



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



M. S. Senthil

මගේ අංකය
எனது இல.
My No.

FLS/D/CFHC/1/FA/2025/01

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2026 ජූලි 27 දින

සභාපති,
ලංකා ධීවර වරාය නීතිගත සංස්ථාව.



ලංකා ධීවර වරාය නීතිගත සංස්ථාවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

යථෝක්ත වාර්තාව සහ සහතික කරන ලද මූල්‍ය ප්‍රකාශනයේ මුල් පිටපතක් මේ සමඟ එවා ඇත.

(Signature)

ඊ.කේ.කේ.එස්.එදිරිසිංහ
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

පිටපත් : 01. ලේකම් - ධීවර, ජලජ සහ සාගර සම්පත් අමාත්‍යාංශය

02. ලේකම් - මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය

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ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

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2026 ජූලි 27 දින

සභාපති

ලංකා ධීවර වරාය නීතිගත සංස්ථාව

ලංකා ධීවර වරාය නීතිගත සංස්ථාවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය වියාවනය

ලංකා ධීවර වරාය නීතිගත සංස්ථාවේ 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

සංස්ථාවේ මූල්‍ය ප්‍රකාශන පිළිබඳව මම මතයක් ප්‍රකාශ නොකරමි. මතය වියාවනය සඳහා පදනම කොටසේ සාකච්ඡා කර ඇති කරුණුවල වැදගත්කම හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

1.2 මතය වියාවනය සඳහා පදනම

(අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 08 හි 49 ඡේදය ප්‍රකාරව පෙර වර්ෂ වලදී වැරදි නිවැරදි කරන විට එම වරදේ ස්වභාවය සහ නිවැරදි කිරීමෙන් වන බලපෑම මූල්‍ය ප්‍රකාශනයේ සෑම රේඛීය අයිතමයක් සඳහාම හෙළිදරව් කළ යුතු නමුත් පෙර වර්ෂයන්හි වැරදි නිවැරදි කිරීම්



- (ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 16 හි 51 ඡේදය ප්‍රකාරව වත්කමක අවශේෂ වටිනාකම සහ ප්‍රයෝජනවත් ජීවිත කාලය සෑම වාර්තාකරණ කාලපරිච්ඡේදයක් අවසන් දිනට සමාලෝචනය කර එම වෙනස්කම් ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 08 ප්‍රකාරව ගිණුම්කරණ ඇස්තමේන්තු වෙනසක් ලෙස ගිණුම්ගත කළ යුතු වුවද , තවදුරටත් භාවිතයට ගනු ලබන ධාරණ අගය ශුන්‍ය වූ පිරිවැය රු.1,105,655,653 ක වත්කම් සම්බන්ධයෙන් ප්‍රමිතිය ප්‍රකාරව කටයුතු කර අවශ්‍ය ගැලපීම් සිදු කර නොතිබුණි.
- (ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 37 හි 14 ඡේදය ප්‍රකාරව අතීත සිදුවීමක ප්‍රතිඵලයක් වශයෙන් අස්ථිත්වයකට ප්‍රවර්තන බැඳීමක් පවතින විටෙක, එම බැඳීම පියවීම පිණිස ආර්ථික ප්‍රතිලාභ වලින් යුත් සම්පත් පිටතට ගලායාම අවශ්‍ය වීම හෝ වන විටෙක හා බැඳීමේ ප්‍රමාණයෙහි විශ්වාසදායී ඇස්තමේන්තුවක් කළ හැකි විටක ඒ සඳහා මූල්‍ය ප්‍රකාශන වල ප්‍රතිපාදනයක් කළ යුතු වුවද සංස්ථාව විසින් 2022 ඔක්තෝබර් 01 දින සිට ගෙවිය යුතුව පැවති සමාජ ආරක්ෂණ දඩ මුදල් නියමිත දිනයන්හි නොගෙවීම මත ගෙවිය යුතු රු.15,263,133 ක් සඳහා ප්‍රමිතිය ප්‍රකාරව ප්‍රතිපාදන වෙන්කර නොතිබුණි.
- (ඈ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 40 හි 5 ඡේදය ප්‍රකාරව ආයෝජන දේපල යනු බදු කුලී ඉපයීම හෝ ප්‍රාග්ධන වටිනාකම වැඩිවීම හෝ ඒ දෙකම සඳහා තබාගෙන ඇති වත්කම් වන අතර සංස්ථාවේ වරායන් සතු විවිධ දේපළ බදු දීම තුළින් රු.86,453,965 ක බදු කුලී ආදායමක් ආදායම් ප්‍රකාශනයේ මෙහෙයුම් ප්‍රතිඵලය යටතේ දක්වා තිබුණි. නමුත් මූල්‍ය තත්ත්ව ප්‍රකාශනය තුළ ආයෝජන දේපළ හෙළිදරව් කර නොතිබීම හේතුවෙන් ආයෝජන දේපල වටිනාකම විගණනයට තහවුරු කර ගැනීමට නොහැකි විය.
- (ඉ) කුඩාවැල්ල ධීවර වරායේ මුදල් ගිණුමේ ශේෂය සහ මූල්‍ය තත්ත්ව ප්‍රකාශනය අනුව ශේෂය අතර රු. 21,668,573 ක වෙනසක් නිරීක්ෂණය විය.
- (ඊ) කුඩාවැල්ල ධීවර වරායේ රු.6,284,074 ක ඉන්ධන විකුණුම් ආදායම ගිණුම්ගත නොකිරීම හේතුවෙන් සමාලෝචිත වර්ෂයේ සංස්ථාවේ ආදායම එම වටිනාකමින් ඌණ ගණනය වී තිබුණි.
- (උ) මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ජංගම වත්කම් යටතේ හඳුනාගත යුතු බනිජ තෙල් නීතිගත සංස්ථාවට ගෙවූ රු.4,726,630 ක් වූ අත්තිකාරම් ඉන්ධන ගැනුම් ලෙස හඳුනාගැනීම හේතුවෙන් සමාලෝචිත වර්ෂයේ සංස්ථාවේ ලාභය එම ප්‍රමාණයෙන් ඌණ ගණනය වී තිබුණි.



- (ඌ) 2024 දෙසැම්බර් 31 දිනට හඳුනානොගත් රු.1,291,483 ක් අත්තිකාරම් වටිනාකම් 2025 වර්ෂයේ නිවැරදි කිරීමේදී වැරදි ලෙස මිලදී ගැනුම් වලින් ඉවත් කර තිබුණි. ඒ හේතුවෙන් සමාලෝචිත වර්ෂයේ සංස්ථාවේ ලාභය එම ප්‍රමාණයෙන්ම අධිගණනය වී තිබුණි.
- (එ) මිගමුව සහ හික්කඩුව ධීවර වරායන් විසින් ලංකා බනිජ තෙල් නීතිගත සංස්ථාව සමඟ කරන ලද ගනුදෙනු වලදී කාලීනව නිවැරදි වටිනාකම් නොගෙවීම හේතුවෙන් වූ ප්‍රමාද පොළී හා වෙනත් අයකිරීම් වෙනුවෙන් සමාලෝචිත හා පෙර වර්ෂ වලට අදාළව 2025 දෙසැම්බර් 31 දිනට පිළිවෙලින් එකතුව රු.998,790 ක් සහ එකතුව රු. 1,131,688 ක් ගෙවිය යුතු වුවත් එය ජංගම වගකීම් ලෙස හඳුනා නොගැනීම හේතුවෙන් එකතුව රු.2,130,478 කින් ජංගම වගකීම් ඌණ ගණනය වී තිබුණි. තවද සමාලෝචිත වර්ෂයේ ලාභය රු.1,625,942 කින් අධි ගණනය වී තිබුණි.
- (ඒ) හිමිකම් වෙනස් වීමේ ප්‍රකාශනයේ ප්‍රාග්ධන ප්‍රදාන වලින් රු.65,324,690 ක් වැරදීමකින් ආදායම් ප්‍රකාශනයට මාරු කිරීම හේතුවෙන් සමාලෝචිත වර්ෂයේ සංස්ථාවේ ලාභය එම වටිනාකමින් අධිගණනය වී තිබුණි.
- (ඔ) දික්ඕවිට ධීවර වරායේ දකුණු පර්යන්තයේ ඉඩම් කොටස් හතක් බදුදීම සම්බන්ධයෙන් පෞද්ගලික සමාගමක් වෙතින් 2025 ඔක්තෝබර් 27 දින ලැබුණු රු.16,743,397 ක ආරක්ෂක තැන්පතුව ගෙවිය යුතු ආරක්ෂක තැන්පතු ලෙස සටහන් නොකර ලැබිය යුතු කුලී ගිණුමට බැර කර තිබීම හේතුවෙන් වෙළඳ ලැබිය යුතු දෑ හා ජංගම වගකීම් එම වටිනාකමින් ඌණ ගණනය වී තිබුණි.
- (ඕ) තංගල්ල ධීවර වරාය සතු අයිස් යන්ත්‍රාගාරය බාහිර පාර්ශවයක් වෙත කුලියට දීමෙන් ලැබිය යුතු හිඟ කුලී මත වූ ප්‍රමාද පොළී රු.2,287,185 ක් ගණනය කර තිබුණ ද එය මූල්‍ය ප්‍රකාශන තුල දක්වා නොතිබීම හේතුවෙන් ජංගම වත්කම් එම වටිනාකමින් ඌණ ගණනය වී තිබුණි.
- (ක) 2025 දෙසැම්බර් 31 දිනට ශුද්ධ ලැබිය යුතු එකතු කළ අගය මත බද්ද රු.37,852,933 ක් වුවද, එදිනට දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කර ඇති බදු වාර්තාවලට අනුව ලැබිය යුතු බදු ශේෂය රු.3,739,482 ක් විය. ඒ හේතුවෙන් ඒ අතර රු.34,113,451 ක වෙනසක් නිරීක්ෂණය විය.
- (ග) පහත සඳහන් ගිණුම් ශේෂ සනාථ කර ගැනීම සඳහා ප්‍රමාණවත් සාක්ෂි විගණනය වෙත ඉදිරිපත් නොවුණි.

විෂය	මුදල	නොසැපයූ විගණන සාක්ෂි
	රු.	
i. ණයගැතියෝ - නැංගුරම් ගාස්තු	59,251,453	විස්තරාත්මක උපලේඛන, වයස් විශ්ලේෂණ, ඉන්වොයිස්



පත්

ii.	පෙරගෙවීම්	15,574,227	ගෙවීම තහවුරු කර ගැනීමට අවශ්‍ය වවුචර්,
iii.	ආරක්ෂක ණයගැති ශේෂය	15,213,435	ඉන්වොයිස් පත්, අදාළ ගිවිසුම්
iv.	දික්ඔට්ටු පැරණි ණය ශේෂ	39,518,664	කේවල ණයගැති ශේෂ, ඉන්වොයිස් පත්, වයස් විශ්ලේෂණ සහිත උපලේඛන
v.	ලැබිය යුතු වැලි කැණීම් ආදායම් ඔලිවිල් වරාය	24,840,000	වයස් විශ්ලේෂණය, ඉන්වොයිස් පත්, ගිවිසුම්
vi.	වැලි කැණීම් ණයගැතියෝ (කොළඹ Doc Yard සමාගම)	36,476,991	වයස් විශ්ලේෂණය, ඉන්වොයිස් පත්, ගිවිසුම්
vii.	ලැබිය යුතු රඳවා ගැනීමේ බදු	1,611,054	වයස් විශ්ලේෂණය, විස්තරාත්මක උපලේඛන
viii.	සන්කෙන් නෞකාව ඉවත් කිරීම වෙනුවෙන් අයවිය යුතු මුදල	2,150,000	ඉන්වොයිස් පත්, ගිවිසුම්
ix.	අමාත්‍යාංශ නිල නිවාස අළුත්වැඩියාව	1,422,657	අළුත්වැඩියා වියදම් වලට අදාළ වවුචර්පත්, ඉන්වොයිස්පත්, අලුත්වැඩියාවට අදාළ ගිවිසුම්
x.	අමාත්‍යාංශයෙන් මාරුකරන ලද වත්කම්	136,787,573	අදාළ ශේෂයන් තහවුරු කර ගැනීමට අවශ්‍ය බැංකු ප්‍රකාශ, අමාත්‍යාංශ අයවැය ප්‍රතිපාදන ලේඛන, වයස් විශ්ලේෂණය, ණය ගිවිසුම්
xi.	විදේශ ප්‍රදාන	139,337,507	
xii.	සුනාමියෙන් හානියට ලක්වූ වත්කම් වෙනුවෙන් ප්‍රතිපාදන	945,559,937	
xiii.	ADB ලැබීම්	838,172,830	
xiv.	ADB ප්‍රදාන	7,862,323	



xv.	පරිත්‍යාග සඳහා වන ප්‍රාග්ධන අරමුදල්	76,009,713	අදාළ ශේෂයන් තහවුරු කර ගැනීමට අවශ්‍ය බැංකු ප්‍රකාශ, අමාත්‍යාංශ අයවැය ප්‍රතිපාදන ලේඛන, වයස් විශ්ලේෂණය, ණය ගිවිසුම්
xvi.	අනෙකුත් ප්‍රදාන	131,441,801	
xvii.	අමාත්‍යාංශයෙන් ලද ප්‍රදාන	356,661,879	
viii.	ප්‍රාග්ධන ප්‍රදාන	395,764,259	
xix.	ධීවර කාර්යාලය ඉදිකිරීම සඳහා අරමුදල්	2,584,457	
xx.	ණයහිමියෝ - වැලිකැණිම අත්තිකාරම්	17,910,000	ගෙවීමට අදාළ ඉන්වොයිස්පත්, කොන්ත්‍රාත් ගිවිසුම
xxi.	පරිගණක මෘදුකාංග පද්ධතිය	1,992,500	භාවිතා කරන බව හෝ ස්ථාපනය කර ඇති බවට ලිඛිත සාක්ෂි, භාණ්ඩ සමීක්ෂන වාර්තා.
xxii.	නැංගුරම් සංවර්ධන ව්‍යාපෘති සඳහා වූ ප්‍රධාන	131,990,435	අදාළ වවුචර්පත්, ප්‍රදාන සඳහා වූ ගිවිසුම්

ඉහත විස්තර කර ඇති පරිදි, මූල්‍ය තත්ත්ව ප්‍රකාශනය, ආදායම් ප්‍රකාශනයේ, හිමිකම් වෙනස්වීමේ ප්‍රකාශනයේ සහ මුදල් ප්‍රවාහ ප්‍රකාශනයේ ඇතුළත් ප්‍රමාණාත්මක අයිතම විකල්ප ක්‍රම මගින් තහවුරු කිරීමට හෝ සත්‍යාපනය කිරීමට මට නොහැකි විය.

මේ හේතුවෙන්, මූල්‍ය තත්ත්ව ප්‍රකාශනයේ, ආදායම් ප්‍රකාශනයේ, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය, සහ මුදල් ප්‍රවාහ ප්‍රකාශනය සැකසෙන වටිනාකම් හෝ අයිතමයන් වල වාර්තාගත හෝ වාර්තා නොකළ වටිනාකම් හෝ ගනුදෙනු සම්බන්ධයෙන් කිසියම් ගැලපීමක් කිරීමට අවශ්‍ය දැයි මට නිශ්චය කිරීමට නොහැකි විය.

1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය



ප්‍රකාශයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, සංස්ථාව අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය සංස්ථාව ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා සංස්ථාවේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

සංස්ථාවේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, සංස්ථාවේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය සංස්ථාවේ ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට අනුකූලව පවත්වනු ලබන විගණනය මත පදනම්ව සංස්ථාව මූල්‍ය ප්‍රකාශන පිළිබඳව විගණකගේ වාර්තාව නිකුත් කිරීම මාගේ වගකීම වේ. කෙසේ වුවද, මතය වියාවනය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ .

2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අදාළ වන සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා ලබාගෙන නොමැති අතර නිසි ගිණුම් වාර්තා සංස්ථාව තබා තිබේද යන්න තීරණය කිරීමට මට නොහැකි විය.

2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව, මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.



2.1.3. 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (l) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව, මාගේ වාර්තාවේ මතය වියාවනය සඳහා පදනම කොටසේ 1.2 (ග) (i),(ii),(iii),(iv),(v),(vi),(vii),(viii),(x),(xi),(xii),(xiii),(xiv),(xv),(xvi),(xvii),(xx) විගණන කරුණු හැර ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුල, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව සංස්ථාවේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට සංස්ථාව සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාළ ලිඛිත නීතියකට හෝ සංස්ථාව පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස සංස්ථාවේ ක්‍රියා කර ඇති බව.

නීතිරීති විධානයට යොමුව	විස්තරය
(අ) 1957 අංක 49 දරන රාජ්‍ය කාර්මික නීතිගත සංස්ථා පනත යටතේ, 1997 මාර්තු 06 දිනැති අංක 965/15 දරන අති විශේෂ ගැසට් පත්‍රයේ පළමු උපලේඛනය	ධීවර කටයුතු නගාසිටුවීම මූලික කරගත් සංස්ථාවේ පරමාර්ථයන්ට පටහැනිව, මාලදිවයින වෙත පාවෙන නිවාස ඒකක (Floating Housing Units) නිෂ්පාදනය හා අපනයනය කිරීමේ මෙහෙයුම් කටයුතු සඳහා දික්ඕව්ට ධීවර වරායේ ජාත්‍යන්තර පර්යන්තයේ අංක 01 සිට 07 දක්වා වූ බිම් කොටස් නිෂ්පාදකයෙකු වෙත බදු දී තිබුණි.
(ආ) 2020 අගෝස්තු 28 දිනැති 1/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛයෙන් සංශෝධිත මුදල් රෙගුලාසි 371 (5)	අතුරු අග්‍රිමය කාර්යය අවසන් වූ දින සිට දින 10ක් තුළදී පියවිය යුතු වුවද සංස්ථාවේ 2025 දෙසැම්බර් 31 දිනට නොපියවූ මුළු අතුරු අග්‍රිම වටිනාකම රු.17,911,241 ක් විය. මෙම



වටිනාකමෙන් රු. 14,916,827 ක් 2025 ට පෙර
ලබාගත් අත්තිකාරම් වූ අතර 2025 වර්ෂය තුළදී
නිකුත් කළ නොපියවූ වටිනාකම රු.2,994,413
ක් විය.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව
සංස්ථාවේ බලතල , කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව
සංස්ථාවේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ
අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව .

3. වෙනත් කරුණු

(අ) මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ජංගම නොවන වත්කම් යටතේ දක්වා ඇති රු.81,769,596 ක් වූ
ලියා හැරිය යුතු ශේෂය වත්කමක් ලෙස හඳුනාගැනීමට හේතු සහ වසර ගණනාවක සිට
වටිනාකම නොවෙනස්ව ඉදිරියට ගෙන ඒමට හේතු සම්බන්ධයෙන් තහවුරු කර ගැනීමට
විගණනයේදී නොහැකිවිය.

(ආ) විගණනයට ඉදිරිපත් කර තිබුණු ණයහිමි වයස් විශ්ලේෂණය අනුව වසර 5 ඉක්ම වූ ශේෂය
රු.46,706,388 ක් ද වසර 2ත් 4ත් අතර ශේෂය රු. 131,701,789 ක් ද වූ අතර එම ශේෂ
නිරවුල් කිරීමට සංස්ථාව කටයුතු කර නොතිබුණි.

(ඇ) 2009 ජනවාරි, පෙබරවාරි, මාර්තු සහ ජූනි මාසවලට අදාළව කොඩ්බේ ධීවර වරාය විසින්
නැගෙනහිර පළාත් සභා මන්ත්‍රීවරියකට අයත් ධීවර යාත්‍රා සහ වාහන සඳහා ඩීසල් ණයට
සැපයීම වෙනුවෙන් ලැබිය යුතු රු.1,379,685 ක් අයකර ගැනීම සඳහා විධිමත් ක්‍රියාමාර්ග
ගෙන නොතිබුණි.

(ඈ) කළමනාකරණ සේවා දෙපාර්තමේන්තුව විසින් අනුමත කරන ලද කාර්යය මණ්ඩලයට
අමතරව සංස්ථාව විසින් ස්ථාපිත කර ඇති තනතුරු 18 කට අදාළව නිලධාරීන් 139 ක් සහ
තනතුරක් සඳහන් නොවන ශ්‍රම කොන්ත්‍රාත් පදනම මත බඳවා ගත් නිලධාරීන් 269 ක්
සංස්ථාවේ සත්‍ය කාර්යය මණ්ඩලය තුළ ඇතුළත්ව තිබුණු අතර ඒ අනුව සංස්ථාවේ
නිලධාරීන් 408 ක් බඳවාගැනීම් පටිපාටියට පටහැනිව අනුමැතියකින් තොරව බඳවාගෙන
තිබුණු බව නිරීක්ෂණය විය.



එල්.එස්.අයි.පයරත්න
විගණකාධිපති

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FINANCIAL STATEMENT

For the year 2025



**Ceylon Fishery Harbours
Corporation**

"Let us be the strength to your journey to
the high sea"





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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
ASSETS					
Non-Current Assets					
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
Total Non-Current Assets				5,930,817,096	6,041,209,624
Current Assets					
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
Total Current Assets				2,148,526,649	2,141,226,882
TOTAL ASSETS				8,079,343,744	8,182,436,506
EQUITY AND LIABILITIES					
Capital and Reserves					
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)
Total Equity				7,158,064,553	7,406,765,302
Non-Current Liabilities					
Provision for Gratuity	9	6		610,255,326	473,941,806
Total Non-Current Liabilities				610,255,326	473,941,806
Current Liabilities					
Trade and Other Payables	9	7	K	290,181,996	301,053,018
Bank Overdrafts	9	7	L	20,841,868	676,377
Total Current Liabilities				311,023,864	301,729,395
TOTAL EQUITY AND LIABILITIES				8,079,343,744	8,182,436,506

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 Bamunuarachchi
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
REVENUE				
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
Total Revenue			667,190,424	823,031,226
EXPENSES				
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)
			1,021,298,217	920,121,470
(Loss) from Operations			(354,107,792)	(97,090,243)
Finance Costs	12	13	(21,822,193)	(3,636,251)
(Loss) before Tax			(375,929,986)	(100,726,493)
Tax Expense				
(Loss) for the Year			(375,929,986)	(100,726,493)

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)
Profit / (Loss) before Taxation	(375,929,986)	(100,708,340)
Cash Flows from Operating Activities		
Adjustments for:		
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)
Working Capital Changes:		
(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)
Cash (Used in) / Generated from Operations	(176,279,107)	112,133,844
Gratuity Paid	(26,729,544)	(28,109,838)
Net Cash (Used in) / from Operating Activities	(203,008,651)	84,024,005
Cash Flows from Investing Activities		
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
Net Cash Used in Investing Activities	(22,607,351)	(68,604,489)
Cash Flows from Financing Activities		
Reserves – Funds Received from Ministry	92,580,523	
Investment – Capital Funds	50,000,000	50,000,000
Net Cash from Financing Activities	142,580,523	50,000,000
Net (Decrease) / Increase in Cash and Cash Equivalents	(83,035,479)	65,419,516
Cash and Cash Equivalents at Beginning of Period (1 Jan 2025)	959,962,127	894,542,611
Cash and Cash Equivalents at End of Period (31 Dec 2025)	876,926,647	959,962,127



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)
Balance at 1 January 2025	350,099,843	1,302,077,202	(1,976,570,878)	7,695,184,746	7,370,790,913
Prior Period Adjustment			285,974,759		285,974,759
Restated Balance at 1 January 2025			(1,690,596,119)		(1,690,596,119)
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)
Balance at 31 December 2025	350,099,843	1,235,733,581	(2,066,526,105)	7,638,757,234	7,158,064,553



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)
Description		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)
Total Fixed Assets (Property, Plant and Equipment)		5,708,938,938	5,816,398,059



Note 02 – Capital Work in Progress

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
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	
Total Capital Work in Progress		140,108,562	143,041,969

Note 03 – Current Assets

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

Note 04 – Capital Grants

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
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)
Grant – Capital – Balance as at 31st December		1,235,733,581	1,302,077,202



Note 05 – Capital Reserves

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
Assets Transferred from Ministry		136,787,573	136,787,573
Grant from the Ministry	I	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	J	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
Total Capital Reserves		7,638,757,234	7,695,184,745

Note 06 – Provision for Gratuity

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
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
Total		636,984,870	502,051,645
Less – Payment for Gratuity		(26,729,544)	(28,109,838)
Gratuity Balance at 31st December		610,255,326	473,941,806

Note 07 – Current Liabilities

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



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	Att. No. 02	(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)	T	(20,552,256)	(25,153,706)
Other Income	M	231,479,111	277,523,600
Sayura – China Harbour Dredging Project	U	-	19,800,488
Sobha Danavi Project	V	-	15,964,220
Total Operational Result		196,547,286	447,390,569

Note 09 – Staff Costs

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
Salaries, Wages & Allowance (Head Office)	N	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)		-	-
Total Staff Costs		414,728,066	370,629,162

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
Total Establishment Charges		16,694,590	16,069,416

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 & Subsistence	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 – insurance	-	6,162,586
- Radio	72,800	37,500
-Cash – insurance	1,091,063	1,025,358
Vehicles Hiring Charges	-	1,960
Miscellaneous (Stocks Verification)	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
Fuel For Generator	2,860	-
Total Administration Charges	530,532,283	482,453,403





Note 12 – Repair & Maintenance

Description	Schedules	2025 (LKR)	2024 (LKR)
Description		2025 (LKR)	2024 (LKR)
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
Total Repairs & Maintenance		59,343,277	50,969,489

Note 13 – Financial Charges

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



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
A) Provision for Depreciation			
	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	2,908,348,631	2,756,267,306

Schedule B – Stocks (Fuel & Gas)

		2025	2024
B) Stock		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
	154,401,409	99,139,965

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)
	825,966,347	874,517,228

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 Misistry Quarters	1,422,657	1,422,657
	3,572,657	3,572,657

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	-
	151,928,007	134,539,253

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	
	114,889,713	68,819,275

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
Nilwalla Fuel A/C	1,015,701	30,571,835
Nilwalla 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
Kalametiya fuel A/C	999,154	8,137,324
Kalametiya 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	-
		864,687,667	915,824,254

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 Kalametiya	-	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
		33,080,849	44,814,250

Schedule I – Grant from Ministry (Capital Reserves)

		2025	2024
I) Grant from Ministry		LKR	LKR
	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	-
		449,242,401	505,669,913

Schedule J – ADB Receipts

		2025	2024
J) ADB Receipts		LKR	LKR
	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
		838,172,830	838,172,830



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
	250,011,164	301,034,864



Schedule L – Bank Overdrafts

		2025	2024
		LKR	LKR
L) Bank Overdrafts			
	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	
		20,841,868	676,377

Schedule M – Other Income

		2025	2024
		LKR	LKR
M) Other Income			
	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
		231,479,111	277,523,600

Schedule N – Salaries, Wages & Allowance

		2025	2024
		LKR	LKR
N) Salaries , Wages & Allowance			
	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
		346,631,726	312,704,888



Schedule O – Repair & Maintenance – Land & Buildings

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

Schedule P – Repair & Maintenance – Vehicles

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

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

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

Schedule R – Repair & Maintenance – Two Dredgers & Boats

R) R & M Two Dredgers & Boats		2025	2024
		LKR	LKR
	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	-
		36,786,526	24,524,498



Schedule S – Repair & Maintenance – Machinery

S) R & M Machinery		2025	2024
		LKR	LKR
	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
		1,566,954	2,537,582

Schedule T – Workshop Operation Result (Beruwala)

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

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

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

Schedule V – Sobhadanavi Project

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



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
Sales of fuel & Lubricants	129,727,480	483,676,512	521,282,964
Less : Cost Of Sales			
Stock as at 1st Jan 2025	1,826,039	5,340,421	4,457,542
Purchases	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)
Cost Of Sales	126,569,042	468,997,533	509,863,035
Operating Profit/Loss	3,158,438	14,678,979	11,419,929

Attachment No.01- 2025**OPERATION OF FUEL & LUBRICANTS AT HARBOUR**

	NILWELLA	DIKKOWITA	SUDUWELLA
Sales of fuel & Lubricants	810,932,462	1,710,942,260	595,318,216
Less : Cost Of Sales			
Stock as at 1st Jan 2025	8,524,137	4,120,519	1,437,781
Purchases	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)
Cost Of Sales	787,264,153	1,665,664,359	581,791,585
Operating Profit/Loss	23,668,309	45,277,901	13,526,631

Attachment No.01- 2025**OPERATION OF FUEL & LUBRICANTS AT HARBOUR**

	MYLADY	WELLAMANKARA	KALAMETIYA
Sales of fuel & Lubricants	82,042,090	1,518,812,334	246,165,304
Less : Cost Of Sales			
Stock as at 1st Jan 2025	3,339,641	12,758,632	1,671,574
Purchases	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)
Cost Of Sales	80,235,689	1,483,387,131	240,207,092
Operating Profit/Loss	1,806,401	35,425,203	5,958,212



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





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	CODBAY	DODANDUWA
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Revenue								
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
TOTAL REVENUE	77,938,709	111,715,429	55,317,721	60,642,739	30,031,476	6,903,510	32,903,177	3,270,878
LESS - EXPENDITURE	72,572,761	66,790,119	52,615,046	54,936,177	65,437,944	50,090,131	73,869,381	16,125,001
OPERATING PROFIT & (LOSS)	5,365,948	44,925,310	2,702,676	5,706,562	(35,406,469)	(43,186,621)	(40,966,204)	(12,854,123)



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
Revenue								
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	-	-	-	-	-	-	-	-
Surfering 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
TOTAL REVENUE	14,568,014	8,412,244	75,569,041	4,401,803	19,085,575	5,974,643	31,969,612	11,801,886
LESS - EXPENDITURE	32,378,414	21,125,548	55,354,899	24,862,045	24,776,035	33,250,879	30,681,682	24,643,392
OPERATING PROFIT & (LOSS)	(17,810,400)	(12,713,305)	20,214,142	(20,460,242)	(5,690,460)	(27,276,236)	1,287,930	(12,841,506)



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
Revenue									
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
TOTAL REVENUE	32,830,360	36,386,242	208,927,835	22,853,989	2,845,037	11,053,931	57,377,698	42,876,730	965,658,280
LESS - EXPENDITURE	61,197,030	32,060,055	80,697,598	28,118,806	19,866,856	34,228,944	39,171,005	10,667,689	1,005,517,437
OPERATING PROFIT & (LOSS)	(28,366,670)	4,326,187	128,230,237	(5,264,817)	(17,021,820)	(23,175,013)	18,206,694	32,209,040	(39,859,157)



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	722,580
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

**Attachment No. 03 - 2025****OPERATION OF GAS AT HARBOUR - NILWELLA**

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

Attachment No. 03 - 2025**OPERATION OF GAS AT HARBOUR - DICKOWITA**

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

Attachment No. 03 - 2025**OPERATION OF GAS AT HARBOUR - KALPITIYA**

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

**Attachment No. 03 - 2025****OPERATION OF GAS AT HARBOUR -MYLADDY**

Sales Of Gas	1,347,872
Less : Cost Of Sales	
Stock as at 01st Jan 2025	22,938
Purchases	1,272,926
Less : Stock as at 31st Dec. 2025	-
Cost Of Sales	1,295,864
Operating Profit / Loss	52,008

Attachment No. 03 - 2025**OPERATION OF GAS AT HARBOUR -MIRISSA**

Sales Of Gas	1,968,400
Less : Cost Of Sales	
Stock as at 01st Jan 2025	148,706
Purchases	1,702,554
Less : Stock as at 31st Dec. 2025	-
Cost Of Sales	1,851,260
Operating Profit / Loss	117,140



CEYLON FISHERY HARBOURS CORPORATION

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT

As at 31st December 2025

	Lands	Buildings	Dredgers & Boats	Break Water, Groyne & Quaywall	Machinery	Motor Vehicles	Heavy Vehicles	Equipment (Office & Others)	Furniture & Fittings	Roads & Boundry Walls	Internet Information Systems	Computer Soft Ware Package
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Valuations												
Balance as at 01/01/2025	3,094,942,625	1,327,897,525	1,073,911,930	2,383,895,546	58,609,835	43,540,000	125,620,992	122,957,757	32,097,398	110,776,024	2,156,021	360,000
Additions		10,283,575			2,144,309		4,299,900	14,360,669	3,518,095	1,801,170	239,775	1,922,500
Adjustment 2025		(28,860)					(4,299,900)					
Balance as at 31/12/2025	3,094,942,625	1,338,152,240	1,073,911,930	2,383,895,546	60,754,144	43,540,000	125,620,992	137,318,427	35,615,493	112,577,195	2,395,796	2,282,500
Accumulated Depreciation												
Balance as at 01/01/2025	-	278,811,693	1,073,911,930	981,248,323	48,499,963	36,906,000	101,506,864	66,442,378	25,471,560	32,526,686	1,942,622	360,000
Adjustment		(298,246)					(429,990)	(647,525)	(23,368)		(4,446)	
Charge for the year	-	33,539,457	-	59,597,389	5,878,852	4,354,000	12,347,104	13,152,430	3,384,592	2,784,410	61,343	384,500
Balance as at 31/12/2025	-	312,052,903	1,073,911,930	1,040,845,711	54,378,815	41,260,000	113,423,978	78,947,283	28,832,784	35,311,097	1,999,519	744,500
Written Down Value	3,094,942,625	1,026,099,336	-	1,343,049,835	6,375,329	2,280,000	12,197,014	58,371,144	6,782,709	77,266,098	396,277	1,538,000
As at 31/12/2025	3,094,942,625	1,026,099,336	-	1,343,049,835	6,375,329	2,280,000	12,197,014	58,371,144	6,782,709	77,266,098	396,277	1,538,000
As at 31/12/2024	3,094,942,625	1,049,085,832	-	1,402,647,224	10,109,873	6,634,000	24,114,129	56,515,380	6,625,837	78,249,337	213,399	-



CEYLON FISHERY HARBOURS CORPORATION

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT

As at 31st December 2025

	Water Supply	Fuel Dispensing Unit	Tractors & Trailers	Slipway	Fuel Tanks	Convertainer	Beacon Lamp	Water sump House	Water Tank	Septic Tank	CCTV Cameras & Equipments	Electricity Supplu	Common Facilities - Car Park	Total Asset
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Valuations														
Balance as at 01/01/2025	96,466	77,501,699	41,360,000	13,270,000	11,363,000	15,270,872	5,623,580	2,267,439	958,035	5,856,241	18,192,705	1,808,062	2,331,611	8,572,665,365
Additions							145,200		9,167,351		1,068,420			48,950,964
Adjustment 2025														(4,328,760)
Balance as at 31/12/2025	96,466	77,501,699	41,360,000	13,270,000	11,363,000	15,270,872	5,768,780	2,267,439	10,125,386	5,856,241	19,261,125	1,808,062	2,331,611	8,617,287,569
Accumulated Depreciation														
Balance as at 01/01/2025	37,040	39,063,361	22,363,000	2,985,750	5,019,900	15,270,870	5,623,580	1,799,158	574,821	3,377,749	11,903,009	504,470	116,581	2,756,267,307
Adjustment		(128,383)			(110,267)						(94,673)			(1,736,898)
Charge for the year	9,647	7,750,170	4,136,000	331,750	1,136,300		4,840	226,744	188,122	585,624	3,725,853	180,806	58,290	153,818,221
Balance as at 31/12/2025	46,687	46,685,147	26,499,000	3,317,500	6,045,933	15,270,870	5,628,420	2,025,902	762,943	3,963,373	15,534,188	685,276	174,871	2,908,348,630
Written Down Value	49,779	30,816,552	14,861,000	9,952,500	5,317,067	-	140,360	241,537	9,362,443	1,892,868	3,726,937	1,122,785	2,156,741	5,708,938,937
As at 31/12/2025	49,779	30,816,552	14,861,000	9,952,500	5,317,067	-	140,360	241,537	9,362,443	1,892,868	3,726,937	1,122,785	2,156,741	5,708,938,937
As at 31/12/2024	59,426	38,438,338	18,997,000	10,284,250	6,343,100	-	-	468,781	383,214	2,478,493	6,289,696	1,303,592	2,215,031	5,816,398,057



CEYLON FISHERY HARBOURS CORPORATION

FOR THE FINANCIAL PERIOD ENDING 31ST 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 complete effectively with other prominent fishing-oriented countries in the region.

2. Financial Year

The corporation's financial year ends on 31st 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 31st 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.	HCALT/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.	HCALT/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/84/2 024/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.
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09. Property, plant and equipment, acquisition-related intangibles and other capitalized costs

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

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 (%)
Lands	-
Buildings	2.5%
Internal Roads & Boundary Wall	2.5%
Break Water & Quay Wall	2.5%
Sand Bag Break Water	10%
Slipway – Cod bay	2.5%
Machinery	10%
Tools & Office Equipment	10%
Furniture & Fittings	10%
Boats & Dredgers	10%
Internet & Information System	20%
Motor Vehicle	10%
Heavy Vehicle	10%
Heavy Vehicle (Donated Assets)	10%
Computer Software	20%
Water Supply	10%
Fuel Dispensing Unit	10%
Trolley	10%
Eco Sound	10%
Convertainer	20%
Beacon Lamp	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
Beacon Lamp	5,623,580.00
Dredgers & Boats	1,073,911,930.32
Heavy Vehicle (Donated a bowser for Dikkowita)	8,600,000.00
Computer Software (11220)	360,000.00
Total	<u>1,105,655,653.47</u>





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
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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 Weerarathna
	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
SUDUWELLA	Canteen
	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
CODBAY	F I Office
	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
GALLE	S.A.N.K Ice Lanka (pvt) ltd -rent
	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 Enginers
	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 31st 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 1st 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	<u>(1,690,596,119.35)</u>

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	285,974,758.70
	<u>2,962,551,638.37</u>		<u>3,248,526,397.07</u>



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	000061105						
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 ALLOWENCE - (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
MICELLANIOUS	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 INFORMANT 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		
SANDAGALAPIYASA	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						
TOTAL HARBOUR EXPENCES - 2025		72,572,760.78	25,448,770.39	66,790,118.63	52,615,045.60	54,936,176.61	65,434,944.44

HARBOURS EXPENCES - 2025		KIRINDA	CODBAY	DODANDUWA	HIKKADUWA	KALPITIYA	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 INFORM 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				
TOTAL HARBOUR EXPENCES - 2025		49,770,388.43	73,869,381.07	16,125,001.02	32,378,413.85	21,125,548.31	55,354,898.76

HARBOURS EXPENCES - 2025		HAMBANTOTA	VALACHCHENEI	NILWELLA	SUDUWELLA	KALAMATIYA	MYLIDDIY
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			
MICCELLANIOUS	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 ELECRICAL 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						
TOTAL HARBOUR EXPENCES - 2025		33,250,878.50	61,197,029.78	32,060,055.31	28,118,806.10	34,228,944.39	19,866,856.31

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
MICELLANIOUS	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 UP[KEEP 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	000063530						300.00
TOTAL HARBOUR EXPENCES - 2025		1,181,359.12	475,717.16	39,171,004.57	319,743.00	7,297,194.84	1,039,917,478.12