

**CEYLON FISHERIES  
CORPORATION**  
**Financial Statements**  
**FOR THE YEAR/ PERIOD ENDED**  
**31ST DECEMBER 2019**

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

<b>FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER</b>		<b>2019</b>	<b>2018</b>
	<b>Schedule no</b>	<b>Rs</b>	<b>Rs</b>
	<b>Note</b>		
Revenue	<b>15</b>	2,916,184,945	2,941,767,445
Cost of sales		(2,464,077,478)	(2,420,227,594)
<b>Gross profit</b>		<u>452,107,467</u>	<u>521,539,850</u>
Other income	<b>16</b>	170,211,069	237,207,438
Administrative expenses		(619,888,308)	(671,354,479)
Sales & distribution cost		(113,567,426)	(113,767,262)
<b>Results from operating activities</b>		<u>(111,137,198)</u>	<u>(26,374,452)</u>
Finance costs	<b>17</b>	(8,439,451)	(7,646,393)
<b>Profit/(loss) before tax</b>		<u>(119,576,649)</u>	<u>(34,020,846)</u>
Tax expense		-	-
<b>Profit/(loss) for the year</b>		<u><u>(119,576,649)</u></u>	<u><u>(34,020,846)</u></u>
<b>Other comprehensive income</b>			
Actuarial gain/loss on pension plans		29,951,646	1,496,830
<b>Total comprehensive income</b>		<u><u>(149,528,295)</u></u>	<u><u>(35,517,676)</u></u>

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Figures in brackets indicate deductions or losses

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

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

AS AT 31ST DECEMBER		31/12/2019	31/12/2018
	Note	Rs	Rs
<b>ASSETS</b>			
<b>Non current asset</b>			
Property plant and equipment	2	1,317,524,243	1,367,837,080
Investment property	2	71,211,250	71,211,250
Investment in joint venture	3	110,000,000	110,000,000
Financial Assets at Amortized cost	5	10,367,260	7,867,260
Distress loan		3,838,929	5,370,627
<b>Total non-current assets</b>		<u>1,512,941,682</u>	<u>1,562,286,217</u>
<b>Current asset</b>			
Inventories	4	27,603,216	34,920,299
Trade and other receivables	5	357,351,399	349,311,758
Distress loan		3,711,113	3,711,114
Cash and cash equivalents	6	13,901,969	34,463,023
<b>Total current asset</b>		<u>402,567,697</u>	<u>422,406,194</u>
<b>Total assets</b>		<u>1,915,509,379</u>	<u>1,984,692,411</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Capital contribute by Government		326,609,805	326,609,805
Capital reserve	7	24,258,241	24,258,241
Revaluation reserve	8	1,125,683,758	1,171,012,387
Accumulated losses		(1,274,624,754)	(1,125,066,695)
<b>Total equity</b>		<u>201,927,050</u>	<u>396,813,738</u>
<b>Non-Current Liabilities</b>			
Loans and borrowings	9	142,922,000	142,922,000
Differred Income - Government grant & assistants	10	501,415,214	565,573,882
Retirement gratuity liability	11	74,211,942	38,565,942
Lease creditor	12	-	422,309
<b>Total-non current liabilities</b>		<u>718,549,156</u>	<u>747,484,133</u>
<b>Current liabilities</b>			
Lease creditor	12	537,312	1,320,540
Trade and other payables	13	927,023,934	777,057,985
Amounts due to related parties	14	14,380,412	17,049,279
Bank overdraft	6	53,091,515	44,966,736
<b>Total current liabilities</b>		<u>995,033,172</u>	<u>840,394,540</u>
<b>Total liabilities</b>		<u>1,713,582,329</u>	<u>1,587,878,673</u>
<b>Total equity and liabilities</b>		<u>1,915,509,379</u>	<u>1,984,692,411</u>

Figures in brackets indicate deductions.

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

These financial statements give a true and fair view of affairs of the Ceylon Fisheries Corporation as at 31.12.2019.

.....  
Deputy General Manager (Finance)

The Board of Directors is responsible for the preparation and

Approved and signed on behalf of the Board

.....  
Director

.....  
Chairman

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

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER	31/12/2019	31/12/2018
Note	Rs	Rs
<b>Cash flows from operating activities</b>		
Profit/(loss) before tax	(119,576,649)	(34,020,846)
<b>Adjustments for:</b>		
Interest expenses	8,206,191	7,174,976
Depreciation	55,187,709	82,395,231
Amortization	(64,158,667)	(71,249,205)
Grant Income & Amortization	-	-
Revaluation surplus	(45,328,629)	(45,328,629)
Gratuity provision	10,365,518	6,752,276
Fine	-	-
Other non cash expenses	(29,981,410)	(1,496,830)
<b>Operating loss before working capital changes</b>	<b>(185,285,937)</b>	<b>(55,773,027)</b>
<b>Working capital changes</b>		
Change in inventories	7,317,082	22,394,473
Change in trade and other receivables	(6,507,941)	5,066,632
Change in trade and other payables	149,965,950	34,893,492
Change in amounts due to related parties	(2,668,868)	2,248,771
<b>Cash used in operating activities</b>	<b>(37,179,714)</b>	<b>8,830,342</b>
Gratuity paid	25,280,483	(5,071,213)
Interest paid	(8,206,191)	(7,174,976)
<b>Net cash used in operating activities</b>	<b>(20,105,423)</b>	<b>(3,415,847)</b>
<b>Cash flows from investment activities</b>		
Acquisition and construction of property, plant and equipment	(10,068,546)	(23,465,924)
Increase in Stall Establishment cost & working progress	2,719,544	(4,871,072)
Grant Received for processing plant	(0)	100,000,000
Increase in Stall Establishment cost		
Deposit Received	-	-
Disposal income	2,474,130	4,176,764
Investment property	-	-
Investment in fixed deposit	(2,500,000)	(7,667,260)
<b>Net cash used in investing activities</b>	<b>(7,374,872)</b>	<b>68,172,507</b>
<b>Cash flows from financing activities</b>		
Repayment of interest bearing loan	-	-
Repayment of lease rent	(1,205,538)	(1,096,494)
<b>Net cash from financing activities</b>	<b>(1,205,538)</b>	<b>(1,096,494)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(28,685,833)</b>	<b>63,660,167</b>
<b>Cash and cash equivalents at beginning of the year</b>	<b>(10,503,713)</b>	<b>(74,163,880)</b>
<b>Cash and cash equivalents at end of the year</b>	<b>(39,189,546)</b>	<b>(10,503,713)</b>

Figures in brackets indicate deductions.

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

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

**FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2019**

	<b>Capital Con. By Gov.of Sri Lanka</b>	<b>Capital Reserve Rs</b>	<b>Revaluation Reserve Rs</b>	<b>Accumulated Losses Rs</b>	<b>Total Rs</b>
As at 1st January 2018	326,609,805	24,258,241	1,216,341,016	(1,089,549,019)	477,660,043
Adjustment	-	-	(45,328,629)	(1,496,830)	(46,825,459)
Net profit/(loss) for the year	-	-	-	(34,020,846)	(34,020,846)
As at 31st December 2018	326,609,805	24,258,241	1,171,012,387	(1,125,066,695)	396,813,738
As at 1st January 2019	326,609,805	24,258,241	1,171,012,387	(1,125,066,695)	396,813,738
Adjustments	-	-	(45,328,629)	(29,981,410)	(75,310,039)
Profit/(loss) for the year	-	-	-	(119,576,649)	(119,576,649)
As at 31st December 2019	326,609,805	24,258,241	1,125,683,758	(1,274,624,754)	201,927,050

Figures in brackets indicate deductions.

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

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

**FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2019**

**2 PROPERTY, PLANT AND EQUIPMENT**

	<b>Land</b>	<b>Buildings</b>	<b>Motor Vehicle</b>	<b>Equipment</b>	<b>Ice Plant and Cold Room</b>	<b>Furniture and Fittings</b>	<b>Computer Hardware</b>	<b>Computer Software</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>
<b>Cost</b>										
As at the beginning of the year	809,335,950	373,497,980	154,139,500	84,925,942	348,304,973	13,463,180	4,707,201	100,000	1,788,474,727	1,769,185,568
Additions during the year	-	-	-	6,858,830	-	25,136	710,450	-	7,594,416	32,654,160
Disposal during the year									-	(13,365,000)
As at the end of the year/period	809,335,950	373,497,980	154,139,500	91,784,772	348,304,973	13,488,316	5,417,651	100,000	1,796,069,143	1,788,474,728
<b>Accumulated depreciation</b>										
As at 1st January	-	37,323,982	150,087,284	26,541,182	164,625,331	5,420,540	3,805,971	100,000	387,904,289	305,509,057
Charge for the year		7,469,960	2,197,900	8,838,868	34,830,498	1,269,578	580,907	-	55,187,709	82,395,231
Depreciation on disposal									-	-
As at the end of the year/period	-	44,793,941	152,285,184	35,380,050	199,455,829	6,690,118	4,386,877	100,000	443,091,999	387,904,288
<b>Net carrying value</b>										
As at 31st December 2019	809,335,950	328,704,039	1,854,316	56,404,722	148,849,144	6,798,199	1,030,774	-	1,352,977,145	
As at 31st December 2018	809,335,950	336,173,999	4,052,216	58,384,761	183,679,642	8,042,641	901,231	-		1,400,570,438
Stall establishment cost									5,673,294	8,498,985
Working progress									28,130,402	28,024,254
Jaffna stall									1,954,653	1,954,653
									<u>1,388,735,493</u>	<u>1,439,048,330</u>
<b>2 INVESTMENT PROPERTY</b>		2.1							<u>(71,211,250)</u>	<u>(71,211,250)</u>
									<u>1,317,524,243</u>	<u>1,367,837,080</u>

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

2.1 INVESTMENT PROPERTY  
FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2019

	Region		Floor Area Sq.ft	Rate	Value As at 31st Dec 2019
1	Kalpitiya	Building No 03 -Asb roofed building	2600	2,925.00	7,605,000
2	Kalpitiya	Building No 04-Asb roofed building	1185	1,800.00	2,133,000
3	Galle	Main Building- Zinc Aluminum roofed building	36810	675.00	24,846,750
4	Kudamaduwa	Flat & sandy Lnd with sea frontage	287	10,000	2,870,000
5	Head Office	Rectangulaer shaped land- road	10	600,000.00	6,000,000
6	Head Office	Rectangulaer shaped land	30	600,000	18,000,000
7	Gurunagar	Rectangulaer shaped flat land	80	100,000	8,000,000
8	Pesalei	Rectangulaer shaped flat land	366	2,750	1,006,500
9	Batticaloa	Valachchenai ice plant -Ice plant			750,000
					<b>71,211,250</b>

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

**FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2019**

<b>3 INVESTMENT IN JV</b>	<b>Schedule No</b>	<b>31/12/2019 Rs</b>	<b>31/12/2018 Rs</b>
Balance as at 31st December		<u>110,000,000</u>	<u>110,000,000</u>
<p>The Corporation has invested Corporation own land as equity of the Joint Venture during the past years. The JV has been no active continuation past years and Corporation has decided to dissolve JV relationship and seeking concerance from the Attorney General to reaquire the land.</p>			
<b>4 INVENTORIES</b>		<b>31/12/2019 Rs</b>	<b>31/12/2018 Rs</b>
Oil stores		550,633	280,040
Spare stores (Motor, Coldroom, Iceplants)		585,379	1,127,473
Stock trading		21,002,063	27,805,704
Packing Stock		1,579,199	876,761
Packing stock shortage		2,558,029	2,558,029
General stores (Stationary)		899,860	1,173,519
General stores		428,053	1,098,773
		<u>27,603,216</u>	<u>34,920,299</u>
<b>5 OTHER RECEIVABLES</b>		<b>31/12/2019 Rs</b>	<b>31/12/2018 Rs</b>
Trade receivables	1.3	227,310,806	226,305,069
Other trade receivables		1,660,156	911,742
Provision for bad & doubtful debts		-	-
		<u>228,970,962</u>	<u>227,216,811</u>
Other receivables	1.5	58,854,833	57,245,454
Deposit and prepayments	1.4	48,869,498	44,176,892
Inter-regional account Rec. balance	2.9	20,656,106	20,672,601
		<u>357,351,399</u>	<u>349,311,758</u>
Non current assets- fixed deposit		10,367,260	7,867,260
Non current assets- distress loan		3,838,929	5,370,627
		<u>371,557,588</u>	<u>362,549,645</u>
<b>6 CASH AND CASH EQUIVALENTS</b>		<b>31/12/2019 Rs</b>	<b>31/12/2018 Rs</b>
Cash at bank	1.6	11,068,446	20,630,029
Cash in hand	1.6	2,833,523	13,832,994
		<u>13,901,969</u>	<u>34,463,023</u>
Bank overdraft	3.0	(53,091,515)	(44,966,736)
<b>Cash and cash equivalents for the purpose of cash flows</b>		<u>(39,189,546)</u>	<u>(10,503,713)</u>
<b>7 CAPITAL RESERVE</b>		<b>31/12/2019 Rs</b>	<b>31/12/2018 Rs</b>
Balance as at 31st December	1.7	<u>24,258,241</u>	<u>24,258,241</u>

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



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

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2019

8 REVALUATION RESERVE	Schedule No	31/12/2019	31/12/2018
		Rs	Rs
Beginning of the year		1,171,012,387	1,216,341,016
Amortization	3.1	(45,328,629)	(45,328,629)
Balance as at 31st December	1.8	<u>1,125,683,758</u>	<u>1,171,012,387</u>

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

9 LOANS AND BORROWINGS	2.3	31/12/2019	31/12/2018
		Rs	Rs
Beginning of the year		142,922,000	142,922,000
Obtain for the year		-	-
Payment for the year		-	-
Balance as at 31st December		<u>142,922,000</u>	<u>142,922,000</u>

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

10 DEFERRED GOVERNMENT GRANT & ASSISTANT	2.6	31/12/2019	31/12/2018
		Rs	Rs
Beginning of the year		565,573,881	536,823,086
Amount received for the period		(0)	100,000,000
Amortization		(64,158,667)	(71,249,205)
Balance as at 31st December		<u>501,415,214</u>	<u>565,573,881</u>

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

11 PROVISION FOR GRATUITY	2.7	31/12/2019	31/12/2018
		Rs	Rs
<b><u>Change in the Present Value of the Difined Benifit Obligation (PV-DBO)</u></b>			
Provision for PV-DBO as at 01st January 2019		38,565,942	36,884,879
Interest cost for the period		4,627,913	3,872,912
Current service cost for the period		5,540,717	2,879,364
Gratuity paid for those who left during the period		(602,580)	(2,569,412)
Gratuity payable for those who left during the period		(3,871,696)	(3,998,631)
Acturial (gain)/ loss on PV-DBO		29,951,646	1,496,830
Provision for PV-DBO as at 31st December 2019		<u>74,211,942</u>	<u>38,565,942</u>
<b><u>Liability recognized in the balance sheet</u></b>			
Provision for gratuity as at 31st December 2019		74,211,942	38,565,942
Unrecognized actuarial gains / (losses) as at 31st December 2019		-	-
Liability recognized in the balance sheet as at 31st December 2019		<u>74,211,942</u>	<u>38,565,942</u>

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

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2019		Schedule no	2019	2018
11	PROVISION FOR GRATUITY (Cont....)	2.7	Rs	Rs
	<b><u>Expenses recognised in the income statement</u></b>			
	Interest cost		4,627,913	3,872,912
	Current service cost		5,540,717	2,879,364
	Net actuarial (gain)/ loss recognized immediately		29,951,646	1,496,830
	Expenses recognized in the income statement		<u>40,120,276</u>	<u>8,249,106</u>
	<b><u>Cold room</u></b>			
	Opening net liability as at 01st January 2019		38,565,942	36,884,879
	Expenses recognized in the income statement		40,120,276	8,249,106
	Gratuity paid/ payable for those who left during the period		(4,474,276)	(6,568,043)
	Closing net liability as at 31st December 2019		<u>74,211,942</u>	<u>38,565,942</u>
	In accordance with LKAS 19, Actuarial valuation of gratuity liability of Ceylon Fisheries Corporation has been obtained from Actuarial & Management consultants (pvt) Ltd. which is professionally qualified actuary.			
12	LEASE CREDITOR	2.5	Rs	Rs
	Within one year		537,312	1,320,540
	Later than one year but within five years		-	422,309
	Later than five years		-	-
	As at the end of the year/period		<u>537,312</u>	<u>1,742,849</u>
	The acquisition cost incurred to acquire the lease right of the asset and cost incurred for extension of the lease right has been classified as a lease pre-payment and is amortized over the remaining lease period.			
13	TRADE AND OTHER PAYABLES		Rs	Rs
	Trade payable	1.9	298,557,440	216,729,416
	Sundry creditors	2.0	345,139,952	366,691,829
	Refundable deposit	2.2	46,410,443	42,839,446
	Accrued expenses and other payables	2.1	114,426,075	61,009,232
	Statutory liability -tax	2.8	122,490,023	89,788,062
			<u>927,023,934</u>	<u>777,057,985</u>
14	AMOUNTS DUE TO RELATED PARTIES	2.4	Rs	Rs
	Peliyagoda Fish Complex		14,550,973	15,013,163
	Trincomalee fish market		(170,561)	2,036,116
			<u>14,380,412</u>	<u>17,049,279</u>

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

**FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2019**

<b>15 REVENUE</b>	<b>Schedule no</b>	<b>2019 Rs</b>	<b>2018 Rs</b>
Fish sales		2,419,873,002	2,321,367,135
Fish transfer to other region		454,480,661	575,257,610
Ice sales		40,724,208	40,475,110
Region ice sales		887,160	1,510,355
Maldives fish sales		12,000	-
Storage income		-	-
Cold room income - CFC		207,914	3,157,235
		<u>2,916,184,945</u>	<u>2,941,767,445</u>
<b>16 OTHER INCOME</b>		<b>2019 Rs</b>	<b>2018 Rs</b>
Miscellaneous income	3	105,819,142	165,486,815
Grant income		-	-
Amotization income		64,158,667	71,249,205
		<u>169,977,809</u>	<u>236,736,020</u>
<b>17 FINANCE COSTS</b>		<b>2019 Rs</b>	<b>2018 Rs</b>
<b>Finance income</b>			
Interest on loan		(238,766)	(181,713)
FD interest		-	(169,590)
NRFC interest		(6,233)	(5,616)
NRFC exchange gain		11,740	(114,498)
		<u>(233,260)</u>	<u>(471,418)</u>
<b>Finance cost</b>			
Bank overdraft interest		5,994,011	5,692,415
BOC leasing intrest (Negombo double cab)		115,002	224,299
Interest loan People's Leasing		-	-
Bank charges		1,754,217	1,215,793
HNB commission		576,221	513,885
		<u>8,439,451</u>	<u>7,646,393</u>
		<u>-</u>	<u>-</u>
Net finance income		<u>8,206,191</u>	<u>7,174,976</u>
<b>Net Finance Costs</b>		<u>7,972,932</u>	<u>6,703,558</u>

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**18 COMPARATIVE INFORMATION**

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

**19 EVENTS OCCURRING AFTER THE REPORTING DATE**

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

**20 KEY MANAGEMENT PERSONNEL INFORMATION**

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

Cold room

**21 UNRECOGNIZED CONTRACTUAL COMMITMENTS**

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

**22 CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

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

Details of Court Cases filed by the Ceylon Fisheries Corporation (CFC) against external parties as at 31.12.2019

	<b>Parties, Court &amp; Case No</b>	<b>Fact of the Case</b>
1	CFC Vs. Atham Lebbe Mohamad Rasmin District Court of Colombo Case No - 01319/14	Breach of Lease Agreement. Case filed against the Lessee to recover the rent arrears.
2	OIC- Modara Police station Vs. Naganathan Sadees Kumar and others Magistrate Court of Colombo Case No - B/ 23395/ 04/ 15	A case has been filed by the Modara Police regarding an assault on Accountant and the former Personal Manager of CFC
3	OIC- Bandarawela Police station Vs. Wasantha Sadakalum Magistrate Court of Bandarawela Case No - 76646/ MC	The case has been filed to recover the fish arrears due to the corporation.
4	CFC Vs. Lak Indu Company Supreme Court Case No -SC/HCCA/LA/573/2018	Lak Indu has filed a case against CFC in the Colombo District Court in 2005 for financial loss incurred by them in connection with landing of fish. The judgment in the above said case No. 19431 / MR was given in favor of the Corporation and Lakindu again filed an appeal in the Colombo Civil Court of Appeal. The judgment in the appeal case was given on 12.10.2018 and it was given to the disadvantage of the corporation. The corporation filed this appeal case against it in the Supreme Court.
5	OIC- Modara Police station Vs. Joesph Laurance Fernando Magistrate Court of Colombo Case No - B 68660/4/17	The case was filed on the basis of breach of trust by giving disrespectful cheque to pay the fish arrears due to the corporation.
6	OIC- Matara Police station Vs. H.S. Ashoka Magistrate Court of Matara Case No - BR 1625/14	The case has been filed to recover the fish arrears due to the corporation.
7	HNB credit card District Court of Kandy Case No - MR 35412/06	The case has been filed to recover the fish arrears due to the corporation.
8	CFC Vs. H.Dayarathne District Court of Colombo Case No - DMR 01308/17	The case has been filed to recover the rent arrears due to the corporation.
9	CFC Vs. Joesph Laurance Fernando Commercial High Court of Colombo Case No - CHC/578/17/MR	The case has been filed to recover the fish arrears due to the corporation.
10	CFC Vs. Visal Distributor District Court of Colombo Case No- DMR 1404/18	The case has been filed to recover the fish arrears of Rs.778,400.00 due to the corporation.
11	CFC Vs. Union Fish Product (Pvt) Ltd District Court of Colombo Case No- DLM 15/18	The case has been filed to invalidate the transfer of property.
12	CFC Vs. Senaka Sanath Kumara District Court of Colombo Case No- DLM 1679/18	The case has been filed to recover the fish arrears of Rs.728,879.55 due to the corporation.
13	CFC Vs. M. Asurudeen District Court of Colombo Case No- DLM 1679/18	The case has been filed to recover the fish arrears of Rs.1,012,966.15 due to the corporation.

No.	Parties, Court & Case No	Facts of the Case
1	- PHI Kaduruwela Vs. CFC - Magistrate Court of Kaduruwela - Case No - 83998/MC	The Kaduruwela PHI has filed this case against CFC regarding the Sale of fish unfit for human consumption.
2	- Thanuja Nilmini Colabage Vs CFC - District Court of Attanagalle Cold room	The owner of the vehicle has filed this case seeking compensation of Rs. 500,000/- against the CFC driver for damage to a van caused by an accident.
3	- Shanthi Rajapakshe Vs. CFC - Labour Tribunal of Battaramulla - Case No - 01/add/44/2018	Shanthi Rajapaksa, a former manager of the Ceylon Fisheries Corporation, has filed the case against the corporation and is seeking re-employment and Back wages or Compensation.
4	-Rathnawathie Balagamage Vs. Thanthiriwattage Don Priyantha - District Court of Colombo - Case No - DMR 2600/14	Ratnawathie Balagamage, CFC employee has filed a defamation case against the former Chief Internal Auditor of the Corporation, seeking compensation of Rs. 05 million.
5	Rathna Balagamage Vs CFC - LAbour Tribunal Baththaramulla - Case No. 02/add/3809/2019	Rathna Balagamage, who worked for the Ceylon Fisheries Corporation, has filed this case against the corporation seeking re-employment and back wages or compensation.
6	- L.Suneetha Vs. CFC - Labour Tribunal of Borella - Case No - 13/55/2018	Lokuruge Suneetha, who worked for the Ceylon Fisheries Corporation, has filed a case against the corporation seeking re-employment and Back wages or compensation.
7	- Commissioner of Labour, Colombo North Vs CFC - Magistrate Court of Colombo - Case No - D 96144/5/Labour	The Department of Labour has filed this matter against the CFC to recover Employee's Provident Fund and surcharge of Rs. 476,428.21 relating to Mr. S.D.Kamasena.
8	- Kapila Ganganath Vs. CFC - Labour Tribunal of Kalutara - Case No - 18/KT/634/17	Kapila Ganganath de Silva, who worked for the Ceylon Fisheries Corporation, has filed a case against the corporation seeking re-employment and back wages or compensation.
9	- M.K.Hemadasa Vs. CFC - Labour Tribunal of Bandarawela - Case No-36/BW/549/17	M. K.Hemadasa, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
10	- Udaya Karunaratne Vs.CFC - Labour Tribunal of Avissawella - Case No -19/AV/280/2019	Udaya Karunaratne, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
11	- Manjula Jayamanne Vs. CFC - Labour Tribunal of Borella - Case No - 01/64/2019	Manjula Jayamanne, who worked for the Ceylon Fisheries Corporation, has filed this case against the Corporation seeking re-employment and back wages or compensation.
12	- Pubudu Parakrama Vs CFC - Labour Tribunal of Baththaramulla Case No - 02/add/3804/2019	Pubudu Parakrama, a manager who worked for the Ceylon Fisheries Corporation, has filed this case against the corporation seeking re-employment and back wages or compensation.

MARKETING & DISTRIBUTION COST	3.4	12/31/2019	12/31/2018
		Rs	Rs
Packing expenses		12,302,419	15,691,129
Handling charges		-	-
Unloading charges		2,814,079	2,329,422
Advertisement		695,817	1,942,739
Sales promotion		1,300,974	1,364,518
Publication & periodical		74,450	128,081
Fish box		244,479	222,314
Commission		35,945,007	31,501,251
Service agreement		-	-
Agent stall commission		680,185	713,328
Bad debtors expenses		-	-
Stall establishment expenses		7,938,854	6,388,791
Travelling & subsistence		2,218,730	2,857,089
Fuel for vehicles		22,189,187	26,936,093
Repairs maintenance of deep freezer		1,171,027	609,977
Repairs maintenance of vehicles		14,257,721	14,412,811
Repairs maintenance of weighting scales		628,661	718,446
Vehicle insurance		2,709,329	3,292,875
Opening ceremony expenses		426,547	361,075
Cleaning charges		6,904,092	4,029,485
Ice Crushing expenses		38,170.00	59,610.00
Mirissa cold room expenses		-	208,229.50
Compressor Expenses		500,000.00	-
Mega stall expenses		527,699.68	-
		<u>113,567,426</u>	<u>113,767,262</u>

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

SCHEDULES TO THE BALANCE SHEET

BANK OVERDRAFT	3	12/31/2019	12/31/2018
		Rs	Rs
Bank Balance 024 -Marketing Division		(1,183)	-
Bank Balance -1877		(150,271)	-
Bank Balance A/C 1478		(32,516)	-
Bank Balance A/C 1805		(428,342)	-
Bank Balance Mirissa		(996)	-
Bank Balance A/C 1257		(23,123,501)	(15,893,792)
Bank Balance AC 3562		(1,163,576)	(1,411,143)
Bank Balance AC 0296		(1,319,265)	(6,457,653)
Bank Balance -1698 Ac		-	-
Bank Balance 1846 -Marketing Division		(17,146,485)	(14,875,825)
Bank Balance 00001478-Colombo Region		-	-
Bank Balance 0000401886 - Galle Region		(330,789)	-
Bank Balance 0002759614 - Beruwala Region		(410,274)	(498,847)
Bank Balance 0004320626 - Rathnapura Region		(7,371)	-
Bank Balance Negambo		(3,407,287)	-
Bank Balance 0004441128-Puranawella Region		(285,883)	-
Bank Balance - Trinco		(3,022)	-
Bank Balance -Tangalle Region		(141,192)	-
Bank Balance 2067235-B'wela Region		(1,000)	(2,718,323)
Bank Balance A/C 1522		-	(568,728)
Cash Balance -Peliyagoda IP		(148)	(148)
Bank Balance 024 -Marketing Division		-	(130,750)
Bank Balance Galle Ice Plant		(18,690)	(659,938)
Bank Balance -1685-Packet		(248,472)	(86,230)
Bank Balance A/C - Metro		(1,908,302)	-
Bank Balance Peoples Bank R,pura		(371,246)	-
Bank Balance Peoples - Beruwala Region		(589,174)	(312,060)
Cash Balance - K,gala Region		(630)	-
Bank Balance-Kurunagala Peoples		(62,079)	-
Bank Balance 0043993-peoples		(49,264)	-
Bank Balance - 99296		(1,478,716)	-
Bank Balance-Pesalai I/P		-	(941,457)
Ice Imprest		(100,000)	(100,000)
Bank Balance Deewara Piyasa BOC		(311,841)	(311,841)
		(53,091,515)	(44,966,736)

INVESTMENT ACCOUNT	12/31/2019	12/31/2018
	Rs	Rs
Union Fish Product	110,000,000	110,000,000
	110,000,000	110,000,000

CEYLON FISHERIES CORPORATION  
TRIAL BALANCE AS AT 31.12.2019

Account Head Name	Balance	Adjustment	Final TB
Insurance Cash In Transit	-	-	- .00
Vehicle insurance	2,709,329	-	2,709,328.51
Fire Insurance	-	-	- .00
Ice Plant Insurance	-	-	- .00
Travelling & Subsistence	2,218,730	-	2,218,729.96
Stationery	3,505,784	-	3,505,784.54
Transport	5,468,540	-	5,468,540.19
Container Transport Charges	-	-	- .00
Rent	29,218,253	-	29,218,252.75
Cold Room Container rent	-	-	- .00
Rates	450,277	-	450,276.59
Repairs & Maintenance of Building	362,253	-	362,253.46
Repairs maintain of plant machinery	1,828,942	-	1,828,942.22
Repairs maintain of Deep Freezer	1,171,027	-	1,171,026.80
Repairs Maintain of Vehicles	14,257,721	-	14,257,721.32
Repairs Maintain of Office Equipment	1,345,038	-	1,345,037.99
Repairs Maintain of Weighing Scales	628,661	-	628,660.55
Repairs Maintain of Other Equipment	3,150,967	-	3,150,966.98
Repairs Maintain of Radio Transmitter	-	-	- .00
Repairs & Maintenance of Furniture & Fittings	27,030	-	27,030.00
Repairs & Maintenance of Tools & Implement	1,602,109	-	1,602,109.00
Fuel for Vehicles	22,189,187	-	22,189,187.16
Cleaning Charges	6,904,092	-	6,904,091.67
Cold Room Charges	1,101,053	-	1,101,052.50
Packing Expenses	12,302,419	-	12,302,419.43
Handling Chgs	-	-	- .00
Unloading Charges	2,814,079	-	2,814,078.82
Depreciation	55,187,710	-	55,187,709.82
License Registration Fees for Vehicles	903,666	-	903,666.42
Entertainment	744,325	-	744,324.56
Legal Expenses	268,616	-	268,616.00
Audit Fees	300,000	-	300,000.00
NBT Expenses	22,669,414	-	22,669,414.44
ESC Expenses	4,638,475	-	4,638,475.00
Death Gratuity	-	-	- .00
General Expenses	2,004,609	-	2,004,608.97
Inventory Items	1,042,610	-	1,042,609.61
Electricity Penalty Charges	87,177	-	87,176.77
Crucifix Penalty Charges	1,004,108	-	1,004,107.53
Sur charges For EPF & ETF	115,047	-	115,046.99
Penalty Charges For ETF	-	-	- .00
Seminar Fees	-	-	- .00
Renewal of Membership	-	-	- .00
Donation	55,000	-	55,000.00
Opening Ceremony Expenses	426,547	-	426,547.44
Expenses for Nuwara Eliya Curcuit	298,167	-	298,166.50
Expenses For Kalamatiya	699,299	-	699,299.00
Expenses for Mimieriva Curcuit	63,111	-	63,111.00
Expenses for Sinhapura Curcuit	22,636	-	22,636.35
Expences for singhapura	-	-	- .00
Consultant Fees / Inquiry charges	127,025	-	127,025.00
Valuation Charges / Inquiry charges	(43,790)	-	(43,790.00)
Audit continue Allowances	80,840	-	80,840.00
Southern Province Office Expenses	108,634	-	108,634.50
Staff Expenses	79,575	-	79,575.00
Survey Charges	-	-	- .00
Stachars	-	-	- .00
professional charges	60,000	-	60,000.00
Insurance Building	-	-	- .00
Fish Shortage	(663,499)	633,498.68	(30,000.00)
Tender Sale (Disposal A/c)	(2,474,130)	-	(2,474,130.00)
Fish Purchase Within The Region	1,926,663,461	-	1,926,663,460.93
Fish Purchase From Other Region	446,682,135	-	446,682,135.35
Ice Purchase	23,096,670	-	23,096,669.50
Ice Purchase from other Region	887,160	-	887,160.00
Salt & Gunka	4,895	-	4,895.00
Region Ice Purchase	-	-	- .00
Amonia & Other	1,011,306	-	1,011,305.80
Dry Fish Purchase within the region	57,919,326	-	57,919,326.15
Dry Fish Purchase From Other Region	7,986,526	-	7,986,525.38
Maldive Fish Purchase	14,000	-	14,000.00
Oil & Diesel	-	-	- .00
Interest loan People Leasing	-	-	- .00
Bank Overdraft Interest	5,994,011	-	5,994,010.62
Term Loan Interest	-	-	- .00
Bank Charges	1,754,217	-	1,754,216.59
People Leasing Penalty Charges	-	-	- .00
L C Loan Interest	-	-	- .00
Reimbursement Lost	(207,740)	-	(207,740.00)
BOC Leasing Interest(Negambo double cab)	115,002	-	115,002.35
BOC Credit Card Intrest	-	-	- .00
HNB Credit Card	-	-	- .00
HNB Commission	576,221	-	576,221.08
Fish LIn Leasing Interest	-	-	- .00
Interest on Loan	(238,766)	-	(238,766.14)
FD Intrest	-	-	- .00
NRFC Interest	(6,233)	-	(6,233.06)
NRFC Exchange Gain/loss	11,740	-	11,739.64
Advertisement	695,817	-	695,817.00
Sales Promotion	1,300,974	-	1,300,973.53
Publication & Periodical	74,450	-	74,450.00
Fish box	244,479	-	244,479.49
Commission	35,945,007	-	35,945,006.56
Service Agreement	-	-	- .00
Agent stall commission	680,185	-	680,185.00
Bad debtors Expenses	-	-	- .00
Fuel Sales	-	-	- .00
Other Income For Matumagala Land	-	-	- .00
Rent Income	(52,054,394)	-	(52,054,394.21)
Additional Rent Income - Gununagar I / P	-	-	- .00
Storage Income	-	-	- .00
Creditors Received Commission	-	-	- .00
Cold Room Income-CFC	(207,914)	-	(207,914.38)
Commission on insurance	-	-	- .00
Grant Income	-	-	- .00
Fines	(744,600)	-	(744,600.00)
Sundry Income	(3,043,510)	-	(3,043,510.32)
Electricity Income	(78,734)	-	(78,733.80)
Water Income	(18,084)	-	(18,084.31)
Revaluation surplus	-	-	- .00
Polygoda vehicle parking income	(551,320)	-	(551,320.00)
Tinco Fish Market CFC Share	-	-	- .00
Non Refundable Tender Deposits	(576,500)	-	(576,500.00)
Circuit Bangalow Income- Nuwanetiya	(673,500)	-	(673,500.00)
Circuit Bangalow Income-Kalametiya	-	-	- .00
Circuit Bangalow Income-Singhapura	(33,000)	-	(33,000.00)
Circuit Bangalow Income-Mimieriva	(113,500)	-	(113,500.00)
Electricity water income (happy cook)	-	-	- .00
Amortization Income	(111,592,588)	(47,433,913)	(64,158,674.46)
Volunteers Retirement Scheme Compensation	-	-	- .00
Permanent Salaries & Wages	200,880,462	-	200,880,461.99
Daily wages	63,822,756	-	63,822,756.38
Budget Allowances	-	-	- .00
Interim Allowance	7,703,463	-	7,703,462.51
Cost of Iring	55,299,649	-	55,299,649.19
Other Allowances	5,740,069	-	5,740,068.93
Special Allowance	-	-	- .00
Over Time	20,539,621	-	20,539,621.13
Directors Allowances	288,830	-	288,830.00
Uniforms	766,645	-	766,645.00
C. F. C. Contribution to E. P. F.	38,449,514	-	38,449,514.10
C. F. C. to contribution to E.T.F.	7,677,420	-	7,677,420.09
Annual Bonus	2,343,102	-	2,343,102.09
Gratuity Expenses	101,080,670	-	101,080,670.00
Medical Leave Payment	9,047,631	-	9,047,631.46
Staff Welfare & Medical	3,187,531	-	3,187,530.59
Welfare - Premial	35,434	-	35,433.99
Welfare - Suantha	423,060	-	423,060.00
Welfare - Gupin	364,331	-	364,331.00
Staff Establishment Expenses	7,938,854	-	7,938,853.55
Fish Sales	(2,395,006,999)	-	(2,395,006,999.03)
Fish Transfer to Other Region	(446,682,135)	-	(446,682,135.35)
Canned Fish Sales	-	-	- .00
Ice Sales(Production)	(40,724,208)	-	(40,724,207.97)
Region Ice Sales	(887,160)	-	(887,160.00)
Ice Sales -PKS	-	-	- .00
MaldiveFish Sale	(12,000)	-	(12,000.00)
Dry Fish Within the Region	(24,866,003)	-	(24,866,002.53)
Dry Fish Transferred to other Region	(7,986,526)	-	(7,986,525.50)
Accommodation & Meals	95,123	-	95,123.00
Overseas Traveling	-	-	- .00

DRAFT



Logging Charges	129,955	129,955.00
Electricity Expenses	39,498,965	39,498,965.01
Electricity expenses - Head Office	3,622,742	3,622,741.68
Water Expenses	4,678,452	4,678,452.24
Water Expenses (Head Office)	668,858	668,857.50
Telephone	3,648,527	3,648,526.90
Postage	985,868	985,867.81
Kalamities CB Payable	-	- .00
Non identify creditors balance	-	- .00
Bank Balance A/C 1522	123,024	123,024.25
NRF Bank A/C	835,523	835,522.53
Bank Balance A/C (6-6) 1203	-	- .00
Bank Balance A/C 1245	54,874	54,874.42
Bank Balance A/C 1257	(23,123,501)	(23,123,501.35)

# DRAFT

F/B N R F C /PC/ V P - A/C NO Defuse and 58	-	-	.00
Bank Balance A/C 152-00802.3	-	-	.00
Bank Control - A/C 1877	(150,271)	(150,270.80)	
Bank Balance AC 3562	(1,163,576)	(1,163,575.70)	
Bank Balance AC 0296	(1,319,265)	(1,319,265.31)	
Bank Balance AC - 1203	-	-	.00
Bank Balance -1698 Ac	93,995	93,995.13	
Bank Balance -Amundapura Region Peoples Bank	64,487	64,487.15	
Bank Balance -Aputa Ip	5,773	5,773.10	
Bank Balance -Hota IP	-	-	.00
Bank Balance People's -Hota Region 18415	160,709	160,708.76	
Bank Balance BOC -Hota Region 7703	2,991	2,991.19	
Bank Balance -A'goda Region	27,226	27,225.50	
Bank Balance -Batticaloa	26,507	26,506.82	
Bank Balance -Pelissanda IP	178,112	178,111.72	
Bank Balance 024 -Marketing Division	(1,183)	(1,183.36)	
Bank Balance 1846 -Marketing Division	(17,146,485)	(17,146,485.39)	
Bank Balance 0000032773-Kandy Region - BOC	9,663	9,663.39	
Bank Balance 000001478-Columbo Region	(32,516)	(32,516.22)	
Bank Balance 0000401896 - Galle Region	(330,789)	(330,788.95)	
Bank Balance Galle Ice Plant	(18,690)	(18,690.20)	
Bank Balance 000003767985 - Minneriya Region	26,133	26,133.17	
Cash Balance 0000075248019 - Point Pedro Region	1,200	1,200.00	
Bank Balance 0002759614 - Beruwala Region	(410,274)	(410,274.49)	
Bank Balance 0071816200 - Kadawella Region	50,930	50,930.35	
Bank Balance 0004320626 - Rathnapura Region	(7,371)	(7,370.60)	
Bank Balance 1805 - State Supply Division	(428,342)	(428,342.36)	
Bank Balance 0006105917 - Kalmunai Region	32,657	32,657.28	
Bank Balance 0004440684 - Mirissa Region	(996)	(995.55)	
Bank Balance 0002365561-Trince Region - BOC	(3,022)	(3,021.79)	
Bank Balance 0002890501 -Kalpitaya Region	1,890	1,890.02	
Bank Balance 0004441128-Purawella Region	(285,883)	(285,882.92)	
Bank Balance 515514-Negombo Region	(3,407,287)	(3,407,286.50)	
Bank Balance AC 1862	52,506	52,505.88	
Cash at Bank-HSBC	-	-	.00
Bank Balance 0001660486-Chilaw Region	20,463	20,462.97	
Bank Balance -Tangalle Region	(141,192)	(141,191.83)	
Bank Balance 2067235-B'wela Region	(1,000)	(1,000.00)	
Bank Balance -swan	-	-	.00
Bank Balance -1685-Packet	(248,472)	(248,471.65)	
Bank Balance -Nilwella	1,268	1,268.47	
Bank Balance -Metro	(1,908,302)	(1,908,301.89)	
Bank Balance -Pessala Region	1,105	1,104.95	
Bank Balance -Pessala IP	-	-	.00
Bank Balance-Beruwala IP	51,551	51,551.00	
Bank Balance-Kurunaola BOC	26,798	26,797.62	
Cash at bank Batticaloa Ice plant	-	-	.00
CASH BALANCE A/C 1522	-	-	.00
Cash Balance A/C 1203	-	-	.00
Cash Balance A/C 1245	-	-	.00
Cash Balance A/C 1257	-	-	.00
Cash in Hand	-	-	.00
Cash Balance A/C 1877	-	-	.00
Cash Balance AC 3562	-	-	.00

# DRAFT

Bank Balance 60000296	28,597	28,596.73
Cash in Transit	934,800	934,800.00
Cash Balance -1698 Ac	-	- .00
Cash Balance -Anuradhapura Region	-	- .00
Cash Balance - A pura region BOC	46,318	46,318.33
Cash Balance - A pura region BOC	27,313	27,313.00
Cash Balance -A pura ip	374,994	374,994.14
Cash Balance -Htota IP	42,614	42,614.09
Cash Balance -Aigoda Region	-	- .00
Cash Balance-Batticaloa	86,889	86,889.00
Cash Balance - Pelyyagoda IP	(148)	(148.41)
Cash Balance 024 -Marketing Division	-	- .00
Cash Balance 1846 -Marketing Division	-	- .00
Bank Balance Peoples Bank kandy	(399,093)	(399,093.21)
Bank Balance Peoples Bank Kandy 004100710000296	370	369.89
Cash Balance Peoples bank kandy	113,380	113,379.94
Cash Balance 00001478-Colombo Region	-	- .00
Cash Balance 00000401866 - GalleRegion	12,799	12,799.08
Cash Balance Galle Ice Plant	2,310	2,310.00
Cash Balance 000003767985 - Mmiriyiya Region	29,461	29,460.50
Bank Balance 0000075248019 - Ptam PedroRegion	71,838	71,838.00
Bank Balance - Beruwala Region 1	-	- .00
Cash Balance 0002759614 - Beruwala Region	370,020	370,019.80
Bank Balance Peoples - Beruwala Region	(589,174)	(589,173.96)
Cash Balance 0071816201 - Kaudwella Region	-	- .00
Cash Balance 0004320626 - Rathnapura Region	-	- .00
Bank Balance peoples - Rathnapura Region	(371,246)	(371,246.31)
Cash Balance 1805 - State Supply Division	-	- .00
Cash Balance 006105917 - Kaimma Region	-	- .00
Cash Balance 000444064 - Mirissa Region	208,136	208,136.14
Cash Balance 0002365561 - Trinco Region	-	- .00
Cash Balance 0002890501 - Kalptiya Region	-	- .00
Cash at Bank -Non Operating	-	- .00
Cash Balance 000441128 -Panuwella Region	-	- .00
Cash Balance 515514-Negombo Region	-	- .00
Bank balance Peoples Negombo	7,403,959	7,403,958.85
Cash balance Peoples Negombo	-	- .00
Bank Balance Non operating Negombo	-	- .00
Cash Balance 000001862 -Cold Room	-	- .00
Cash Balance 0001660486-Chilaw Region	573,675	573,675.15
Cash Balance -Tangalle Region	-	- .00
Bank balance peoples - Tangalle	5,000	5,000.00
Cash Balance 2007235-Bwela Region	2	2.00
Cash Balance -WSM	-	- .00
Cash Balance -1685-Packet	19,999	19,999.00
Cash Balance -Niwella	-	- .00
Cash Balance -Metro	644,500	644,500.00
Cash Balance -Pesalat Region	142,293	142,293.43
Cash Balance-Pesalat IP	-	- .00
Cash Balance-Beruwala ip	21,795	21,795.00
cash at bank ACS775160	-	- .00
Bank Balance-Kumamala Peoples 713483	(62,079)	(62,079.06)
Non Operating Cash Balance	-	- .00
cash in hand Batticaloa Ice plant	-	- .00
Bank balance wemappuwa	-	- .00
Petty Cash Imprest	308,010	308,009.80
Petty Cash Receivable From Naymajith	-	- .00
Petty Cash Receivable From Malinda	-	- .00
Ice Imprest	(100,000)	(100,000.00)
Fish Imprest	249,380	249,380.00
Palayya Ice Plant	8,831,383	8,831,382.90
Ice Plant Mutwel	2,992,719	2,992,719.07
Anuradhapura Ice Plant	13,395,350	13,395,349.72
Batticaloa Ice Plant	9,284,244	9,284,243.97
Pesalat Ice Plant	12,667,932	12,667,931.69
Continued Ice Plants Mutwel	25,010,889	25,010,889.16
Beruwala Ice Plant	19,855,098	19,855,098.06
Galle ice plant	(9,321,196)	(9,321,196.26)
Sinapalamunai IP	3,945,031	3,945,030.83
Coddy Ice Plant	7,715,074	7,715,074.03
Poyyala Ice Plant	5,827,852	5,827,852.03
Polyagoda Ice Plant	(5,600,858)	(5,600,857.94)
Wellamankara IP	128,242	128,242.47
Hambantota IP	34,681,304	34,681,303.34
Kalmunai IP	-	- .00
Polyagoda Fish Complex	(14,550,973)	(14,550,973.08)
H/O With W. S. M	(21,830,374)	(21,830,373.68)
H/O With Colombo	60,350,288	60,350,287.87
H/O With Galle	66,122,843	66,122,842.98
H/O With Tangalle	145,959,701	145,959,700.80
H/O With Batticaloa	30,204,081	30,204,081.02
H/O With Trincomalee	12,706,458	12,706,458.12
H/O with Trinco Fish market	-	- .00
H/O With Pesalat	21,900,506	21,900,506.47
H/O With Production Unit	8,730,555	8,730,554.66
H/O With Chilaw	20,783,300	20,783,299.97
H/O With Kalptiya	27,566,520	27,566,520.27
H/O With Marketing	(1,607,287,729)	(1,607,287,729.47)
H/O With Operation	37,907,487	37,907,486.61
H/O With Mirissa	24,427,122	24,427,121.57
H/O With Hambantota	37,739,789	37,739,788.63
H/O With Beruwala	64,890,139	64,890,139.41
H/O With Imported Fish	1,460,923	1,460,923.08
Head office	802,615,300	802,615,299.82
Control Account	(789,219,517)	(789,219,516.56)
H/O With Kandy	28,120,443	28,120,442.75
H/O With Kurunegala	40,455,402	40,455,401.78
H/O With Anuradhapura	42,698,423	42,698,423.28
H/O With Bandarawela	64,405,210	64,405,209.99
H/O With Mannariva	53,767,421	53,767,421.15
H/O With Cold Room	(124,936,913)	(124,936,913.03)
H/O With Hambantota IP	-	- .00
H/O With Packerel Division	46,852,479	46,852,478.67
H/O With Ratnapura	51,379,927	51,379,926.56
H/O With Kalmunai	15,250,644	15,250,644.04
H/O With Negambo	(147,454,757)	(147,454,756.98)
H/O With Panuwella	85,991,415	85,991,415.01
H/O With Amblanwoda	15,172,201	15,172,201.06
H/O With State Supply	(30,127,250)	(30,127,249.81)
H/O With Kudawella	22,162,284	22,162,284.04
H/O With Ptam Pedro	7,380,979	7,380,978.53
Canned Fish	2,917,674	2,917,674.89
H/O With Niwella	4,135,790	4,135,790.48
H/O With Metro Region	(21,356,596)	(21,356,596.16)
Wemappuwa	2,712,528	2,712,528.00
Dry Fish Unit	9,455,819	9,455,819.16
Maldives Fish Unit	14,297,915	14,297,914.56
1698 Current AC	4,791,270	4,791,269.86
Current AC 1	-	- .00
Non Idently Region	-	- .00
Trincomalee Fish Market	170,561	170,561.24
Tuna Project with HO	1,312,688	1,312,687.64
Control Account	807,609,315	807,609,315.36
Control Account 1980-1983	(10,482,053)	(10,482,053.29)
Staff Security Deposits N. S. Bank	12,692,623	12,692,623.42
Tender Deposits I	660,390	660,390.00
Building Rent Deposits	2,380,000	2,380,000.00
Stall Deposits	7,955,256	7,955,255.61
Staff Security Bank of Ceylon	-	- .00
Rent Deposits	1,934,215	1,934,215.00
Other Deposits	9,991,706	9,991,706.23

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Fixed Deposit	10,200,000	10,200,000.00
Contract Deposit	260,000	260,000.00
Labour Court Deposit	-	- .00
Fish Trading - Stall Deposits	4,738,404	4,738,403.82
Fish Trading - Tender Deposits	662,882	662,882.00
New Tender Bank Guarantee	-	- .00
Police Hospital Bond	-	- .00
Performance Bond	-	- .00
Grants	(209,384)	(209,383.74)
Grant From JICA	(36,464,501)	(36,464,500.94)
Loss recovery Tuna Project	-	- .00
Ministry Funds For Processing plant	(65,000,000)	(65,000,000.00)
Ministry Grant for Generator	(3,200,000)	(3,200,000.00)
Ministry of Fisheries (Loan)	(20,000,000)	(20,000,000.00)
Treasury Grant Point Pedro	(1,700,000)	(1,700,000.00)
Ministry Funds (Galje IP & Cold Room)	(2,015,314)	(2,015,314.29)
Tsunami Coastal Rehabilitation & Resource (IFAD)	(3,598,122)	(3,598,121.63)
Ministry Of Fisheries (Grant)	(16,857,990)	(16,857,989.71)
Ministry Grant for Anuradhapura IP	(336,607)	(336,606.73)
Contribution for Consolidated Fund	1,000,000	1,000,000.00
Aid for Finland to Sri Lanka (Treasury loan to C.F.C.)	(327,609,805)	(327,609,805.30)
Treasury Bond	(188,755,653)	(188,755,652.12)
Reimbursement of Losses	(143,403,353)	(143,403,352.87)
Treasury Funds For Salary	-	- .00
Treasury Fund	(100,000,000)	(100,000,000.00)
Treasury Fund For Salary	-	- .00
Treasury Fund	(2,877,118)	(2,877,118.13)
Payable To Gratuity Penalty Charges	(1,889,962)	(1,889,962.49)
Provisions of Gratuity (VRS)	(74,211,942)	(74,211,942.00)
Gratuity Payable	(7,446,311)	(7,446,310.63)
Gratuity cost of living Payable	(316,109)	(316,109.30)
VAT Recoverable	-	- .00
VAT Recoverable Peoples Finance - ( Double Cab )	-	- .00
VAT Recoverable B.O.C Leasing	-	- .00
Union Fish Product	110,000,000	110,000,000.00
Interest in Suspense A/C	-	- .00
Peoples Finance Com - (Tregon Double Cab)	-	- .00
Interest on Suspense- Peoples Finance- Double Cab	-	- .00
Peoples Finance Com - ( Freezer Truck )	-	- .00
Interest on Suspense- Peoples Finance- Freezer Truck	-	- .00
Leasing B. O. C Fork Lift	-	- .00
Interest on Suspense- B. O. C Fork Lift	-	- .00
BOC Leasing Hilar Double Cab (Neonab)	(550,225)	(550,225.00)
Interest on Suspense B O C	12,913	12,913.47
L/C Loan Interest Payable A/C	-	- .00
Treasury Loan Payable A/C	(50,000,000)	(50,000,000.00)
Ministry Grant for Jaffna Ice Plant	-	- .00
Treasury Loan Hospital Purchase Payable A/C	(11,600,000)	(11,600,000.00)
Treasury Loan Payable AC(Expanding of Distribution Network)	(50,000,000)	(50,000,000.00)
Bank of Ceylon Term Loan	-	- .00
L/C Loan Bank of Ceylon	-	- .00
Loan from Ministry of Fisheries- Custom Chi. (Thalpath Con.)	(8,000,000)	(8,000,000.00)
Long term Loan C.A.L.F	(6,872,110)	(6,872,110.00)
Loan Interest Payable A/C (Hospital Loan)	(2,610,000)	(2,610,000.00)
Stock Trading- oil	550,633	550,633.39
Spare Stores (Motor,Coldroom,Iceplants)	585,379	585,379.43
Stock - Ammonia	-	- .00
Oil Stores	-	- .00
Stock Trading	21,002,063	21,002,062.82
Packing Stock	1,579,199	1,579,199.39
Packing stock shortage	2,558,029	2,558,029.00
General Stores (Stationary)	899,860	899,859.65
General Stores	428,053	428,052.76
Receivable from Customs- Thalpath Container	1,083,663	1,083,663.00
VAT Payable AC	(27,046,439)	(27,046,438.58)
Pre payment acct	-	- .00
Pre Payment	974,922	974,921.76
Construction Advance Batticaloa IP	-	- .00
Fish Trading	-	- .00
Provisions for Depreciation	-	- .00
Staff Establishment cost	5,673,294	5,673,293.55
Property Plant & Equipment A/C	-	- .00
Working Progress	-	- .00
Jaffna Stall	1,954,653	1,954,652.90
Processing plant expenses	-	- .00
Processing plant - cold room expenses	1,684,463	1,684,463.48
Accrued Expenses	(35,141,554)	(35,141,553.27)
Provision For Electricity(Sahindamaradu debtors)	(1,440,000)	(1,440,000.00)
Payable to Kanurathana Construction	(1,276,600)	(1,276,600.00)
Payable to Sri Lanka Insurance Corporation	-	- .00
Telephone Charges	-	- .00
Employees Transport	-	- .00
Staff Security Fund	(15,232,449)	(15,232,449.25)
Tender Deposits	(1,687,294)	(1,687,294.01)
Security Deposits - Contract	(245,000)	(245,000.00)
Other Deposits (Refundable)	(15,995,700)	(15,145,705.12)
Condshell & Seacucumber Deposit A/C	(12,000,000)	(12,000,000.00)
Fish Trading - Refundable Deposit	(500,000)	(500,000.00)
Pesha Loan	-	- .00
Kanurathana Loan	-	- .00
W S M Loan	-	- .00
Hambantota Loan	-	- .00
Colombo Loan	-	- .00
Pesha Loan 1	-	- .00
Mimneriya Loan	-	- .00
Bandarawela Loan	-	- .00
Berwala loan	-	- .00
Galje Loan	-	- .00
Capital reserve	(24,258,241)	(24,258,241.48)
Profit & Loss Account	1,269,683,174	1,269,683,174.36
Prior Year Adjustments	29,764	29,763.75
Revalue Reserve A/C	(11,125,683,758)	(11,125,683,757.59)
Staff Creditors	-	- .00
Unclaimed Salaries & Wages	(205,704)	(205,703.86)
E P F Payable to central Bank	(50,291,788)	(50,291,788.23)
Employees Trust Fund	(861,210)	(861,209.70)
J. S. S. Welfare Society	(21,600)	(21,600.00)
C F C Sabasathaka	(155,669)	(155,668.64)
Executive Union	(15,000)	(15,000.00)
Insurance	-	- .00
J. S. S. Union	(17,950)	(17,950.00)
C.F.C.W.U	(3,329)	(3,329.00)
S. L. N.S. Union	(76,540)	(76,540.00)
S.L.K.S	(860)	(860.00)
CMU	(8,002)	(8,002.00)
Excess/Shortage by Shroff	50,459	50,459.00
Salaries Control A/C	(14,801,029)	(14,801,028.98)
Salary Control(Contract)	(121,847)	(121,847.00)
Salary Payment - Palasiva IP	-	- .00
Salary Control- Cod Bay IP	-	- .00
Salary Control- Simapalamma IP Debtor A/C	-	- .00
Salary Control- Poliyogoda Complex	-	- .00
Salary Control- Batticaloa IP	-	- .00
Salary Control- Trinco Fish Market	-	- .00
Salary Control Nawarawiva C/B	1	0.91
Salary Control Kalametiya	(0)	(0.43)
Salary Control Mimneriya	-	- .00
Salary Control - Singhapura	(0)	(0.20)
Salary Control - Southern Province	-	- .00
Ministry Fisheries (Fuel Substitute to Fishermen)	-	- .00
Salary Advance	108,500	108,500.00
Salary Increase Advance	-	- .00
Festival Advance	330,686	330,686.09
Travelling Advance	73,250	73,250.00
Dorms Loan	7,550,043	7,550,042.56
Bicycle Loan	-	- .00
Special Advance	1,134,763	1,134,763.26
Other Advance	1,094,629	1,094,628.72
Payable to D S Engineering & Sons	(682,450)	(682,450.00)
M.L.C. De Silva	-	- .00
Provisions for Contigent Liabilities	(7,762,902)	(7,762,902.00)
COL -EPF Payable	-	- .00
EPF Payable -2018	-	- .00
Lanka Industrial Services (Galje IP & Cold Room)	(7,131,036)	(7,131,035.72)
Non economic creditor balance	(2,870,426)	(2,870,425.73)
Happy cook pvt retd deposit (Refundable)	(2,449,500)	(2,449,500.00)
Accrued Expenses (Abans PLE)	-	- .00
Ice creditors	(1,996,640)	(1,996,640.00)
Nexcons pvt ltd (retention-processing plant)	(179,155)	(179,154.59)
Suspension AC	(34,945,139)	(34,945,139.29)
3rd Party Recoveries	(7,261,976)	(7,261,975.98)
Payable to palivasoda complex (nielada parking cabras)	(5,526,880)	(5,526,879.96)
Loan Account	(712,000)	(712,000.00)

DRAFT

Pre Received From Walkers	(7,137,700)	(7,137,700.00)
Pre Received From Happy Cook	-	- .00
Maheseli Service (Part Payment for deepfreezer)	-	- .00
Southern Development Authority Of Sri Lanka Funds	(14,040,671)	(14,040,670.94)
COL - ETF Payable	(20,011,415)	(20,011,414.94)
Nara Debtors	(184,485)	65,514.56
C F H C Debtors	-	8,131,242.25
Fishery Harbours Corporation (Kirinda IP Transfer)	-	- .00
Debtors Ice Plant Wilamankara Seram	-	- .00
Debtors Ice Plant from 1992 Hitota	-	- .00
Happy Cook	518,612	518,612.40
Sitlagapura C/B (Nayani Mangalika)	2,337,255	2,337,253.46
Sundry Debtors	8,401,785	8,401,784.91
Debtors Lanhuwa Investment	8,061,183	8,061,183.38
Global Fisherv	-	- .00
JSB Company	-	- .00
Troics Company LTD	856,120	856,120.38
Seibu Deep Sea Fishing	112,216	112,216.16
Bad Debt Provision	-	- .00
Seibu Company (Lanka Marine)	-	- .00
Saltinda	-	- .00
IBSF Institute	-	- .00
Seat Anne	-	- .00
Canteen (Jayasena)	-	- .00
Columbo Marine Debtors	3,800,000	3,800,000.00
Galachchena Ice Plant Debtors	600,161	600,161.00
Ceylon Tuna Export	-	- .00
NIFNE	-	- .00
Ocean Harvest (PVT)LTD	1,605,000	1,605,000.00
Debtors - RAR Export (Boat 01)	2,125,000	2,125,000.00
Debtors - Kalpitaya Peppole Bank	149,040	149,040.00
Debtors Manawada	166,000	166,000.00
Bambalpitaya Stall RAHUL	417,450	417,450.00
Debtors Sunsoo Lanka	429,165	429,165.00
A.Premasili-Kottawa Stall	-	- .00
Kottawa Stall (Premasili)	-	- .00
Debtors H Dayaralma ( Kottawa Stall)	724,839	724,838.70
Sainthamarutha Ice Plant Debtors	3,019,762	3,019,762.00
Batticallo IP Debtors (Hesland)	5,958,840	5,958,840.27
Simapalamani I / P Debtors	1,435,533	1,435,532.90
Gurunagar Debtors	150,000	150,000.00
Debtors applo marine	-	- .00

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Thalala Fishery	-	-	-
Sri Lanka Navy	151,673	151,672.98	-
Debtors Rain Bow Foods	-	-	-
Wellani IP Debtors	570,000	570,000.00	-
Silver Line Fishery Debtors	3,429,034	3,429,033.70	-
P.W. Premasin Canteen	-	-	-
Sea Gulf UK Pvt Ltd Debtors	-	-	-
Mobitel Company	236,217	236,217.00	-
Ceynar Development Foundation	-	-	-
Popover Asia Debtors	-	-	-
Jayalath jayasinghe - Debtor	-	-	-
Cancelled Cheque	-	-	-
Return Cheque	254,043	254,043.44	-
Walkers Colombo Shipyard (PVT)LTD	42,439	42,439.41	-
Sai Surya Export India	-	-	-
Check Fraud	502,000	502,000.00	-
Control Account 1	-	-	-
Inter AC Transfer	250,000	250,000.00	-
Debtors By Product	-	-	-
Debtors Fuel Sales	-	-	-
Mc.W.J.Thameli - Wellamankara	-	-	-
Debtors Mechanical Workshop (R. S. Marine)	-	-	-
Debtors Project Director Ice Plant Hambantota	-	-	-
Promoters Engineering Jaffna	-	-	-
Ice Plant Ramanera (A. T. Premadasa)	-	-	-
Anchoring Charges	-	-	-
Debtors Chinese Ltd.	-	-	-
General Engineering Services	-	-	-
Sri Lanka Army	-	-	-
None Identify	-	-	-
Ministry Salary Reimbursement	482,746	482,746.04	-
rent income receivable	724,575	724,575.00	-
receivable electricity & water	5,300,968	5,300,968.00	-
Advance For Kurumattalam Construction	6,099,101	6,099,101.00	-
Compensation Paid to Retirement Employees	21,038,515	21,038,515.42	-
Panama & Warkani Project	-	-	-
B&A Company	-	-	-
Region Stall Deposit	-	-	-
Canning Project	-	-	-
Provision for Lambuwa Investment	(7,684,580)	(7,684,580.38)	-
Provision for C.A.L.F.Loan	6,872,110	6,872,110.00	-
Stamp	(49,925)	(49,925.00)	-
NBT Payable	(95,519,939)	(95,519,938.73)	-
P.A.Y.E. Tax	(13,413)	(13,413.00)	-
Economics Service Charges (Recoverable A/c)	49,090,039	49,090,038.70	-
E.S.C Payable A/C	(49,119,889)	(49,119,888.70)	-
With holding Tax Recoverable	169,542	169,542.00	-
Creditors C/A	(272,758,425)	(272,758,425.30)	-
Creditors C/A Dry Fish	(1,690,522)	(1,690,521.90)	-
Creditors Blue Ocean Fishery	(1,264,564)	(1,264,563.50)	-
Creditors Tropic Fishery	(9,879,699)	(9,879,699.00)	-
Creditors GLOBAL	(2,566,100)	(2,566,099.50)	-
Creditors Ocean Rich	(8,560,853)	(8,560,853.00)	-
Creditors Silver Line	(157,960)	(157,960.00)	-
Creditors Tuna Fish	-	-	-
Creditors Nichalan Fishery	(1,676,318)	(1,676,318.00)	-
Creditors Control Maldives Fish	(3,000)	(3,000.00)	-
Debtor Excess	-	-	-
Debtors	217,595,716	217,595,716.00	208,830,975.02
Dry Fish Debtors	14,005,272	14,005,272.27	-
Moldive Fish Debtors	532,217	532,216.50	-
Control Fish Debtors	3,633,640	3,633,640.26	-
Ice Debtors	308,702	308,701.67	-
Happy Cook (PVT)LTD	1,690,156	1,690,155.83	-
Debtors Forign Vessels	-	-	-
Debtors Vessels Entry Tropic	-	-	-
Debtors Vessels Entry Global	-	-	-
Debtors Vessels Entry Ocean Rich	-	-	-
Debtors Vessels Entry Silver Line	-	-	-
Lakindu (Pvt.) Ltd	-	-	-
Yuan fa Lanka Aquatic Production	-	-	-
Yu - Fa Lanka	-	-	-
Debtors S N Marine Ltd	-	-	-
Debtors Comaus	-	-	-
Debtors Mathukumar	-	-	-
Securate Fishery	-	-	-
Debtors Customer Office	-	-	-
Tropic 101 Boat	-	-	-
Bad Debt Provision of Region	-	-	-
Unrecognized Debtors Balance	-	-	-
compensation For kurumattala land	-	-	-
Insurance Claim	(129,240)	(129,240.00)	-
Depreciation Revalue surplus	(45,328,629)	(45,328,629.00)	-
Ice Crashing expenses	38,170	38,170.00	-
Maintenance stall expn.	-	-	-
Sahana stall expenses	-	-	-
Marine insurance	-	-	-
Cash Balance Wemappawa	-	-	-
Ice Sales NET	-	-	-
mitissa cold room expenses	-	-	-
Gratuity expenses COL	196,888	196,887.50	-
H/O With diwara piyasa	3,671,871	3,671,870.50	-
H/O With Hael Project	1,049,700	1,049,699.73	-
Provision for depreciation equipment	(35,380,050)	(35,380,049.73)	-
Provision for depreciation ice plant & cold room	(199,455,829)	(199,455,828.76)	-
Provision for depreciation motor vehicle	(152,285,184)	(152,285,183.56)	-
Provision for depreciation building	(44,793,941)	(44,793,941.43)	-
Provision for depreciation furniture & fittings	(6,690,118)	(6,690,117.61)	-
Provision for depreciation computer hardware	(4,386,877)	(4,386,877.42)	-
Provision for depreciation computer software	(100,000)	(100,000.00)	-
E.W Information system	(4,087,532)	(4,087,531.74)	-
Innovae Engineering PVT	(12,100,625)	(12,100,625.00)	-
Bandulapitiya Stall Rent (Hamed)	981,813	981,812.90	-
Contra Account	-	-	-
Bank Balance A/C 1203	591	591.19	-
Treasury Funds ( New stall opening & fork lift purchase)	(17,945,942)	(17,945,942.00)	-
Cash Balance Peoples - Betswala Region	-	-	-
Bank Balance Deewana Piyasa BOC	(311,841)	(311,840.50)	-
Bank Balance Deewana Piyasa Peoples	134,064	134,063.79	-
Stall Petty Cash	-	-	-
Land	809,335,950	809,335,950.00	-
Motor vehicle	154,139,500	154,139,500.00	-
Building Rent	373,497,980	373,497,980.40	-
Furniture & Fitting	13,488,316	13,488,316.39	-
Equipment	91,784,772	91,784,772.00	-
Rent & Plant & Machinery	348,304,973	348,304,972.96	-
Computer soft ware	100,000	100,000.00	-
Computer Hard ware	5,417,651	5,417,651.40	-
CCTV Camera Assets	-	-	-
Construction Advance Batticaloa	500,000	500,000.00	-
Cash received by fish storage -malings	(20,000)	(20,000.00)	-
Processing plant expenses	26,445,939	26,445,938.55	-
over payment creditors	-	-	-
Debtor prabath chitra	-	-	-
Rent deposite zanzayaka stall	(350,000)	(350,000.00)	-
ERP SYSTEM Advance	300,000	300,000.00	-
senethna pvt ltd	(1,060,580)	(1,060,579.70)	-
kamalsena payable	-	-	-
Malinsu Receivable balance	40,201	40,200.60	-
Penalty Charges For EPF Payable	(956,054)	(956,054.35)	-
Expenses for Wemappawa	668,834	668,833.60	-
Stall expenses	9,450	9,450.00	-
Compressor Expenses	500,000	500,000.00	-
Mega stall expenses	527,700	527,699.68	-
H/O With CPU	(36,620,431)	(36,620,431.10)	-
COL -EPF Payable 2006 -2016	(176,216,102)	(176,216,101.66)	-
N.K. Hemadasa Payable	(362,380)	(362,380.00)	-
Payable to spery commercial	(533,930)	(533,930.41)	-
EPF Payable - 2016	(52,229,011)	(52,229,011.04)	-
PWLUCAIS	(23,100)	(23,100.00)	-
Vehicle rent deposit	50,000	50,000.00	-
Happy oook water deposit	(250,000)	(250,000.00)	-
Bandulapitiya Stall S.W.Jadika Upul	423,700	423,700.00	-
Bank Balance 402626	1,557	1,557.47	-
Bank Balance in come A/C 296 Hota Region	120	119.89	-
PEOPLES- Galle Region	495,766	495,765.74	-
Bank Balance 0043993 Peoples	(49,264)	(49,263.97)	-
Bank Balance peoples bank Bwela Region	31,659	31,659.15	-
Cash Balance Kurumattala	(630)	(630.11)	-
Bank Balance CPU 2 SMALL FISH 44296	49,268	49,267.89	-
Bank Balance 1A/C TALAFATH 99296	(1,478,716)	(1,478,716.39)	-
Fixed Deposit interest receivable	167,280	167,280.27	-
	0.06	0.06	-

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Ceylon Fisheries Corporation  
Trail Balance as at 31.12.2019

			DR	CR	Balance
Fish Sales	PNL	Revenue	-	2,289,067,975.41	(2,289,067,975.41)
Fish Transfer to Other Region	PNL	Revenue	-	566,261,876.92	(566,261,876.92)
Canned fish Sales	PNL	Revenue	-	-	.00
Ice Sales(Production)	PNL	Revenue	-	38,003,281.18	(38,003,281.18)
Region Ice Sales	PNL	Revenue	-	1,510,355.00	(1,510,355.00)
Ice Sales-PRS	PNL	Revenue	-	-	.00
Maldives Fish Sales	PNL	Revenue	-	-	.00
Dry Fish Within the Region	PNL	Revenue	-	32,299,159.57	(32,299,159.57)
Dry Fish/Transferred to other Region	PNL	Revenue	-	8,995,732.80	(8,995,732.80)
Fuel Sales	PNL	Other Income	-	-	.00
Other Income For Mattumagala Land	PNL	Other Income	-	-	.00
Rent Income	PNL	Other Income	-	36,245,876.06	(36,245,876.06)
Additional Rent Income - Guranagar I / P	PNL	Other Income	-	-	.00
Interest on Loan	PNL	Finance Income	-	181,713.32	(181,713.32)
FD Interest	PNL	Finance Income	-	2,330.13	(2,330.13)
Storage Income	PNL	Revenue	-	-	.00
Creditors Received Commission	PNL	Other Income	-	-	.00
Cold Room Income-CFC	PNL	Revenue	-	3,157,235.00	(3,157,235.00)
Commission on insurance	PNL	Other Income	-	-	.00
Grant Income	PNL	Other Income	-	-	.00
Fines	PNL	Other Income	-	404.32	(404.32)
Sundry Income	PNL	Other Income	-	5,671,761.87	(5,671,761.87)
NRFC Interest	PNL	Finance Income	-	5,615.99	(5,615.99)
Tender Sale (Disposal A/c)	PNL	Asset Disposal Income	-	4,176,763.90	(4,176,763.90)
compensation For kurunagala land	PNL	Finance Income	-	64,572,650.00	(64,572,650.00)
NRFC Exchange Gain	PNL	Finance Income	-	114,497.94	(114,497.94)
Electricity Income	PNL	Other Income	-	1,893,877.67	(1,893,877.67)
Water Income	PNL	Other Income	-	3,606,990.58	(3,606,990.58)
Insurance Claim	PNL	Other Income	-	290,518.46	(290,518.46)
Revaluation surplus	PNL	Other Income	-	-	.00
Palyanoda vehicle parking income	PNL	Other Income	-	2,323,533.00	(2,323,533.00)
Trinco Fish Market CFC Share	PNL	Other Income	-	-	.00
Non Refundable Tender Deposits	PNL	Other Income	-	564,480.00	(564,480.00)
Circuit Bangalow Income- Nuwareliya	PNL	Other Income	-	699,000.00	(699,000.00)
Circuit Banglow Income-Kalametiya	PNL	Other Income	-	6,000.00	(6,000.00)
Circuit Banglow Income-Singhapura	PNL	Other Income	-	9,000.00	(9,000.00)
Circuit Banglow Income -Minneriya	PNL	Other Income	-	97,330.00	(97,330.00)
Depreciation Revalue surplus	PNL	Cost of Sales	-	45,328,628.96	(45,328,628.96)
Fish Purchase Within The Region	PNL	Cost of Sales	1,746,596,862.51	-	1,746,596,862.51
Fish Purchase From Other Region	PNL	Cost of Sales	565,723,334.13	-	565,723,334.13
Ice Purchase	PNL	Cost of Sales	20,302,742.49	-	20,302,742.49
Ice Purchase from other Region	PNL	Cost of Sales	1,510,350.00	-	1,510,350.00
Salt & Gtraka	PNL	Cost of Sales	29,335.00	-	29,335.00
Region Ice Purchase	PNL	Cost of Sales	-	-	.00
Amonia & Other	PNL	Cost of Sales	2,154,862.99	-	2,154,862.99
Dry Fish Purchase within the region	PNL	Cost of Sales	53,948,580.52	-	53,948,580.52
Dry Fish Purchase From Other Region	PNL	Cost of Sales	8,995,732.80	-	8,995,732.80
Maldives Purchase from Other Region	PNL	Cost of Sales	-	-	.00
Oil & Diesel	PNL	Cost of Sales	-	-	.00
Volunteers Retiorment Scheme Compension	PNL	Payroll & Related Expenses	1,200,000.00	-	1,200,000.00
Permanent Salaries & Wages	PNL	Payroll & Related Expenses	181,477,102.51	-	181,477,102.51
Daily wages	PNL	Payroll & Related Expenses	62,178,917.23	-	62,178,917.23
Budget Allowances	PNL	Payroll & Related Expenses	2,211,587.06	-	2,211,587.06
Interim Allowance	PNL	Payroll & Related Expenses	24,491,747.92	-	24,491,747.92
Cost of living	PNL	Payroll & Related Expenses	55,726,226.32	-	55,726,226.32
Other Allowances	PNL	Payroll & Related Expenses	9,003,682.17	-	9,003,682.17
Special Allowance	PNL	Payroll & Related Expenses	120,000.00	-	120,000.00
Over Time	PNL	Payroll & Related Expenses	22,438,301.40	-	22,438,301.40
Directors Allowances	PNL	Payroll & Related Expenses	433,020.00	-	433,020.00
Uniforms	PNL	Payroll & Related Expenses	609,846.50	-	609,846.50
C. F. C. Contribution to E. P. F.	PNL	Payroll & Related Expenses	35,790,646.83	-	35,790,646.83
C. F. C. to contribution to E.T.F.	PNL	Payroll & Related Expenses	7,247,378.22	-	7,247,378.22
Annual Bonus	PNL	Payroll & Related Expenses	6,356,612.50	-	6,356,612.50
Gratuity Expenses	PNL	Payroll & Related Expenses	6,752,276.00	-	6,752,276.00
Medical Leave Payment	PNL	Payroll & Related Expenses	9,436,240.47	-	9,436,240.47
Insurance Building	PNL	Administration Expenses	-	-	.00
Insurance Cash In Transit	PNL	Administration Expenses	-	-	.00
Service Agreement	PNL	Marketing & Distribution	-	-	.00
Vehicle insurance	PNL	Marketing & Distribution	3,292,875.08	-	3,292,875.08
Fire Insurance	PNL	Administration Expenses	20,890.50	-	20,890.50
Ice Plant Insurance	PNL	Administration Expenses	-	-	.00
Ice Crushing expenses	PNL	Marketing & Distribution	59,610.00	-	59,610.00
Travelling & Subsistence	PNL	Marketing & Distribution	2,857,088.68	-	2,857,088.68
Accommodation & Meals	PNL	Travelling Expenses	815,830.21	-	815,830.21
Overseas Traveling	PNL	Travelling Expenses	-	-	.00
Staff Welfare & Medical	PNL	Payroll & Related Expenses	3,323,348.18	-	3,323,348.18
Logging Charges	PNL	Travelling Expenses	225,675.00	-	225,675.00
Electricity Expenses	PNL	Utility Expenses	48,171,084.13	-	48,171,084.13
Electricity Expenses I	PNL	Utility Expenses	3,894,486.94	-	3,894,486.94
Water Expenses	PNL	Utility Expenses	5,742,698.64	-	5,742,698.64
Water Expenses (Head Office)	PNL	Utility Expenses	703,489.50	-	703,489.50
Telephone	PNL	Utility Expenses	4,901,533.55	-	4,901,533.55
Postage	PNL	Utility Expenses	887,290.20	-	887,290.20
Stationery	PNL	Administration Expenses	3,330,782.78	-	3,330,782.78
Advertisement	PNL	Marketing & Distribution	1,942,739.45	-	1,942,739.45
Sales Promotion	PNL	Marketing & Distribution	1,364,518.14	-	1,364,518.14
Publication & Periodical	PNL	Marketing & Distribution	128,080.80	-	128,080.80
Transport	PNL	Administration Expenses	7,232,434.20	-	7,232,434.20
Container Transport Charges	PNL	Administration Expenses	-	-	.00
Rent	PNL	Administration Expenses	26,363,137.95	-	26,363,137.95
Cold Room Container rent	PNL	Administration Expenses	45,000.00	-	45,000.00
Rates	PNL	Administration Expenses	1,213,730.70	-	1,213,730.70
Repairs & Maintenance of Building	PNL	Administration Expenses	2,066,708.36	-	2,066,708.36
Repairs maintain of plant machinery	PNL	Administration Expenses	1,299,367.45	-	1,299,367.45
Repairs maintain of Deep Freezer	PNL	Marketing & Distribution	609,976.50	-	609,976.50
Repairs Maintain of Vehicles	PNL	Marketing & Distribution	14,412,810.80	-	14,412,810.80
Repairs Maintain of Office Equipment	PNL	Administration Expenses	1,106,157.81	-	1,106,157.81
Repairs Maintain of Weighing Scales	PNL	Marketing & Distribution	718,445.69	-	718,445.69
Repairs Maintain of Other Equipment	PNL	Administration Expenses	2,413,026.45	-	2,413,026.45
Repairs Maintain of Radio Transmitter	PNL	Administration Expenses	-	-	.00
Agent stall commission	PNL	Marketing & Distribution	713,327.80	-	713,327.80
Mahiyanganaya stall exp.	PNL	Administration Expenses	304,000.00	-	304,000.00
Sahana stall expenses	PNL	Administration Expenses	70,000.00	-	70,000.00
Marine insurance	PNL	Administration Expenses	42,727.85	-	42,727.85
Fish box	PNL	Marketing & Distribution	222,313.65	-	222,313.65
Repairs & Maintenance of Furniture & Fittings	PNL	Administration Expenses	241,053.75	-	241,053.75
Repairs & Maintenance of Tools & Implement	PNL	Administration Expenses	1,535,660.35	-	1,535,660.35
Fuel for Vehicles	PNL	Marketing & Distribution	26,936,092.82	-	26,936,092.82
Cleaning Charges	PNL	Marketing & Distribution	4,029,485.19	-	4,029,485.19
Cold Room Charges	PNL	Administration Expenses	4,185,683.00	-	4,185,683.00
Packing Expenses	PNL	Marketing & Distribution	15,691,129.09	-	15,691,129.09
Handling Chgs	PNL	Marketing & Distribution	-	-	.00
Unloading Charges	PNL	Marketing & Distribution	2,329,421.88	-	2,329,421.88
Commission	PNL	Marketing & Distribution	31,501,250.88	-	31,501,250.88
Depreciation	PNL	Administration Expenses	82,174,604.00	-	82,174,604.00
Electricity water income (happy cook)	PNL	Other Income	-	-	.00

Amortization Income	PNL	Other Income	-	118,683,117.76	(118,683,117.76)
License Registration Fees for Vehicles	PNL	Administration Expenses	1,278,607.38	-	1,278,607.38
Entertainment	PNL	Administration Expenses	1,199,395.44	-	1,199,395.44
Legal Expenses	PNL	Administration Expenses	752,647.00	-	752,647.00
Interest loan People Leasing	PNL	Finance Cost	-	-	- .00
Bank Overdraft Interest	PNL	Finance Cost	5,692,415.26	-	5,692,415.26
Term Loan Interest	PNL	Finance Cost	-	-	- .00
Bad debtors Expenses	PNL	Marketing & Distribution	-	-	- .00
Bank Charges	PNL	Finance Cost	1,215,793.07	-	1,215,793.07
Audit Fees	PNL	Administration Expenses	300,000.00	-	300,000.00
NBT Expenses	PNL	Administration Expenses	24,047,867.45	-	24,047,867.45
ESC Expenses	PNL	Administration Expenses	4,849,325.00	-	4,849,325.00
Death Gratuity	PNL	Administration Expenses	100,000.00	-	100,000.00
General Expenses	PNL	Administration Expenses	2,833,742.41	-	2,833,742.41
Inventory Items	PNL	Administration Expenses	809,963.34	-	809,963.34
Electricity Penalty Charges	PNL	Administration Expenses	-	-	- .00
Gratuity Penalty Charges	PNL	Administration Expenses	2,367,618.82	-	2,367,618.82
Penalty Charges For EPF	PNL	Administration Expenses	476,428.21	-	476,428.21
Penalty Charges For ETF	PNL	Administration Expenses	-	-	- .00
People Leasing Penalty Charges	PNL	Finance Cost	-	-	- .00
Seminar Fees	PNL	Administration Expenses	162,450.00	-	162,450.00
Renewal of Membership	PNL	Administration Expenses	10,000.00	-	10,000.00
Donation	PNL	Administration Expenses	395,000.00	-	395,000.00
Opening Ceremony Expenses	PNL	Marketing & Distribution	361,074.76	-	361,074.76
Expenses for Nuwara Eliya Circuit	PNL	Administration Expenses	401,960.94	-	401,960.94
Expenses for Kalamatiya	PNL	Administration Expenses	147,314.57	-	147,314.57
Expenses for Minneriya Circuit	PNL	Administration Expenses	161,237.90	-	161,237.90
Expenses for Sinhapura Circuit	PNL	Administration Expenses	93,275.70	-	93,275.70
Expenses for singhapura	PNL	Administration Expenses	-	-	- .00
Stall Establishment Expenses	PNL	Marketing & Distribution	6,388,791.00	-	6,388,791.00
Consultant Fees	PNL	Administration Expenses	882,400.00	-	882,400.00
Valuation Charges	PNL	Administration Expenses	539,110.00	-	539,110.00
Welfare - Premialal	PNL	Payroll & Related Expenses	278,410.00	-	278,410.00
Welfare - Susantha	PNL	Payroll & Related Expenses	461,520.00	-	461,520.00
Welfare - Gavan	PNL	Payroll & Related Expenses	402,782.00	-	402,782.00
Audit comitee Allowances	PNL	Administration Expenses	153,250.00	-	153,250.00
Southern Province Office Expenses	PNL	Administration Expenses	22,258.00	-	22,258.00
Stall Expenses	PNL	Administration Expenses	40,000.00	-	40,000.00
Survay Charges	PNL	Administration Expenses	183,300.00	-	183,300.00
Surchagers	PNL	Administration Expenses	-	-	- .00
Professional chrges	PNL	Administration Expenses	-	-	- .00
L C Loan Interest	PNL	Finance Cost	-	-	- .00
Reimbursement Lost	B/S	Retained Earning	-	207,740.00	(207,740.00)
BOC Leasing Interest(Negombo double cab)	PNL	Finance Cost	224,299.49	-	224,299.49
BOC Credit Card Intrest	PNL	Finance Cost	-	-	- .00
HNB Credit Card	PNL	Finance Cost	-	-	- .00
HNB Commission	PNL	Finance Cost	513,885.35	-	513,885.35
Fork Lift Leasing Intrest	PNL	Finance Cost	-	-	- .00
Kalamatiya CB Payable	B/S	Sundry Creditors	-	-	- .00
Non identify creditors balance	B/S	Trade Creditors	-	-	- .00
Palavaya Ice Plant	B/S	Current Account-Other Receivab	8,831,382.90	-	8,831,382.90
Ice Plant Mutwal	B/S	Current Account-Other Receivab	2,257,581.07	-	2,257,581.07
Anuradhapura Ice Plant	B/S	Current Account-Other Receivab	12,098,260.26	-	12,098,260.26
Batticaloa Ice Plant	B/S	Current Account-Other Receivab	9,284,243.97	-	9,284,243.97
Pesalai Ice Plant	B/S	Current Account-Other Receivab	12,667,931.69	-	12,667,931.69
Containerized Ice Plants Mutwel	B/S	Current Account-Other Receivab	25,346,027.16	-	25,346,027.16
Beruwela Ice Plant	B/S	Current Account-Other Receivab	19,855,098.06	-	19,855,098.06
Galle ice plant	B/S	Current Account-Other Receivab	-	6,876,945.06	(6,876,945.06)
Sinpalammalai I P	B/S	Current Account-Other Receivab	3,945,030.83	-	3,945,030.83
Cadhal Ice Plant	B/S	Current Account-Other Receivab	7,715,074.03	-	7,715,074.03
Payagala Ice Plant	B/S	Current Account-Other Receivab	5,827,852.03	-	5,827,852.03
Peliyagoda Ice Plant	B/S	Current Account-Other Receivab	-	5,600,857.94	(5,600,857.94)
Wellamankara IP	B/S	Current Account-Other Receivab	128,842.47	-	128,842.47
Hambantota IP	B/S	Current Account-Other Receivab	34,681,304.34	-	34,681,304.34
Kalmunai IP	B/S	Current Account-Other Receivab	-	-	- .00
Peliyagoda Fish Complex	B/S	Amount due to Related Party	-	15,013,163.31	(15,013,163.31)
HO With W. S. M	B/S	Current Account-Other Receivab	-	21,733,009.79	(21,733,009.79)
HO With Colombo	B/S	Current Account-Other Receivab	60,915,287.87	-	60,915,287.87
HO With Galle	B/S	Current Account-Other Receivab	57,502,656.37	-	57,502,656.37
HO With Tangalle	B/S	Current Account-Other Receivab	142,642,583.32	-	142,642,583.32
HO With Batticaloa	B/S	Current Account-Other Receivab	30,204,081.02	-	30,204,081.02
HO With Trincomalee	B/S	Current Account-Other Receivab	10,935,631.09	-	10,935,631.09
HO with Trisco Fish market	B/S	Current Account-Other Receivab	-	-	- .00
HO With Pesalai	B/S	Current Account-Other Receivab	21,130,508.31	-	21,130,508.31
HO With Production Unit	B/S	Current Account-Other Receivab	8,730,554.65	-	8,730,554.65
HO With Chilaw	B/S	Current Account-Other Receivab	19,075,052.21	-	19,075,052.21
HO With Kalpitiya	B/S	Current Account-Other Receivab	27,597,656.07	-	27,597,656.07
HO With Marketing	B/S	Current Account-Other Receivab	-	1,591,655,880.81	(1,591,655,880.81)
HO With Operation	B/S	Current Account-Other Receivab	28,077,222.87	-	28,077,222.87
HO With Mirissa	B/S	Current Account-Other Receivab	23,745,096.60	-	23,745,096.60
HO With Hambantota	B/S	Current Account-Other Receivab	33,040,015.43	-	33,040,015.43
HO With Beruwela	B/S	Current Account-Other Receivab	56,625,407.95	-	56,625,407.95
HO With Imported Fish	B/S	Current Account-Other Receivab	1,460,923.00	-	1,460,923.00
Head office	B/S	Current Account-Other Receivab	745,126,050.03	-	745,126,050.03
Control Account	B/S	Retained Earning	-	800,672,018.56	(800,672,018.56)
HO With Kandy	B/S	Current Account-Other Receivab	29,044,771.12	-	29,044,771.12
HO With Kurunegala	B/S	Current Account-Other Receivab	41,655,265.37	-	41,655,265.37
HO With Anuradapura	B/S	Current Account-Other Receivab	44,818,351.45	-	44,818,351.45
HO With Bandarawela	B/S	Current Account-Other Receivab	56,239,412.92	-	56,239,412.92
HO With Minneriya	B/S	Current Account-Other Receivab	52,745,625.09	-	52,745,625.09
HO With Cold Room	B/S	Current Account-Other Receivab	-	124,936,913.03	(124,936,913.03)
HO With Hambantota IP	B/S	Current Account-Other Receivab	-	-	- .00
HO With Packeted Division	B/S	Current Account-Other Receivab	41,084,034.42	-	41,084,034.42
HO With Ratnapura	B/S	Current Account-Other Receivab	48,084,181.46	-	48,084,181.46
HO With Kalmunai	B/S	Current Account-Other Receivab	13,781,353.59	-	13,781,353.59
HO With Negombo	B/S	Current Account-Other Receivab	-	104,894,589.39	(104,894,589.39)
HO With Paramawella	B/S	Current Account-Other Receivab	87,087,532.15	-	87,087,532.15
HO With Ambalagoda	B/S	Current Account-Other Receivab	13,660,852.35	-	13,660,852.35
HO With State Supply	B/S	Current Account-Other Receivab	-	25,586,233.91	(25,586,233.91)
HO With Kadawella	B/S	Current Account-Other Receivab	19,601,158.04	-	19,601,158.04
HO With Point Pedro	B/S	Current Account-Other Receivab	7,064,027.73	-	7,064,027.73
Canned Fish	B/S	Current Account-Other Receivab	2,917,674.39	-	2,917,674.39
HO With Nilwella	B/S	Current Account-Other Receivab	4,135,790.48	-	4,135,790.48
HO With Metro Region	B/S	Current Account-Other Receivab	-	6,118,068.30	(6,118,068.30)
Wennappuwa	B/S	Current Account-Other Receivab	2,712,528.00	-	2,712,528.00
Dry Fish Unit	B/S	Current Account-Other Receivab	9,455,819.16	-	9,455,819.16
Maldives Fish Unit	B/S	Current Account-Other Receivab	14,297,914.56	-	14,297,914.56
1998 Current AC	B/S	Current Account-Other Receivab	4,690,199.73	-	4,690,199.73
Current A/C 1	B/S	Current Account-Other Receivab	-	-	- .00
Non Identify Region	B/S	Current Account-Other Receivab	-	-	- .00
Trincomalee Fish Market	B/S	Amount due to Related Party	-	2,036,116.10	(2,036,116.10)
Tuna Project with HO	B/S	Current Account-Other Receivab	1,312,687.64	-	1,312,687.64
Payable to D.S Engineering & Sons	B/S	Sundry Creditors	-	682,450.00	(682,450.00)
Pesalai Loan	B/S	Current Account-Other Receivab	-	-	- .00
Kurunegala Loan	B/S	Current Account-Other Receivab	-	-	- .00
W S M Loan	B/S	Current Account-Other Receivab	-	-	- .00
Hambantota Loan	B/S	Current Account-Other Receivab	-	-	- .00
Colombo Loan	B/S	Current Account-Other Receivab	-	-	- .00
Pesalai Loan 1	B/S	Current Account-Other Receivab	-	-	- .00



Minneriya Loan	B/S	Current Account-Other Receivab	-	10,000.00	(10,000.00)
Bandarawela Loan	B/S	Current Account-Other Receivab	-	-	-.00
Beruwala loan	B/S	Current Account-Other Receivab	-	-	-.00
Galle Loan	B/S	Current Account-Other Receivab	-	-	-.00
Control Account	B/S	Retained Earning	819,061,815.36	-	819,061,815.36
Control Account 1980-1983	B/S	Retained Earning	-	10,482,053.29	(10,482,053.29)
Reimbursement of Losses	B/S	Retained Earning	-	143,403,352.87	(143,403,352.87)
Grants	B/S	Government Grant & Assistant	-	314,075.62	(314,075.62)
Grant From JICA	B/S	Government Grant & Assistant	-	80,714,140.64	(80,714,140.64)
Loss recovery Tuna Project	B/S	Government Grant & Assistant	-	-	-.00
Ministry Funds For Processing plant	B/S	Government Grant & Assistant	-	65,000,000.00	(65,000,000.00)
Treasury Loan Payable AC	B/S	Long Term Loan	-	50,000,000.00	(50,000,000.00)
Ministry Grant for Generator	B/S	Government Grant & Assistant	-	4,800,000.00	(4,800,000.00)
Ministry Grant for Jaffna Ice Plant	B/S	Long Term Loan	-	-	-.00
Ministry of Fisheries (Loan)	B/S	Long Term Loan	-	12,850,548.38	(12,850,548.38)
Treasury Grant Point Pedro	B/S	Government Grant & Assistant	-	1,700,000.00	(1,700,000.00)
Treasury Loan Hospital Purchase Payable AC	B/S	Long Term Loan	-	11,600,000.00	(11,600,000.00)
Ministry Funds (Galle IP & Cold Room)	B/S	Government Grant & Assistant	-	3,022,971.43	(3,022,971.43)
Treasury Loan Payable AC/Expanding of Distribution	B/S	Long Term Loan	-	50,000,000.00	(50,000,000.00)
Bank of Ceylon Term Loan	B/S	Long Term Loan	-	-	-.00
Tainami Coastal Rehabilitation & Resource (IFAD)	B/S	Government Grant & Assistant	-	3,834,173.43	(3,834,173.43)
Ministry Of Fisheries (Grant)	B/S	Government Grant & Assistant	-	32,125,832.22	(32,125,832.22)
LC Loan Bank of Ceylon	B/S	Long Term Loan	-	-	-.00
Loan from Ministry of Fisheries- Custom Cha. (Thalag)	B/S	Long Term Loan	-	8,000,000.00	(8,000,000.00)
Receivable from Customs- Thalapat Container	B/S	Other Receivable	1,083,663.00	-	1,083,663.00
Ministry Grant for Anuradhapura IP	B/S	Government Grant & Assistant	-	504,910.10	(504,910.10)
Capital reserve	B/S	Reserve - Equity	-	24,258,241.48	(24,258,241.48)
Provisions for Depreciation	B/S	Property Plant & Equipment	-	-	-.00
M.L.C. De Silva	B/S	Sundry Creditors	-	-	-.00
Profit & Loss Account	B/S	Retained Earning	1,158,036,769.83	-	1,158,036,769.83
Prior Year Adjustments	B/S	Retained Earning	-	-	-.00
Provisions for Contingent Liabilities	B/S	Sundry Creditors	-	7,762,902.00	(7,762,902.00)
Contribution for Consolidated Fund	B/S	Capital Contribution	1,000,000.00	-	1,000,000.00
Staff Security Fund	B/S	Refundable Deposit	-	14,774,661.90	(14,774,661.90)
Tender Deposits	B/S	Refundable Deposit	5,915.99	-	5,915.99
Security Deposits - Contract	B/S	Refundable Deposit	-	245,000.00	(245,000.00)
Other Deposits (Refundable )	B/S	Refundable Deposit	-	14,975,700.12	(14,975,700.12)
COL -EPF Payable	B/S	Sundry Creditors	-	178,216,101.66	(178,216,101.66)
Conchshell & Seacucumber Deposit AC	B/S	Refundable Deposit	-	12,000,000.00	(12,000,000.00)
Accrued Expenses	B/S	Provision & Accruals	-	34,689,792.06	(34,689,792.06)
Provision For Electricity(Sahindamarudu debtors)	B/S	Provision & Accruals	-	1,440,000.00	(1,440,000.00)
Payable to Karunaratne Construction	B/S	Provision & Accruals	-	1,276,600.00	(1,276,600.00)
Payable to Sri Lanka Insurance Corporation	B/S	Provision & Accruals	-	-	-.00
Aid for Finland to Sri Lanka (Treasury loan to C.F.C.)	B/S	Capital Contribution	-	327,609,805.30	(327,609,805.30)
Long term Loan C.A.L.F	B/S	Long Term Loan	-	6,872,110.00	(6,872,110.00)
Payable To Gratuity Penalty Charges	B/S	Gratuity Provision	-	975,897.33	(975,897.33)
Fish Shortage	B/S	Trade Debtors	-	827,155.63	(827,155.63)
Provisions of Gratuity	B/S	Gratuity Provision	-	38,565,942.00	(38,565,942.00)
Provisions of Gratuity (VRS)	B/S	Gratuity Provision	-	-	-.00
Gratuity Payable	B/S	Gratuity Provision	-	4,516,258.50	(4,516,258.50)
Gratuity cost of living Payable	B/S	Gratuity Provision	-	2,799,008.65	(2,799,008.65)
Creditors C/A	B/S	Trade Creditors	-	181,500,644.79	(181,500,644.79)
Creditors C/A Dry Fish	B/S	Trade Creditors	-	12,459,753.66	(12,459,753.66)
Creditors Blue Ocean Fishery	B/S	Trade Creditors	-	1,264,563.50	(1,264,563.50)
Staff Creditors	B/S	Staff Creditors	-	-	-.00
Creditors Tropic Fishery	B/S	Trade Creditors	-	9,906,323.01	(9,906,323.01)
Creditors Global	B/S	Trade Creditors	-	-	-.00
Creditors Ocean Rich	B/S	Trade Creditors	-	9,760,853.00	(9,760,853.00)
Creditors Silver Line	B/S	Trade Creditors	-	157,960.00	(157,960.00)
Creditors Tuna Fish	B/S	Trade Creditors	-	-	-.00
Creditors Nichilan Fishery	B/S	Trade Creditors	-	1,676,318.00	(1,676,318.00)
EPF Payable -2018	B/S	Sundry Creditors	-	53,229,011.04	(53,229,011.04)
Interest in Suspense AC	B/S	Lease Creditor	-	-	-.00
Peoples Finance Com- (Trojan Double Cab )	B/S	Lease Creditor	-	-	-.00
Interest on Suspense- Peoples Finance- Double Cab	B/S	Lease Creditor	-	-	-.00
Peoples Finance Com- ( Freezer Truck )	B/S	Lease Creditor	-	-	-.00
Creditors Control Maldives Fish	B/S	Trade Creditors	-	3,000.00	(3,000.00)
Interest on Suspense- Peoples Finance- Freezer Truck	B/S	Lease Creditor	-	-	-.00
VAT Recoverable	B/S	Input Tax	-	-	-.00
VAT Recoverable Peoples Finance - ( Double Cab )	B/S	Input Tax	-	-	-.00
Leasing B. O. C Fork Lift	B/S	Lease Creditor	-	-	-.00
Interest on Suspense- B. O. C (Fork Lift)	B/S	Lease Creditor	-	-	-.00
VAT Recoverable B.O.C Leasing	B/S	Input Tax	-	-	-.00
BOC Leasing Hilux Double Cab (Negombo)	B/S	Lease Creditor	-	1,870,511.74	(1,870,511.74)
Interest on Suspense B O C	B/S	Lease Creditor	127,662.56	-	127,662.56
Lanka Industrial Services (Galle IP & Cold Room)	B/S	Sundry Creditors	-	7,131,035.72	(7,131,035.72)
Non recourse creditor balance	B/S	Sundry Creditors	-	2,870,425.73	(2,870,425.73)
Happy cook pvt rent deposit (Refundable)	B/S	Sundry Creditors	-	2,449,500.00	(2,449,500.00)
Accrued Expenses (Abans PLc)	B/S	Sundry Creditors	-	-	-.00
Ice creditors	B/S	Sundry Creditors	-	759,190.00	(759,190.00)
Nexusus pvt ltd (retention-processing plant)	B/S	Sundry Creditors	-	179,154.59	(179,154.59)
Suspense AC	B/S	Sundry Creditors	-	34,945,139.29	(34,945,139.29)
Loan Interest Payable AC (Hospital Loan)	B/S	Long Term Loan	-	2,610,000.00	(2,610,000.00)
LC Loan Interest Payable AC	B/S	Lease Creditor	-	-	-.00
Unclaimed Salaries & Wages	B/S	Staff Creditors	-	205,703.86	(205,703.86)
3 rd Party Recoveries	B/S	Sundry Creditors	-	6,618,390.27	(6,618,390.27)
Telephone Chargers	B/S	Provision & Accruals	-	-	-.00
Employees Transport	B/S	Provision & Accruals	-	-	-.00
E P F Payable to central Bank	B/S	Staff Creditors	-	4,123,388.85	(4,123,388.85)
Employees Trust Fund	B/S	Staff Creditors	-	796,332.46	(796,332.46)
J. S. S. Welfare Society	B/S	Staff Creditors	-	34,550.00	(34,550.00)
C. F. C Subasadhaka	B/S	Staff Creditors	-	65,468.64	(65,468.64)
Executive Union	B/S	Staff Creditors	-	2,600.00	(2,600.00)
Insurance	B/S	Staff Creditors	-	-	-.00
J. S. S. Union	B/S	Staff Creditors	-	5,750.00	(5,750.00)
C.F.C.W.U	B/S	Staff Creditors	-	1,380.00	(1,380.00)
S.L.N.S. Union	B/S	Staff Creditors	-	49,740.00	(49,740.00)
S.L.K.S	B/S	Staff Creditors	-	390.00	(390.00)
CMU	B/S	Staff Creditors	-	5,202.00	(5,202.00)
Excess/Shortage by Shroff	B/S	Staff Creditors	50,459.00	-	50,459.00
VAT Payable AC	B/S	Output Tax	-	21,657,028.09	(21,657,028.09)
Stamp	B/S	Tax Payable	-	47,625.00	(47,625.00)
NBT Payable	B/S	Tax Payable	-	72,850,524.52	(72,850,524.52)
Debtor Excess	B/S	Trade Debtors	-	-	-.00
P A Y E Tax	B/S	Tax Payable	-	11,051.00	(11,051.00)
Payable to palyagoda complex (pelgoda parking club)	B/S	Sundry Creditors	-	5,526,879.96	(5,526,879.96)
Loan Account	B/S	Long Term Loan	-	712,000.00	(712,000.00)
Staff Security Deposits N. S. Bank	B/S	Deposit	12,342,385.47	-	12,342,385.47
Tender Deposits I	B/S	Deposit	660,390.00	-	660,390.00
Building Rent Deposits	B/S	Deposit	2,380,000.00	-	2,380,000.00
Staff Deposits	B/S	Deposit	5,141,163.11	-	5,141,163.11
Staff Security Bank of Ceylon	B/S	Deposit	-	-	-.00
Rent Deposits	B/S	Deposit	1,058,560.00	-	1,058,560.00
Other Deposits	B/S	Deposit	9,442,704.98	-	9,442,704.98
Fixed Deposit	B/S	Deposit	7,700,000.00	-	7,700,000.00
General Stores (Stationary)	B/S	Non Operating Inventory	1,173,519.39	-	1,173,519.39
General Stores	B/S	Non Operating Inventory	1,098,773.16	-	1,098,773.16
Stock Trading- oil	B/S	Non Operating Inventory	280,039.60	-	280,039.60
Spare Stores (Motor,Coldroom,Iceplants)	B/S	Non Operating Inventory	1,127,473.26	-	1,127,473.26

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Stock -Ammonia	B/S	Non Operating Inventory	-	-	-	.00
Oil Stores	B/S	Non Operating Inventory	-	-	-	.00
Stock Trading	B/S	Trading Inventory	48,771,497.85	-	-	48,771,497.85
Packing Stock	B/S	Non Operating Inventory	876,760.64	-	-	876,760.64
Packing stock shortage	B/S	Non Operating Inventory	2,558,029.00	-	-	2,558,029.00
Nara Debtors	B/S	Sundry Debtors	-	118,037.44	-	(118,037.44)
C F H C Debtors	B/S	Sundry Debtors	8,131,242.27	-	-	8,131,242.27
Fishery Harbours Corporation (Kirinda IP Transfer)	B/S	Sundry Debtors	-	-	-	.00
Debtors Ice Plant Wilamankara Seram	B/S	Sundry Debtors	-	-	-	.00
Debtors Ice Plant from 1992 Hitota	B/S	Sundry Debtors	-	-	-	.00
Debtors	B/S	Trade Debtors	205,735,564.84	-	-	205,735,564.84
Dry Fish Debtors	B/S	Trade Debtors	16,776,229.60	-	-	16,776,229.60
Container Deposit	B/S	Deposit	260,000.00	-	-	260,000.00
Moldive Fish Debtors	B/S	Trade Debtors	520,216.50	-	-	520,216.50
Canned Fish Debtors	B/S	Trade Debtors	3,599,157.76	-	-	3,599,157.76
Ice Debtors	B/S	Trade Debtors	-	326,099.47	-	(326,099.47)
Happy Cook (PVT)LTD	B/S	Trade Debtors	1,482,697.67	-	-	1,482,697.67
Debtors Foreign Vessels	B/S	Trade Debtors	-	-	-	.00
Debtors Vesseles Entry Tropic	B/S	Trade Debtors	-	-	-	.00
Debtors Vesseles Entry Global	B/S	Trade Debtors	-	-	-	.00
Debtors Vesseles Entry Ocean Rich	B/S	Trade Debtors	-	-	-	.00
Debtors Vesseles Entry Silver Line	B/S	Trade Debtors	-	-	-	.00
Lakindu (Pvt.) Ltd	B/S	Trade Debtors	-	-	-	.00
Yuan fa Lanka Aquatic Production	B/S	Trade Debtors	34,482.50	-	-	34,482.50
Yu - Fa Lanka	B/S	Trade Debtors	221,717.16	-	-	221,717.16
Debtors S N Marine Ltd	B/S	Trade Debtors	-	-	-	.00
debtors Comatsu	B/S	Trade Debtors	-	-	-	.00
Debtors Muthukumari	B/S	Trade Debtors	-	-	-	.00
Seamate Fishery	B/S	Trade Debtors	-	-	-	.00
Debtors Customer Office	B/S	Trade Debtors	-	-	-	.00
Tropic 101 Boat	B/S	Trade Debtors	-	-	-	.00
Happy Cook -Debtors	B/S	Sundry Debtors	-	-	-	.00
Sinhapura C/B (Nayani Mangalika)	B/S	Sundry Debtors	2,537,255.46	-	-	2,537,255.46
Sundry Debtors	B/S	Sundry Debtors	8,401,784.91	-	-	8,401,784.91
Debtors Lanhuwa Investment	B/S	Sundry Debtors	8,061,183.38	-	-	8,061,183.38
Global Fishery	B/S	Sundry Debtors	-	-	-	.00
JSB Company	B/S	Sundry Debtors	-	-	-	.00
Tropic Company LTD	B/S	Sundry Debtors	856,120.38	-	-	856,120.38
Seibu Deep Sea Fishing	B/S	Sundry Debtors	112,216.16	-	-	112,216.16
Bad Debts Provision	B/S	Sundry Debtors	-	-	-	.00
Seibu Company (Lanka Marine)	B/S	Sundry Debtors	-	-	-	.00
Sathsindu	B/S	Sundry Debtors	-	-	-	.00
IBSF Institute	B/S	Sundry Debtors	-	-	-	.00
Seint Ane	B/S	Sundry Debtors	-	-	-	.00
Canteen (Jayasena)	B/S	Sundry Debtors	-	-	-	.00
Colombo Marine Debtors	B/S	Sundry Debtors	3,800,000.00	-	-	3,800,000.00
valachchena Ice Plant Debtors	B/S	Sundry Debtors	-	344,839.00	-	(344,839.00)
Ceylon Tuna Export	B/S	Sundry Debtors	-	-	-	.00
NIFNE	B/S	Sundry Debtors	-	-	-	.00
Ocean Harvest (PVT)LTD	B/S	Sundry Debtors	1,605,000.00	-	-	1,605,000.00
Debtors- RAR Export (Boat 01)	B/S	Sundry Debtors	2,125,000.00	-	-	2,125,000.00
Debtors -Kalpiya Pepole Bank	B/S	Sundry Debtors	149,040.00	-	-	149,040.00
Debtors Manawadu	B/S	Sundry Debtors	166,000.00	-	-	166,000.00
Bambalapitiya Stall RAHUL	B/S	Sundry Debtors	417,450.00	-	-	417,450.00
Debtors Sunwoo Lanka	B/S	Sundry Debtors	173,250.00	-	-	173,250.00
A.Premasiri-Kottawa Stall	B/S	Sundry Debtors	-	-	-	.00
Kottawa Stall (Premasiri)	B/S	Sundry Debtors	-	-	-	.00
Debtors H Dayarathna (Kottawa Stall)	B/S	Sundry Debtors	724,838.70	-	-	724,838.70
Sainthamaruthu Ice Plant Debtors	B/S	Sundry Debtors	3,019,762.00	-	-	3,019,762.00
Batticallo IP Debtors(Mesland)	B/S	Sundry Debtors	5,958,840.27	-	-	5,958,840.27
Sinapalammuni I.P Debtors	B/S	Sundry Debtors	1,735,832.90	-	-	1,735,832.90
Gurungar Debtors	B/S	Sundry Debtors	150,000.00	-	-	150,000.00
Debtors apple marine	B/S	Sundry Debtors	-	-	-	.00
Thalula Fishery	B/S	Sundry Debtors	-	-	-	.00
Sri Lanka Navy	B/S	Sundry Debtors	151,872.76	-	-	151,872.76
Debtors Rain Bow Foods	B/S	Sundry Debtors	-	-	-	.00
Wellani IP Debtors	B/S	Sundry Debtors	570,000.00	-	-	570,000.00
Silver Line Fishery Debtors	B/S	Sundry Debtors	3,429,033.70	-	-	3,429,033.70
P.W. Premasiri Canteen	B/S	Sundry Debtors	-	-	-	.00
Sea Gulf Uk Pvt Ltd Debtors	B/S	Sundry Debtors	-	-	-	.00
Mubtel Company	B/S	Sundry Debtors	136,888.00	-	-	136,888.00
Cayner Development Foundation	B/S	Sundry Debtors	-	-	-	.00
Papwer Asia Debtors	B/S	Sundry Debtors	-	-	-	.00
Jayalath iwasinche - Debtor	B/S	Sundry Debtors	-	-	-	.00
With holding Tax Recoverable	B/S	Tax Receivable	169,542.00	-	-	169,542.00
Cancelled Cheque	B/S	Sundry Debtors	-	-	-	.00
Return Cheque	B/S	Sundry Debtors	487,855.44	-	-	487,855.44
Walkers Colombo Shipyard (PVT)LTD	B/S	Sundry Debtors	129,357.80	-	-	129,357.80
Pre Received From Walkers	B/S	Sundry Creditors	-	29,015,150.00	-	(29,015,150.00)
Pre Received From Happy Cook	B/S	Sundry Creditors	-	-	-	.00
Mahaweli Service (Part Payment for deepfreezer)	B/S	Sundry Creditors	-	-	-	.00
Sai Surya Export India	B/S	Sundry Debtors	-	-	-	.00
Bad Debt Provision of Region	B/S	Trade Debtors	-	-	-	.00
Unrecognized Debtors Balance	B/S	Trade Debtors	-	-	-	.00
Check Fraud	B/S	Sundry Debtors	502,000.00	-	-	502,000.00
Control Account 1	B/S	Sundry Debtors	-	-	-	.00
Inter Account Transfer	B/S	Sundry Debtors	-	-	-	.00
Debtors By Product	B/S	Sundry Debtors	-	-	-	.00
Debtors Fuel Sales	B/S	Sundry Debtors	-	-	-	.00
Mr.W.J.Thamel - Wellamankara	B/S	Sundry Debtors	-	-	-	.00
Debtors Mechanical Workshop (R. S. Marine)	B/S	Sundry Debtors	-	-	-	.00
Debtors Project Director Ice Plant Hambantota	B/S	Sundry Debtors	-	-	-	.00
Promoters Engineering Jaffna	B/S	Sundry Debtors	-	-	-	.00
Ice Plant Ratnapura (A. T. Premadasa)	B/S	Sundry Debtors	-	-	-	.00
Southern Development Authority Of Sri Lanka Funds	B/S	Government Grant & Assistant	-	17,863,250.62	-	(17,863,250.62)
Anchoring Charges	B/S	Sundry Debtors	-	-	-	.00
Debtors Chinese Ltd.	B/S	Sundry Debtors	-	-	-	.00
General Engineering Services	B/S	Sundry Debtors	-	-	-	.00
Sri Lanka Army	B/S	Sundry Debtors	-	-	-	.00
None Identify	B/S	Sundry Debtors	-	-	-	.00
Ministry Salary Reimbursement	B/S	Sundry Debtors	224,696.26	-	-	224,696.26
Salary Advance	B/S	Staff Debtors	58,500.00	-	-	58,500.00
Salary Increase Advance	B/S	Staff Debtors	-	-	-	.00
Festival Advance	B/S	Staff Debtors	551,486.09	-	-	551,486.09
Travelling Advance	B/S	Staff Debtors	114,850.00	-	-	114,850.00
Distress Loan	B/S	Staff Debtors	9,081,740.42	-	-	9,081,740.42
Bicycle Loan	B/S	Staff Debtors	-	-	-	.00
Special Advance	B/S	Staff Debtors	1,185,913.26	-	-	1,185,913.26
Other Advance	B/S	Staff Debtors	1,016,628.72	-	-	1,016,628.72
Advance For Karunaratna Construction	B/S	Prepayment & Advances	6,069,101.00	-	-	6,069,101.00
Pre payment rent	B/S	Prepayment & Advances	65,235.72	-	-	65,235.72
Pre Payment	B/S	Prepayment & Advances	856,065.98	-	-	856,065.98
Bank Balance A/C 1522	B/S	Cash & Bank	-	568,728.48	-	(568,728.48)
CASH BALANCE A/C 1522	B/S	Cash in Hand	-	-	-	.00
NRFC Bank A/C	B/S	Cash & Bank	841,342.62	-	-	841,342.62
Bank Balance A/C (6-6) 1203	B/S	Cash & Bank	-	-	-	.00
Cash Balance A/C 1203	B/S	Cash in Hand	75,000.00	-	-	75,000.00
Bank Balance A/C 1245	B/S	Cash & Bank	761,500.11	-	-	761,500.11
Cash Balance A/C 1245	B/S	Cash in Hand	-	-	-	.00

Bank Balance A/C 1257	B/S	Cash & Bank	-	15,893,791.79	(15,893,791.79)
Cash Balance A/C 1257	B/S	Cash in Hand	-	-	- .00
Cash in Hand	B/S	Cash in Hand	-	-	- .00
F/B N R F C/PC/ V P- A/C NO Defuse and 58	B/S	Cash & Bank	-	-	- .00
Bank Balance A/C 1-52-003802-3	B/S	Cash & Bank	-	-	- .00
Bank Control - A/C 1877	B/S	Cash & Bank	570,956.82	-	570,956.82
Cash Balance A/C 1877	B/S	Cash in Hand	-	-	- .00
Bank Balance AC 3562	B/S	Cash & Bank	-	1,411,142.82	(1,411,142.82)
Cash Balance AC 3562	B/S	Cash in Hand	-	-	- .00
Bank Balance AC 0296	B/S	Cash & Bank	-	6,457,653.26	(6,457,653.26)
Cash Balance AC 296	B/S	Cash in Hand	4,508,715.60	-	4,508,715.60
Bank Balance AC - 1203	B/S	Cash & Bank	-	-	- .00
Cash in Transit	B/S	Cash in Hand	3,262,095.00	-	3,262,095.00
Treasury Funds For Salary	B/S	Government Grant & Assistant	-	-	- .00
Treasury Funds	B/S	Government Grant & Assistant	-	100,000,000.00	(100,000,000.00)
Bank Balance -1698 Ac	B/S	Cash & Bank	96,329.25	-	96,329.25
Cash Balance -1698 Ac	B/S	Cash in Hand	-	-	- .00
Bank Balance -Anuradhapura Region	B/S	Cash & Bank	1,314,821.57	-	1,314,821.57
Cash Balance -Anuradhapura Region	B/S	Cash in Hand	-	-	- .00
Bank Balance -Aputra region BOC	B/S	Cash & Bank	10,318.33	-	10,318.33
Cash Balance -Aputra region BOC	B/S	Cash in Hand	63,313.00	-	63,313.00
Bank Balance -Aputra Ip	B/S	Cash & Bank	272,947.34	-	272,947.34
Cash Balance -Aputra Ip	B/S	Cash in Hand	374,994.14	-	374,994.14
Bank Balance -Htota IP	B/S	Cash & Bank	244,531.51	-	244,531.51
Cash Balance -Htota IP	B/S	Cash in Hand	42,614.09	-	42,614.09
Bank Balance Peoples -Htota Region	B/S	Cash & Bank	57,312.14	-	57,312.14
Bank Balance Boc -Htota Region	B/S	Cash in Hand	-	-	- .00
Bank Balance -Agoda Region	B/S	Cash & Bank	54,289.27	-	54,289.27
Cash Balance -Agoda Region	B/S	Cash in Hand	-	-	- .00
Bank Balance-Batticaloa	B/S	Cash & Bank	26,506.82	-	26,506.82
Cash Balance-Batticaloa	B/S	Cash in Hand	86,889.00	-	86,889.00
Bank Balance -Peliyagoda IP	B/S	Cash & Bank	178,111.72	-	178,111.72
Cash Balance -Peliyagoda IP	B/S	Cash in Hand	-	148.41	(148.41)
Bank Balance 024 -Marketing Division	B/S	Cash & Bank	-	130,750.16	(130,750.16)
Cash Balance 024 -Marketing Division	B/S	Cash in Hand	-	-	- .00
Bank Balance 1846 -Marketing Division	B/S	Cash & Bank	-	14,875,825.27	(14,875,825.27)
Cash Balance 1846 -Marketing Division	B/S	Cash in Hand	-	-	- .00
Bank Balance 0000032773-Kandy Region	B/S	Cash & Bank	9,663.39	-	9,663.39
Cash Balance 0000032773-Kandy Region	B/S	Cash in Hand	-	-	- .00
Bank Balance Peoples Bank kandy	B/S	Cash & Bank	1,259,786.79	-	1,259,786.79
Cash Balance Peoples bank kandy	B/S	Cash in Hand	620,044.94	-	620,044.94
Bank Balance 000001478-Colombo Region	B/S	Cash & Bank	7,483.78	-	7,483.78
Cash Balance 000001478-Colombo Region	B/S	Cash in Hand	-	-	- .00
Bank Balance 00000401886 - Galle Region	B/S	Cash & Bank	587,358.53	-	587,358.53
Cash Balance 00000401886 - GalleRegion	B/S	Cash in Hand	12,799.00	-	12,799.00
Bank Balance Galle Ice Plant	B/S	Cash & Bank	-	659,938.47	(659,938.47)
Cash Balance Galle Ice Plant	B/S	Cash in Hand	3,080.00	-	3,080.00
Bank Balance 000003767985 - Minneriya Region	B/S	Cash & Bank	44,705.71	-	44,705.71
Cash Balance 000003767985 - Minneriya Region	B/S	Cash in Hand	44,800.50	-	44,800.50
Bank Balance 0000075248019 - Point PedroRegion	B/S	Cash & Bank	163,623.00	-	163,623.00
Cash Balance 0000075248019 - Point Pedro Region	B/S	Cash in Hand	-	-	- .00
Bank Balance 0002759614 - Beruwala Region	B/S	Cash & Bank	-	498,846.75	(498,846.75)
Bank Balance - Beruwala Region 1	B/S	Cash in Hand	-	-	- .00
Cash Balance 0002759614 - Beruwala Region	B/S	Cash in Hand	75,927.80	-	75,927.80
Bank Balance Peoples - Beruwala Region	B/S	Cash & Bank	-	312,059.73	(312,059.73)
Bank Balance 0071816200 - Kudawella Region	B/S	Cash & Bank	20,701.62	-	20,701.62
Cash Balance 0071816200 - Kudawella Region	B/S	Cash in Hand	10.00	-	10.00
Bank Balance 0004320626 - Rathnapura Region	B/S	Cash & Bank	126,146.34	-	126,146.34
Cash Balance 0004320626 - Rathnapura Region	B/S	Cash in Hand	311,300.00	-	311,300.00
Bank Balance peoples - Rathnapura Region	B/S	Cash & Bank	-	-	- .00
Bank Balance 1805 - State Supply Division	B/S	Cash & Bank	970,442.97	-	970,442.97
Cash Balance 1805 - State Supply Division	B/S	Cash in Hand	-	-	- .00
Bank Balance 0006105917 - Kalmunai Region	B/S	Cash & Bank	218,813.35	-	218,813.35
Cash Balance 006105917 - Kalmunai Region	B/S	Cash in Hand	-	-	- .00
Bank Balance 0004440684 - Mirissa Region	B/S	Cash & Bank	6,253.71	-	6,253.71
Cash Balance 0004440684- Mirissa Region	B/S	Cash in Hand	208,136.14	-	208,136.14
Bank Balance 0002365561- Trinco Region	B/S	Cash & Bank	151,058.79	-	151,058.79
Cash Balance 0002365561- Trinco Region	B/S	Cash in Hand	-	-	- .00
Bank Balance 0002890501 - Kalptitaya Region	B/S	Cash & Bank	1,890.02	-	1,890.02
Cash Balance 0002890501- Kalptitaya Region	B/S	Cash in Hand	-	-	- .00
Cash at Bank -Non Operating	B/S	Cash in Hand	-	-	- .00
Bank Balance 0004441128-Puranawella Region	B/S	Cash & Bank	46,230.80	-	46,230.80
Cash Balance 0004441128 -Puranawella Region	B/S	Cash in Hand	-	-	- .00
Bank Balance 515514-Negombo Region	B/S	Cash & Bank	6,729,214.70	-	6,729,214.70
Cash Balance 515514-Negombo Region	B/S	Cash in Hand	-	-	- .00
Bank balance Peoples Negombo	B/S	Cash & Bank	4,376,765.45	-	4,376,765.45
Cash balance Peoples Negombo	B/S	Cash in Hand	-	-	- .00
Bank Balance Non operating Negombo	B/S	Cash & Bank	-	-	- .00
Bank Balance 0000001862-Cold Room	B/S	Cash & Bank	-	-	- .00
Cash Balance 0000001862-Cold Room	B/S	Cash in Hand	-	-	- .00
Cash at Bank-HSBC	B/S	Cash & Bank	-	-	- .00

Bank Balance 0001660486-Chilaw Region	B/S	Cash & Bank	159,602.46	-	159,602.46
Cash Balance 0001660486-Chilaw Region	B/S	Cash in Hand	573,675.15	-	573,675.15
Bank Balance -Tangalle Region	B/S	Cash & Bank	64,289.81	-	64,289.81
Cash Balance -Tangalle Region	B/S	Cash in Hand	-	-	- .00
Bank balance peoples - Tangalle	B/S	Cash & Bank	5,000.00	-	5,000.00
Bank Balance 2067235-Bwela Region	B/S	Cash & Bank	-	2,718,323.21	(2,718,323.21)
Cash Balance 2067235-Bwela Region	B/S	Cash in Hand	162,622.00	-	162,622.00
Bank Balance -wsm	B/S	Cash & Bank	18,866.27	-	18,866.27
Cash Balance -WSM	B/S	Cash in Hand	-	-	- .00
Bank Balance -1685-Packet	B/S	Cash & Bank	-	86,230.19	(86,230.19)
Cash Balance -1685-Packet	B/S	Cash in Hand	83,540.50	-	83,540.50
Bank Balance -Nilwella	B/S	Cash & Bank	1,268.47	-	1,268.47
Cash Balance -Nilwella	B/S	Cash in Hand	-	-	- .00
Bank Balance -Metro	B/S	Cash & Bank	593,234.89	-	593,234.89
Cash Balance -Metro	B/S	Cash in Hand	2,036,912.00	-	2,036,912.00
Bank Balance-Pesalai	B/S	Cash & Bank	-	-	- .00
Cash Balance-Pesalai	B/S	Cash in Hand	-	-	- .00
Bank Balance-Pesalai IP	B/S	Cash & Bank	-	941,456.94	(941,456.94)
Cash Balance-Pesalai IP	B/S	Cash in Hand	142,293.77	-	142,293.77
Bank Balance-Beruwala IP	B/S	Cash & Bank	51,851.00	-	51,851.00
Cash Balance-Beruwala ip	B/S	Cash in Hand	21,795.00	-	21,795.00
cash at bank AC5775160	B/S	Cash & Bank	-	-	- .00
Bank Balance-Kurunagala BOC	B/S	Cash & Bank	3,251.03	-	3,251.03
Bank Balance-Kurunagala Peoples	B/S	Cash in Hand	72,060.88	-	72,060.88
Non Operating Cash Balance	B/S	Cash in Hand	-	-	- .00
cash in hand Batticaloa Ice plant	B/S	Cash in Hand	-	-	- .00
Cash at bank Batticaloa Ice plant	B/S	Cash & Bank	-	-	- .00
Bank balance wennappuwa	B/S	Cash & Bank	-	-	- .00
Cash Balance Wennappuwa	B/S	Cash in Hand	-	-	- .00
Treasury Fund For Salary	B/S	Government Grant & Assistant	-	-	- .00
Treasury Fund	B/S	Government Grant & Assistant	-	2,877,118.13	(2,877,118.13)
Treasury Bond	B/S	Government Grant & Assistant	-	142,301,739.77	(142,301,739.77)
Petty Cash Imprest	B/S	Cash in Hand	271,262.00	-	271,262.00
Petty Cash Receivable From Nayanaiah	B/S	Cash in Hand	-	-	- .00
Petty Cash Receivable From Malinda	B/S	Cash in Hand	-	-	- .00
Stall Establishment cost	B/S	Property Plant & Equipment	8,498,985.14	-	8,498,985.14
Ice Imprest	B/S	Cash in Hand	-	100,000.00	(100,000.00)
Fish Imprest	B/S	Cash in Hand	397,611.00	-	397,611.00
Salaries Control A/C	B/S	Staff Creditors	-	9,983,737.87	(9,983,737.87)
Salary Control(Contract)	B/S	Staff Creditors	-	87,891.09	(87,891.09)
Salary Payment - Palaviya IP	B/S	Staff Creditors	-	-	- .00
rent income receivable	B/S	Sundry Debtors	724,575.00	-	724,575.00
receivable electricity & water	B/S	Sundry Debtors	5,300,968.00	-	5,300,968.00
Salary Control- Cod Bay IP	B/S	Staff Creditors	-	-	- .00
Salary Control- Sinnapalammnai IP Debtor A/c	B/S	Staff Creditors	-	-	- .00
Salary Control- Peltiyagoda Complex	B/S	Staff Creditors	-	-	- .00
Salary Control- Batticaloa IP	B/S	Staff Creditors	-	-	- .00
Salary Control- Trinco Fish Market	B/S	Staff Creditors	-	-	- .00
Salary Control Nuwaraceliya C/B	B/S	Staff Creditors	-	-	- .00
Salary Control Kalametiya	B/S	Staff Creditors	-	-	- .00
Salary Control Minneriya	B/S	Staff Creditors	-	-	- .00
Salary Control - Singhapura	B/S	Staff Creditors	-	-	- .00
Salary Control - Southern Province	B/S	Staff Creditors	-	-	- .00
Compensation Paid to Retrenchment Employees	B/S	Retained Earning	21,038,515.42	-	21,038,515.42
Economics Service Charges ( Recoverable A/c)	B/S	Tax Payable	41,425,467.70	-	41,425,467.70
Properti Plant & Equipment A/C	B/S	Property Plant & Equipment	-	-	- .00
Ministry Fisheries (Fuel Substitute to Fishermen)	B/S	Staff Creditors	-	-	- .00
Panama & Warkara Project	B/S	Sundry Debtors	-	-	- .00
Working Progress	B/S	Property Plant & Equipment	-	-	- .00
Jaffna Stall	B/S	Property Plant & Equipment	1,954,652.90	-	1,954,652.90
Labour Court Deposit	B/S	Deposit	-	-	- .00
B&A Company	B/S	Sundry Debtors	-	-	- .00
Region Stall Deposit	B/S	Sundry Debtors	-	-	- .00
Canning Project	B/S	Sundry Debtors	-	-	- .00
Union Fish Product	B/S	Investment of JV	110,000,000.00	-	110,000,000.00
Revalue Reserve A/C	B/S	Reserve - Equity	-	1,171,012,386.55	(1,171,012,386.55)
Provision for Lanhuwa Investment	B/S	Sundry Debtors	-	7,684,580.38	(7,684,580.38)
Provision for C.A.L.F Loan	B/S	Long Term Loan	6,872,110.00	-	6,872,110.00
E.S.C Payable A/C	B/S	Tax Payable	-	36,816,842.70	(36,816,842.70)
CDL- ETF Payable	B/S	Sundry Creditors	-	20,011,414.94	(20,011,414.94)
Construction Advance Batticaloa IP	B/S	Prepayment & Advances	-	-	- .00
Fish Trading	B/S	Prepayment & Advances	-	-	- .00
Fish Trading - Stall Deposits	B/S	Deposit	4,738,403.82	-	4,738,403.82
Fish Trading - Tender Deposits	B/S	Deposit	662,882.00	-	662,882.00
Fish Trading - Refundable Deposit	B/S	Refundable Deposit	-	500,000.00	(500,000.00)
Nevy Tender Bank Guarantee	B/S	Deposit	-	-	- .00
Police Hospital Bond	B/S	Deposit	-	-	- .00
Profomance Bond	B/S	Deposit	-	-	- .00
Processing plant expenses	B/S	Work in Progress	-	-	- .00
Processing plant -cold room expenses	B/S	Work in Progress	1,684,463.05	-	1,684,463.05
Ice Sales NBT	PNL	Revenue	-	2,471,828.85	(2,471,828.85)
mtrissa cold room expenses	PNL	Marketing & Distribution	208,229.50	-	208,229.50
Gratuity expenses COL	B/S	Current Account-Other Receivab	-	-	- .00
HO With diwara piyasa	B/S	Current Account-Other Receivab	3,645,179.81	-	3,645,179.81
HO With Hotel Project	B/S	Current Account-Other Receivab	603,984.46	-	603,984.46
Provision for depreciation equipment	B/S	Property Plant & Equipment	-	26,200,553.92	(26,200,553.92)
Provision for depreciation ice plant & cold room	B/S	Property Plant & Equipment	-	164,625,331.26	(164,625,331.26)
Provision for depreciation motor vehicle	B/S	Property Plant & Equipment	-	150,567,283.56	(150,567,283.56)
Provision for depreciation building	B/S	Property Plant & Equipment	-	37,323,981.82	(37,323,981.82)
Provision for depreciation furniture & fittings	B/S	Property Plant & Equipment	-	5,420,539.63	(5,420,539.63)
Provision for depreciation computer hardware	B/S	Property Plant & Equipment	-	3,805,970.82	(3,805,970.82)
Provision for depreciation computer software	B/S	Property Plant & Equipment	-	100,000.00	(100,000.00)
E.W Information system	B/S	Provision & Accruals	-	4,087,531.74	(4,087,531.74)
Innowave Engineering PVT	B/S	Sundry Creditors	-	12,100,625.00	(12,100,625.00)
Happy Cook	B/S	Sundry Debtors	-	-	- .00
Bambalapitiya Stall Rent (Hamed)	B/S	Sundry Debtors	981,812.50	-	981,812.50
Cantra Account	B/S	Sundry Debtors	21,880.00	-	21,880.00
Bank Balance A.C 1203	B/S	Cash & Bank	277,585.63	-	277,585.63
Treasury Funds ( New stall opening & fork lift purch	B/S	Government Grant & Assistant	-	22,797,295.00	(22,797,295.00)
Cash Balance Peoples - Beruwala Region	B/S	Cash in Hand	553,711.98	-	553,711.98
Bank Balance Deewara Piyasa BOC	B/S	Cash & Bank	-	311,840.50	(311,840.50)
Bank Balance Deewara Piyasa Peoples	B/S	Cash & Bank	134,063.79	-	134,063.79
Stall Petty Cash	B/S	Cash in Hand	-	-	- .00
Land	B/S	Property Plant & Equipment	809,335,950.00	-	809,335,950.00
Motor vehicle	B/S	Property Plant & Equipment	154,739,500.00	-	154,739,500.00
Building Rent	B/S	Property Plant & Equipment	373,497,980.40	-	373,497,980.40
Furniture & Fitting	B/S	Property Plant & Equipment	13,463,180.14	-	13,463,180.14
Equipment	B/S	Property Plant & Equipment	80,838,410.69	-	80,838,410.69
Rent & Plant & Mahinery	B/S	Property Plant & Equipment	348,304,972.96	-	348,304,972.96
Computer soft ware	B/S	Property Plant & Equipment	100,000.00	-	100,000.00
Computer Hard ware	B/S	Property Plant & Equipment	4,707,201.40	-	4,707,201.40
CCTV Camera Assets	B/S	Property Plant & Equipment	4,087,531.74	-	4,087,531.74
Construction Advance Batticalo ip	B/S	Prepayment & Advances	500,000.00	-	500,000.00
Cash received by fish shortage -malinda	B/S	Trade Debtors	-	10,000.00	(10,000.00)
Processing plant expenses	B/S	Work in Progress	26,339,790.65	-	26,339,790.65
over payment creditors	B/S	Trade Creditors	30,078.00	-	30,078.00
Debtor prabath-chq rtn	B/S	Trade Debtors	296,614.00	-	296,614.00
Rent deposit aranyaka stall	B/S	Refundable Deposit	-	350,000.00	(350,000.00)
ERP SYSTEM Advance	B/S	Sundry Debtors	300,000.00	-	300,000.00

senethma pvt ltd	B/S	Sundry Creditors	-	1,060,579.70	(1,060,579.70)
kamalsena payable	B/S	Sundry Creditors	-	76,425.09	(76,425.09)
Malinga Receivable balance	B/S	Sundry Debtors	10,000.00	-	10,000.00
			<b>9,530,346,086.26</b>	<b>9,530,346,085.70</b>	<b>0.56</b>

0.56

# DRAFT

**NEGOMBO REGION**  
**FD details**

		FD period
FD 01	7,500,000.00	<b>2018.10.18-2019.10.17</b> <b>2019.10.18 - 2020.01.03</b>
FD 02	2,500,000.00	
total	<u>10,000,000.00</u>	

**FD 02 details**

Period	2019.02.12 - 2020.02.12
Intrest rate	11%
Intrest amount	275,000.00

\* 2020.02.12 - 2020.04.28 (normal a/c)

Intrest amount	22,808.21
2022.04.29	<u>297,808.21</u>

NORMAL A/C DEPOSIT (FD 02) 2,797,808.21

**DRAFT**

<u>Rate</u>	<u>Intrest</u>
11%	825,000.00
noramal rate	25,020.08

DRAFT