

**CEYLON FISHERIES
CORPORATION**
Financial Statements
FOR THE YEAR/ PERIOD ENDED
31ST DECEMBER 2018

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

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER		2018	2017
	Schedule no	Rs	Rs
	Note		
Revenue	15	2,941,767,445	2,127,438,604
Cost of sales		(2,420,227,594)	(1,624,276,384)
Gross profit		<u>521,539,850</u>	<u>503,162,220</u>
Other income	16	237,207,437	268,306,623
Administrative expenses		(671,354,478)	(648,911,436)
Sales & distribution cost		(113,767,262)	(108,411,691)
Results from operating activities		<u>(26,374,453)</u>	<u>14,145,717</u>
Finance costs	17	(7,646,393)	(11,938,239)
Profit/(loss) before tax		<u>(34,020,846)</u>	<u>2,207,478</u>
Tax expense		-	-
Profit/(loss) for the year		<u><u>(34,020,846)</u></u>	<u><u>2,207,478</u></u>
Other comprehensive income			
Actuarial gain/loss on pension plans		1,496,830	(38,750,253)
Total comprehensive income		<u><u>(35,517,676)</u></u>	<u><u>40,957,731</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	Note	31/12/2018 Rs	31/12/2017 Rs
ASSETS			
Non current asset			
Property plant and equipment	2	1,367,837,080.37	1,425,153,530
Investment property	2	71,211,250.00	72,129,800
Investment in joint venture	3	110,000,000.00	110,000,000
Financial Assets at Amortized cost	5	7,867,260.27	200,000
Distress loan		5,370,627.42	2,807,293
Total non-current assets		<u>1,562,286,218</u>	<u>1,610,290,623</u>
Current asset			
Inventories	4	34,920,299	57,314,772
Trade and other receivables	5	348,961,758	358,447,283
Distress loan		3,711,113	1,855,555
Cash and cash equivalents	6	34,463,023	25,024,012
Total current asset		<u>422,056,192</u>	<u>442,641,622</u>
Total assets		<u>1,984,342,411</u>	<u>2,052,932,245</u>
EQUITY AND LIABILITIES			
Equity			
Capital contribute by Government		326,609,805	326,609,805
Capital reserve	7	24,258,241	24,258,241
Revaluation reserve	8	1,171,012,386.50	1,216,341,016
Accumulated losses		(1,125,066,695.26)	(1,041,875,104)
Total equity		<u>396,813,738</u>	<u>525,333,957</u>
Non-Current Liabilities			
Loans and borrowings	9	142,922,000	142,922,000
Differred Income - Government grant & assistants	10	565,573,882	536,823,086
Retirement gratuity liability	11	38,565,942	36,884,879
Lease creditor	12	422,309	1,518,803
Total-non current liabilities		<u>747,484,133</u>	<u>718,148,768</u>
Current liabilities			
Lease creditor	12	1,320,540	1,320,540
Trade and other payables	13	776,707,985	741,814,493
Amounts due to related parties	14	17,049,279	14,800,509
Bank overdraft	6	44,966,736	99,187,891
Total current liabilities		<u>840,044,540</u>	<u>857,123,433</u>
Total liabilities		<u>1,587,528,673</u>	<u>1,575,272,200</u>
Total equity and liabilities		<u>1,984,342,411</u>	<u>2,100,606,158</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 31.12.2018.

.....
Deputy General Manager (Finance)

The Board of Directors is responsible for the preparation and presentation of these Financial Statements

Approved and signed on behalf of the Board

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

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER	31/12/2018	31/12/2017
Note	Rs	Rs
Cash flows from operating activities		
Profit/(loss) before tax	(34,020,846)	2,207,478
Adjustments for:		
Interest expenses	7,174,976	11,938,239
Depreciation	82,395,231	77,238,935
Amortization	(71,249,205)	(159,277,776)
Revaluation surplus	(45,328,629)	(45,328,629)
Gratuity provision	6,752,276	12,424,758
Other non cash expenses	(1,496,830)	(175,550,923)
Operating loss before working capital changes	(55,773,027)	(276,347,918)
Working capital changes		
Change in inventories	22,394,474	(24,932,318)
Change in trade and other receivables	5,066,633	(16,449,490)
Change in trade and other payables	34,893,492	272,003,632
Change in amounts due to related parties	2,248,771	(3,003,570)
Cash used in operating activities	8,830,343	(48,729,664)
Gratuity paid	(5,071,213)	(54,173,170)
Interest paid	(7,174,976)	(11,938,239)
Net cash used in operating activities	(3,415,846)	(114,841,073)
Cash flows from investment activities		
Acquisition and construction of property, plant and equipment	(23,465,924)	(16,483,851)
Increase in Stall Establishment cost & working progress	(4,871,072)	(21,925,697)
Grant Received for processing plant	100,000,000	97,500,000
Disposal income	4,176,764	3,057,850
Fixed deposit withdrawal	(7,667,260)	6,000,000
Net cash used in investing activities	68,172,507	68,148,301
Cash flows from financing activities		
Repayment of interest bearing loan	-	-
Repayment of lease rent	(1,096,494)	(2,712,909)
Net cash from financing activities	(1,096,494)	(2,712,909)
Net increase / (decrease) in cash and cash equivalents	63,660,168	(49,405,681)
Cash and cash equivalents at beginning of the year	(74,163,880)	(24,758,199)
Cash and cash equivalents at end of the year	(10,503,712)	(74,163,880)

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 2018

	Capital Con. By Gov.of Sri Lanka	Capital Reserve Rs	Revaluation Reserve Rs	Accumulated Losses Rs	Total Rs
As at 1st January 2017	326,609,805	24,258,241	1,261,669,645	(868,531,659)	744,006,032
Adjustment	-	-	(45,328,629)	(223,224,837)	(268,553,466)
Net profit/(loss) for the year	-	-	-	2,207,477	2,207,477
As at 31st December 2017	326,609,805	24,258,241	1,216,341,016	(1,089,549,019)	477,660,043
As at 1st January 2018	326,609,805	24,258,241	1,216,341,016	(1,089,549,019)	477,660,043
Adjustments	-	-	(45,328,629)	(1,496,830)	(46,825,459)
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

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 2018

2 PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Motor Vehicle	Equipment	Ice Plant and Cold Room	Furniture and Fittings	Computer Hardware	Computer Software	Total 2018	Total 2017
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Cost										
As at the beginning of the year	822,700,950	373,497,980	153,900,000	69,302,485	333,656,848	12,178,603	3,848,701	100,000	1,769,185,568	1,756,359,566
Additions during the year		-	239,500	15,623,457	14,648,125	1,284,577	858,500	-	32,654,160	18,226,002
Disposal during the year	(13,365,000)								(13,365,000)	(4,800,000)
As at the end of the year/period	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	1,769,785,568
Accumulated depreciation										
As at 1st January	-	29,854,022	119,283,333	18,679,634	130,161,037	4,151,285	3,279,746	100,000	305,509,057	228,630,122
Charge for the year		7,469,960	30,803,950	7,861,548	34,464,294	1,269,255	526,225	-	82,395,231	79,938,935
Depreciation on disposal		-							-	(2,700,000)
As at the end of the year/period	-	37,323,982	150,087,284	26,541,182	164,625,331	5,420,540	3,805,971	100,000	387,904,289	305,869,057
Net carrying value										
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	-	1,400,570,439	
As at 31st December 2017	822,700,950	343,643,958	34,616,667	50,622,851	203,495,811	8,027,318	568,956	-		1,463,676,510
Stall establishment cost									8,498,985	8,309,094
Working progress									28,024,254	23,343,073
Jaffna stall									1,954,653	1,954,653
									<u>1,439,048,330</u>	<u>1,497,283,330</u>
2 INVESTMENT PROPERTY		2.1							<u>(71,211,250)</u>	<u>(72,129,800)</u>
									<u>1,367,837,080</u>	<u>1,425,153,530</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 2018

	Region		Floor Area Sq.ft	Rate	Value As at 31st Dec 2018
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
					71,211,250

CEYLON FISHERIES CORPORATION
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2018

3 INVESTMENT IN JV	Schedule No	31/12/2018 Rs	31/12/2017 Rs
Balance as at 31st December		110,000,000	110,000,000
<p>The Corporation has invested Corporation own land as equity of the Joint Venture during the past years. The JV has been no active continuation past years and Corporation has decided to dissolve JV relationship and seeking concerance from the Attorney General to reaquire the land.</p>			
4 INVENTORIES		31/12/2018 Rs	31/12/2017 Rs
Oil stores		280,039.55	646,716
Spare stores (Motor, Coldroom, Iceplants)		1,127,473.26	1,127,473
Stock trading		27,805,703.85	48,771,498
Packing Stock		876,760.50	1,162,492
Packing stock shortage		2,558,029.00	2,558,029
General stores (Stationary)		1,173,519.19	1,133,897
General stores		1,098,773.16	1,914,667
		<u>34,920,299</u>	<u>57,314,772</u>
5 OTHER RECEIVABLES		31/12/2018 Rs	31/12/2017 Rs
Trade receivables	1.3	226,305,069	234,326,842
Other trade receivables		911,742	1,325,439
Provision for bad & doubtful debts		-	-
		<u>227,216,811</u>	<u>235,652,281</u>
Other receivables	1.5	63,314,555	63,382,716
Deposit and prepayments	1.4	37,757,791	37,864,509
Inter-regional account Rec. balance	2.9	20,672,601	21,547,777
		<u>348,961,758</u>	<u>358,447,283</u>
Non current assets- fixed deposit		7,867,260	200,000
Non current assets- distress loan		5,370,627	2,807,293
		<u>362,199,645</u>	<u>361,454,576</u>
6 CASH AND CASH EQUIVALENTS		31/12/2018 Rs	31/12/2017 Rs
Cash at bank	1.6	20,630,029	11,824,868
Cash in hand	1.6	13,832,994	13,199,143
		<u>34,463,023</u>	<u>25,024,012</u>
Bank overdraft	3.0	(44,966,736)	(99,187,891)
Cash and cash equivalents for the purpose of cash flows		<u>(10,503,713)</u>	<u>(74,163,880)</u>
7 CAPITAL RESERVE		31/12/2018 Rs	31/12/2017 Rs
Balance as at 31st December	1.7	24,258,241	24,258,241

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 2018

	Schedule No	31/12/2018 Rs	31/12/2017 Rs
8 REVALUATION RESERVE			
Beginning of the year		1,216,341,016	1,261,669,645
Amortization	3.1	(45,328,629)	(45,328,629)
Balance as at 31st December	1.8	1,171,012,387	1,216,341,016

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

	2.3	31/12/2018 Rs	31/12/2017 Rs
9 LOANS AND BORROWINGS			
Beginning of the year		142,922,000	142,922,000
Payment for the year		-	-
Balance as at 31st December		142,922,000	142,922,000

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

	2.6	31/12/2018 Rs	31/12/2017 Rs
10 DEFERRED GOVERNMENT GRANT & ASSISTANT			
Beginning of the year		536,823,086	598,600,862
Amount received for the period		100,000,000	97,500,000
Amortization		(71,249,205)	(159,277,776)
Balance as at 31st December		565,573,882	536,823,086

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

	2.7	31/12/2018 Rs	31/12/2017 Rs
11 PROVISION FOR GRATUITY			
<u>Change in the Present Value of the Difined Benifit Obligation (PV-DBO)</u>			
Provision for PV-DBO as at 01st January 2018		36,884,879	78,633,291
Interest cost for the period		3,872,912	9,435,995
Current service cost for the period		2,879,364	2,988,763
Gratuity paid for those who left during the period		(2,569,412)	(6,652,215)
Gratuity payable for those who left during the period		(3,998,631)	(8,770,702)
Acturial (gain)/ loss on PV-DBO		1,496,830	(38,750,253)
Provision for PV-DBO as at 31st December 2018		38,565,942	36,884,879
<u>Liability recognized in the balance sheet</u>			
Provision for gratuity as at 31st December 2018		38,565,942	36,884,879
Unrecognized actuarial gains / (losses) as at 31st December 2018		-	-
Liability recognized in the balance sheet as at 31st December 2018		38,565,942	36,884,879

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

FOR THE YEAR/ PERIOD ENDED 31ST DECEMBER 2018		Schedule no	2018 Rs	2017 Rs
11	PROVISION FOR GRATUITY (Cont....)	2.7		
	<u>Expenses recognised in the income statement</u>			
	Interest cost		3,872,912	9,435,995
	Current service cost		2,879,364	2,988,763
	Net actuarial (gain)/ loss recognized immediately		1,496,830	(38,750,253)
	Expenses recognized in the income statement		<u>8,249,106</u>	<u>(26,325,495)</u>
	<u>Cold room</u>			
	Opening net liability as at 01st January 2018		36,884,879	78,633,291
	Expenses recognized in the income statement		8,249,106	(26,325,495)
	Gratuity paid/ payable for those who left during the period		(6,568,043)	(15,422,917)
	Closing net liability as at 31st December 2018		<u>38,565,942</u>	<u>36,884,879</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	2018 Rs	2017 Rs
	Within one year		1,320,540	1,320,540
	Later than one year but within five years		422,309	1,518,803
	Later than five years		-	-
	As at the end of the year/period		<u>1,742,849</u>	<u>2,839,343</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		2018 Rs	2017 Rs
	Trade payable	1.9	216,729,416	216,854,806
	Sundry creditors	2.0	366,691,829	348,064,949
	Refundable deposit	2.2	42,489,446	44,225,120
	Accrued expenses and other payables	2.1	61,009,232	78,392,025
	Statutory liability -tax	2.8	89,788,062	54,277,593
			<u>776,707,985</u>	<u>741,814,493</u>
14	AMOUNTS DUE TO RELATED PARTIES	2.4	2018 Rs	2017 Rs
	Peliyagoda Fish Complex		15,013,163	14,701,423
	Trincomalee fish market		2,036,116	99,086
			<u>17,049,279</u>	<u>14,800,509</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 2018

15 REVENUE	Schedule no	2018 Rs	2017 Rs
Fish sales		2,321,367,135	2,070,601,889
Fish transfer to other region		575,257,610	-
Ice sales		40,475,110	46,647,278
Region ice sales		1,510,355	-
Storage income		-	4,687,527
Cold room income - CFC		3,157,235	5,501,911
		<u>2,941,767,445</u>	<u>2,127,438,604</u>
16 OTHER INCOME		2018 Rs	2017 Rs
Miscellaneous income	3	165,486,815	109,028,848
Grant income		-	20,582,128
Amotization income		71,249,205	138,695,648
		<u>236,736,019</u>	<u>268,306,623</u>
17 FINANCE COSTS		2018 Rs	2017 Rs
Finance income			
Interest on loan		(181,713)	(120,515)
FD interest		(169,590)	(18,827)
NRFC interest		(5,616)	(5,141)
NRFC exchange gain		(114,498)	(29,683)
		<u>(471,418)</u>	<u>(174,166)</u>
Finance cost			
Bank overdraft interest		5,692,415	10,039,857
BOC leasing intrest (Negombo double cab)		224,299	323,897
Interest loan People's Leasing		-	44,118
Bank charges		1,215,793	1,326,361
HNB commission		513,885	378,172
		<u>7,646,393</u>	<u>12,112,404</u>
		<u>7,174,976</u>	<u>11,938,239</u>
Net finance income		<u>7,174,976</u>	<u>11,938,239</u>
Net Finance Costs		<u>6,703,558</u>	<u>11,764,073</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 31.12.2018

	Parties, Court & Case No	Fact of the Case
1	CFC Vs. Atham Lebbe Mohamad Rasmin District Court of Colombo Case No - 01319/14	Breach of Lease Agreement. Case filed against the Lessee to recover the rent arrears.
2	OIC- Modara Police station Vs. Naganathan Sadees Kumar and others Magistrate Court of Colombo Case No - B/ 23395/ 04/ 15	A case has been filed by the Modara Police regarding an assault on Accountant and the former Personal Manager of CFC
3	OIC- Bandarawela Police station Vs. Wasantha Sadakalum Magistrate Court of Bandarawela Case No - 76646/ MC	The case has been filed to recover the fish arrears due to the corporation.
4	CFC Vs. Lak Indu Company Supreme Court Case No -SC/HCCA/LA/573/2017	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 12.10.2017 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.
	CFC Vs. Visal Distributor	The case has been filed to recover the fish arrears of Rs 778,400.00 due to the

10	District Court of Colombo Case No- DMR 1404/18	The case has been filed to recover the fish arrears of Rs.776,400.00 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.

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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/44/2017	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/3809/2018	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 - 13/55/2017	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/280/2018	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 - 01/64/2018	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/3804/2018	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	12/31/2018	12/31/2017
		Rs	Rs
Packing expenses		15,691,129	11,023,013
Unloading charges		2,329,422	1,925,465
Advertisement		1,942,739	2,001,012
Sales promotion		1,364,518	1,800,773
Publication & periodical		128,081	2,078,854
Fish box		222,314	-
Commission		31,501,251	34,307,199
Service agreement		-	183,724
Agent stall commission		713,328	862,177
Bad debtors expenses		-	517,275
Stall establishment expenses		6,388,791	8,998,617
Travelling & subsistence		2,857,089	2,952,357
Fuel for vehicles		26,936,093	23,457,162
Repairs maintenance of deep freezer		609,977	420,829
Repairs maintenance of vehicles		14,412,811	11,129,015
Repairs maintenance of weighting scales		718,446	596,812
Vehicle insurance		3,292,875	2,626,961
Opening ceremony expenses		361,075	409,306
Cleaning charges		4,029,485	3,121,140
Ice Crushing expenses		59,610.00	-
Mirissa cold room expenses		208,229.50	-
		<u>113,767,262</u>	<u>108,411,691</u>

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

SCHEDULES TO THE BALANCE SHEET

BANK OVERDRAFT	3	12/31/2018 Rs	12/31/2017 Rs
Bank Balance A/C 1257		(15,893,792)	(25,097,616)
Bank Balance AC 3562		(1,411,143)	(60,443)
Bank Balance AC 0296		(6,457,653)	(2,069,686)
Bank Balance -1698 Ac		-	(7,832)
Bank Balance 1846 -Marketing Division		(14,875,825)	(66,722,753)
Bank Balance 000001478-Colombo Region		-	(400,584)
Bank Balance 00000401886 - Galle Region		-	(985,124)
Bank Balance 0002759614 - Beruwala Region		(498,847)	(836,458)
Bank Balance 0004320626 - Rathnapura Region		-	(870,892)
Bank Balance 0006105917 - Kalmunai Region		-	(891)
Bank Balance 0004441128-Puranawella Region		-	(69,730)
Bank Balance 0001660486-Chilaw Region		-	(76,830)
Bank Balance -Tangalle Region		-	(112,694)
Bank Balance 2067235-B'wela Region		(2,718,323)	-
Bank Balance A/C 1522		(568,728)	-
Cash Balance -Peliyagoda IP		(148)	-
Bank Balance 024 -Marketing Division		(130,750)	-
Bank Balance Galle Ice Plant		(659,938)	-
Bank Balance -1685-Packet		(86,230)	-
Cash Balance A/C 1245		-	(9,613)
Bank Balance Peoples Bank Kandy		-	(1,037,624)
Bank Balance Peoples - Beruwala Region		(312,060)	(15,758)
Cash Balance 006105917 - Kaimunai Region		-	(11,672)
Bank Balance-Kurunagala Peoples		-	(188,318)
Cash in Hand Batticaloa ice plant		-	(530)
Bank Balance Wennappuwa		-	(612,843)
Bank Balance-Pesalai LP		(941,457)	-
Ice Imprest		(100,000)	-
Bank Balance Deewara Piyasa BOC		(311,841)	-
		(44,966,736)	(99,187,891)

INVESTMENT ACCOUNT	12/31/2018 Rs	12/31/2017 Rs
Union Fish Product	110,000,000	110,000,000
	110,000,000	110,000,000

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CEYLON FISHERIES CORPORATION
TRIAL BALANCE AS AT 31.12.2018

Account Head Name	Balance	Adjustment	Final TB
Insurance Cash In Transit	-		- .00
Vehicle insurance	3,292,875		3,292,875.08
Fire Insurance	20,891		20,890.50
Ice Plant Insurance	-		- .00
Travelling & Subsistence	2,857,089		2,857,088.68
Stationery	3,330,783		3,330,782.78
Transport	7,232,434		7,232,434.20
Container Transport Charges	-		- .00
Rent	26,363,138		26,363,137.95
Cold Room Container rent	45,000		45,000.00
Rates	1,213,731		1,213,730.70
Repairs & Maintenance of Building	2,066,708		2,066,708.36
Repairs maintain of plant machinery	1,299,367		1,299,367.45
Repairs maintain of Deep Freezer	609,977		609,976.50
Repairs Maintain of Vehicles	14,412,811		14,412,810.80
Repairs Maintain of Office Equipment	1,106,158		1,106,157.81
Repairs Maintain of Weighing Scales	718,446		718,445.69
Repairs Maintain of Other Equipment	2,413,026		2,413,026.45
Repairs Maintain of Radio Transmitter	-		- .00
Repairs & Maintenance of Furniture & Fittings	241,054		241,053.75
Repairs & Maintenance of Tools & Implement	1,535,660		1,535,660.35
Fuel for Vehicles	26,936,093		26,936,092.82
Cleaning Charges	4,029,485		4,029,485.19
Cold Room Charges	4,185,683		4,185,683.00
Packing Expenses	15,691,129		15,691,129.09
Handling Chgs	-		- .00
Unloading Charges	2,329,422		2,329,421.88
Depreciation	82,174,604	(220,627.67)	82,395,231.67
License Registration Fees for Vehicles	1,278,607		1,278,607.38
Entertainment	1,199,395		1,199,395.44
Legal Expenses	752,647		752,647.00
Audit Fees	300,000		300,000.00
NBT Expenses	24,047,867		24,047,867.45
ESC Expenses	4,849,325		4,849,325.00
Death Gratuity	100,000		100,000.00
General Expenses	2,833,742		2,833,742.41
Inventry Items	809,963		809,963.34
Electricity Penalty Charges	-		- .00
Gratuity Penalty Charges	2,367,619		2,367,618.82
Penalty Charges For EPF	476,428		476,428.21
Penalty Charges For ETF	-		- .00
Seminar Fees	162,450		162,450.00
Renewal of Membership	10,000		10,000.00
Donation	395,000		395,000.00
Opening Ceremony Expenses	361,075		361,074.76
Expenses for Nuwara Eliya Circuit	401,961		401,960.94
Expenses For Kalamatiya	147,315		147,314.57
Expenses for Minneriya Circuit	161,238		161,237.90
Expenses for Sinhapura Circuit	93,276		93,275.70
Expenses for singhapura	-		- .00
Consulton Fees	882,400		882,400.00
Valuation Charges	539,110		539,110.00
Audit comitee Allowances	153,250		153,250.00
Southern Province Office Expenses	22,258		22,258.00
Stall Expenses	40,000		40,000.00
Survey Charges	183,300		183,300.00
Surchagers	-		- .00
Profecional chrges	-		- .00
Insurance Building	-		- .00
Fish Shortage	(827,156)		(827,155.63)
Tender Sale (Disposal A/c)	(4,176,764)		(4,176,763.90)
Fish Purchase Within The Region	1,746,596,863	(20,938,076)	1,767,534,938.66
Fish Purchase From Other Region	565,723,334		565,723,334
Ice Purchase	20,302,742	(27,718)	20,330,460.34
Ice Purchase from other Region	1,510,350		1,510,350.00
Salt & Goraka	29,335		29,335.00
Region Ice Purchase	-		- .00
Amonia & Other	2,154,863		2,154,862.99
Dry Fish Purchase within the region	53,948,581		53,948,580.52
Dry Fish Purchase From Other Region	8,995,733		8,995,733
Maldives Purchase from Other Region	-		- .00
Oil & Driesal	-		- .00
Interest loan People Leasing	-		- .00
Bank Overdraft Interest	5,692,415		5,692,415.26
Term Loan Interest	-		- .00
Bank Charges	1,215,793		1,215,793.07
People Leasing Penalty Charges	-		- .00
L C Loan Interest	-		- .00
Reimbursement Lost	(207,740)		(207,740.00)
BOC Leasing Intrest(Negombo double cab)	224,299		224,299.49
BOC Credit Card Intrest	-		- .00
HNB Credit Card	-		- .00
HNB Commission	513,885		513,885.35
Fork Lift Leasing Intrest	-		- .00
Interest on Loan	(181,713)		(181,713.32)
FD Intrest	(2,330)	167,260.27	(169,590.40)
NRFC Interest	(5,616)		(5,615.99)
NRFC Exchange Gain	(114,498)		(114,497.94)
Advertisement	1,942,739		1,942,739.45
Sales Promotion	1,364,518		1,364,518.14
Publication & Periodical	128,081		128,080.80
Fish box	222,314		222,313.65
Commission	31,501,251		31,501,250.88
Servise Agreement	-		- .00
Agent stall commission	713,328		713,327.80
Bad debtors Expenses	-		- .00
Fuel Sales	-		- .00
Other Income For Mattumagala Land	-		- .00
Rent Income	(36,245,876)		(36,245,876.06)
Additional Rent Income - Gurunagar I P	-		- .00
Storage Income	-		- .00
Creditors Received Commission	-		- .00
Cold Room Income-CFC	(3,157,235)		(3,157,235.00)
Commission on insurance	-		- .00
Grant Income	-		- .00
Fines	(404)		(404.32)
Sundry Income	(5,671,762)		(5,671,761.87)
Electricity Income	(1,893,878)		(1,893,877.67)
Water Income	(3,606,991)		(3,606,990.58)
Revaluation surplus	-		- .00
Peliyagoda vehicle parking income	(2,323,533)		(2,323,533.00)
Trinco Fish Market CFC Share	-		- .00

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Non Refundable Tender Deposits	(564,480)	(564,480.00)
Circuit Bungalow Income- Nuwaraeliya	(699,000)	(699,000.00)
Circuit Bungalow Income-Kalametiya	(6,000)	(6,000.00)
Circuit Bungalow Income-Singhapura	(9,000)	(9,000.00)
Circuit Bungalow Income -Minneriya	(97,330)	(97,330.00)
Electricity water income (happy cook)	-	- .00
Amotization Income	(118,683,118)	(47,433,913) (71,249,204.64)
Volanteers Retiorment Scheme Compensation	1,200,000	1,200,000.00
Permanent Salaries & Wages	181,477,103	181,477,102.51
Daily wages	62,178,917	62,178,917.23
Budget Allowances	2,211,587	2,211,587.06
Interim Allowance	24,491,748	24,491,747.92
Cost of living	55,726,226	55,726,226.32
Other Allowances	9,003,682	9,003,682.17
Special Allowance	120,000	120,000.00
Over Time	22,438,301	22,438,301.40
Directors Allowances	433,020	433,020.00
Uniforms	609,847	609,846.50
C. F. C. Contribution to E. P. F.	35,790,647	35,790,646.83
C. F. C. to contribution to E.T.F.	7,247,378	7,247,378.22
Annual Bonus	6,356,613	6,356,612.50
Gratuity Expenses	6,752,276	6,752,276.00
Medical Leave Payment	9,436,240	9,436,240.47
Staff Welfare & Medical	3,323,348	3,323,348.18
Welfare - Premlal	278,410	278,410.00
Welfare - Susantha	461,520	461,520.00
Welfare - Gayan	402,782	402,782.00
Stall Establishment Expenses	6,388,791	6,388,791.00
Fish Sales	(2,289,067,975)	(2,289,067,975.41)
Fish Transfer to Other Region	(566,261,877)	(566,261,876.92)
Canned fish Sales	-	- .00
Ice Sales(Production)	(38,003,281)	(38,003,281.18)
Region Ice Sales	(1,510,355)	(1,510,355.00)
Ice Sales -P&S	-	- .00
Maldives Fish Sales	-	- .00
Dry Fish Witin the Region	(32,299,160)	(32,299,159.57)
Dry FishTransferred to other Region	(8,995,733)	(8,995,732.80)
Accomadation & Meals	815,830	815,830.21
Oversease Traveling	-	- .00
Logging Charges	225,675	225,675.00
Electricity Expenses	48,171,084	48,171,084.13
Electricity Expenses 1	3,894,487	3,894,486.94
Water Expenses	5,742,699	5,742,698.64
Water Expenses (Head Office)	703,490	703,489.50
Telephone	4,901,534	4,901,533.55
Postage	887,290	887,290.20
Kalametiya CB Payable	-	- .00
Non identify creditors balance	-	- .00
Bank Balance A/C 1522	(568,728)	(568,728.48)
NRFC Bank A/C	841,343	841,342.62
Bank Balance A/C (6-6) 1203	-	- .00
Bank Balance A/C 1245	761,500	761,500.11
Bank Balance A/C 1257	(15,893,792)	(15,893,791.79)

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F/B N R F C /PC/ V P- A/C NO Defuse and 58	-	- .00
Bank Balance A/C 1-52-003802-3	-	- .00
Bank Control - A/C 1877	570,957	570,956.82
Bank Balance AC 3562	(1,411,143)	(1,411,142.82)
Bank Balance AC 0296	(6,457,653)	(6,457,653.26)
Bank Balance AC - 1203	-	- .00
Bank Balance -1698 Ac	96,329	96,329.25
Bank Balance -Anuradhapura Region	1,314,822	1,314,821.57
Bank Balance -Apara Ip	272,947	272,947.34
Bank Balance -Htota IP	244,532	244,531.51
Bank Balance People's -Htota Region	57,312	57,312.14
Bank Balance Boc -Htota Region	-	- .00
Bank Balance -Agoda Region	54,289	54,289.27
Bank Balance -Batticaloa	26,507	26,506.82
Bank Balance -Peliyagoda IP	178,112	178,111.72
Bank Balance 024 -Marketing Division	(130,750)	(130,750.16)
Bank Balance 1846 -Marketing Division	(14,875,825)	(14,875,825.27)
Bank Balance 0000032773-Kandy Region	9,663	9,663.39
Bank Balance 00001478-Colombo Region	7,484	7,483.78
Bank Balance 0000401886 - Galle Region	587,359	587,358.53
Bank Balance Galle Ice Plant	(659,938)	(659,938.47)
Bank Balance 000003767985 - Minneriya Region	44,706	44,705.71
Bank Balance 0000075248019 - Point PedroRegion	163,623	163,623.00
Bank Balance 0002759614 - Beruwala Region	(498,847)	(498,846.75)
Bank Balance 0071816200 - Kudawella Region	20,702	20,701.62
Bank Balance 0004320626 - Rathnapura Region	126,146	126,146.34
Bank Balance 1805 - State Supply Division	970,443	970,442.97
Bank Balance 0006105917 - Kalmitai Region	218,813	218,813.35
Bank Balance 000440684 - Mirissa Region	6,254	6,253.71
Bank Balance 0002365561-Trinco Region	151,059	151,058.79
Bank Balance 0002890501 -Kalpitaya Region	1,890	1,890.02
Bank Balance 0004441128-Puranawella Region	46,231	46,230.80
Bank Balance 515514-Negombo Region	6,729,215	6,729,214.70
Bank Balance 0000001862-Cold Room	-	- .00
Cash at Bank-HSBC	-	- .00
Bank Balance 0001660486-Chilaw Region	159,602	159,602.46
Bank Balance -Tangalle Region	64,290	64,289.81
Bank Balance 2067235-Bwela Region	(2,718,323)	(2,718,323.21)
Bank Balance -wsm	18,866	18,866.27
Bank Balance -1685-Packet	(86,230)	(86,230.19)
Bank Balance --Nilwella	1,268	1,268.47
Bank Balance -Metro	593,235	593,234.89
Bank Balance-Pesalai	-	- .00
Bank Balance-Pesalai IP	(941,457)	(941,456.94)
Bank Balance-Beruwala IP	51,551	51,551.00
Bank Balance-Kurunagala BOC	3,251	3,251.03
Cash at bank Batticaloa Ice plant	-	- .00
CASH BALANCE A/C 1522	-	- .00
Cash Balance A/C 1203	75,000	75,000.00
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

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Cash Balance AC 296	4,508,716	4,508,715.60
Cash in Transit	3,262,095	3,262,095.00
Cash Balance -1698 Ac	-	- .00
Cash Balance -Anuradhapura Region	-	- .00
Bank Balance - A/pura region BOC	10,318	10,318.33
Cash Balance - A/pura region BOC	63,313	63,313.00
Cash Balance -A/pura Ip	374,994	374,994.14
Cash Balance -Htota IP	42,614	42,614.09
Cash Balance -Agoda Region	-	- .00
Cash Balance-Batticaloa	86,889	86,889.00
Cash Balance -Peliyagoda IP	(148)	(148.41)
Cash Balance 024 -Marketing Division	-	- .00
Cash Balance 1846 -Marketing Division	-	- .00
Cash Balance 000032773-Kandy Region	-	- .00
Bank Balance Peoples Bank kandy	1,259,787	1,259,786.79
Cash Balance Peoples bank kandy	620,045	620,044.94
Cash Balance 00001478-Colombo Region	-	- .00
Cash Balance 0000401886 - GalleRegion	12,799	12,799.00
Cash Balance Galle Ice Plant	3,080	3,080.00
Cash Balance 000003767985 - Minneriya Region	44,801	44,800.50
Cash Balance 0000075248019 - Point Pedro Region	-	- .00
Bank Balance - Beruwala Region I	-	- .00
Cash Balance 0002759614 - Beruwala Region	75,928	75,927.80
Bank Balance Peoples - Beruwala Region	(312,060)	(312,059.73)
Cash Balance 0071816200 - Kudawella Region	10	10.00
Cash Balance 0004320626 - Rathnapura Region	311,300	311,300.00
Bank Balance peoples - Rathnapura Region	-	- .00
Cash Balance 1805 - State Supply Division	-	- .00
Cash Balance 006105917 - Kaimunai Region	-	- .00
Cash Balance 0004440684- Mirissa Region	208,136	208,136.14
Cash Balance 0002365561- Trinco Region	-	- .00
Cash Balance 0002890501- Kalpitiya Region	-	- .00
Cash at Bank -Non Operating	-	- .00
Cash Balance 0004441128 -Puranawella Region	-	- .00
Cash Balance 515514-Negombo Region	-	- .00
Bank balance Peoples Negombo	4,376,765	4,376,765.45
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 2067235-Bwela Region	162,622	162,622.00
Cash Balance -WSM	-	- .00
Cash Balance -1685-Packet	83,541	83,540.50
Cash Balance -Niwella	-	- .00
Cash Balance -Metro	2,036,912	2,036,912.00
Cash Balance-Pesalai	-	- .00
Cash Balance-Pesalai IP	142,294	142,293.77
Cash Balance-Beruwala i/p	21,795	21,795.00
cash at bank A/C5775160	-	- .00
Bank Balance-Kurunagala Peoples	72,061	72,060.88
Non Operating Cash Balance	-	- .00
cash in hand Batticaloa Ice plant	-	- .00
Bank balance wennappuwa	-	- .00
Petty Cash Imprest	271,262	271,262.00
Petty Cash Receivable From Nayanajith	-	- .00
Petty Cash Receivable From Malinda	-	- .00
Ice Imprest	(100,000)	(100,000.00)
Fish Imprest	397,611	397,611.00
Palaviya Ice Plant	8,831,383	8,831,382.90
Ice Plant Mutwal	2,257,581	2,257,581.07
Anuradhapura Ice Plant	12,098,260	12,098,260.26
Batticaloa Ice Plant	9,284,244	9,284,243.97
Pesalai Ice Plant	12,667,932	12,667,931.69
Containarized Ice Plants Mutwal	25,346,027	25,346,027.16
Beruwala Ice Plant	19,855,098	19,855,098.06
Galle ice plant	(6,876,945)	(6,876,945.06)
Sinnapalamunai I /P	3,945,031	3,945,030.85
Codbay Ice Plant	7,715,074	7,715,074.03
Payagala Ice Plant	5,827,852	5,827,852.03
Peliyagoda Ice Plant	(5,600,858)	(5,600,857.94)
Wellmankara IP	128,242	128,242.47
Hambantota IP	34,681,304	34,681,304.34
Kalmunai IP	-	- .00
Peliyagoda Fish Complex	(15,013,163)	(15,013,163.31)
H/O With W. S. M	(21,733,010)	(21,733,009.79)
H/O With Colombo	60,915,288	60,915,287.87
H/O With Galle	57,502,656	57,502,656.37
H/O With Tangalle	142,642,583	142,642,583.32
H/O With Batticaloa	30,204,081	30,204,081.02
H/O With Trincomalee	10,935,631	10,935,631.09
H/O with Trinco Fish market	-	- .00
H/O With Pesalai	21,130,508	21,130,508.31
H/O With Production Unit	8,730,555	8,730,554.65
H/O With Chilaw	19,075,052	19,075,052.21
H/O With Kalpitiya	27,597,656	27,597,656.07
H/O With Marketing	(1,591,655,881)	(1,591,655,880.81)
H/O With Operation	28,077,223	28,077,222.87
H/O With Mirissa	23,745,097	23,745,096.60
H/O With Hambantota	33,040,015	33,040,015.43
H/O With Beruwala	56,625,408	56,625,407.95
H/O With Imported Fish	1,460,923	1,460,923.00
Head office	745,126,050	745,126,050.03
Control Account	(800,672,018)	(800,672,017.56)
H/O With Kandy	29,044,771	29,044,771.12
H/O With Kurunegala	41,655,265	41,655,265.37
H/O With Anuradapura	44,818,351	44,818,351.45
H/O With Bandarawela	56,239,413	56,239,412.92
H/O With Minneriya	52,745,625	52,745,625.09
H/O With Cold Room	(124,936,913)	(124,936,913.03)
H/O With Hambantota IP	-	- .00
H/O With Packeted Division	41,084,034	41,084,034.42
H/O With Ratnapura	48,084,181	48,084,181.46
H/O With Kalmunai	13,781,354	13,781,353.59
H/O With Negambo	(104,894,589)	(104,894,589.39)
H/O With Puranawella	87,087,532	87,087,532.15
H/O With Ambalangoda	13,660,852	13,660,852.35
H/O With State Supply	(25,586,234)	(25,586,233.91)
H/O With Kudawella	19,601,158	19,601,158.04
H/O With Point Pedro	7,064,028	7,064,027.73
Canned Fish	2,917,674	2,917,674.39
H/O With Nilwella	4,135,790	4,135,790.48
H/O With Metro Region	(6,118,068)	(6,118,068.30)
Wennappuwa	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

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1698 Current A/C	4,690,200	4,690,199.73
Current A/C 1	-	- .00
Non Identify Region	-	- .00
Trincomalee Fish Market	(2,036,116)	(2,036,116.10)
Tuna Project with H/O	1,312,688	1,312,687.64
Control Account	819,061,815	819,061,815.36
Control Account 1980-1983	(10,482,053)	(10,482,053.29)
Staff Security Deposits N. S. Bank	12,342,385	12,342,385.47
Tender Deposits 1	660,390	660,390.00
Building Rent Deposits	2,380,000	2,380,000.00
Stall Deposits	5,141,163	5,141,163.11
Staff Security Bank of Ceylon	-	- .00
Rent Deposits	1,058,560	1,058,560.00
Other Deposits	9,442,705	9,442,704.98

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Fixed Deposit	7,700,000	(167,260.3)	7,867,260.27
Container 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
Nevy Tender Bank Guarantee	-		- .00
Police Hospital Bond	-		- .00
Profomance Bond	-		- .00
Grants	(314,076)		(314,075.62)
Grant From JICA	(80,714,141)		(80,714,140.64)
Loss recovery Tuna Project	-		- .00
Ministry Funds For Processing plant	(65,000,000)		(65,000,000.00)
Ministry Grant for Generator	(4,800,000)		(4,800,000.00)
Ministry of Fisheries (Loan)	(12,850,548)	7149451.62	(20,000,000.00)
Treasury Grant Point Pedro	(1,700,000)		(1,700,000.00)
Ministry Funds (Galle I/P & Cold Room)	(3,022,971)		(3,022,971.43)
Tsunami Coastal Rehabilitation & Resource (IFAD)	(3,834,173)		(3,834,173.43)
Ministry Of Fisheries (Grant)	(32,125,832)	-7149451.62	(24,976,380.60)
Ministry Grant for Anuradhapura IP	(504,910)		(504,910.10)
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	(142,301,740)	94,867,826	(237,169,566.01)
Reimbursement of Losses	(143,403,353)		(143,403,352.87)
Treasury Funds For Salary	-		- .00
Treasury Funds	(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	(975,897)		(975,897.33)
Provisions of Gratuity	(38,565,942)		(38,565,942.00)
Provisions of Gratuity (VRS)	-		- .00
Gratuity Payable	(4,516,259)		(4,516,258.50)
Gratuity cost of living Payable	(2,799,009)		(2,799,008.65)
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- (Trojon Double Cab)	-		- .00
Interest on Suspense- Peoples Finance- Double Cab	-		- .00
Peoples Finance Com- (Freezer Truck)	-		- .00
Inteest on Suspense- Poples Finance- Freezer Truck	-		- .00
Leasing B. O. C Fork Lift	-		- .00
Inteest on Suspense- B. O. C (Fork Lift)	-		- .00
BOC Leasing Hilux Double Cab (Negombo)	(1,870,512)		(1,870,511.74)
Interest on Suspense B O C	127,663		127,662.56
L/C Loan I interest Payable A/C	-		- .00
Treasury Loan Payable AC	(50,000,000)		(50,000,000.00)
Ministry Grant for Jaffna Ice Plant	-		- .00
Treasury Loan Hospital Purchase Payable AC	(11,600,000)		(11,600,000.00)
Treasury Laon Payable AC(Expanding of Distribution Network)	(50,000,000)		(50,000,000.00)
Bank of Ceylon Term Loan	-		- .00
L/C Loan Bank of Ceylon	-		- .00
Loan from Ministry of Fisheries- Custom Cha. (Thalapath Con.)	(8,000,000)		(8,000,000.00)
Long term Loan C.A.L.F	(6,872,110)		(6,872,110.00)
Loan Intrest Payable AC (Hospital Loan)	(2,610,000)		(2,610,000.00)
Stock Trading- oil	280,040		280,039.60
Spare Stores (Motor,Coldroom,Iceplants)	1,127,473		1,127,473.26
Stock -Ammonia	-		- .00
Oil Stores	-		- .00
Stock Trading	48,771,498	20,965,794.00	27,805,703.85
Packing Stock	876,761		876,760.64
Packing stock shortage	2,558,029		2,558,029.00
General Stores (Stationary)	1,173,519		1,173,519.39
General Stores	1,098,773		1,098,773.16
Receivable from Customs- Thalapath Container	1,083,663		1,083,663.00
VAT Payable AC	(21,657,028)		(21,657,028.09)
Pre payment rent	65,236		65,235.72
Pre Payment	856,066		856,065.98
Construction Advance Battalooa IP	-		- .00
Fish Trading	-		- .00
Provisions for Depreciation	-		- .00
Stall Establishment cost	8,498,985		8,498,985.14
Properit ,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		1,684,463.05
Accrued Expenses	(34,689,792)		(34,689,792.06)
Provision For Electricity(Sahindamarudu debtors)	(1,440,000)		(1,440,000.00)
Payable to Karunaratne Construction	(1,276,600)		(1,276,600.00)
Payable to Sri Lanka Insurance Corporation	-		- .00
Telephone Changers	-		- .00
Employees Transport	-		- .00
Staff Security Fund	(14,774,662)		(14,774,661.90)
Tender Deposits	5,916		5,915.99
Security Deposits - Contract	(245,000)		(245,000.00)
Other Deposits (Refundable)	(14,975,700)		(14,975,700.12)
Conchshell & Seacucumber Deposit A/C	(12,000,000)		(12,000,000.00)
Fish Trading - Refundable Deposit	(500,000)		(500,000.00)
Pesalai Loan	-		- .00
Kurunegala Loan	-		- .00
W S M Loan	-		- .00
Hambantota Loan	-		- .00
Colombo Loan	-		- .00
Pesalai Loan I	-		- .00
Minneriya Loan	(10,000)		(10,000.00)
Bandarawela Loan	-		- .00
Beruwala loan	-		- .00
Galle Loan	-		- .00
Capital reserve	(24,258,241)		(24,258,241.48)
Profit & Loss Account	1,158,036,770	(47,673,913)	1,205,710,682.95
Prior Year Adjustments	-		- .00
Revalue Reserve A/C	(1,171,012,387)		(1,171,012,386.55)
Staff Creditors	-		- .00
Unclaimed Salaries & Wages	(205,704)		(205,703.86)
E P F Payable to central Bank	(4,123,389)		(4,123,388.85)
Employees Trust Fund	(796,332)		(796,332.46)
J. S. S. Welfare Society	(34,550)		(34,550.00)
C F C Subasadhaka	(65,469)		(65,468.64)
Executive Union	(2,600)		(2,600.00)
Insurance	-		- .00
J. S. S. Union	(5,750)		(5,750.00)
C.F.C.W.U	(1,380)		(1,380.00)
S. L. N.S. Union	(49,740)		(49,740.00)
S.L.K.S	(390)		(390.00)

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CMU	(5,202)	(5,202.00)
Excess/Shortage by Shroff	50,459	50,459.00
Salaries Control A/C	(9,983,738)	(9,983,737.87)
Salary Control(Contract)	(87,891)	(87,891.09)
Salary Payment - Palaviya IP	-	- .00
Salary Control- Cod Bay IP	-	- .00
Salary Control- Sinnapalamunai IP Debtor A/c	-	- .00
Salary Control- Peliyagoda Complex	-	- .00
Salary Control- Batticaloa IP	-	- .00
Salary Control- Trinco Fish Market	-	- .00
Salary Control Nuwaraeliya C/B	-	- .00
Salary Control Kalametiya	-	- .00
Salary Control Minneriya	-	- .00
Salary Control - Singhapura	-	- .00
Salary Control - Southern Province	-	- .00
Ministry Fisheries (Fuel Substitute to Fishermen)	-	- .00
Salary Advance	58,500	58,500.00
Salary Increase Advance	-	- .00
Festival Advance	551,486	551,486.09
Travelling Advance	114,850	114,850.00
Distress Loan	9,081,740	9,081,740.42
Bicycle Loan	-	- .00
Special Advance	1,185,913	1,185,913.26
Other Advance	1,016,629	1,016,628.72
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	(178,216,102)	(178,216,101.66)
EPF Payable -2017	(53,229,011)	(53,229,011.04)
Lanka Industrial Services (Galle IP & Cold Room)	(7,131,036)	(7,131,035.72)
Non reconcil creditor balance	(2,870,426)	(2,870,425.73)
Happy cook pvt rent deposit (Refundable)	(2,449,500)	(2,449,500.00)
Accrued Expenses (Abans PLc)	-	- .00
Ice creditors	(759,190)	(759,190.00)
Nexsues pvt ltd (retantion-processing plant)	(179,155)	(179,154.59)
Suspen AC	(34,945,139)	(34,945,139.29)
3 rd Party Recoveries	(6,618,390)	(6,618,390.27)
Payable to paliyagoda complex (petigoda parking cahrges	(5,526,880)	(5,526,879.96)
Loan Account	(712,000)	(712,000.00)
Pre Received From Walkers	(29,015,150)	(29,015,150.00)
Pre Received From Happy Cook	-	- .00
Mahaweli Service (Part Payment for deepfreezer)	-	- .00
Southern Development Authority Of Sri Lanka Funds	(17,863,251)	(17,863,250.62)
COL- ETF Payable	(20,011,415)	(20,011,414.94)
Nara Debtors	(118,037)	(118,037.44)
C F H C Debtors	8,131,242	8,131,242.27
Fisheriry Harbours Corporation (Kirinda IP Transfer)	-	- .00
Debtors Ice Plant Wlamankara Seram	-	- .00
Debtors Ice Plant from 1992 Hitota	-	- .00
Happy Cook - Debtors	-	- .00
Sinhapura C/B (Nayani Mangalika)	2,537,255	2,537,255.46
Sundry Debtors	8,401,785	8,401,784.91
Debtors Lanhuwa Investment	8,061,183	8,061,183.38
Global Fishery	-	- .00
JSB Company	-	- .00
Tropic Company LTD	856,120	856,120.38
Seibu Deep Sea Fishing	112,216	112,216.16
Bad Debts Provision	-	- .00
Seibu Company (Lanka Marine)	-	- .00
Sathsindu	-	- .00
IBSF Institute	-	- .00
Sent Anne	-	- .00
Canteen (Jayasena)	-	- .00
Colombo Marine Debtors	3,800,000	3,800,000.00
valachechena Ice Plant Debtors	(344,839)	(344,839.00)
Ceylon Tuna Export	-	- .00
NIFNE	-	- .00
Ocean Harvest (PVT)LTD	1,605,000	1,605,000.00
Debtors- RAR Export (Boat 01)	2,125,000	2,125,000.00
Debtors -Kalpitiya Pepole Bank	149,040	149,040.00
Debtors Manawadu	166,000	166,000.00
Bambalapitiya Stall RAHUL	417,450	417,450.00
Debtors Sunwoo Lanka	173,250	173,250.00
A.Premasili-Kottawa Stall	-	- .00
Kottawa Stall (Premasili)	-	- .00
Debtors H Dayarathna (Kottawa Stall)	724,839	724,838.70
Sainthamaruthu Ice Plant Debtors	3,019,762	3,019,762.00
Batticallo IP Debtors(Mesland)	5,958,840	5,958,840.27
Sinnapalamunai I /P Debtors	1,735,533	1,735,532.90
Gurunagar Debtors	150,000	150,000.00
Debtors applo marine	-	- .00

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Thalula Fishery	-	-	-
Sri Lanka Navy	151,673	151,672.76	
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. Premasiri Canteen	-	-	-
Sea Gulf Uk Pvt Ltd Debtors	-	-	-
Mobilet Company	136,888	136,888.00	
Ceynor Development Foundation	-	-	-
Popwer Asia Debtors	-	-	-
Jayalath jayasinghe - Debtor	-	-	-
Cancelled Cheque	-	-	-
Return Cheque	487,855	487,855.44	
Walkers Colombo Shipyard (PVT)LTD	129,358	129,357.80	
Sai Surya Export India	-	-	-
Check Fraud	502,000	502,000.00	
Control Account 1	-	-	-
Inter Account Transfer	-	-	-
Debtors By Product	-	-	-
Debtors Fuel Sales	-	-	-
Mr.W.J.Thamel - Wellamankara	-	-	-
Debtors Mechanical Workshop (R. S. Marine)	-	-	-
Debtors Project Director Ice Plant Hambantota	-	-	-
Promoters Engineering Jaffna	-	-	-
Ice Plant Ratnapura (A. T. Premadasa)	-	-	-
Anchoring Charges	-	-	-
Debtors Chinese Ltd.,	-	-	-
General Engineering Services	-	-	-
Sri Lanka Army	-	-	-
None Identify	-	-	-
Ministry Salary Reimbursement	224,696	224,696.26	
rent income receivable	724,575	724,575.00	
receivable electricity & water	5,300,968	5,300,968.00	
Advance For Karunaratna Construction	6,069,101	6,069,101.00	
Compensation Paid to Retrenchment Employees	21,038,515	21,038,515.42	
Panama & Warkarai Project	-	-	-
B&A Company	-	-	-
Region Stall Deposit	-	-	-
Canning Project	-	-	-
Provision for Lanhuwa Invesment	(7,684,580)	(7,684,580.38)	
Provision for C.A.L.F Loan	6,872,110	6,872,110.00	
Stamp	(47,625)	(47,625.00)	
NBT Payable	(72,850,525)	(72,850,524.52)	
P A Y E Tax	(11,051)	(11,051.00)	
Economics Service Charges (Recoverable A/c)	41,425,468	41,425,467.70	
E.S.C Payable A/C	(36,816,843)	(36,816,842.70)	
With holding Tax Recoverable	169,542	169,542.00	
Creditors C/A	(181,500,645)	(181,500,644.79)	
Creditors C/A Dry Fish	(12,459,754)	(12,459,753.66)	
Creditors Blue Ocean Fishery	(1,264,564)	(1,264,563.50)	
Creditors Tropic Fishery	(9,906,323)	(9,906,323.01)	
Creditors Global	-	-	-
Creditors Ocean Rich	(9,760,853)	(9,760,853.00)	
Creditors Silver Line	(157,960)	(157,960.00)	
Creditors Tuna Fish	-	-	-
Creditors Nichilan Fishery	(1,676,318)	(1,676,318.00)	
Creditors Control Maldives Fish	(3,000)	(3,000.00)	
Debtor Excess	-	-	-
Debtors	205,735,565	205,735,564.84	
Dry Fish Debtors	16,776,230	16,776,229.60	
Moldive Fish Debtors	520,217	520,216.50	
Canned Fish Debtors	3,599,158	3,599,157.76	
Ice Debtors	(326,099)	(326,099.47)	
Happy Cook (PVT)LTD	1,482,698	1,482,697.67	
Debtors Foreign Vessels	-	-	-
Debtors Vesseles Entry Tropic	-	-	-
Debtors Vesseles Entry Global	-	-	-
Debtors Vesseles Entry Ocean Rich	-	-	-
Debtors Vesseles Entry Silver Line	-	-	-
Lakindu (Pvt.) Ltd	-	-	-
Yuan fa Lanka Aquatic Production	34,483	34,482.50	
Yu - Fa Lanka	221,717	221,717.16	
Debtors S N Marine Ltd	-	-	-
debtors Comatsu	-	-	-
Debtors Muthukumari	-	-	-
Seamate Fishery	-	-	-
Debtors Customer Office	-	-	-
Tropic 101 Boat	-	-	-
Bad Debt Provision of Region	-	-	-
Unrecognized Debtors Balance	-	-	-
compensation For kurunagala land	(64,572,650)	(64,572,650.00)	
Insurance Claim	(290,518)	(290,518.46)	
Depreciation Revalue surplus	(45,328,629)	(45,328,628.96)	
Ice Crushing expenses	59,610	59,610.00	
Mahiyanganaya stall exp.	304,000	304,000.00	
Sahana stall expenses	70,000	70,000.00	
Marine insurance	42,728	42,727.85	
Cash Balance Wennappuwa	-	-	-
Ice Sales NBT	(2,471,829)	(2,471,828.85)	
mirissa cold room expenses	208,230	208,229.50	
Gratuity expenses COL	-	-	-
H/O With diwara piyasa	3,645,180	3,645,179.81	
H/O With Hotel Project	603,984	603,984.46	
Provision for depreciation equipment	(26,200,554)	(26,541,181.59)	
Provision for depreciation Ice plant & cold room	(164,625,331)	(164,625,331.26)	
Provision for depreciation motor vehicle	(150,567,284)	(150,087,283.56)	
Provision for depreciation building	(37,323,982)	(37,323,981.82)	
Provision for depreciation furniture & fittings	(5,420,540)	(5,420,539.63)	
Provision for depreciation computer hardware	(3,805,971)	(3,805,970.82)	
Provision for depreciation computer software	(100,000)	(100,000.00)	
E.W Information system	(4,087,532)	(4,087,531.74)	
Inowave Ingeneering PVT	(12,100,625)	(12,100,625.00)	
Happy Cook	-	-	-
Bambalapitiya Stall Rent (Hameed)	981,813	981,812.50	
Contra Account	21,880	21,880.00	
Bank Balance A/C 1203	277,586	277,585.63	
Treasury Funds (New stall openinig & fork lift purchase)	(22,797,295)	(22,797,295.00)	
Cash Balance Peoples - Beruwala Region	553,712	553,711.98	
Bank Balance Deewara Piyasa BOC	(311,841)	(311,840.50)	
Bank Balance Deewara Piyasa Peoples	134,064	134,063.79	
Stall Petty Cash	-	-	-
Land	809,335,950	809,335,950.00	
Motor vehicle	154,739,500	154,139,500.00	
Building Rent	373,497,980	373,497,980.40	
Furniture & Fitting	13,463,180	13,463,180.14	
Equipment	80,838,411	80,838,410.69	
Rent & Plant & Mahinery	348,304,973	348,304,972.96	

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Computer soft ware	100,000	100,000.00
Computer Hard ware	4,707,201	4,707,201.40
CCTV Camera Assets	4,087,532	4,087,531.74
Counstruction Advance Batticalo ip	500,000	500,000.00
Cash received by fish shortage -malinga	(10,000)	(10,000.00)
Processing plant expenses	26,339,791	26,339,790.65
over payment creditors	30,078	30,078.00
Debtor prabath-chq rtn	296,614	296,614.00
Rent deposite aranyaka stall	(350,000)	(350,000.00)
ERP SYSTEM Advance	300,000	300,000.00
senethma pvt ltd	(1,060,580)	(1,060,579.70)
kamalsena payable	(76,425)	(76,425.09)

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Ceylon Fisheries Corporation
Trail Balance as at 31.12.2018

			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 -P&S	PNL	Revenue	-	-	- .00
Maldives Fish Sales	PNL	Revenue	-	-	- .00
Dry Fish Witin 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 - Gurunagar I / P	PNL	Other Income	-	-	- .00
Interest on Loan	PNL	Finance Income	-	181,713.32	(181,713.32)
FD Intrest	PNL	Finance Income	-	2,330.13	(2,330.13)
Storage Income	PNL	Revenue	-	-	- .00
Creditors Received Commision	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
Peliyoda 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 Bungalow Income- Nuwaraeliya	PNL	Other Income	-	699,000.00	(699,000.00)
Circuit Bunglow Income-Kalameitiya	PNL	Other Income	-	6,000.00	(6,000.00)
Circuit Bunglow Income-Singhapura	PNL	Other Income	-	9,000.00	(9,000.00)
Circuit Bunglow 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 & Goraka	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
Volanteers 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
Servise Agreement	PNL	Markerting & Distribution	-	-	- .00
Vehicle insurance	PNL	Markerting & 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	Markerting & Distribution	59,610.00	-	59,610.00
Travelling & Subsistence	PNL	Markerting & Distribution	2,857,088.68	-	2,857,088.68
Accomadation & Meals	PNL	Travelling Expenses	815,830.21	-	815,830.21
Oversease Traveling	PNL	Travelling Expenses	-	-	- .00
Staff Welfare & Medical	PNL	Payroll & Related Expenses	3,323,348.18	-	3,323,348.18
Logging Chargers	PNL	Travelling Expenses	225,675.00	-	225,675.00
Electricity Expenses	PNL	Utility Expenses	48,171,084.13	-	48,171,084.13
Electricity Expenses 1	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
Unlording 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
Amotization 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
Inventry Items	PNL	Administration Expenses	809,963.34	-	809,963.34
Electricity Penalty Charges	PNL	Administration Expenses	-	-	- .00
Gratuity Penalty Chargers	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 Curcuit	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 Curcuit	PNL	Administration Expenses	93,275.70	-	93,275.70
Expences for singhapura	PNL	Administration Expenses	-	-	- .00
Stall Establishment Expenses	PNL	Marketing & Distribution	6,388,791.00	-	6,388,791.00
Consulton Fees	PNL	Administration Expenses	882,400.00	-	882,400.00
Valuation Charges	PNL	Administration Expenses	539,110.00	-	539,110.00
Welfare - Premalal	PNL	Payroll & Related Expenses	278,410.00	-	278,410.00
Welfare - Susantha	PNL	Payroll & Related Expenses	461,520.00	-	461,520.00
Welfare - Gayan	PNL	Payroll & Related Expenses	402,782.00	-	402,782.00
Audit comitee Allowanses	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
Profecional 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 Intrest(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
Kalametiya CB Payable	B/S	Sundry Creditors	-	-	- .00
Non identify creditors balance	B/S	Trade Creditors	-	-	- .00
Palaviya 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
Containarized 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)
Sinnapalamunai I/P	B/S	Current Account-Other Receivab	3,945,030.85	-	3,945,030.85
Codbay 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 I/P	B/S	Current Account-Other Receivab	128,242.47	-	128,242.47
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)
H/O With W. S. M	B/S	Current Account-Other Receivab	-	21,733,009.79	(21,733,009.79)
H/O With Colombo	B/S	Current Account-Other Receivab	60,915,287.87	-	60,915,287.87
H/O With Galle	B/S	Current Account-Other Receivab	57,502,656.37	-	57,502,656.37
H/O With Tangalle	B/S	Current Account-Other Receivab	142,642,583.32	-	142,642,583.32
H/O With Batticaloa	B/S	Current Account-Other Receivab	30,204,081.02	-	30,204,081.02
H/O With Trincomalee	B/S	Current Account-Other Receivab	10,935,631.09	-	10,935,631.09
H/O with Trinco Fish market	B/S	Current Account-Other Receivab	-	-	- .00
H/O With Pesalai	B/S	Current Account-Other Receivab	21,130,508.31	-	21,130,508.31
H/O With Production Unit	B/S	Current Account-Other Receivab	8,730,554.65	-	8,730,554.65
H/O With Chilaw	B/S	Current Account-Other Receivab	19,075,052.21	-	19,075,052.21
H/O With Kalpitiya	B/S	Current Account-Other Receivab	27,597,656.07	-	27,597,656.07
H/O With Marketing	B/S	Current Account-Other Receivab	-	1,591,655,880.81	(1,591,655,880.81)
H/O With Operation	B/S	Current Account-Other Receivab	28,077,222.87	-	28,077,222.87
H/O With Mirissa	B/S	Current Account-Other Receivab	23,745,096.60	-	23,745,096.60
H/O With Hambantota	B/S	Current Account-Other Receivab	33,040,015.43	-	33,040,015.43
H/O With Beruwela	B/S	Current Account-Other Receivab	56,625,407.95	-	56,625,407.95
H/O 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	-	800,672,017.56	(800,672,017.56)
H/O With Kandy	B/S	Current Account-Other Receivab	29,044,771.12	-	29,044,771.12
H/O With Kurunegala	B/S	Current Account-Other Receivab	41,655,265.37	-	41,655,265.37
H/O With Anuradapura	B/S	Current Account-Other Receivab	44,818,351.45	-	44,818,351.45
H/O With Bandarawela	B/S	Current Account-Other Receivab	56,239,412.92	-	56,239,412.92
H/O With Minneriya	B/S	Current Account-Other Receivab	52,745,625.09	-	52,745,625.09
H/O With Cold Room	B/S	Current Account-Other Receivab	-	124,936,913.03	(124,936,913.03)
H/O With Hambantota I/P	B/S	Current Account-Other Receivab	-	-	- .00
H/O With Packeted Division	B/S	Current Account-Other Receivab	41,084,034.42	-	41,084,034.42
H/O With Ratnapura	B/S	Current Account-Other Receivab	48,084,181.46	-	48,084,181.46
H/O With Kalmunai	B/S	Current Account-Other Receivab	13,781,353.59	-	13,781,353.59
H/O With Negambo	B/S	Current Account-Other Receivab	-	104,894,589.39	(104,894,589.39)
H/O With Puranawella	B/S	Current Account-Other Receivab	87,087,532.15	-	87,087,532.15
H/O With Ambalangoda	B/S	Current Account-Other Receivab	13,660,852.35	-	13,660,852.35
H/O With State Supply	B/S	Current Account-Other Receivab	-	25,586,233.91	(25,586,233.91)
H/O With Kudawella	B/S	Current Account-Other Receivab	19,601,158.04	-	19,601,158.04
H/O 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
H/O With Nilwella	B/S	Current Account-Other Receivab	4,135,790.48	-	4,135,790.48
H/O 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
1698 Current A/C	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 H/O	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 I/P & 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
Tsunami 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)
L/C Loan Bank of Ceylon	B/S	Long Term Loan	-	-	- .00
Loan from Ministry of Fisheries- Custom Cha. (Thalapath)	B/S	Long Term Loan	-	8,000,000.00	(8,000,000.00)
Receivable from Customs- Thalapath 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 Contigent 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 A/C	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 Electracity(Sahindamarudu debtors)	B/S	Provision & Accruals	-	1,440,000.00	(1,440,000.00)
Payable to Karunarathne 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
Gtatuity Payable	B/S	Gratuity Provision	-	4,516,258.50	(4,516,258.50)
Gtatuity 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 -2017	B/S	Sundry Creditors	-	53,229,011.04	(53,229,011.04)
Interest in Suspence A/C	B/S	Lease Creditor	-	-	- .00
Peoples Finance Com- (Trojon 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)
Inteest on Suspense- Poples 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
Inteest on Suspense- B. O. C (Fork Lift)	B/S	Lease Creditor	-	-	- .00
VAT Recoverable B.O.C Leasaing	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 I/P & Cold Room)	B/S	Sundry Creditors	-	7,131,035.72	(7,131,035.72)
Non reconisile 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)
Nexsues pvt ltd (retantion-processing plant)	B/S	Sundry Creditors	-	179,154.59	(179,154.59)
Suspen AC	B/S	Sundry Creditors	-	34,945,139.29	(34,945,139.29)
Loan Intrest Payable AC (Hospital Loan)	B/S	Long Term Loan	-	2,610,000.00	(2,610,000.00)
L/C Loan I nterest Payable A/C	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 paliyagoda complex (peligoda parking cahr)	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 1	B/S	Deposit	660,390.00	-	660,390.00
Building Rent Deposits	B/S	Deposit	2,380,000.00	-	2,380,000.00
Stall 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
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
Fisheriy Harbours Corporation (Kirinda IP Transfer)	B/S	Sundry Debtors	-	-	- .00
Debtors Ice Plant Wllamankara Seram	B/S	Sundry Debtors	-	-	- .00
Debtors Ice Plant from 1992 Hittota	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 Forign 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
Sent Anne	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 -Kalpitiya Pepole Bank	B/S	Sundry Debtors	149,040.00	-	149,040.00
Debtors Manawadu	B/S	Sundry Debtors	166,000.00	-	166,000.00

Bambalapatiya 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.Premasili-Kottawa Stall	B/S	Sundry Debtors	-	-	- .00
Kottawa Stall (Premasili)	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
Sinnapalamunai I/P Debtors	B/S	Sundry Debtors	1,735,532.90	-	1,735,532.90
Gurunagar Debtors	B/S	Sundry Debtors	150,000.00	-	150,000.00
Debtors applo marine	B/S	Sundry Debtors	-	-	- .00
Thalula Fishery	B/S	Sundry Debtors	-	-	- .00
Sri Lanka Navy	B/S	Sundry Debtors	151,672.76	-	151,672.76
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
Mobitel Company	B/S	Sundry Debtors	136,888.00	-	136,888.00
Ceynor Development Foundation	B/S	Sundry Debtors	-	-	- .00
Popwer Asia Debtors	B/S	Sundry Debtors	-	-	- .00
Jayalath jayasinghe - 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 Rembursment	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 - A'pura region BOC	B/S	Cash & Bank	10,318.33	-	10,318.33
Cash Balance - A'pura region BOC	B/S	Cash in Hand	63,313.00	-	63,313.00
Bank Balance -A'pura Ip	B/S	Cash & Bank	272,947.34	-	272,947.34
Cash Balance -A'pura Ip	B/S	Cash in Hand	374,994.14	-	374,994.14
Bank Balance -H'tota IP	B/S	Cash & Bank	244,531.51	-	244,531.51
Cash Balance -H'tota IP	B/S	Cash in Hand	42,614.09	-	42,614.09
Bank Balance People's -H'tota Region	B/S	Cash & Bank	57,312.14	-	57,312.14
Bank Balance Boc -H'tota Region	B/S	Cash in Hand	-	-	- .00
Bank Balance -A'goda Region	B/S	Cash & Bank	54,289.27	-	54,289.27
Cash Balance -A'goda 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 I	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 - Kaimunai 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 -Kalpitiya Region	B/S	Cash & Bank	1,890.02	-	1,890.02
Cash Balance 0002890501- Kalpitiya 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-B'wela Region	B/S	Cash & Bank	-	2,718,323.21	(2,718,323.21)
Cash Balance 2067235-B'wela 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 -Niwella	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 I/P	B/S	Cash & Bank	-	941,456.94	(941,456.94)
Cash Balance-Pesalai I/P	B/S	Cash in Hand	142,293.77	-	142,293.77
Bank Balance-Beruwala I/P	B/S	Cash & Bank	51,551.00	-	51,551.00
Cash Balance-Beruwala i/p	B/S	Cash in Hand	21,795.00	-	21,795.00
cash at bank A/C5775160	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 Nayanajith	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 electricitly & 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- Sinnapalamunai IP Debtor A/c	B/S	Staff Creditors	-	-	- .00
Salary Control- Peliyagoda 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 Nuwaraeliya 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 & Warkarai 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 Proje	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 Invesment	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)
COL- ETF Payable	B/S	Sundry Creditors	-	20,011,414.94	(20,011,414.94)
Construction Advance Batticaloa I/P	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)
mirissa cold room expenses	PNL	Markerting & Distribution	208,229.50	-	208,229.50

Gratuity expenses COL		Current Account-Other Receivab	-	-	- .00
H/O With diwara piyasa	B/S	Current Account-Other Receivab	3,645,179.81	-	3,645,179.81
H/O 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 depriceation Ice plant & cold room	B/S	Property Plant & Equipment	-	164,625,331.26	(164,625,331.26)
Provision for depriceation 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)
Inowave Ingeneering PVT	B/S	Sundry Creditors	-	12,100,625.00	(12,100,625.00)
Happy Cook	B/S	Sundry Debtors	-	-	.00
Bambalapitiya Stall Rent (Hameed)	B/S	Sundry Debtors	981,812.50	-	981,812.50
Contra 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 purcha	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 Camerea Assets	B/S	Property Plant & Equipment	4,087,531.74	-	4,087,531.74
Counstruction Advance Batticalo ip	B/S	Prepayment & Advances	500,000.00	-	500,000.00
Cash received by fish shortage -malinga	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 deposite 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
			9,530,346,086.26	9,530,346,084.70	1.56

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