fuel & Collection)	650	1,131,845
	Cash In Hand Kirinda (Fuel & Collection)	413,775	169,103
	Cash In Hand Codbay (Fuel & Collection)	3,349,876	1,686,800
	Cash In Hand Dodanduwa (Fuel & Collection)	309,818	-
	Cash In Hand Hikkaduwa (Fuel & Collection)	1,216,397	326,504
	Cash In Hand Kalpitiya (Fuel & Collection)	102,163	309,600
	Cash In Hand Kudawella (Fuel & Collection)	898,693	7,415,208
	Cash In Hand Panadura (Fuel & Collection)	441,976.54	440,257
	Cash In Hand Ambalangoda (Fuel & Collection)	1,350	350,516
	Cash In Hand Hambantota (Fuel & Collection)	270	60,330
	Cash In Hand Walachchane (Fuel & Collection)	1,122,227	1,528,226
	Cash In Hand Dikkowita (Fuel & Collection)	3,368,446	8,954
	Cash In Hand Nilwella (Fuel & Collection)	2,089,018	2,706,041
	Cash In Hand Suduwella (Fuel & Collection)	2,097,716	4,432,204
	Cash In Hand Mylidy (Fuel & Collection)	251,454	17,472
	Cash In Hand Negombo (Fuel & Collection)	2,247,650	1,546,900
	Cash In Hand Kalamatiya	-	357,386
	Cash in hand - Wellamankara	1,386,703	6,350,367
	Cash in hand - Paraliya	3,200	3,200
	P/C Imprest-H/O	452,710	451,659
	P/C Imprest- Dikkowita	-	(5,000)
	P/C Imprest- Kalpitiya	-	(90)
	P/C Imprest-Beruwala Workshop	-	34,025
	P/C Imprest - Tangalle	-	22,962
	P/C Imprest - Codbay	3,030	-
	P/C Imprest - Panadura	3,245	-
	P/C Imprest - Negombo	6,490	-
	P/C Imprest - Kalamatiya	1,997	-
	Special Cash Imprest for Electrical,Civil & Mechanical	22,350	22,350



	P/C Imprest- Paraliya	-	1,017
	Vichling Imprest Salapura Kinduri	-	8,100
		<b>33,080,849</b>	<b>44,814,250</b>

### Schedule I – Grant from Ministry (Capital Reserves)

		2025	2024
		LKR	LKR
<b>I) Grant from Ministry</b>			
	Ministry Fund	129,101,563	129,101,563
	Ministry Fund - Crane	-	17,017,595
	Ministry Fund - Convertainers	8,884,521	8,884,521
	Ministry Fund - Proposed Gabion Quay Wall	17,769,665	17,769,665
	DFAR Fund - Purchasing of heavy machinery	110,712,612	110,712,612
	Grant From Ministry - Port Authority	53,812,851	53,812,851
	Grant From JAICA	19,992,903	19,992,903
	Funds Received for Dikowita Fishery Harbour Construction	3,143,094	3,143,094
	Dikkowita Fund	4,644,670	4,644,670
	Funds Received For IFARD	1,600,000	1,600,000
	MEPA Funds	7,000,000	7,000,000
	Ministry Fund - Anchorage development Projects	-	131,990,439
	Ministry Fund - Anchorage Development Project - Hikkaduwa	-	-
	Ministry Fund - Cuttur Suction Dredger (DIMO)	92,580,523	-
		<b>449,242,401</b>	<b>505,669,913</b>

### Schedule J – ADB Receipts

		2025	2024
		LKR	LKR
<b>J) ADB Receipts</b>			
	Other Grant From ADB	19,586,597	19,586,597
	Grant From SIDA	753,002,137	753,002,137
	Receivables From ADB	44,706,546	44,706,546
	US Aid Grant	19,129,760	19,129,760
	Donation From Domestic Organization	1,747,790	1,747,790
		<b>838,172,830</b>	<b>838,172,830</b>

**Schedule K – Creditors (Current Liabilities)**

	2025	2024
K ) Creditors	LKR	LKR
VAT Payable	10,635,025	47,427,171
Payee Tax	180,601	180,601
Stamp Duty	107,700	39,450
Tender Deposit Refundable	31,277,006	24,281,039
Security Deposit	103,041,063	95,588,826
Other Deposit	4,142,686	4,142,686
Cashiers' Deposits	484,427	548,177
E.P.F	19,545,174	15,441,289
E.T.F	2,345,421	1,852,955
Rent Deposit	2,843,310	2,843,310
Bank Guarantee Deposit	4,219,012	3,590,431
Creditors -Capital Payments	903,390	10,546,249
Other Creditors	23,890	6,490
Retention Liability	18,997,756	19,407,562
Provision for Dirisaviya A/C	8,610,910	8,610,910
Union Fees & Welfare Societies	27,992	
Creditors - Returned Cheques & Cancelled cheques	624,647	624,647
Creditor - Dredging Advance	17,910,000	17,910,000
Performance Bond Deposits	6,886,066	2,549,806
Funds for construction of FI Office	2,584,457	2,584,457
Creditor- R.K.Construction	-	111,252
Bank Error Control	14,881	37,021
Petroleum Corporation ( Fuel Purchased - Negambo)	-	5,377,680
North West Marine - Bond Recevery	1,000,000	1,000,000
CCD Charges Payable	343,312	340,312
Bid Bond	2,281,586	-
Creditor - D.C. Adikaram - Galle	200,000	
Cancelled Cheque Controll A/C	319,706	
Creditor - C.P.C.	5,221,068	
CFHC - Anti Corruption Coalition	(2,770)	
Social Security Contribution Levy (SSCL)	5,267,449	
Employee Union	(24,600)	
Accrued Audit Fees	-	1,500,000
Accrued Expenses	-	34,492,544
	<b>250,011,164</b>	<b>301,034,864</b>



### Schedule L – Bank Overdrafts

	2025	2024
<b>L ) Bank Overdrafts</b>	<b>LKR</b>	<b>LKR</b>
Head Office A/C 1446	2,430,740	560,147
Head Office A/C 1725	6,508,955	-
Head Office A/C 1931	3,920,862	
Ambalangoda Fuel A/C	1,880,236	116,230
Suduwalla Fuel A/C	2,839,778	
Negombo Fuel A/C	3,261,297	
	<b>20,841,868</b>	<b>676,377</b>

### Schedule M – Other Income

<b>M ) Other Income</b>	2025	2024
	<b>LKR</b>	<b>LKR</b>
Other Income - H/O	4,120,684	2,168,890
Whale Watching Income	160,904,900	139,050,938
Loan Interest	5,260,003	4,484,141
Survey Income	-	750,200
Intrest Income - Fund Management	10,174,594	-
Capital Grant amortization	51,018,931	131,069,431
	<b>231,479,111</b>	<b>277,523,600</b>

### Schedule N – Salaries, Wages & Allowance

<b>N ) Salaries , Wages &amp; Allowance</b>	2025	2024
	<b>LKR</b>	<b>LKR</b>
Salaries & Wages	198,018,682	167,393,654
Overtime	34,319,978	24,721,476
Casual Wages	33,175,470	20,478,777
Interim Allowance	60,910,613	57,898,536
Special Allowances	4,878,700	32,366,602
Language Skills	11,485,577	5,491,142
Weekend Payments & Poyadays Allowances	3,123,673	2,514,243
Unclaimed Leave Pay	576,189	1,710,772
Allowances	142,845	129,686
	<b>346,631,726</b>	<b>312,704,888</b>



### Schedule O – Repair & Maintenance – Land & Buildings

<b>O ) Repair &amp; Maintenance Land &amp; Buildings</b>		<b>2025</b>	<b>2024</b>
		<b>LKR</b>	<b>LKR</b>
	Office Building	957,387	4,737,740
	Water Supply System	-	52,000
		<b>957,387</b>	<b>4,789,740</b>

### Schedule P – Repair & Maintenance – Vehicles

<b>P ) Repair &amp; maintenance Vehicles</b>		<b>2025</b>	<b>2024</b>
		<b>LKR</b>	<b>LKR</b>
	Motor Vehicles	14,955,444	14,647,544
	Tractors	90,740	223,634
	Browser	1,139,500	
		<b>16,185,684</b>	<b>14,871,178</b>

### Schedule Q – Repair & Maintenance – Equipment (Office & Others)

<b>Q) Repair &amp; maintenance Equipments (Office &amp; other)</b>		<b>2025</b>	<b>2024</b>
		<b>LKR</b>	<b>LKR</b>
	Office Equipments	2,594,317	2,678,050
	Electricals Equipments	1,252,409	1,568,442
		<b>3,846,726</b>	<b>4,246,492</b>

### Schedule R – Repair & Maintenance – Two Dredgers & Boats

<b>R ) R &amp; M Two Dredgers &amp; Boats</b>		<b>2025</b>	<b>2024</b>
		<b>LKR</b>	<b>LKR</b>
	Dredger - Ruhunuputha	4,232,039	8,036,056
	Dredger - Slapura Kinduri	1,449,333	5,013,111
	Dredger - Nildiyawara	319,433	630,075
	Dredger - Sauri	3,447,747	2,494,586
	Fuel for Dregers	12,661,323	8,350,671
	Removel Sand at Kirinda F/H (R.R. Construction)	14,676,651	-
		<b>36,786,526</b>	<b>24,524,498</b>



### Schedule S – Repair & Maintenance – Machinery

<b>S) R &amp; M Machinery</b>		<b>2025</b>	<b>2024</b>
		<b>LKR</b>	<b>LKR</b>
	Harbour Upkeep	622,869	109,558
	Marine Structure & Quay Wall	-	294,000
	Crane	510,700	1,737,335
	Prime Mover /Heavy machinery	433,385	396,689
		<b>1,566,954</b>	<b>2,537,582</b>

### Schedule T – Workshop Operation Result (Beruwala)

		<b>2025</b>	<b>2024</b>
<b>T) Work Shop Operation Result - (Beruwala)</b>		<b>LKR</b>	<b>LKR</b>
	Total Income for the Year	4,896,514	3,014,248
	Total Expenditure for the Year	(25,448,770)	(28,167,954)
	<b>Operating Result - Profit/(Loss)</b>	<b>(20,552,256)</b>	<b>(25,153,706)</b>

### Schedule U – Sayura China Harbour Dredging Phase II Project (Port City)

		<b>2025</b>	<b>2024</b>
<b>U) Sayura China Harbour dredging phase II project (port city )</b>		<b>LKR</b>	<b>LKR</b>
	Total Income for the Year	-	51,176,512
	Total Expenditure for the Year	-	(31,376,024)
	<b>Operating Result - Profit/(Loss)</b>	<b>-</b>	<b>19,800,488</b>

### Schedule V – Sobhadanavi Project

		<b>2025</b>	<b>2024</b>
<b>V) Sobhadanavi Project</b>		<b>LKR</b>	<b>LKR</b>
	Total Income for the Year Dikkovita	-	11,716,220
	Total Income for the Year Saura	-	4,248,000
		<b>-</b>	<b>15,964,220</b>



## Fuel Operations – Attachment No. 01

Operation of Fuel & Lubricants at Harbour – For the Year Ended 31st December 2025

Attachment No.01- 2025			
OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	BERUWALA LKR	GALLE LKR	MIRISSA LKR
Sales of fuel & Lubricants	1,306,768,903	2,047,425,298	856,990,749
Less : Cost Of Sales			
Stock as at 1st Jan 2025	4,626,051	887,467	9,941,400
Purchases	1,280,568,046	2,001,306,154	840,890,219
Less : Stock as at 31st December 20245	(10,750,527)	(8,273,486)	(13,774,897)
Cost Of Sales	1,274,443,570	1,993,920,135	837,056,722
Operating Profit/Loss	32,325,334	53,505,162	19,934,027
Attachment No.01- 2025			
OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	DODANDUWA	HIKKADUWA	KALPITIYA
Sales of fuel & Lubricants	89,846,351	258,228,436	182,754,653
Less : Cost Of Sales			
Stock as at 1st Jan 2025	1,462,701	805,542	4,143,169
Purchases	88,025,129	254,155,731	178,779,188
Less : Stock as at 31st December 2025	(1,240,268)	(2,611,745)	(3,742,031)
Cost Of Sales	88,247,562	252,349,528	179,180,327
Operating Profit/Loss	1,598,789	5,878,908	3,574,326
Attachment No.01- 2025			
OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	KUDAWELLA	PANADURA	NEGOMBO
Sales of fuel & Lubricants	1,846,025,634	5,096,652	375,444,894
Less : Cost Of Sales			
Stock as at 1st Jan 2025	6,778,563	32,647	7,665,878
Purchases	1,811,320,889	5,943,972	362,529,646
Less : Stock as at 31st December 2025	(6,170,844)	(917,474)	(6,481,538)
Cost Of Sales	1,811,928,608	5,059,145	363,713,986
Operating Profit/Loss	34,097,026	37,507	11,730,908



Attachment No.01- 2025			
OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	HAMBANTOTA	AMBALGODA	WALACHCHANE
<b>Sales of fuel &amp; Lubricants</b>	129,727,480	483,676,512	521,282,964
<b>Less : Cost Of Sales</b>			
Stock as at 1st Jan 2025	1,826,039	5,340,421	4,457,542
<b>Purchases</b>	127,734,499	470,353,051	514,513,605
Less : Stock as at 31st December 2025	(2,991,497)	(6,695,939)	(9,108,112)
<b>Cost Of Sales</b>	126,569,042	468,997,533	509,863,035
<b>Operating Profit/Loss</b>	3,158,438	14,679,979	11,419,929
Attachment No.01- 2025			
OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	NILWELLA	DIKKOWITA	SUDUWELLA
<b>Sales of fuel &amp; Lubricants</b>	810,932,462	1,710,942,260	595,318,216
<b>Less : Cost Of Sales</b>			
Stock as at 1st Jan 2025	8,524,137	4,120,519	1,437,781
<b>Purchases</b>	783,450,925	1,671,364,924	587,327,630
Less : Stock as at 31st December 2025	(4,710,909)	(9,821,085)	(6,973,826)
<b>Cost Of Sales</b>	787,264,153	1,665,664,359	581,791,585
<b>Operating Profit/Loss</b>	23,668,309	45,277,901	13,526,631
Attachment No.01- 2025			
OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	MYLADY	WELLAMANKARA	KALAMETIYA
<b>Sales of fuel &amp; Lubricants</b>	82,042,090	1,518,812,334	246,165,304
<b>Less : Cost Of Sales</b>			
Stock as at 1st Jan 2025	3,339,641	12,758,632	1,671,574
<b>Purchases</b>	79,503,379	1,494,806,259	244,317,577
Less : Stock as at 31st December 2025	(2,607,331)	(24,177,760)	(5,782,060)
<b>Cost Of Sales</b>	80,235,689	1,483,387,131	240,207,092
<b>Operating Profit/Loss</b>	1,806,401	35,425,203	5,958,212



Attachment No.01- 2025 OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	CHILAW	PURANAWALLA	TANGALLE
<b>Sales of fuel &amp; Lubricants</b>	<b>55,548,715</b>	<b>1,232,353,658</b>	<b>471,708,638</b>
<b>Less : Cost Of Sales</b>			
Stock as at 1st Jan 2025	518,083	4,026,030	5,777,832
<b>Purchases</b>	<b>55,400,368</b>	<b>1,205,899,001</b>	<b>455,853,852</b>
Less : Stock as at 31st December 2025	(1,383,505)	(11,078,229)	(4,761,083)
<b>Cost Of Sales</b>	<b>54,534,946</b>	<b>1,198,846,802</b>	<b>456,870,600</b>
<b>Operating Profit/Loss</b>	<b>1,013,769</b>	<b>33,506,856</b>	<b>14,838,037</b>
Attachment No.01- 2025 OPERATION OF FUEL & LUBRICANTS AT HARBOUR			
	KIRINDA	COBNEY	TOTAL
<b>Sales of fuel &amp; Lubricants</b>	<b>131,760,817</b>	<b>626,874,993</b>	<b>15,585,728,013</b>
<b>Less : Cost Of Sales</b>			
Stock as at 1st Jan 2025	3,372,665	5,054,246	98,568,560
<b>Purchases</b>	<b>127,481,927</b>	<b>614,856,793</b>	<b>15,256,382,765</b>
Less : Stock as at 31st December 2025	(1,817,336)	(8,243,908)	(154,115,389)
<b>Cost Of Sales</b>	<b>129,037,256</b>	<b>611,667,131</b>	<b>15,200,835,936</b>
<b>Operating Profit/Loss</b>	<b>2,723,561</b>	<b>15,207,862</b>	<b>384,892,077</b>



## Harbour Operations Summary – Attachment No. 02 (01)

### Harbours: Beruwala, Galle, Mirissa, Puranawella, Tangalle, Kirinda, Codbay, Dodanduwa

For the Year Ended 31st December 2025 – All amounts in LKR

Description	BERUWALA	GALLE	MIRISSA	PURANAWELLA	TANGALLE	KIRINDA	COBBAY	DODANDUWA
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
<b>Revenue</b>								
Berthing Charges	14,892,419	17,395,348	21,945,028	13,639,657	4,693,621	1,486,826	5,096,135	399,703
Water Income	11,566,288	15,565,766	10,048,256	8,455,093	3,183,490	333,895	3,655,678	27,304
Bowser Hiring Income	-	-	-	-	-	-	-	-
Gate Pass Income	3,858,686	1,159,814	503,195	527,924	265,331	227,467	312,525	54,806
Electricity Income	1,637,216	2,935,947	755,365	1,144,226	544,172	155,162	346,415	101,214
Rent Income	13,080,567	15,480,575	555,750	615,812	6,005,612	-	7,154,912	521,200
Sand Income	-	-	-	-	-	-	-	-
Sand Loading Income	-	-	-	-	-	4,500	-	-
Fish Box Income / Fish Income	-	664,200	84,500	-	-	-	-	18,750
Hire Charges	-	-	-	-	-	43,820	-	-
Circuit Bungalow	-	-	-	-	-	1,846,600	-	-
Profit on Fuel (Att. No. 01)	32,325,334	53,505,162	19,934,027	33,506,856	14,838,037	2,723,561	15,207,862	1,598,789
Ice Income	-	-	-	-	-	-	-	-
Profit on Gas	-	259,383	117,140	-	-	-	-	-
Crane Income	-	4,278,644	1,255,975	1,847,119	471,314	29,178	819,703	-
Slipway Income	-	-	5,085	-	-	-	-	-
Fine & Surcharge	-	-	-	-	-	-	-	-
Surfering Income	-	-	-	-	-	-	-	80,950
Weigh Bridge Income	-	-	-	-	-	-	-	-
Other Income	578,200	470,589	113,400	906,053	29,900	52,500	309,947	468,162
<b>TOTAL REVENUE</b>	<b>77,938,709</b>	<b>111,715,429</b>	<b>55,317,721</b>	<b>60,642,739</b>	<b>30,031,476</b>	<b>6,903,510</b>	<b>32,903,177</b>	<b>3,270,878</b>
<b>LESS - EXPENDITURE</b>	<b>72,572,761</b>	<b>66,790,119</b>	<b>52,615,046</b>	<b>54,936,177</b>	<b>65,437,944</b>	<b>50,090,131</b>	<b>73,869,381</b>	<b>16,125,001</b>
<b>OPERATING PROFIT &amp; (LOSS)</b>	<b>5,365,948</b>	<b>44,925,310</b>	<b>2,702,676</b>	<b>5,706,562</b>	<b>(35,406,469)</b>	<b>(43,186,621)</b>	<b>(40,966,204)</b>	<b>(12,854,123)</b>



## Harbour Operations Summary – Attachment No. 02 (02)

### Harbours: Hikkaduwa, Kalpitiya, Kudawella, Panadura, Negombo, Hambantota, Ambalgoda, Chiliaw

For the Year Ended 31st December 2025 – All amounts in LKR

Description	HIKKADUWA	KALPITIYA	KUDAWELLA	PANADURA	NEGOMBO	HAMBANTOTA	AMBALGODA	CHILIAW
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
<b>Revenue</b>								
Berthing Charges	3,605,212	560,974	14,388,992	236,980	2,177,517	950,659	4,093,347	283,390
Water Income	2,356,778	980,166	15,566,795	158,454	1,373,392	716,639	2,928,262	347,429
Bowser Hiring Income	-	-	-	-	-	-	-	-
Gate Pass Income	463,508	177,542	1,333,941	62,886	236,017	325,534	85,305	2,533,551
Electricity Income	523,468	235,692	1,475,469	161,240	1,220,740	225,688	615,590	2,064,456
Rent Income	-	2,748,182	5,856,354	3,707,836	728,728	257,313	7,254,342	5,472,925
Sand Income	-	-	-	-	-	-	798,764	-
Sand Loading Income	4,500	-	-	-	-	-	-	-
Fish Box Income / Fish Income	153,200	-	-	-	-	-	-	-
Hire Charges	-	-	-	-	-	-	21,934	-
Circuit Bungalow	-	-	-	-	-	-	-	-
Profit on Fuel (Att. No. 01)	5,878,908	3,574,326	34,097,026	37,507	11,730,908	3,158,438	14,678,979	1,013,769
Ice Income	-	-	-	-	-	-	-	-
Profit on Gas	-	124,039	46,498	-	-	-	-	-
Crane Income	1,052,839	847	2,294,642	-	847	256,610	599,329	-
Slipway Income	-	8,475	-	-	-	-	-	-
Fine & Surcharge	-	-	-	-	-	-	-	-
Surfing Income	-	-	-	-	-	-	-	-
Weigh Bridge Income	-	-	-	-	1,305,024	-	-	-
Other Income	529,600	2,000	509,325	36,900	312,401	83,761	893,760	86,366
<b>TOTAL REVENUE</b>	<b>14,568,014</b>	<b>8,412,244</b>	<b>75,569,041</b>	<b>4,401,803</b>	<b>19,085,575</b>	<b>5,974,643</b>	<b>31,969,612</b>	<b>11,801,886</b>
<b>LESS - EXPENDITURE</b>	<b>32,378,414</b>	<b>21,125,548</b>	<b>55,354,899</b>	<b>24,862,045</b>	<b>24,776,035</b>	<b>33,250,879</b>	<b>30,681,682</b>	<b>24,643,392</b>
<b>OPERATING PROFIT &amp; (LOSS)</b>	<b>(17,810,400)</b>	<b>(12,713,305)</b>	<b>20,214,142</b>	<b>(20,460,242)</b>	<b>(5,690,460)</b>	<b>(27,276,236)</b>	<b>1,287,930</b>	<b>(12,841,506)</b>



## Harbour Operations Summary – Attachment No. 02 (03)final account

### Harbours: Walachchane, Nilwella, Dickowita, Suduwella, Myliddy, Kalamatiya, Wellamankara, Mutwal & TOTAL

For the Year Ended 31st December 2025 – All amounts in LKR

Description	WALACHCHANE	NILWELLA	DICKOWITA	SUDUWELLA	MYLIDDY	KALAMATIYA	WELLAMANKARA	MUTWAL	TOTAL
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
<b>Revenue</b>									
Berthing Charges	7,456,441	5,538,093	91,710,482	4,859,157	605,763	1,702,928	9,943,220	34,856,121	262,518,013
Water Income	3,406,771	4,812,008	8,334,571	2,289,061	272,615	1,136,896	5,044,694	886,202	103,446,500
Bowser Hiring Income	-	-	3,664,415	-	-	-	-	-	3,664,415
Gate Pass Income	478,508	30,616	676,585	53,161	-	535,152	459,678	-	14,361,732
Electricity Income	1,441,589	632,450	14,624,441	722,547	30,700	296,220	1,750,567	6,489,307	40,129,883
Rent Income	5,450,638	-	15,839,165	510,583	-	808,214	1,118,588	-	93,167,297
Sand Income	-	-	-	-	-	-	-	-	798,764
Sand Loading Income	-	-	-	-	-	-	-	-	9,000
Fish Box Income / Fish Income	2,000	-	1,599,164	-	-	-	-	-	2,521,814
Hire Charges	-	-	-	-	-	-	-	-	65,754
Circuit Bungalow	-	-	-	-	-	307,280	-	-	2,153,880
Profit on Fuel (Att. No. 01)	11,419,929	23,668,309	45,277,901	13,526,631	1,806,401	5,958,212	35,425,203	-	384,892,077
Ice Income	-	-	-	-	-	-	-	-	-
Profit on Gas	8,895	210,274	11,501	-	52,008	-	-	-	829,739
Crane Income	-	1,284,492	4,171,398	399,237	-	1,271	40,864	-	18,804,310
Slipway Income	1,619,746	-	-	-	-	-	-	-	1,633,305
Fine & Surcharge	-	-	-	-	-	-	-	645,100	645,100
Surfering Income	-	-	-	-	-	-	-	-	80,950
Weigh Bridge Income	368,860	-	3,253,703	-	-	197,957	2,732,135	-	7,857,679
Other Income	1,176,982	210,000	19,764,509	493,613	77,550	109,803	862,749	-	28,078,068
<b>TOTAL REVENUE</b>	<b>32,830,360</b>	<b>36,386,242</b>	<b>208,927,835</b>	<b>22,853,989</b>	<b>2,845,037</b>	<b>11,053,931</b>	<b>57,377,698</b>	<b>42,876,730</b>	<b>965,658,280</b>
<b>LESS - EXPENDITURE</b>	<b>61,197,030</b>	<b>32,060,055</b>	<b>80,697,598</b>	<b>28,118,806</b>	<b>19,866,856</b>	<b>34,228,944</b>	<b>39,171,005</b>	<b>10,667,689</b>	<b>1,005,517,437</b>
<b>OPERATING PROFIT &amp; (LOSS)</b>	<b>(28,366,670)</b>	<b>4,326,187</b>	<b>128,230,237</b>	<b>(5,264,817)</b>	<b>(17,021,820)</b>	<b>(23,175,013)</b>	<b>18,206,694</b>	<b>32,209,040</b>	<b>(39,859,157)</b>



## Gas Operations – Attachment No. 03

### Attachment No. 03 - 2025

#### OPERATION OF GAS AT HARBOUR - GALLE

Sales Of Gas	5,890,190
Less : Cost Of Sales	
Stock as at 01st Jan 2025	35,960
Purchases	5,713,508
Less : Stock as at 31st Dec. 2025	(118,661)
Cost Of Sales	5,630,806
Operating Profit / Loss	259,383

### Attachment No. 03 - 2025

#### OPERATION OF GAS AT HARBOUR - KUDAWELLA

Sales Of Gas	769,078
Less : Cost Of Sales	
Stock as at 01st Jan 2025	102,704
Purchases	623,502
Less : Stock as at 31st Dec. 2025	(3,626)
Cost Of Sales	723,580
Operating Profit / Loss	46,498

### Attachment No. 03 - 2025

#### OPERATION OF GAS AT HARBOUR - WALACHCHENE

Sales Of Gas	127,391
Less : Cost Of Sales	
Stock as at 01st Jan 2025	7,009
Purchases	119,005
Less : Stock as at 31st Dec. 2025	(7,518)
Cost Of Sales	118,496
Operating Profit / Loss	8,895



<b>Attachment No. 03 - 2025</b>	
<b>OPERATION OF GAS AT HARBOUR - NILWELLA</b>	
Sales Of Gas	3,568,329
Less : Cost Of Sales	
Stock as at 01st Jan 2025	14,489
Purchases	3,343,566
Less : Stock as at 31st Dec. 2025	-
Cost Of Sales	3,358,055
Operating Profit / Loss	210,274
<b>Attachment No. 03 - 2025</b>	
<b>OPERATION OF GAS AT HARBOUR - DICKOWITA</b>	
Sales Of Gas	421,180
Less : Cost Of Sales	
Stock as at 01st Jan 2025	120,202
Purchases	440,360
Less : Stock as at 31st Dec. 2025	(150,884)
Cost Of Sales	409,679
Operating Profit / Loss	11,501
<b>Attachment No. 03 - 2025</b>	
<b>OPERATION OF GAS AT HARBOUR - KALPITIYA</b>	
Sales Of Gas	2,809,769
Less : Cost Of Sales	
Stock as at 01st Jan 2025	119,396
Purchases	2,571,664
Less : Stock as at 31st Dec. 2025	(5,330)
Cost Of Sales	2,685,730
Operating Profit / Loss	124,039



<b>Attachment No. 03 - 2025</b>	
<b>OPERATION OF GAS AT HARBOUR -MYLADDY</b>	
<b>Sales Of Gas</b>	<b>1,347,872</b>
<b>Less : Cost Of Sales</b>	
<b>Stock as at 01st Jan 2025</b>	<b>22,938</b>
<b>Purchases</b>	<b>1,272,926</b>
<b>Less : Stock as at 31st Dec. 2025</b>	<b>-</b>
<b>Cost Of Sales</b>	<b>1,295,864</b>
<b>Operating Profit / Loss</b>	<b>52,008</b>
<b>Attachment No. 03 - 2025</b>	
<b>OPERATION OF GAS AT HARBOUR -MIRISSA</b>	
<b>Sales Of Gas</b>	<b>1,968,400</b>
<b>Less : Cost Of Sales</b>	
<b>Stock as at 01st Jan 2025</b>	<b>148,706</b>
<b>Purchases</b>	<b>1,702,554</b>
<b>Less : Stock as at 31st Dec. 2025</b>	<b>-</b>
<b>Cost Of Sales</b>	<b>1,851,260</b>
<b>Operating Profit / Loss</b>	<b>117,140</b>



## Schedule of Property, Plant and Equipment

### CEYLON FISHERY HARBOURS CORPORATION SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT

As at 31st December 2025

Description	COST			Balance 31.12.2025 (LKR)
	Balance 01.01.2025 (LKR)	Additions (LKR)	Disposals (LKR)	
Lands	3,094,942,625	-	-	3,094,942,625
Buildings	1,327,868,665	10,283,575	-	1,338,152,240
Dredgers & Boats	1,073,911,930	-	-	1,073,911,930
Furniture & Fittings	32,097,398	3,518,095	-	35,615,493
Machinery	58,609,835	2,144,309	-	60,754,144
Motor Vehicles	43,540,000	-	-	43,540,000
Heavy Vehicles	121,321,092	4,299,900	-	125,620,992
Equipments (office & others)	122,957,757	14,360,669	-	137,318,427
Roads & Boundry Walls	110,776,024	1,801,170	-	112,577,195
Internet Info	2,156,021	239,775	-	2,395,796
Water Supply	96,466	-	-	96,466
Break Water, Groyne & Quay Wall	2,383,895,546	-	-	2,383,895,546
Fuel Dispensing Unit	77,501,699	-	-	77,501,699
Slipway - Codbay	13,270,000	-	-	13,270,000
Convertainer	15,270,872	-	-	15,270,872
Beacon Lamp	5,623,580	145,200	-	5,768,780
CCTV Camera & Equipment	18,192,705	1,068,420	-	19,261,125
Water Sump House	2,267,439	-	-	2,267,439
Tractor and Trailers	41,360,000	-	-	41,360,000
water Tank	958,035	9,167,351	-	10,125,386
Septic Tank	5,856,241	-	-	5,856,241
Electricity Supply	1,808,062	-	-	1,808,062
Fuel Tank	11,363,000	-	-	11,363,000
Computer software	360,000	1,922,500	-	2,282,500
Common Facilities - Car park	2,331,611	-	-	2,331,611
<b>Total</b>	<b>8,568,336,605</b>	<b>48,950,964</b>	<b>-</b>	<b>8,617,287,569</b>



ACCUMULATED DEPRECIATION				
Description	Balance 01.01.2025 (LKR)	Additions (LKR)	Disposals (LKR)	Balance 31.12.2025 (LKR)
Lands	-	-	-	0
Buildings	278,513,446	33,539,457	-	312,052,903
Dredgers & Boats	1,073,911,930	-	-	1,073,911,930
Furniture & Fittings	25,448,193	3,384,593	-	28,832,785
Machinery	48,499,963	5,878,853	-	54,378,816
Moter Vehicles	36,906,000	4,354,000	-	41,260,000
Heavy Vehicles	101,076,874	12,347,104	-	113,423,978
Equipments (office & others)	65,794,852	13,152,430	-	78,947,283
Roads & Boundry Walls	32,526,686	2,784,410	-	35,311,097
Internet Info	1,938,176	61,343	-	1,999,519
Water Supply	37,040	9,647	-	46,687
Break Water,Groyne & Quay Wall	981,248,323	59,597,389	-	1,040,845,711
Fuel Despensing Unit	38,934,977	7,750,170	-	46,685,147
Slipway - Codbay	2,985,750	331,750	-	3,317,500
Convertainer	15,270,870	-	-	15,270,870
Beacon Lamp	5,623,580	4,840	-	5,628,420
CCTV Camera & Equipment	11,808,336	3,725,852	-	15,534,188
Water Sump House	1,799,158	226,744	-	2,025,902
Tractor and Trailers	22,363,000	4,136,000	-	26,499,000
water Tank	574,821	188,122	-	762,943
Septic Tank	3,377,749	585,624	-	3,963,373
Electricity Supply	504,470	180,806	-	685,276
Fuel Tank	4,909,633	1,136,300	-	6,045,933
Computer software	360,000	384,500	-	744,500
Common Facilities - Car park	116,581	58,290	-	174,871
<b>Total</b>	<b>2,754,530,409</b>	<b>153,818,224</b>	<b>-</b>	<b>2,908,348,633</b>

NET BOOK VALUE		
Description	Balance 01.01.2025 (LKR)	Balance 31.12.2025 (LKR)
Lands	3,094,942,625	3,094,942,625
Buildings	1,049,085,832	1,026,099,337
Dredgers & Boats	-	-
Furniture & Fittings	6,625,837	6,782,708
Machinery	10,109,872	6,375,328
Moter Vehicles	6,634,000	2,280,000
Heavy Vehicles	24,114,128	12,197,014
Equipments (office & others)	56,515,380	58,371,144
Roads & Boundry Walls	78,249,338	77,266,098
Internet Info	213,400	396,278
Water Supply	59,426	49,779
Break Water,Groyne & Quay Wall	1,402,647,224	1,343,049,835
Fuel Despensing Unit	38,438,338	30,816,552
Slipway - Codbay	10,284,250	9,952,500
Convertainer	2	-
Beacon Lamp	-	140,360
CCTV Camera & Equipment	6,289,696	3,726,937
Water Sump House	468,281	241,537
Tractor and Trailers	18,997,000	14,861,000
water Tank	383,214	9,362,443
Septic Tank	2,478,492	1,892,868
Electricity Supply	1,303,591	1,122,785
Fuel Tank	6,343,100	5,317,067
Computer software	-	1,538,000
Common Facilities - Car park	2,215,031	2,156,741
<b>Total</b>	<b>5,816,398,059</b>	<b>5,708,938,936</b>



# CEYLON FISHERY HARBOURS CORPORATION

## FOR THE FINANCIAL PERIOD ENDING 31<sup>ST</sup> DECEMBER 2025

### Accounting Policies

#### 1. Description of business

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

#### 2. Financial Year

The corporation's financial year ends on 31<sup>st</sup> December 2025.

#### 3. Objectives of the Financial Statements

The main objectives of financial statement include:

1. Providing valuable insights about the financial position and performance of the Ceylon Fishery Harbours Corporation.
2. To facilitate better decision-making by external stakeholders, such as regulators investors or creditors
3. Assessing the organization's ability to generate future cash flows.
4. Enhancing transparency and accountability in financial reporting.
5. Meeting legal and regulatory obligations.
6. To assist in the evaluation of management's performance and the entity's overall financial health.
7. Serving as a basis for planning, budgeting, and forecasting activities.
8. Providing a historical record of financial transactions for internal and external purposes.

#### 4. Accounting Assumptions

The financial statement in this report are prepared in accordance with the Sri Lanka Accounting Standards (SLFRS/LKAS) issued by the CA Sri Lanka and have been prepared on an accrual basis and under the historical cost convention unless otherwise specifically stated. The financial statements are also based on a concept of "going concern" with understandability, relevance, materiality and reliability being the basic framework. Accounting policies and notes set out in the Financial Information section of this report form and integral part of the financial statements. With regard to the Corporation's sustainability performance, the data measurement techniques an accrual basis.

#### 5. Grants

Grants received from the Treasury and other donor organizations have been identified as Capital & Recurrent and accounted accordingly. Grants that compensate the corporation for, expenses incurred are recognized as income in the statement of comprehensive income in the same period in which the expenses are recognized.

The corporation is acknowledging historical credit balances exceeding 10 years and agreeing to potentially cover them if needed in the future. This is being handled by crediting these balances to cumulative profit/loss.



Description	Amount (Rs.)	Commencing year
Prom peached Receipt	2,215,769.00	1992
Deferred Liabilities	1,653,400.00	1992
Creditors	9,824,409.00	2012
Creditors - MEPA	108,086.00	2018
Creditors - Gampaha District Fisheries Co-op	204,656.00	2012
Creditors - Capital Payment	1,363,766.00	2015
Other Creditors	759,738.00	2012
Economics Tax	10,512,971.00	2013
Waste oil tank Galle	133,864.00	2009
Bouy Installation Work Kathaluwa land	647,934.00	2012
Housing Project Dikowota	2,671,509.00	2013

## 6. Capital Payments

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

## 7. Liabilities and Provisions

### a) Retirement Benefit Obligation

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

### b) Employees Provident Fund and Employees Trust Fund

Employees' provident fund

The corporation and their employees contribute 15% and 10% respectively on employees' monthly gross salary & cost of living allowance of each employee to employees' provident fund in terms of the employees' provident fund Act no. 15 of 1958 as amended. Employees' Trust fund

All employees of the corporation are members of the employees' Trust fund to which the corporation contributes 3% of the employees' monthly gross salary & cost of living excluding overtimes, in terms of employees' Trust Fund Act No 46 of 1980.

### c) Provision for Doubtful Debts

Provision for doubtful debts is created by forming a credit balance, which is netted off against the selected receivables appearing in the balance sheet. A corresponding debit entry is recorded to account for the expenses of potential loss. The doubtful debtors are calculated as 5% of the selected debtors as at 31<sup>st</sup> December 2025.

Debtors	Rs.
Debtor - Berthing	47311628.77
Debtor - C.F.C.	27170559.12
Debtors - Dredging (dockyard)	36476991.34
Debtors- Oluvil	24840000
Debtors - Berthing All Harbours	11939824
Debtors - Gas (Mutwal)	16801

## 8. Contingent Liability

Contingent Liabilities have been identified under two categories as follows.

### A – Contingent Liabilities – Quantifiable

The contingent liabilities are recorded in the book of accounts if the contingent liabilities are probable and the amount of the liability can be estimated.

### B - Contingent Liabilities – Non-quantifiable

The contingent liabilities are not recorded in the book of accounts as they are not probable to occur.

**Details of the Court Cases filed by & against Ceylon Fishery Harbours Corporation as at 31.12.2025**

No	Case No.	Plaintiff	Name of the Defendant/Respondent	Nature and the Value of the Case
01.	DMR/00328/17 WP/HCCA/COL/ 137/19	Ceylon Fishery Harbours Corporation	Frontier 7 International (Pvt) Ltd	Recovery of Rs. 894,115/- (Negombo Lagoon Development Project)
02.	DMR/1353/2017	Ceylon Fishery Harbours Corporation	O.V.Sarath Kumara	Recovery of Rs. 550,833/-, and Legal interest
03.	DMR/1471/20	Ceylon Fishery Harbours Corporation	Wakers Trinco Shipyard Pvt Ltd	Recovery of Rs. 6,174,021/82
04.	DMR/03240/22	Ceylon Fishery Harbours Corporation	01. R.I. Developers PVT ltd 02. Arabage Gamini Ransinghe	Recovery of Rs. 16,894,356.74
05.	CHC/489/12/MR CHC/Appeal/02/2024	Ceylon Fishery Harbours Corporation	Apalo Marine International (Pvt) Ltd	Recovery of Rs.5,675,373.42
06.	CHC/504/2015/ MR	Ceylon Fishery Harbours Corporation	SeaWoo Lanka (Pvt)Ltd	Recovery of Rs.15,456,000/-
07.	CA(Writ)782/2023	Ceylon Fishery Harbours Corporation ( Respondent)	Labour Commissioner, Arbitrator I.D.S. Samaranayake	Writ Application was filed challenging the labour Arbitration award for the payment of Rs.1,116,385/50
08.	HCALT/17/24	Ceylon Fishery Harbours Corporation	U.L. Harshana	The labour tribunal has ordered to pay Rs. 1,071,300/- to the applicant
09	CHC/75/2021/CO	Commercial Bank PLC	Walkers Colombo Shipyard (pvt) Ltd	Rs.142,623,408/45 CFHC Intervene and submitted our claim.
10.	CA(WRIT)532/20	T.H. Dasun Sampath (Petitioner)	Ceylon Fishery Harbours Corporation (Respondent)	Request to restate the petitioner for the post of Deputy Harbour Manager Value cannot be measured
11.	539/24/SCM	Ceylon Fishery Harbours Corporation	Optimised IT (pvt) ltd	Rs.1,760,000/-



12.	HCA/121/24 (13/76/2021)	Ceylon Fishery Harbours Corporation	Nishantha Wickremasuriya	The labour tribunal has decided to reinstate the applicant and pay Rs. 2,685,575/43 to the applicant
13.	HCA/126/24 (LT2/1151/2021)	Ceylon Fishery Harbours Corporation	Samantha Thushara Galpayage	The labour tribunal has decided to reinstate the applicant and pay Rs.4,297,501/- to the applicant
14.	DSP/276/2020	Seamax Ceylon (Pvt) Ltd	Ceylon Fishery Harbours Corporation	Rs.50,000,000/ Seeking Interim injunction and other reliefs against CFHC
15.	CA Writ Application No.1123/2025	Seamax Ceylon (Pvt) Ltd	Ceylon Fishery Harbours Corporation	Writ of Certiorari quashing despondent decision to terminate agreement and position of the lease premise and other reliefs.
16.	21490/25 21491/25	Abhimani Randeniya	Manilka Kodippili	Action filed by OIC Welisara under Section 81 of the Penal Code.
17.	23231/25	Seamax Ceylon (Pvt) Ltd	Manillak Kodippili Manoj Silva Intervened Party/CFHC	Private plaint filed under the section 66 of primary court procedure act.
18.	DSP/172/2022	Ceylon Fishery Harbours Corporation	Anil Perera - Accountant	Preventing Demoting from Deputy General Manager post Value cannot be measured
19.	WP/HCCA/COL/84/2024/LA	Ceylon Fishery Harbours Corporation	Anil Perera	These Appeal cases have been filed against the order dated on 25/04/2024 of the Colombo District Court Case No. DSP 172/22 Value cannot be measured
20.	DSP/21/2008	S.N.Group (Pvt)Ltd	Ceylon Fishery Harbours Corporation	Against recovery of berthing chargers by Cashing the bank guarantee for Rs.47,520/- and challenging the tariff
21.	DSP 285/2025	Sage Marine	Ceylon Fishery Harbours Corporation.	Seeking interim injunction to release the boat and other reliefs. Outstanding as at 30/08/2025 Rs.21,813,961.48/=



22.	LTA/G/77/2023	T.H. Ruwan Tharanga	Ceylon Fishery Harbours Corporation	This case was filed against the dismissal of the service of T.H Ruwan Tharanga. Value cannot be measured.
23.	LT/M/26/07/2024	Sunil Shantha	Ceylon Fishery Harbours Corporation	This case was filed against the dismissal of the service of Harbour Manager Sunil Shantha. Value cannot be measured.
24.	LT/M/26/63/2023	S.A.T. Namal	Ceylon Fishery Harbours Corporation	This case was filed against the dismissal of the service. Value cannot be measured.
25.	A79/2025	Ceylon Fishery Harbours Corporation	P.L Jayakodi, R.M.S. Rathnayeka, G.K. Munidasa	Labour Arbitration regarding their promotions. Value cannot be measured.
26.	A 40/2025	A.D Jayasinghe	Ceylon Fishery Harbours Corporation	Labour Arbitration regarding his salary areas and increment. Value cannot be measured.
27.	CA(Writ)1005/ 2025	Sahanpriya and 19 others	Ceylon Fishery Harbours Corporation and Others	Writ of Certiorari quashing the respondent's decision to terminate the Letter of Awards for leasing out of 32 fish boards in Chilaw Fishery Harbour. No money claim.
28.	CA(Writ) 1035/ 2025	Galle District Fisheries Co-Operative Societies Limited	Ceylon Fishery Harbours Corporation and Others	Writ of Certiorari quashing the respondent's decision to terminate the Agreement for leasing out of the Fuel Shed in Galle Fishery Harbour. No money claim.
29.	CA(Writ) 1030/ 2025	C Adhikaram and two others	Ceylon Fishery Harbours Corporation and Others	Writ of Certiorari quashing the respondent's decision of Interdiction of the petitioners.
30.	A 62/2025	C.W.A Liyanaarachchi	Ceylon Fishery Harbours Corporation	Regarding the promotions. No value.
31.	A 18	Mr.Gajaba Wijesinghe	Ceylon Fishery Harbours Corporation	An arbitration award was given to pay Rs.17,740,216.57/= to the applicant.



32.	SP/4207	Galle District Fisheries Co-Operative Societies Limited	Ceylon Fishery Harbours Corporation	No money claim.
-----	---------	---	-------------------------------------	-----------------

#### 09. Property, plant and equipment, acquisition-related intangibles and other capitalised costs

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

#### 10. Depreciation

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

Type of Asset (Category)	Depreciation rates (%)
<b>Lands</b>	-
<b>Buildings</b>	2.5%
<b>Internal Roads &amp; Boundary Wall</b>	2.5%
<b>Break Water &amp; Quay Wall</b>	2.5%
<b>Sand Bag Break Water</b>	10%
<b>Slipway – Cod bay</b>	2.5%
<b>Machinery</b>	10%
<b>Tools &amp; Office Equipment</b>	10%
<b>Furniture &amp; Fittings</b>	10%
<b>Boats &amp; Dredgers</b>	10%
<b>Internet &amp; Information System</b>	20%
<b>Motor Vehicle</b>	10%
<b>Heavy Vehicle</b>	10%
<b>Heavy Vehicle (Donated Assets)</b>	10%
<b>Computer Software</b>	20%
<b>Water Supply</b>	10%
<b>Fuel Dispensing Unit</b>	10%
<b>Trolley</b>	10%
<b>Eco Sound</b>	10%
<b>Convertainer</b>	20%
<b>Beacon Lamp</b>	20%

Depreciation is calculated on all fixed assets other than freehold land from the month of acquisition or use, whilst the depreciation is provided in the year of disposal.

#### Fully Depreciated Assets

Fully depreciated assets, as given below, have been included in the carrying amount of Fixed Asset Rs. 8,572,665,364.57. These assets have been used for operating activities of the corporation during 2025.

Assets	Rs.
Internet Info. 12120	1,889,271.02
Convertainers	15,270,872.13
Beacom Lamp	5,623,580.00
Total	22,783,723.15
Dredgers & Boats	1,073,911,930.32
Heavy Vehicle (Donated a bowser for Dikkowita)	8,600,000.00
Computer Software 11220	360,000.00



## Property, Plant, and Equipment (PPE)

### 1. Prior Period Adjustments

The opening balances of **Property, Plant, and Equipment** as of 1 January 2025 have been restated to correct the cost and accumulated depreciation of **Buildings** and **Heavy Vehicles** previously reported on 31 December 2024. These adjustments ensure that the carrying amounts of these assets are accurately reflected in accordance with **LKAS 16**.

The following table summarises the restatements:

Asset Class	As Previously Reported Cost (31.12.2024)	Adjustment	Restated Balance –Cost (01.01.2025)
Buildings	1,327,897,524.65	(28,859.58)	1,327,868,665.07
Heavy Vehicles (Net)	117,020,992.27	(4,299,900.00)	112,721,092.27

### 2. Reconciliation of Carrying Amount

The opening balances of the following assets as of 1 January 2025 have been restated to correct an over-calculation of depreciation in the prior financial year (2024).

Asset Category	Cost as at 01.01.2025 LKR	Accumulated Depreciation (As previously reported) LKR	Adjustment for Over-depreciation LKR	Restated Accumulated Depreciation LKR	Net Book Value (Restated) LKR
Buildings	1,327,868,665.07	278,811,692.58	298,246.21	278,513,446.37	1,049,355,219
Heavy Vehicles	112,721,092.27	93,766,863.82	429,990.00	93,336,873.82	19,384,218.45
Furniture & Fittings	32,097,397.93	25,471,560.46	23,367.75	25,448,192.71	6,649,205.22
Equipment (Office & Other)	122,957,757.35	66,442,377.57	647,525.21	65,794,852.36	57,162,904.99
Internet Information	266,750.00	53,350.00	4445.83	48,904.17	217,845.83
Fuel Dispensing Unit	777,501,699.12	39,063,360.66	128,383.23	38,934,977.43	738,566,721.69
CCTV Camera & Equipment	18,192,704.89	11,903,009.24	94,673.31	11,808,335.93	6,384,368.96



Fuel Tank	11,363,000.00	5,019,900.00	110,266.67	4,909,633.33	6,453,366.67
-----------	---------------	--------------	------------	--------------	--------------

### Capital Works in Progress

Capital expenses incurred during the year which are not completed as at the date of the Statement of Financial Position are shown as Capital Work-in-Progress, whilst the capital assets which have been completed during the year and put to use have been transferred to Property, Plant and Equipment.

### Inventories & Stocks

Inventories are stated at the lower of cost and net realisable value. In general, cost is determined on a first-in-first-out basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition and location.

## 11. Foreign Currency Transactions

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

## 12. Taxation

### Income Tax

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

## 13. Leases

### A) When the corporation is the lessee

#### Operating leases

Leases where a significant portion of the risk and reward of ownership is retained by the lessor are classified as operating leases. Payments made under operating leases are taken to the comprehensive income & expenditure statement on a straight-line basis over the period of the lease.

### B) When the Corporation is the lesser

#### Investment properties

The corporation owns properties that it no longer uses in the business and now holds to earn rental income. The properties are leased to outside parties under an operating lease for fixed lease payments.

The corporation measures investment properties at fair value.

The details of the leased-out properties are as follows.

RENT PROPERTIES	
Harbour Name	Rent Category
	H.H.A.K.Sirivardana
	Navy
	Dishan -Ice Plant
	Dishan - Bare Land
	H.M.T.Nishan de Silva
	South Lanka Ice Com.Pvt
	South Lanka Ice Com.Pvt -new
	Radio Room
	W.Thushari Priyangani(Lot .15)
	D.Gayan Champika Silva (Lot. 01, 02,03)
	H.R. R.H. Silva (Lot 02)
	H.L.P.Lakshan silva(Lot .06)



	K.P.J.Priyadarshana Silva (Lot. 07)
	M.A.Janath Nishantha (Lot 13,14)
	S.R.D.Ruwan kumara
	D. Gayan Prasanna (208 )
	D. Gayan Prasanna (0.5 )
	K.C.Hemal Fernando(Lot.17,18)
	K.H.M.Harshakula
	I.A.Amila
	H.R.S.D.Silva( lot 01)
	Fish Scale Kushan Priyanath
	S.A.Vanniarchchi (Lot 11,12)
	M.A.Ajith Prasan Kumara Fernando(156 fd)
	Gayan Campika Guruge (pr.0.4)
	M.S.M. Jayasuriya (190 Sq Ft Room)
	Suresh Sampath Jayasooriya
	M.D. Ice Pvt Ltd
	D.Gayan Prasansa 203 sq.ft
	Savithra Viranga Subasingha
	S.Upul Hemantha Silva
	G.V.D.K.Sri Nimesh Sankalpa
	Jude Nuran Fernando
AMBALANGODA	Ice Plant R.P.Nihal
	Ice plant R M S Upananda
	land in front of the Ice plant - R.P.Nihal
	FI Ofz & Radio Room
	Coast guard
	Senewirathne Bandula
	R.P.Pathum Nilanka
	C.P. Mahesh Ranga
	Saman patabendi
	Balakamadige Sunil
	Jaya Lanka Ice
	Andra Hennadige Lal
	E.K.A.Nigesh Shan
	W.P. Chanaka Chaminda
	Janaka Nimesh
	Coast Guard Office
	Coast Guard Accommodation
DODANDUWA	H. Randika Rukshan
	Lalith Weerathna
	P.Y. Niluka Priyadarshani
	D.P. Ranjan Ravindra
	B. Subhani Rasadari



	A.A. Rajith Deshapriya
	G.M. Sanjeewa Jayanath
	M. Prabath Indika
	A.W.P. Asanga Harsha De Silva
	Jagath Weerathna
	W. Lahiru Madhushanka
	H.V.Madushani Nisansala
	W. Neelan Sanjaya
	S.Manoj Kumara Waduge
	Ganga Godahewa
	Priyanthi Manawadu Canteen
	Rangika Srinath
HIKKADUWA	Coast Guard
BERUWALA WORK SHOP	Coast Guard
DIKKOWITA - SOUTH	Seamax Ceylon
	North West Marine
	Ice Cube Pvt.Ltd
WELLAMANKARAYA	Jhone Asia International
	Ice Plant
	Shop (01 )
	Shop (02 )
	Shop (03 )
	Shop (04 ) W.Asantha Rangana
	Cost Guard
	Canteen
SUDUWELLA	Engine Room 1
	Engine Room 2
	Engine Room 3
	Engine Room 4
	Engine Room 5
	Engine Room 6
	Engine Room 7
	Engine Room 8
	Engine Room 9
	Engine Room 10
	Engine Room 11
	Engine Room 12
	Engine Room 13
	Engine Room 14
	Engine Room 15
	SHOP NO (1)



	SHOP NO (2)
	SHOP NO (3)
	SHOP NO (4)
	SHOP NO (5)
	COST GUARD
PURANAWELLA	South Lanka Ice Sahanasela - Mr W.G.M.M.Nimal
MIRISSA	CFHC Canteen Coast guard BAFF Berthing Floating Stage - BAFF
KALPITIYA	Ice plant Ice plant - Bare Land
CHILAW	Chilaw Ice-jade ice factory (cool room) Chilaw Ice(Jatty-sales center) Chilaw Ice(Office Premicess) Old Canteen Building) -Nifabi Neel Marine (Yearly) P.Charith Franando (01) Shanaka Ramesh Perera (02) Carmeal Matha Podu Mathsya (03) R.P.Waruna Kumara (04) H.A.Amila Samantha (05) W.M.Ramesh Fernando (06) W.A.Nalin Pathirana (07) Shalitha Madugeeth (08) Ravindra Lushan Kodithuwakku (09) Derik Chaminda Silva (10) R.M.Dinesh Nishantha (11) R.M.Rohitha Appuhami (12) Saman Dinesh Perera (13) W.Ruwan Madushanka Lowe (14) W.Robinsan Fernando (15) W.A.Tasan Fernando (16) W.Vijitha Fernando (17) A.Kamalsiri Fernando (18) M.I.Sunimal Fernando (19) W.L.D.Tiyuder Rathnasiri (20) W.A.Ruchira (21) W.Kasun Madushanka Lowe (22) S.H.S.Jerad Asanga Silva (23)



	W.Dilan Forants Nilantha (24)
	M.P.Neel Madushanka (25)
	Athukoralage Saman Sumanasiri (26)
	M.Y.Nimshan Randeepa (27)
	W.A.Woshintan Fernando (28)
	H.A.Sanilka Fernando (29)
	M.Maduwantha Fernando (30)
	Sahanpriya Ganhewa (31)
	B.M.Chathurka Maduranga (32)
VALACHCHENAI	Ice plant
	Auction Hall - 01
	Auction Hall - 02
	Auction Hall - 03
	Auction Hall - 04
	Auction Hall - 05
	Auction Hall - 06
	Auction Hall - 07
	Auction Hall - 08
	Auction Hall - 09
	Auction Hall - 10
	Auction Hall - 11
	Auction Hall - 12
	Auction Hall - 13
	Auction Hall - 14
	Auction Hall - 15
	Auction Hall - 16
	Auction Hall - 17
	Auction Hall - 18
	Auction Hall - 19
	Auction Hall -20
	Auction Hall -21
	Auction Hall - 22
	Auction Hall - 23
	Auction Hall - 24
	Auction Hall - 25
	Auction Hall - 26
	Land -1
	Land -2
	Land -3
Land -4	
Land -5	
Land -6	



	Land -7
	Cool Room
	FI Office
	CCD
	Staff Room
	Canteen new
	Old Military Building 02
	Old Military Building 01
NEGAMBO	FI Office
	CCD
	Akura Ice
	CFC
	Canteen
KUDAWELLA	Canteen
	Alpex Ice Plant
	Suduson Ice -17.2
	Fisherias Corporation
	C C D
	Wagh Balance Room
	Suduson Ice -7.2
	F I Office
CODBAY	Canteen
	welfare shop - rent
	Lanka East Coast Ice Company.
	Trinco Marine - Court
	Radio Room
	Oceanpick Pvt Ltd - Rent
	Lanka Daimaru (pvt)ltd-Building Rent.
	Lanka Daimaru (pvt)ltd-Land Rent
	King Fisher
	Fruit Juse
	Cominucation
	Glah Lanka (pvt)ltd-Land Rent
	Rich win
	S.A.N.K Ice Lanka (pvt) ltd -rent
GALLE	Harbour View
	South Lanka Ice (N.B.Land)
	South Lanka Ice (Ice Plant/B.Land)
	Ocean University
	C.F.C. Office
	Sahana Sala
	Fuel Shed ( Cop. Society)



	ED Bank
	V.CON Engineers
	CO - OP Society ( G.S. Office)
	K.H.N.D. Ranganath
	Canteen ( G . S. Division )
	M.G.M.Priyashantha ( Juice Bar )
	J.V.I.D.Silva
	Sanjana Ice Company
	Sunil Premasiri New Bui Rn
	Sallon & Communication
TANGALLE	Ice Plant
HAMBANTOTA	Ice Plant
	FI OFFICE
KIRINDA	FI
	CCD
PANADURA	Lanka Academy
	Sport Fishing Lanka
	Canteen

#### 14. Capital Grant Amortisation.

Government Grant for the Capital expenditure has been presented in the Financial Statements in accordance with the LKAS 20. According to the accounting standards, Capital Grant has been recognised as deferred income in the Statement of Financial Position and amortised over the useful life of the asset.

#### 15. Write-off of Long-Outstanding Balances

##### Write-off of Long-Outstanding Receivables

In accordance with the provisions of **Public Enterprise Circular No. PED 01/2021(I)**, the Ceylon Fishery Harbours Corporation has identified and processed the write-off of several long-outstanding receivable balances that were deemed irrecoverable.

Following a comprehensive review and recommendation by the **Audit and Management Committee**, the **Board of Directors**, at its meeting held on **February 26, 2026**, granted formal approval to remove these balances from the books of accounts.

The details of the amounts written off are as follows:

Debtor Security (Ministry)	= Rs. 63,273,638.96
(NARA)	= <u>Rs. 3,952,983.82</u>
	= <u>Rs.67,226,622.78</u>

#### Recognition of Development Funds

Recognition of Anchorage Development Funds (2021–2024) as Revenue in 2025.

The funds received from the Ministry of Fisheries, Aquatic, and Ocean Resources specifically for the development of anchorages during the fiscal years 2021, 2022, 2023, and 2024 have been officially recognised as revenue in the financial year 2025.



### 16. Bank Overdrafts

As at 31<sup>st</sup> December 2025, due to the operation of the Fund Management Account within the institution, certain related bank accounts have become overdraft. No interest is charged by the bank on these overdraft balances.

### 17. Restatement of Retained Earnings

The opening balance of Retained Earnings as at 1<sup>st</sup> January 2025 has been restated to reflect the adjustments related to prior periods.

Opening Balances	(1,976,570,878.05)
Prior period adjustment	285,974,758.70
Restated balances at 01st January 2025	<b>(1,690,596,119.35)</b>

#### Prior period adjustment

A/C 1931	24,000.00	A/C 1931	101,400.00
A/C 1931	20,000.00	A/C 1931	22,800.00
A/C 1931	5,000.00	J/07/2025	1,262,750.00
A/C 1931	1,041,947.70	J/11/2025	3,552,045.73
A/C 1931	5,000.00	J/26/2025	429,990.00
A/C 1931	613,604.16	J/28/2025	4,773,535.00
A/C 1931	352,607.00	J/28/2025	1,216,050.00
A/C 1931	56,900.00	J/41/2025	2,896,974,737.41
A/C 1931	13,155.25	J/54/2025	1,306,306.97
A/C 1931	141,570.00	J/55/2025	601.24
J/10/2025	1,170,497.60	J/80/2025	90.00
J/29/2025	4,681,733.00	J/84/2025	13,500.00
J/40/2025	1,105,216.00	J/271/2025	2,944,920.00
J/41/2025	2,891,203,119.26	J/279/2025	3,986,532.00
J/75/2025	6,115,303.00	J/314/2025	25,741.39
J/78/2025	73,535.00	J/332/2025	1,500,000.00
J/79/2025	1,017.00	J/370/2025	4,000.00
J/82/2025	59,630.00	J/279/2025	43,286.45
J/84/2025	21,600.00	J/312/2025	129,102,040.00
J/220/2025	4,280.00	J/394/2025	16,265,493.18
J/270/2025	3,800.00	J/395/2025	17,017,595.00
J/308/2025	11,240.00	J/417/2025	35,992,543.87
J/316/2025	170,503.00		131,990,438.83
J/265/2025	547,393.10		
J/225/2025	28,097,886.00		
J/265/2025	212,250.00		
J/266/2025	372,840.00		
J/267/2025	631,294.00		
J/268/2025	1,571,254.50		
J/177/2025	10,430.00		
J/30/2025	5,272,100.00		



J/336/2025	24,050.00		
J/360/2025	3,986,532.00		
J/370/2025	3,000.90		
J/368/2025	688,764.54		
J/313/2025	14,220,432.00		
J/417/2025	18,153.36	Balance B/F	<b>285,974,758.70</b>
	<u>2,962,551,638.37</u>		<u>3,248,526,397.07</u>

Unaudited Financial Statements 2025

HARBOURS EXPENCES - 2025		BERUWALA	BERUWALA WORK SHOP	GALLE	MIRISSA	PURANAWELLA	TANGALLE
RATE & TAXES	000061010	326,833.31		609,632.90			150,156.60
ELECTRICITY	000061025	1,854,084.25	886,310.44	2,961,515.41	1,818,483.07	1,736,712.74	687,234.04
SALARIES & WAGES	000061105	27,156,256.62	11,448,302.34	21,087,756.44	18,531,731.61	17,078,398.11	29,494,615.91
SALARIES & WAGES- WELIGOUWA	900061105						
OVER TIME	000061110	5,742,187.66	858,685.51	2,376,171.91	1,786,508.63	1,672,610.52	3,019,923.92
CASUAL WAGES	000061115	4,828,698.03	1,042,231.11	6,074,505.85	8,519,532.11	8,987,859.67	2,613,625.70
POYADAY ALLOWANCE	000061116	113,316.49	30,809.36	34,290.81	47,452.38	36,881.68	54,338.84
ALLOWANCES - INTERIM	000061125	10,431,000.00	4,342,896.77	9,742,350.40	7,684,084.36	6,562,313.34	12,159,800.00
ALLOWANCES	000061130					253,500.00	
SPECIAL ALLOWANCE - (TO WD & VC)	000061135	730,000.00	290,000.00	635,000.00	500,000.00	427,500.00	755,000.00
LANGUAGE SKILLS	000061140	377,664.25	320,081.75	263,463.00	603,606.25	325,630.00	628,240.00
WEEKEND PAYMENTS	000061155	119,588.50		141,709.00	271,169.76	78,437.17	276,917.50
TRAVELLING & SUBSISTENCE	000061165	461,446.00	63,680.00	742,727.00	651,375.00	812,421.00	1,040,700.00
FUEL ALLOWANCES	000061170						
E.P.F. 15%	000061175	5,856,437.36	2,415,468.75	4,742,133.29	3,824,243.33	3,451,629.99	6,881,237.14
E.T.F. 3%	000061180	1,171,287.47	483,093.75	948,426.65	764,848.69	690,326.02	1,345,589.06
OTHER COMPENSTION	000061184						
LEGAL FEES	000061190						
TELEPHONE	000061215	1,017,190.14	125,934.95		38,018.38	22,390.96	179,489.91
POSTAGE & TELEGRAMS	000061225	17,570.00	700.00	13,970.00	7,660.00	7,815.00	5,570.00
TRANSPORT	000061240	968,374.50	170,965.00	1,163,182.00	979,900.00	568,519.00	368,525.00
ENTERTAINMENT	000061245	3,900.00	1,100.00	2,500.00	39,100.00	30,410.00	1,328.00
STAFF WELFARE	000061260	153,218.50	148,292.56	108,146.00	225,390.60	205,118.00	276,193.00
TEA EXPENSES	000061261	659,000.00	344,000.00	601,000.00	550,000.00	480,000.00	747,000.00
STATIONERY	000061265	30,951.00	12,993.00	47,498.75	31,240.00	97,095.00	35,867.08
UNIFORMS TO EMPLOYEES	000061270	81,000.00	43,200.00	64,200.00	30,000.00	19,800.00	47,400.00
TRAINING EXPENSES	000061275	75,000.00	13,000.00			15,000.00	
PRINTING EXPENSES	000061280	187,104.58	7,432.50	84,788.00	64,431.00	55,438.00	3,530.00
INTERNET & E MAIL	000061285	17,305.44	50.00			460.00	
ADVERTISING & PUBLICITY	000061295			804,158.85			
LICENSE FOR DREDGING	000061327						
MINERALOGICAL ANALYSIS	000061329						
INSURANCE CASH	000061345						
VICTUALLING ALLOWANCES	000061355						
WATER	000061360	4,593,147.25	382,505.58	5,267,308.00	2,485,670.71	2,341,636.83	2,592,387.52
FUEL FOR VEHICLES	000061375	26,720.00		89,302.00	120,986.00	312,649.00	291,886.00
FUEL FOR TRACTORS	000061380	163,090.00		223,973.00	296,442.00	237,425.00	36,700.00
FUEL FOR DREGERS	000061386						
FUEL FOR GENERATOR	000061390	40,040.00		61,535.00	167,270.00	91,180.00	101,400.00
MICCELLANIOUS	000061395						
FUEL FOR HEAVY VEHICLES	000061400	241,750.00		1,029,846.00	11,080.00	3,169,308.00	5,540.00
SECURITY EXPENSES	000061410						
SURVEY EXPENSES	000061420						
WORKSHOP EXPENSES	000061425						
EXPENSES FOR HARBOUR VISIT	000061435				6,600.00		
CORPORATE PLAN DEVELOPMENT EXPENSES	000061438						
DREDGING EXPENSES	000061440						
PURCHASE OF BEACON LAMP BULB-	000061443						
TRANSLATION FEES	000061505						
CONSUMBLE PUR. OFFICE EQUIPMENT	000061536			29,000.00			
WHALE WATCHING OF EXPENSES	000061545				46,800.00		
R & M BUILDING	000061815	1,723,594.10		234,899.50		652,039.00	84,080.00
R & M FIRE SAFTY EQUIPMENT	000061818	43,225.00					
R&M-WORK SHOP	000061819						
R & M WATER SUPPLY SYSTEM	000061820						
R&M WORK SHOP	000061821						
R & M ELECTRICAL ITEMS	000061822	221,859.11	26,600.00	982,355.51	553,224.92	566,446.50	319,705.94
R & M COMPUTER NETWORK EQUIPMENT	000061823						
R & M OFFICE EQUIPMENT	000061825	33,019.80	2,500.00	306,235.93	186,120.00		5,240.83
R & M MOTER BYCYCLE	000061826						
R & M FUEL DISPEN UNIT	000061827	314,668.80		345,606.34	59,271.41	426,209.00	165,991.35
FUEL FOR GENERATOR	000061828						
R&M PLANT & EQUIPEMENT	000061830						
OFFICE UPKEEP MAINTENANCE	000061860	22,855.00	6,340.00	13,303.00	24,310.00	10,965.00	16,520.00
HARBOUR UP/KEEP MAINTENANCE	000061861	2,410,183.22	440,986.80	2,785,907.97	825,758.05	2,406,483.27	895,116.10
INTERNET INFORMENT STSTEN SERVICE CHARGES	000061868						
R & M VEHICLES	000061890	7,925.00	400.00	93,343.92	36,750.00	33,667.50	56,150.00
STOCK ADJUSTMENT (STOCK VERIFICATION)	000062100						
R & M MARINE STRUCTURE & QUAY WALL	000063003	205,750.00		786,330.00	80,550.00	170,125.00	74,300.00
R & M CRANE	000063005	83,000.00	174,900.00	159,237.00		62,671.00	
R & M TADANO CRANE	000063020		500,045.00	150,259.00	53,350.00	707,225.00	17,645.00
R & M DRUMP TRUCKS	000063035						
R & M PORK LIFT	000063055						
R & M BOWSER	000063056						
R & M TRACTORS	000063060	59,519.40	314,950.00	448,470.01	691,309.34	127,450.00	
PRIME MOOVER	000063065			529,270.00			
LOG ARM EXCAVATOR /R&M	000063066		545,935.22				
PRIME MOOVER	000063070						
R&M DREDGERS	000063071		2,380.00		778.00		
SANDGALAPIYASA	000063073						
R&M CCTV	000063074						
BANK CHARGES	000063505	3,000.00	2,000.00	1,000.00		4,000.00	
SOCIAL SECURITY CONTRIBUTION LEVY (SSCL)	000063507			3,810.19		430.31	
BANK COMMISSION	000063530						
<b>TOTAL HARBOUR EXPENCES - 2025</b>		<b>72,572,760.78</b>	<b>25,448,770.39</b>	<b>66,790,118.63</b>	<b>52,615,045.60</b>	<b>54,936,176.61</b>	<b>65,434,944.44</b>

HARBOURS EXPENCES - 2025		KIRINDA	COBBAY	DODANDUWA	HIKKADUWA	KALPITTYA	KUDAWELLA
RATE & TAXES	000061010		267,287.94		66,087.00	10,000.00	161,590.70
ELECTRICITY	000061025	909,518.07	2,664,728.03	425,118.04	480,648.01	712,051.68	2,032,073.69
SALARIES & WAGES	000061105	18,472,242.97	32,714,847.89	6,727,717.84	12,755,725.36	9,339,029.41	19,182,557.14
SALARIES & WAGES- WELIGOUWA	900061105						
OVER TIME	000061110	2,842,614.05	1,597,352.62	1,413,981.69	1,734,731.51	1,665,099.25	1,530,775.54
CASUAL WAGES	000061115	1,531,967.46	5,260,061.06	1,080,935.09	3,239,857.13	1,177,185.01	6,708,525.83
POYADAY ALLOWANCE	000061116	58,308.02	130,540.39	45,865.69	56,074.37	16,033.66	36,372.81
ALLOWANCES - INTERIM	000061125	8,229,836.40	14,388,585.61	2,816,600.00	5,187,116.25	3,186,964.51	8,337,915.24
ALLOWANCES	000061130						5,525.00
SPECIAL ALLOWENCE - (TO WD & VC)	000061135	535,000.00	925,000.00	205,000.00	320,000.00	215,000.00	570,000.00
LANGUAGE SKILLS	000061140	547,250.00	91,863.66	63,195.00	314,233.75	105,918.75	664,195.00
WEEKEND PAYMENTS	000061155	145,661.00	137,410.74	6,490.50	28,204.75	31,574.00	235,089.00
TRAVELLING & SUBSISTENCE	000061165	676,465.00	254,403.00	130,844.00	470,804.30	113,638.00	326,944.00
FUEL ALLOWANCES	000061170						
E.P.F. 15%	000061175	4,008,390.78	7,064,809.29	1,447,913.98	2,643,656.50	1,531,556.76	4,192,845.57
E.T.F. 3%	000061180	801,678.16	1,412,961.92	289,582.81	528,731.28	347,882.31	838,569.10
OTHER COMPENSTION	000061184						
LEGAL FEES	000061190						
TELEPHONE	000061215	54,425.21	7,770.49	132,084.72	159,055.15	139,989.17	165,265.78
POSTAGE & TELEGRAMS	000061225	330.00	4,350.00	2,880.00	5,885.00	1,350.00	1,740.00
TRANSPORT	000061240	580,960.00	78,350.00	234,320.00	283,131.00	328,600.00	621,950.00
ENTERTAINMENT	000061245	50,570.00	7,895.00	328.50	5,069.90		2,600.00
STAFF WELFARE	000061260	80,523.00	155,099.00	45,237.00	126,206.55	98,787.00	140,250.00
TEA EXPENSES	000061261	438,000.00	861,000.00	241,000.00	339,000.00	201,000.00	550,000.00
STATIONERY	000061265	14,245.00	104,247.00	5,843.00	15,320.03	12,390.00	49,300.00
UNIFORMS TO EMPLOYEES	000061270	46,200.00	115,800.00	33,000.00	39,600.00	33,000.00	52,800.00
TRAINING EXPENSES	000061275	(13,000.00)					
PRINTING EXPENSES	000061280	923.00	5,875.00	12,205.00	11,614.00	4,185.00	1,846.00
INTERNET & E MAIL	000061285	12,448.87			515.00	1,030.00	
ADVERTISING & PUBLICITY	000061295	298,464.12			174,496.00		269,408.36
LICENSE FOR DREDGING	000061327						
MINERALOGICAL ANALYSIS	000061329	53,659.39			153,276.00		
INSURANCE CASH	000061345						
VICTUALLING ALLOWANCES	000061355						
WATER	000061360	1,441,865.72	4,089,837.55	132,354.82	789,508.63		4,752,424.35
FUEL FOR VEHICLES	000061375	297,808.00	278,551.80		40,839.00	122,566.00	151,258.00
FUEL FOR TRACTORS	000061380	9,590.00	217,308.00		59,170.00	16,016.00	116,092.00
FUEL FOR DREGERS	000061386						
FUEL FOR GENERATOR	000061390	66,180.00			18,084.00	67,860.00	188,020.00
MICCELLANIOUS	000061395						
FUEL FOR HEAVY VEHICLES	000061400	3,477,526.10	69,250.00		417,600.00		82,670.00
SECURITY EXPENSES	000061410						
SURVEY EXPENSES	000061420	5,325.00		44,490.00	46,050.00		
WORKSHOP EXPENSES	000061425						
EXPENSES FOR HARBOUR VISIT	000061435		20,445.00				
CORPORATE PLAN DEVELOPMENT EXPENSES	000061438						
DREDGING EXPENSES	000061440	1,227,208.32					
PURCHASE OF BEACON LAMP BULB-	000061443	54,000.00					
TRANSLATION FEES	000061505		100.00				
CONSUMBLE PUR. OFFICE EQUIPMENT	000061536						
WHALE WATCHING OF EXPENSES	000061545						
R & M BUILDING	000061815	424,750.00	3,500.00	333,217.00	147,870.00	4,000.00	1,367,918.89
R & M FIRE SAFTY EQUIPMENT	000061818						
R& M-WORK SHOP	000061819						
R & M WATER SUPPLY SYSTEM	000061820					10,000.00	
R& M WORK SHOP	000061821						
R & M ELECTRICAL ITEMS	000061822	174,095.00	22,000.00	67,190.00	75,799.98	70,780.00	350,667.74
R & M COMPUTER NETWORK EQUIPMENT	000061823						
R & M OFFICE EQUIPMENT	000061825	108,447.80		19,352.00	50,268.71	49,238.44	
R & M MOTER BYCYCLE	000061826						
R & M FUEL DISPEN UNIT	000061827	66,940.83			8,250.00	103,576.00	757,618.00
FUEL FOR GENERATOR	000061828						
R&M PLANT & EQUIPEMENT	000061830						
OFFICE UPKEEP MAINTENANCE	000061860	10,200.00	12,465.00	8,899.00	21,225.18		9,480.00
HARBOUR UP[KEEP MAINTENANCE	000061861	628,750.00	539,749.00	153,730.34	723,084.51	1,051,577.36	474,585.76
INTERNET INFORMENT STSTEN SERVICE CHARGES	000061868						
R & M VEHICLES	000061890	205,046.76	12,870.00				480.00
STOCK ADJUSTMENT (STOCK VERIFICATION)	000062100						5,500.00
R & M MARINE STRUCTURE & QUAY WALL	000063003				498,225.00		205,750.00
R & M CRANE	000063005	565,062.00	298,276.08				
R & M TADANO CRANE	000063020	85,129.20	13,500.00				9,735.00
R & M DRUMP TRUCKS	000063035						
R & M PORK LIFT	000063055						
R & M BOWSER	000063056						
R. & M. TRACTORS	000063060	112,900.00	25,900.00		75,630.00	352,460.00	200,100.00
PRIME MOOVER	000063065	247,243.20			265,770.00		
LOG ARM EXCAVATOR /R&M	000063066	168,740.00					
PRIME MOOVER	000063070						
R&M DREDGERS	000063071	14,900.00	8,990.00			5,210.00	
SANDAGALAPIYASA	000063073						
R&M CCTV	000063074						
BANK CHARGES	000063505	2,000.00	6,100.00	2,000.00	2,000.00		4,460.26
SOCIAL SECURITY CONTRIBUTION LEVY (SSCL)	000063507			3,625.00			
BANK COMMISSION	000063530		300.00				
<b>TOTAL HARBOUR EXPENCES - 2025</b>		<b>49,770,388.43</b>	<b>73,869,381.07</b>	<b>16,125,001.02</b>	<b>32,378,413.85</b>	<b>21,125,548.31</b>	<b>55,354,898.76</b>

HARBOURS EXPNCES - 2025		CHILAW	MUTWAL	PANADURA	NEGAMBO	AMBALANGODA	DIKKOWITA
RATE & TAXES	000061010			108,000.00	517,409.22		145,866.00
ELECTRICITY	000061025	2,201,571.90	2,136,780.46	432,275.82	1,356,296.26	654,348.36	14,412,722.30
SALARIES & WAGES	000061105	8,687,021.78	3,769,666.12	11,634,899.77	8,255,999.88	11,420,520.23	21,670,689.58
SALARIES & WAGES- WELIGOUWA	900061105						
OVER TIME	000061110	1,642,371.69	1,610,149.35	1,869,402.89	1,322,806.03	930,176.41	4,459,935.21
CASUAL WAGES	000061115	2,046,050.90	137,848.50		4,052,273.31	3,443,986.54	7,560,997.23
POYADAY ALLOWANCE	000061116	39,007.36	39,844.69	65,805.04	34,071.68	20,546.67	87,369.82
ALLOWANCES - INTERIM	000061125	3,624,800.00	1,221,259.00	4,964,700.00	3,142,382.21	4,592,000.00	8,437,290.33
ALLOWANCES	000061130						
SPECIAL ALLOWENCE - (TO WD & VC)	000061135	225,000.00	75,000.00	310,000.00	210,000.00	320,000.00	550,000.00
LANGUAGE SKILLS	000061140	235,361.25		112,251.25	43,520.00	288,733.75	698,757.50
WEEKEND PAYMENTS	000061155	2,904.75		10,128.75	19,288.33	8,220.50	92,910.25
TRAVELLING & SUBSISTENCE	000061165	187,817.00		285,855.00	74,138.00	301,936.00	231,905.00
FUEL ALLOWANCES	000061170						
E.P.F. 15%	000061175	1,773,921.58	631,893.47	2,487,811.55	1,534,747.13	2,401,878.05	4,495,801.40
E.T.F. 3%	000061180	354,784.33	127,958.92	497,562.31	306,949.45	480,375.63	899,160.27
OTHER COMPENSTION	000061184						
LEGAL FEES	000061190						
TELEPHONE	000061215	120,352.10	209,114.87	139,493.37	109,463.00	147,849.47	324,513.34
POSTAGE & TELEGRAMS	000061225	2,700.00		4,746.00	1,830.00	4,909.00	11,905.00
TRANSPORT	000061240	365,550.00		215,860.89	326,100.00	482,978.00	476,930.00
ENTERTAINMENT	000061245	200.00		18,470.00	600.00	400.00	22,315.00
STAFF WELFARE	000061260	128,180.00		34,495.00	182,304.70	92,951.80	184,550.00
TEA EXPENSES	000061261	281,000.00		257,000.00	257,000.00	341,000.00	614,000.00
STATIONERY	000061265	8,530.00		42,050.00	7,740.00	14,199.00	39,260.00
UNIFORMS TO EMPLOYEES	000061270	40,200.00	33,000.00	49,800.00	36,600.00	46,800.00	73,800.00
TRAINING EXPENSES	000061275						
PRINTING EXPENSES	000061280	5,840.00		27,748.00	9,645.00	36,041.00	2,975.00
INTERNET & E MAIL	000061285			22,626.12		60,682.89	1,200.00
ADVERTISING & PUBLICITY	000061295					272,961.36	
LICENSE FOR DREDGING	000061327						
MINERALOGICAL ANALYSIS	000061329	49,228.80				86,714.56	
INSURANCE CASH	000061345						
VICTUALLING ALLOWANCES	000061355						
WATER	000061360	1,524,365.38	652,436.04	363,663.08	1,410,484.41	1,164,250.50	7,287,430.43
FUEL FOR VEHICLES	000061375					142,096.00	76,489.00
FUEL FOR TRACTORS	000061380					58,984.00	86,033.00
FUEL FOR DREGERS	000061386						
FUEL FOR GENERATOR	000061390				36,460.00		228,800.00
MIICELLANIOUS	000061395						
FUEL FOR HEAVY VEHICLES	000061400					642,886.00	246,020.00
SECURITY EXPENSES	000061410						
SURVEY EXPENSES	000061420	29,572.00			9,100.00	11,500.00	12,000.00
WORKSHOP EXPENSES	000061425						
EXPENSES FOR HARBOUR VISIT	000061435				3,500.00		
CORPORATE PLAN DEVELOPMENT EXPENSES	000061438						
DREDGING EXPENSES	000061440						
PURCHASE OF BEACON LAMP BULB-	000061443						
TRANSLATION FEES	000061505						
CONSUMBLE PUR. OFFICE EQUIPMENT	000061536						
WHALE WATCHING OF EXPENSES	000061545						
R & M BUILDING	000061815	235,720.00		103,310.00	104,010.00	169,595.45	305,845.00
R & M FIRE SAFTY EQUIPMENT	000061818						
R& M-WORK SHOP	000061819						
R & M WATER SUPPLY SYSTEM	000061820						
R& M WORK SHOP	000061821						
R & M ELECTRICAL ITEMS	000061822	73,060.00	22,738.00		108,345.00	111,922.00	630,051.50
R & M COMPUTER NETWORK EQUIPMENT	000061823						
R & M OFFICE EQUIPMENT	000061825	116,315.54		1,778.41	151,584.71	43,800.00	314,840.96
R & M MOTER BYCYCLE	000061826						
R & M FUEL DISPEN UNIT	000061827	33,200.00		81,750.00	242,755.00	119,982.34	203,473.00
FUEL FOR GENERATOR	000061828						
R&M PLANT & EQUIPEMENT	000061830						
OFFICE UPKEEP MAINTENANCE	000061860	8,090.37		18,540.00	5,400.00	12,575.00	99,730.44
HARBOUR UP[KEEP MAINTENANCE	000061861	597,705.00		696,121.70	892,731.75	697,444.20	4,050,892.44
INTERNET INFORMENT STSTEN SERVICE CHARGES	000061868						
R & M VEHICLES	000061890	970.00				7,850.00	38,933.40
STOCK ADJUSTMENT (STOCK VERIFICATION)	000062100						
R & M MARINE STRUCTURE & QUAY WALL	000063003					386,985.00	361,360.00
R & M CRANE	000063005						
R & M TADANO CRANE	000063020						
R & M DRUMP TRUCKS	000063035					6,700.00	
R & M PORK LIFT	000063055						119,491.53
R & M BOWSER	000063056						
R. & M. TRACTORS	000063060					188,723.00	1,126,789.61
PRIME MOOVER	000063065					321,299.24	
LOG ARM EXCAVATOR /R&M	000063066					140,880.00	
PRIME MOOVER	000063070						
R&M DREDGERS	000063071						
SANDAGALAPIYASA	000063073						
R&M CCTV	000063074						
BANK CHARGES	000063505	2,000.00		5,900.00	10,500.00	4,000.00	14,564.49
SOCIAL SECURITY CONTRIBUTION LEVY (SSCL)	000063507						
BANK COMMISSION	000063530						
<b>TOTAL HARBOUR EXPNCES - 2025</b>		<b>24,643,391.73</b>	<b>10,667,689.42</b>	<b>24,862,044.95</b>	<b>24,776,035.07</b>	<b>30,681,681.95</b>	<b>80,697,598.03</b>

HARBOURS EXPENCES - 2025		HAMBANTOTA	VALACHCHENEI	NILWELLA	SUDUWELLA	KALAMATIYA	MYLIDDY
RATE & TAXES	000061010	73,594.37	10,000.00				
ELECTRICITY	000061025	1,051,521.05	4,728,069.64	846,781.51	626,627.96	1,874,900.61	421,116.23
SALARIES & WAGES	000061105	13,155,624.93	23,253,810.33	12,679,751.70	9,892,439.70	11,676,308.29	5,271,896.44
SALARIES & WAGES- WELIGOUWA	900061105						
OVER TIME	000061110	1,771,016.48	1,507,915.12	1,265,569.54	1,307,259.88	1,249,977.42	880,089.51
CASUAL WAGES	000061115	3,280,125.59	6,816,246.25	3,501,002.37	5,561,456.63	3,475,415.43	5,458,826.61
POYADAY ALLOWANCE	000061116	61,195.20	75,253.03	24,339.32	26,185.67	25,583.31	29,188.96
ALLOWANCES - INTERIM	000061125	5,841,206.67	11,201,400.00	5,568,332.00	3,805,743.26	5,984,625.64	2,504,000.00
ALLOWANCES	000061130						
SPECIAL ALLOWENCE - (TO WD & VC)	000061135	395,000.00	775,000.00	330,000.00	249,553.57	385,000.00	180,000.00
LANGUAGE SKILLS	000061140	187,445.00	229,996.25	310,155.00	203,940.00	211,996.25	215,996.25
WEEKEND PAYMENTS	000061155	152,912.25	42,144.50	165,759.75	71,097.75	15,375.00	44,130.50
TRAVELLING & SUBSISTENCE	000061165	221,280.00	296,092.00	118,648.00	234,211.00	357,581.10	203,767.00
FUEL ALLOWANCES	000061170						
E.P.F. 15%	000061175	2,961,972.91	5,180,412.85	2,687,969.22	2,047,831.38	2,718,996.55	1,123,105.66
E.T.F. 3%	000061180	592,394.59	1,063,523.35	537,593.87	409,566.29	543,799.31	224,621.13
OTHER COMPENSTION	000061184						
LEGAL FEES	000061190						
TELEPHONE	000061215	128,601.00		162,111.09	149,285.54	6,711.60	109,327.89
POSTAGE & TELEGRAMS	000061225	4,350.00	3,430.00	7,530.00	1,790.00	2,580.00	2,890.00
TRANSPORT	000061240	253,650.00	451,447.00	396,000.00	673,797.00	855,800.00	495,720.00
ENTERTAINMENT	000061245	2,050.00	7,500.00	5,185.00	1,600.00	20,000.00	500.00
STAFF WELFARE	000061260	195,135.00	148,786.99	124,325.00	146,855.00	230,024.50	420,959.40
TEA EXPENSES	000061261	372,000.00	745,000.00	374,000.00	340,000.00	361,000.00	262,000.00
STATIONERY	000061265	76,275.00	80,765.00	34,906.00	110,248.20	29,286.00	39,110.00
UNIFORMS TO EMPLOYEES	000061270	46,200.00	72,600.00	39,600.00	26,400.00	30,000.00	33,000.00
TRAINING EXPENSES	000061275						
PRINTING EXPENSES	000061280	1,610.00	18,690.00	42,599.00	16,269.00	4,750.00	43,450.00
INTERNET & E MAIL	000061285		2,265.00			60,014.28	68,140.00
ADVERTISING & PUBLICITY	000061295			198,937.13			
LICENSE FOR DREDGING	000061327						
MINERALOGICAL ANALYSIS	000061329		73,843.20				
INSURANCE CASH	000061345				4,162.82		
VICTUALLING ALLOWANCES	000061355						
WATER	000061360	578,688.02	1,536,960.67	1,619,364.98	885,800.88	529,676.90	710,396.43
FUEL FOR VEHICLES	000061375	63,325.51	167,145.00	30,710.00	30,710.00	62,305.00	195,855.00
FUEL FOR TRACTORS	000061380	12,870.00	158,390.00			36,700.00	
FUEL FOR DREGERS	000061386						
FUEL FOR GENERATOR	000061390		39,380.00	35,210.00			
MJICELLANIOUS	000061395						
FUEL FOR HEAVY VEHICLES	000061400			28,900.00	43,350.00	54,430.00	
SECURITY EXPENSES	000061410					1,050,702.90	
SURVEY EXPENSES	000061420	20,400.00	36,015.00		3,500.00	39,074.00	
WORKSHOP EXPENSES	000061425						
EXPENSES FOR HARBOUR VISIT	000061435				8,590.00	3,600.00	57,011.50
CORPORATE PLAN DEVELOPMENT EXPENSES	000061438						
DREDGING EXPENSES	000061440						
PURCHASE OF BEACON LAMP BULB-	000061443			9,500.00	141,000.00	9,500.00	
TRANSLATION FEES	000061505						
CONSUMBLE PUR. OFFICE EQUIPMENT	000061536		29,400.00			34,576.00	
WHALE WATCHING OF EXPENSES	000061545						
R & M BUILDING	000061815	646,890.00	214,176.00	101,470.00	133,150.00	139,692.50	11,190.00
R & M FIRE SAFTY EQUIPMENT	000061818						22,500.00
R& M-WORK SHOP	000061819						
R & M WATER SUPPLY SYSTEM	000061820						
R& M WORK SHOP	000061821						
R & M ELECTRICAL ITEMS	000061822	119,343.00	274,420.00	71,785.00	61,083.40		30,300.00
R & M COMPUTER NETWORK EQUIPMENT	000061823						
R & M OFFICE EQUIPMENT	000061825	179,785.93	127,508.91	5,240.83	123,900.00	492,597.76	71,825.00
R & M MOTER BYCYCLE	000061826						
R & M FUEL DISPEN UNIT	000061827	50,135.00	177,967.40	46,750.00	14,056.17	162,750.00	
FUEL FOR GENERATOR	000061828						
R&M PLANT & EQUIPEMENT	000061830						
OFFICE UPKEEP MAINTENANCE	000061860	470.00	24,520.00	10,160.00	26,665.00	13,103.76	21,150.00
HARBOUR UP/KEEP MAINTENANCE	000061861	604,311.00	1,298,981.29	606,819.00	583,180.00	1,109,495.28	711,792.80
INTERNET INFORMENT STSTEN SERVICE CHARGES	000061868						
R & M VEHICLES	000061890	450.00	16,625.00			9,915.00	
STOCK ADJUSTMENT (STOCK VERIFICATION)	000062100						
R & M MARINE STRUCTURE & QUAY WALL	000063003	68,050.00		68,050.00	154,500.00		
R & M CRANE	000063005						
R & M TADANO CRANE	000063020						
R & M DRUMP TRUCKS	000063035						
R & M PORK LIFT	000063055						
R & M BOWSER	000063056						
R. & M. TRACTORS	000063060	78,000.00	270,350.00			143,100.00	
PRIME MOOVER	000063065						
LOG ARM EXCAVATOR /R&M	000063066						
PRIME MOOVER	000063070						
R&M DREDGERS	000063071						
SANDAGALAPIYASA	000063073						
R&M CCTV	000063074		34,000.00			216,000.00	
BANK CHARGES	000063505	3,000.00	7,000.00	5,000.00	3,000.00	2,000.00	3,000.00
SOCIAL SECURITY CONTRIBUTION LEVY (SSCL)	000063507						
BANK COMMISSION	000063530						
<b>TOTAL HARBOUR EXPENCES - 2025</b>		<b>33,250,878.50</b>	<b>61,197,029.78</b>	<b>32,060,055.31</b>	<b>28,118,806.10</b>	<b>34,228,944.39</b>	<b>19,866,856.31</b>

HARBOURS EXPENCES - 2025		GANDARA	OLUVIL	WELLAMANKARA	SADAGALA PIYASA	WHALE WATCHING	Total
RATE & TAXES	000061010			10,000.00			2,456,458.04
ELECTRICITY	000061025			3,199,084.89			51,110,574.46
SALARIES & WAGES	000061105	657,680.04	142,599.00	10,048,023.42		1,632,395.12	377,838,507.97
SALARIES & WAGES- WELIGOUWA	900061105						-
OVER TIME	000061110			1,613,144.44		451,765.13	48,122,221.91
CASUAL WAGES	000061115		333,118.16	8,699,864.61		3,192,602.20	108,624,798.38
POYADAY ALLOWANCE	000061116	6,893.50		33,353.51		9,089.34	1,238,011.60
ALLOWANCES - INTERIM	000061125	315,877.42		2,476,800.00		678,096.78	157,427,976.19
ALLOWANCES	000061130						259,025.00
SPECIAL ALLOWENCE - (TO WD & VC)	000061135			160,000.00		30,000.00	10,302,053.57
LANGUAGE SKILLS	000061140			214,296.25			7,257,790.16
WEEKEND PAYMENTS	000061155			46,227.83			2,143,352.08
TRAVELLING & SUBSISTENCE	000061165			846,928.00			9,105,605.40
FUEL ALLOWANCES	000061170						-
E.P.F. 15%	000061175	167,423.47		1,268,370.50		346,573.78	79,889,032.24
E.T.F. 3%	000061180	33,484.69		253,674.09		89,708.63	16,038,134.08
OTHER COMPENSTION	000061184						-
LEGAL FEES	000061190						-
TELEPHONE	000061215			141,088.69		4,377.31	3,793,904.13
POSTAGE & TELEGRAMS	000061225			10,990.00		3,850.00	133,320.00
TRANSPORT	000061240			799,500.00			12,140,109.39
ENTERTAINMENT	000061245			19,235.00	5,520.00	5,900.00	254,276.40
STAFF WELFARE	000061260			145,516.50	9,260.00	34,805.00	3,840,610.10
TEA EXPENSES	000061261			324,000.00		157,000.00	10,696,000.00
STATIONERY	000061265			64,044.00		22,543.00	1,025,946.06
UNIFORMS TO EMPLOYEES	000061270			30,000.00			1,164,000.00
TRAINING EXPENSES	000061275						90,000.00
PRINTING EXPENSES	000061280			1,360.00		7,514.00	657,863.08
INTERNET & E MAIL	000061285						246,737.60
ADVERTISING & PUBLICITY	000061295			89,770.01		238,724.55	2,346,920.38
LICENSE FOR DREDGING	000061327						-
MINERALOGICAL ANALYSIS	000061329						416,721.95
INSURANCE CASH	000061345						4,162.82
VICTUALLING ALLOWANCES	000061355					221,300.00	221,300.00
WATER	000061360			5,167,240.91			52,299,405.59
FUEL FOR VEHICLES	000061375			24,735.00			2,525,936.31
FUEL FOR TRACTORS	000061380			140,960.00			1,869,743.00
FUEL FOR DREGERS	000061386						-
FUEL FOR GENERATOR	000061390			201,240.00			1,342,659.00
MICCELLANIOUS	000061395						-
FUEL FOR HEAVY VEHICLES	000061400			5,490.00			9,525,646.10
SECURITY EXPENSES	000061410			754,706.00			1,805,408.90
SURVEY EXPENSES	000061420			13,000.00			270,026.00
WORKSHOP EXPENSES	000061425						-
EXPENSES FOR HARBOUR VISIT	000061435						99,746.50
CORPORATE PLAN DEVELOPMENT EXPENSES	000061438						-
DREDGING EXPENSES	000061440						1,227,208.32
PURCHASE OF BEACON LAMP BULB-	000061443						214,000.00
TRANSLATION FEES	000061505						100.00
CONSUMBLE PUR. OFFICE EQUIPMENT	000061536						92,976.00
WHALE WATCHING OF EXPENSES	000061545					20,400.00	67,200.00
R & M BUILDING	000061815						7,140,917.44
R & M FIRE SAFTY EQUIPMENT	000061818			35,750.00			101,475.00
R & M WORK SHOP	000061819						-
R & M WATER SUPPLY SYSTEM	000061820						10,000.00
R & M WORK SHOP	000061821						-
R & M ELECTRICAL ITEMS	000061822			336,986.00			5,270,758.60
R & M COMPUTER NETWORK EQUIPMENT	000061823						-
R & M OFFICE EQUIPMENT	000061825			305,492.00		11,200.00	2,706,293.56
R & M MOTER BYCYCLE	000061826						-
R & M FUEL DISPEN UNIT	000061827			67,640.00			3,448,590.64
FUEL FOR GENERATOR	000061828						-
R&M PLANT & EQUIPEMENT	000061830						-
OFFICE UPKEEP MAINTENANCE	000061860			3,600.00			400,566.75
HARBOUR UPKEEP MAINTENANCE	000061861			985,606.50		139,350.00	26,310,343.34
INTERNET INFORMENT STSTEN SERVICE CHARGES	000061868						-
R & M VEHICLES	000061890						521,376.58
STOCK ADJUSTMENT (STOCK VERIFICATION)	000062100						5,500.00
R & M MARINE STRUCTURE & QUAY WALL	000063003			167,000.00			3,226,975.00
R & M CRANE	000063005						1,343,146.08
R & M TADANO CRANE	000063020						1,536,888.20
R & M DRUMP TRUCKS	000063035						6,700.00
R & M PORK LIFT	000063055						119,491.53
R & M BOWSER	000063056						-
R & M TRACTORS	000063060			463,286.42			4,678,937.78
PRIME MOOVER	000063065						1,363,582.44
LOG ARM EXCAVATOR /R&M	000063066						855,555.22
PRIME MOOVER	000063070						-
R&M DREDGERS	000063071				304,963.00		337,221.00
SANDAGALAPIYASA	000063073						-
R&M CCTV	000063074						250,000.00
BANK CHARGES	000063505			3,000.00			89,524.75
SOCIAL SECURITY CONTRIBUTION LEVY (SSCL)	000063507						7,865.50
BANK COMMISSION	000063550						300.00
<b>TOTAL HARBOUR EXPENCES - 2025</b>		<b>1,181,359.12</b>	<b>475,717.16</b>	<b>39,171,004.57</b>	<b>319,743.00</b>	<b>7,297,194.84</b>	<b>1,039,917,478.12</b>