

Peliyagoda Central Fish Market Complex Management Trust – 2019

1.1 Disclaimer of Opinion

The audit of the financial statements of the Peliyagoda Central Fish Market Complex Management Trust for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the profit and loss statement, and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My comments and observations which I consider should be report to Parliament appear in this report.

I do not express an opinion on the accompanying financial statements of the Trust. Because of the significance of the matters discussed in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

1.2 Basis for Disclaimer of Opinion

My opinion is disclaimed based on the matters described in paragraph 1.5 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my disclaimer of opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

As per Sub Section 16(1) of the National Audit Act No. 19 of 2018, the Trust is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Trust.

1.4 Auditor's Responsibility for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The scope of the audit also extended to examine as far as possible and as far as necessary the following:

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Trust, and whether such systems, procedures, books, records and other documents are in effective operation;

- Whether the Trust has complied with applicable written law, or other general or special directions issued by the governing body of the Trust ;
- Whether the Trust has performed according to its powers, functions and duties; and
- Whether the resources of the Trust had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Financial Statements

1.5.1 Internal Control over the preparation of financial statements

Entities are required to “devise and maintain” a system of internal accounting controls sufficient to provide reasonable assurance that , transactions are executed in accordance with management’s general or specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with the applicable reporting standards , and to maintain accountability for assets, access to assets is permitted only in accordance with management’s general or specific authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences. Observations with regard to maintenance of key accounting records such as General Ledger, Journal and Journal vouchers, payment vouchers etc. may include under this heading.

1.5.2 Non-Compliance with Sri Lanka Public Sector Accounting Standards

The following observations are made

Non Compliance with the reference to particular Standard	Management Comment	Recommendation
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(a) The Cash Flow Statement for the year under review had not been properly prepared as per Standard No. 02.	Not received the answers.	The cash flow statement must be properly prepared in accordance with the standards.
(b) In accordance with paragraph 16 of Standard No. 3, the procedure followed in respect of similar transactions shall be corporate. However, the gross investment interest of the previous year had been taken into account but the withholding Tax of Rs. 1,181,630 had been dropped from the accounts as the net investment interest income of Rs. 22,450,979 had been taken into account in the year under review.	Not received the answers.	Accounting should be done in a manner that incorporates the accounting policies for similar transactions in accordance with the standards.
(c) The machinery and buildings of the refinery at a total cost of Rs. 38,598,438, contrary to paragraph 57 of Standard 07, were depreciated	Not received the answers.	Buildings and machinery should be identified separately and depreciation provisions should

by 5 per cent without being identified separately.

be made in accordance with the standard.

- (d) Although the two fixed assets amounting to Rs. 2,147,120 which had been utilized for further utilization had been fully depreciated, but no action had been taken to recalculate and account for those assets in accordance with the paragraph 65 of Standard 07. Not received the answers. Action should be taken to recalculate and account for utilizing fixed assets that have been fully depreciated.

1.5.3 Accounting Deficiencies

The following observations are made.

Audit Observation	Management Comment	Recommendation
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(a) Actions had not been taken to remove the purchase price of three wheeler at a cost of Rs.365,000 which was completely depreciated in the year 2018 from the fixed assets except for taking the sale proceeds of Rs.205,000 as the proceeds from the sale of fixed assets.	It has been informed that the relevant officials have been instructed not to have such shortcomings in the future.	Transactions must be properly accounted for.
(b) Previous year's interest income of Rs. 48,798 for the Fixed Deposit of Rs. 6,000,000 invested on 7 December 2018 had been accounted for as income for the year under review without adjusting for the previous year and the interest income due for the year under review was Rs. 50,000 had not been accounted for.	It has been informed that action has been taken to deduct the withholding tax from the annual interest income relevant to the year under review.	Fixed deposit interest income for the year under review should be accurately identified and accounted for.
(c) The amount of Rs. 559,498 spent on the purchase of an amplifier for the public call system was accounted for as a surcharge instead of capitalization.	It has been informed that steps have been taken to rectify the accounting deficiencies in the preparation of 2020 accounts.	Purchase of fixed assets should be accounted for as capital expenditure.
(d) The purchase value of an accounting system was Rs.45,000 which was twice	It has been informed that action has been taken to rectify the accounting deficiencies in the	Transactions must be properly accounted for.

accounted for as capital expenditure and surcharge expenditure. preparation of 2020 accounts.

- (e) No provision has been made for audit fees for the years 2016, 2017, 2018 and 2019. Not received the answers. Allocations should be made for estimated costs.

1.5.4 Unreconciled Control Accounts or Records

The following observations are made.

Item	Value as per Financial Statements	Value as per corresponding Record	Difference	Management Comment	Recommendation
	Rs.	Rs.	Rs.		
6 Ledger Accounts	409,466,461	336,453,900	73,012,561	Not received the answers.	Properly prepare ledger accounts and set up a balance check accordingly.
8 Ledger Accounts	1,381,295,739	1,383,861	85,912,474	Not received the answers.	Properly prepare ledger accounts and set up a balance check accordingly.
6 Ledger Accounts	0	176,618,286	176,618,286	Not received the answers.	Properly prepare ledger accounts and set up a balance check accordingly.
3 Ledger Accounts	0	2,268,198	2,268,198	Not received the answers.	Properly prepare ledger accounts and set up a balance check accordingly.

1.5.5 Documentary Evidences not made available for Audit

The following observations are made.

Item Available	Amount	Audit Evidence not furnished	Management Comment	Recommendation
	Rs.			
(a) Security service costs	2,676,110	04 nos. of Payment Vouchers	Not received the answers.	All payment vouchers must be submitted to the Auditor General in accordance with Financial Regulation 272 (3).
(b) Petty cash payments	696,466	Bills	Not received the answers.	Bills related to petty cash payments should be submitted with the voucher.

(c) Buildings	1,235,359,985	Information related to the identification of buildings	Not received the answers.	Information should be maintained so that fixed assets can be identified separately.
(d) Suspended Refund Deposit Balance	5,550,000	Balance confirmation	Not received the answers.	Documents proving the balance should be submitted.
(e) Cash and cash equivalents	8,982,954	Bank Reconciliation Statements	Not received the answers.	A cash book should be prepared and a bank reconciliation statement should be prepared to compare cash and cash equivalents and bank balances.
(f) Financial statement adjustments	1,629,047	Properly prepared journal entries	Not received the answers.	Journal entries should be properly prepared.

1.6 Non-compliance with Laws, Rules, Regulations and Management Decisions etc.

Reference to Laws, Rules Regulations etc.	Non-compliance	Management Comment	Recommendation
(a)Section 13.7 of Chapter ii of the Establishments Code and the letter of the Department of Management Services bearing on DMS/1831 dated 20th June 2016	Although more than 4 years have elapsed since the approval of the staff for the Trust by the Department of Management Services, no recruitment has been made for the vacancy in the post of Accountant of the Trust from the year 2016 and a sum of Rs.303,000 had been paid for the year 2019. Section 13.7 chapter ii of the Establishments Code states that the officer covering the duties of a vacant post is not entitled to pay any additional compensation under the scheme used to cover the duties of the post. However, the contrary was done and due to non-filling of the vacancy, the financial statements could not be prepared properly and submitted for audit on time.	It has been informed that the Management Trust has been able to perform the relevant services by appointing an officer from the Ministry of Fisheries.	Recruitment of officers to the vacant posts required to maintain the Trust in a proper manner should be done with the approval of the Cabinet of Ministers.

(b) Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulations 264	Each payment voucher should be verified by the receipt received from the recipients stating that the gross amount mentioned in the voucher was received but the receipt was not proved in respect of the payment of Rs. 1,918,763.	Receipts will not be received from the recipients regarding these payments and the administrative office will maintain a signed document stating that the relevant amount has been received.	Proof of receipt of gross receipt from the recipient should be shown on the voucher.
(c) Treasury Circular No. 842 dated 19 December 1978	A fixed asset register had not been prepared as per the circular.	Not received the answers.	A record should be maintained so that the fixed assets can be identified separately.
(d) Paragraph 3.3 (b) of the Public Finance Circular No. PF / 423 dated 22 December 2006	If there were reasonable grounds for maintaining any non-statutory fund, such funds should have been reported to the Department of Public Finance stating the relevant reasons so that they could be legislated by an Act of Parliament, but no action had been taken to legislate accordingly.	It has been informed that further study will be done in this regard and action will be taken to inform the Management Trust.	Action should be taken to regulate and act in accordance with the Public Finance Circular.
(e) Section 10 of the Value Added Tax Act No. 14 of 2002 as amended by Act No. 17 of 2013	Although the Trust had earned rent income of Rs. 99 million in the year under review, no action had been taken to register for Value Added Tax.	The Management Trust has been informed in this regard and further action will be taken.	Action must be taken to register for Value Added Tax.
(f) Deed of Trust dated 10 August 2010 (i) Paragraph 6 (a) 1	Although the prior written consent of the Treasury had to obtain to invest all excess cash in the Trust except in treasury bills government securities other than, more than Rs. 245 million had been invested in two state banks in the year 2019 also, subject to	It has been informed that these fixed deposits have been opened in terms of Sections 7 (a) and	Must comply with paragraph 6 (a) 1 of the agreement concerning the establishment of the Trust.

	the decisions of the Board of Trustees alone without such consent.	9 (b) of the Deed of Trust.	
(ii) Paragraph 6 (a) II	Except for expenses related to operating / maintenance expenses under the General Powers of the Trustees, all other expenses should be made only with the written approval of the Secretary to the Ministry of Fisheries and Aquatic Resources, but to the then Assistant Manager in charge had been paid Rs. 519,354 for 20 months and 24 days from October 2016 to June 2018 including Rs.282,529 as an arrears transport allowance, without the approval of the Secretary to the Ministry.	It has been informed that these payments have been made with the approval of the Management Trust.	Must comply with paragraph 6 (a) II of the agreement concerning the establishment of the Trust.
(iii) Paragraph 8 (e)	Although it is stated that the trustees are not entitled to any salary, allowance or award, the Secretary to the Ministry of Fisheries, who is also the Chairman of the Board of Trustees, who has been nominated first for the Board of Trustees, had been paid a total amount of Rs.323,000 as monthly allowance between Rs.27,000 and Rs.35,000 from January to December 2019.	It has been informed that these payments have not been made for the work performed by the Chairman and that the payments have been made with the approval of the Management Trust for the performance of supervisory duties as the Secretary to the Ministry of Fisheries.	Must comply with paragraph 8 (e) of the agreement concerning the establishment of the Trust.
(g) Observations of the Minister of Finance and Planning pertaining to the Cabinet Decision No.අමප/10/0958/4 38/001 dated 03 June 2010 (b) (ii)	Although it has been stated that only the officers identified by the staff of the Ceylon Fisheries Corporation and the Department of Fisheries and Aquatic Resources should be attached to the Management Trust for the operation and maintenance of the complex, duties had been performed through two Additional Secretaries of the Ministry of Fisheries for the post of Trust Manager (Operations) and Rs. 266,903 had been paid for two periods during the year 2019.	It has been informed that appointed on acting allowances and it is possible to perform an experienced and efficient service at a lower cost.	Recruitment of officers to the posts should be done with the approval of the Cabinet of Ministers on the observation of the Minister of Finance and Planning.

2. Financial Review

2.1 Financial Result

The operating result of the year under review amounted to a profit of Rs. 1,603,164 and the corresponding loss in the preceding year amounted to Rs. 21,507,832. Therefore an improvement amounting to Rs. 23,110,996 of the financial result was observed. The reasons for the improvement are lower employee salaries and allowances, lower electricity and maintenance costs, and increased income such as stall transfer, rental income and water charges.

2.2 Trend Analysis of major Income and Expenditure items

Income Tendency	2019	2018	Percentage	Observation
	Rs.	Rs.		
Stall assignments	4,500,000	3,000,000	50%	Increase in the number of stall assignments during the year under review.
Rental income	99,946,000	93,478,900	7%	Having a normal increase.
Parking income	4,085,961	2,772,482	47%	Determined a method of charging for the length of time parked in the vehicle premises and took action to change the computer software accordingly.
Water charges	1,417,449	595,031	138%	As the production of ice cubes increases, so does the supply of water.
Expenditure Tendency				
Employee salaries and allowances	18,791,481	22,017,107	15%	Reduction in the number of employees of the Ceylon Fisheries Corporation who performed the duties of the Trust.
Power consumption	5,142,256	7,331,001	29%	Electricity consumption is lower than previous year.
Maintenance costs	3,762,635	9,795,542	61%	Lower Maintenance costs is lower than previous year.

3. Operational Review

3.1 Management Inefficiencies

The following observations are made.

Audit Observation	Management Comment	Recommendation
(a) The approval of the Board of Trustees to obtain 40% of the monthly net profit for the Ceylon Fisheries Corporation and the remaining 60% for the Company as per the agreement entered into by the Ceylon Fisheries Corporation with a private company for a period of 10 years in the year 2011 for the administration of the Trust yard established on 26 May 2010 and the procurement process had not been followed and the agreement had not been amended to date as at 31 December 2019.	The approval of the Board of Trustees has not been obtained as it has been approved by the Procurement Committee of the Ceylon Fisheries Corporation and it has been instructed to prepare the new lease agreement on the advice of the Management Trust as the existing lease agreement is due to expire at a future date.	The agreement should be amended so that the Trust can derive income from the assets of the Trust.
(b)The land of 3.1776 hectares on which the Market Complex is located has not been taken over even during the year under review and the value of the constructions carried out on that land without taking over was Rs.1,688,741,540.	Relevant taking over activities have not been completed.	The land where the shopping complex is located should be taken over as per the decision of the Cabinet of Ministers.
(c) According to the investigation report regarding the loss of 4 batteries required for the generator installed in the Central Market Complex during the year under review, only Rs. 5,000 was recovered from the loss of Rs. 20,000.	It has been informed that the money could not be recovered due to the 2020 Covid situation and action has been taken to recover the money so far.	Actions should be done as per the inspection report.
(d) Although 29 of CCTV cameras were operating in the Central Market Complex, it was confirmed that they were not able to detect any irregularities due to the non-receipt of the information requested by the auditor as at 31 December 2020.	It has been informed that the 29 CCTV cameras have been installed to cover the interior of the Market building and the surrounding areas and the relevant officials have been instructed to design the proposed CCTV camera system to cover all the surrounding areas.	Appropriate CCTV camera systems should be installed and maintained to cover all surrounding areas.

3.2 Inactive or underutilized property, plant and equipment

The following observations are made.

Audit Observation	Management Comment	Recommendation
(a) An accounting system purchased for Rs. 45,000 in 2019 was accounted for as fixed assets and depreciated by 20 percent each, but remained inactive.	It has been reported that a problem has arisen during the update and maintenance and that the company has disabled the account system due to the inability to pay the bill due to Covid.	Purchases should be made of the proper standard.
(b) In addition to the 154-store wholesale complex , a 128-store retail complex was also built. Of these, 64 outlets had been converted into wholesale outlets at a cost of Rs. 9,625,540, but by 31 December 2019, no outlets had been used for sales.	The majority of wholesale and retail stalls in the retail sector have been leased out, and when the monthly rent is not paid continuously, the stalls deposit is taken over and re-leased to other parties.	Strategies should be put in place to improve the retail fish market by using the market for marketing purposes.

3.3 Procurement Management

The following observations are made.

Audit Observation	Management Comment	Recommendation
(a) The guidelines of 2.3, 2.4, 2.5, 2.6, 4.2.1 (a), 4.2. 2 (a), 4.3 and 5.4.8 (a) of the Government Procurement Guidelines 2006 were not followed in awarding the contract for the repair and maintenance of 3 cold storages and flakes ice plant and for the construction and maintenance of a new cubes ice plant.	Bids have been invited for the repair and maintenance of the cold storage and flakes ice plant and the contract for the construction of the new cubes ice plant has failed due to non-settlement of the land.	The guidelines of the Government Procurement Guidelines 2006 should be followed to reap economic benefits to the Trust.
(b) Although an agreement was to be entered on 31 January 2019 as per Guideline 8.9.1 of the Government Procurement Guidelines 2006, the agreement was entered into on 19 November 2019. According to the bid documents, An initial deposit of the 3 months' rent amount of	The bidder has stated that it is difficult to pay the contract amount he has agreed to for various reasons and has not been able to recover the late fee from the bidder.	Actions should be done as per the guidelines of the Government Procurement Guidelines 2006 and taken to recover the late fee for arrears of rent or cancel the lease agreement.

Rs.900,000 had not been withdrawn at once. Further, actions had not been taken to recover the amount of Rs.5,430,000 out of the amount of Rs. 5,980,000 due during the 11 months from February 2019 to December 2019 and late fees in relating to late rent payment and the cancellation of the agreement was also not considered.

- (c) The cost of security services for the year under review exceeded Rs.8 Mn and contract was awarded without being followed the National Competitive Bidding procurement process for obtaining this service. Further, Rs. 3,737,700 had been paid for a period of 5 months from August to December 2019 without comparing the bills with the attendance records of the security personnel as per the agreement.
- It has been informed that following the withdrawal of the Fisheries Corporation from the security forces, there is not enough time for the procurement process due to the need to provide strict security to the public places.
- Contracts should be awarded following the procurement process and payments should be made in accordance with the agreement.

3.4 Shortcomings in Contract Administration

The following observations are made.

Audit Observation	Management Comment	Recommendation
(a) Violations of Guidelines 1.2.1 (a), (b) and (c) of the Government Procurement Guidelines 2006 were observed due to the failure of the Trust to take formal action regarding the lease of outlets by the Leaseholders in violation of the Lease Agreement.	The trust has decided not to completely transfer the trust's stores to other parties.	Actions should be done as per the guidelines of the 2006 Government Procurement Guidelines.
(b)The outstanding rent income balance due as at 31 December 2019 was Rs.70,111,503 and of this, the outstanding rent balance for more than 6 years was Rs.48, 412,711.	It has been informed that the monthly rent has been revised so that it can be paid before the end of next month and in case of non-payment of rent, reminder letters will be sent and action will be taken to recover the arrears and fines.	Action should be taken to recover the arrears.

3.5 Human Resource Management

The following observations are made.

Audit Observation	Management Comment	Recommendation
----- Although it has been nearly 5 years since the staff was approved, the recruitment for the posts of Trustee Manager, Accountant and Internal Auditor had not been done as at 31 December 2019 with the approval of the recruitment procedures.	----- It has been informed that the two officers have been appointed with the approval of the Management Trust as a more financial advantage and it is a governing body under the Ministry of Fisheries.	----- Recruitment should be made to the vacant posts required to maintain the trust in a proper manner.

4. Accountability and Good Governance

4.1 Submission of Financial Statements

The following observation is made.

Audit Observation	Management Comment	Recommendation
----- According to paragraph 04.3 of Public Finance Circular No. PF / 423 dated 22 December 2006, the financial statements of the Fund along with the financial statements should be submitted to the Director General of Public Finance with a copy to the Auditor General within 02 months after the end of the financial year, but the financial statements for the year 2019 was submitted to the Auditor General on 18 January 2021, after 10 months later.	----- It has been reported that due to the corona epidemic it could not be submitted on the due date.	----- As the financial statements for the previous year have not been submitted on the due date, a performance report along with the financial statements should be submitted to the Auditor General as per the circular.

4.2 Procurement plan

The following observation is made.

Audit Observation	Management Comment	Recommendation
----- Procurement plan prepared for the year 2019 and submitted for audit, which did not include activities such as the annual expenditure of cleaning services worth Rs.22.8 million, annual security expenditure of Rs.8.6 million and purchase of a three-wheeler worth Rs.904,000 had been done without procurement planning.	----- Officials have been instructed to include it in the master plan for the year 2021.	----- The annual procurement plan should be prepared in accordance with the circular.

4.3 Internal Audit

The following observation is made.

Audit Observation	Management Comment	Recommendation
----- At the end of the year under review, the necessary steps had not been taken to strengthen the systems and control by setting up an internal audit unit of the Management Trust as set out in Financial Regulations 128 in accordance with Financial Regulation 133.	----- Not received the answers.	----- Establish an internal audit unit of the Management Trust in accordance with Financial regulations to strengthen systems and control.

4.4 Budgetary control

The following observation is made.

Audit Observation	Management Comment	Recommendation
----- Although the budget prepared in accordance with the objectives of the Trust Fund in terms of paragraph 4.1. (a) of the Public Finance Circular No. PF / 423 dated 22 December 2006 should be submitted to the Director General of National Budget and the Director General of Public Finance before 30 September of the previous year, on the contrary, the 2019 budget, which was approved only by the Board of Trustees, was submitted to the audit on 10 August 2020.	----- Not received the answers.	----- The annual budget should be prepared in accordance with the circular.

4.5 Environmental issues

The following observation is made.

Audit Observation	Management Comment	Recommendation
----- Although applications for the Environmental Protection License were submitted to the Central Environmental Authority on 18 March 2014 regarding the environmental issues that have arisen in relation to the Peliyagoda Central Fish Market Management Trust, it has been more than 6 years since then, but the environmental protection permit could not be obtained	----- Although steps have been taken to complete the instructions given by the Central Environmental Authority, it has been informed that only the wastewater treatment plant has not been constructed and action can be taken to obtain the permit after the completion of the construction.	----- The instructions given should be completed as soon as possible and obtained the environmental protection license.

due to not taking proper steps for the discharge road system of treatment plant and drainage system as per the instructions given by the Authority.