

# Audited Project Financial Statements

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Project Number: 37378-13/14

Loan/Grant Number: Loan 2710/2711-SRI and Loan 3603/3604-SRI

Period covered: 1 January 2019 to 31 December 2019

## SRI: Jaffna and Kilinochchi Water Supply Project (Original Loan and Additional Financing)

Prepared by National Water Supply & Drainage Board

For the Asian Development Bank

Date Received by ADB: 1 December 2020

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**MINISTRY OF URBAN DEVELOPMENT, WATER  
SUPPLY & HOUSING FACILITIES**

**NATIONAL WATER SUPPLY & DRAINAGE BOARD  
(NWSDB)**

**JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT  
(JKWSSP)**

**ADB LOAN NO: 2710-SRI (OCR) & 2711-SRI (ADF)  
AFD CREDIT FACILITY AGREEMENT NO: CLK 1003-01-J**

***FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019***





8 JUN 2020

Government Audit Branch  
WSS/P - WSS/C

# NATIONAL WATER SUPPLY & DRIANGE BOARD

## JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

### CONTENTS

	Page No
Specimen for Management Assertion Letter	1-2
Significant Accounting Policies	3-8
Statement of Financial Position	9-10
Statement of Cash Flow	11
Trial Balance	12-23
Notes for Statement of Financial Position	24-36
Notes for Statement of Cash Flow	37-41
Summary of Expenditures	42-46
The Project's Bank Accounts Details	47-49
<u>Schedules</u>	
Original Cost and Financing	01
Original Detailed Cost Estimate by Components	02
Revised Project Investment Plan	03
Original Budget Allocation	04
Revised Budget Allocation	05
Loan and Grant Classification	06
<u>Annexures</u>	
Statement of Account of Central Bank of Sri Lanka, ADB L2710	01
Statement of Account of Central Bank of Sri Lanka, ADB L2711	02
Statement of Account of Bank of Ceylon, Jaffna, ADB L2710	03
Statement of Account of Bank of Ceylon, Dehiwala, ADB L2711	04
Statement of Account of Bank of Ceylon, Jaffna, GOSL	05
LFIS Reconciliation, ADB L2710 & L2711	06





# **NATIONAL WATER SUPPLY & DRAINAGE BOARD**

## **JAFFNA-KILINCHCHI WATER SUPPLY & SANITATION PROJECT**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **1.0 GENERAL**

##### **1.1 An Introduction to the Project**

The main objective of this project is to provide safe drinking water to 300,000 people and improved sanitation to 80,000 people in Jaffna and Kilinochchi districts in Northern Province of Sri Lanka. The project has been financed from Asian Development Bank (ADB) and from Agence Francaise Development (AFD) as a co-financier. The components of the project are Water Supply & Sanitation Infrastructure, Strengthening Jaffna Water Resource Management and Building Implementation Capacity.

##### **1.2 Restructuring of the Project's Scope**

The current project needs restructuring primarily to reflect the change of water source from Inranamadu tank to a desalination plant and to strengthen the water supply component. The following changes are proposed: (i) inclusion of a desalination plant using a design build operate (DBO) contract; (ii) cancellation of water treatment plant and bulk water transportation from Inranamadu tank originally co financed by the Agence Française de Développement (AFD); (iii) exclusion of the sewerage component; (iv) inclusion of the household water connections; and (v) inclusion of water resource management and outreach activities.

##### **1.3 Implementation Arrangement**

Ministry of City Planning, Water Supply and Higher Education and Ministry of Local Government & Provincial Council are the project's executing agencies (EA). The National Water Supply & Drainage Board (NWSDB) and Northern provincial Council through Provincial Irrigation Department will be the project's implementing agencies (IA) implementing water supply & sanitation and rehabilitation and improvement works to the Inranamadu reservoir respectively.

Further, a Project Management Unit (PMU) has been set up in Jaffna for implementing the project in place.

#### **2.0 Financing**

The Government of Sri Lanka has obtained loans from Asian Development Bank (ADB) and Agence Francaise De Development (AFD) for the project in 2011. The ADB has totally financed a sum of US\$ 90 million from Ordinary Capital Resource (OCR) and Asian Development Fund (ADF). The AFD has financed a sum of EUR 35 million, equivalent to US\$ 48 million. The Government of Sri Lanka has financed a sum of US\$ 26.04 million. Totally, US\$ 164.04 million has been financed for the





project. *Having restructured of the project, the project's budgetary allocation has been revised from USD 164.04 Mn to USD 113.00 Mn.*

### **2.1 ADB Financing**

The project is funded from the proceeds of a loan in terms of Section 3.01 of the Loan Agreement No: 2710-SRI (Ordinary Operations) and 2711-SRI (SF) (Special Operations) dated on 08 February 2011 between Democratic Socialist Republic of Sri Lanka and Asian Development Bank. The loan is categorized into Foreign and Local components (Schedule 01, 02, 03, 04 & 05).

### **2.2 AFD Financing**

The project is funded from the proceeds of a loan in terms of Section 2.01 of the Credit Facility Agreement No: CLK 1003-01-J dated on 31 December 2011 between Democratic Socialist Republic of Sri Lanka and Agence Francaise De Development. The loan is categorized into Foreign and Local components (Schedule 01, 02, 03, 04 & 05)

*However, the AFD cancelled its financing for the project in 2015 because of major change into scope from surface water (Inranamadu Tank) to sea water desalination (Thalaiyadi). As a result, no expenditures were reported under AFD financing after 2015.*

### **2.3 Loan Agreement Signing Dates**

Loan Agreement signing date for ADB L2710-SRI and L2711-SRI (SF) was 08 February 2011. Further, Credit Facility Agreement for AFD CLK-1003-01-J was 31 December 2011.

### **2.4 Loan Effective Dates**

According to ADB and AFD loan agreements, loan effective date was 06 May 2011 as well as 31 December 2011 respectively.

### **2.5 Loan Closing Dates**

According to ADB and AFD loan agreements, the loans closing dates were 14 August 2017 as well as 15 June 2017 respectively. Due to restructuring of the project's scope change, the ADB's loan closing dates of both L2710-SRI and L2711-SRI (SF) have been extended from 15 August 2017 to 31 December 2020.



## **2.6 Subsidiary Financing Agreement**

A Subsidiary Financing Agreement has been made between Government of Sri Lanka and National Water Supply & Drainage Board on 09 June 2011 for Financing of Asian Development Bank (ADB) of Loan No:2710-SRI as well as Loan No:2711-SRI (SF) for Jaffna-Kilinochchi Water Supply & Sanitation Project. (Schedule 06)

Similarly, a Subsidiary Financing Agreement has been made between Government of Sri Lanka and National Water Supply & Drainage Board on 05 June 2012 for financing of Agence Francaise De Development (AFD) for Jaffna-Kilinochchi Water Supply & Sanitation Project. (Schedule 06)

However, the project has taken necessary action to amend Subsidiary Financing Agreement for AFD's financing as AFD cancelled its financing for the project in 2015 because of major change to the project's scope.





### **3.0 BASIS OF REPORTING THE EXPENDITURES**

#### **3.1 Accounting Policies**

The financial statements have been prepared and presented in accordance with Sri Lanka Financial Reporting Standards (SLFRS) and Sri Lanka Accounting Standards (LKAS) with effect from 01 January 2012 laid down by The Institute of Chartered Accountants of Sri Lanka. The financial statements have been prepared on the historical cost basis and adjustments have been made inflationary factors affecting the financial statements.

The Accounts and the Financial Statements have been prepared and presented as required by Section 2.09 (a) of the Project Agreement dated 08 February 2011 between the Asian Development Bank (ADB) and the National Water Supply & Drainage Board (NWSDB) reflecting the position of the Government of Sri Lanka as borrower.

Project budget allocation and withdrawal of loan proceeds has been recorded category wise. As per Generally Accepted Accounting Standards, Mobilization Advance and Retention has been shown as Current Assets and Liabilities in the statement.

#### **3.2 Accounting Period**

Accounting period of the project is 01 January to 31 December of each financial year.

#### **3.3 Accrual Concept**

According to Sri Lanka Accounting Standards (LKAS 01), the project prepares and presentation its financial statements in accrual basis, except statement of cash flow.

#### **3.4 Cash & Cash Equivalents**

Cash & Cash equivalent includes cash at Central Bank of Sri Lanka and Bank of Ceylon, Dehiwala and Bank of Ceylon, Jaffna.

#### **3.5 Statement of Cash Flow**

The "Direct Method". of the LKAS 07 has been followed in the preparation of the Statement of Cash Flow.

#### **3.6 Depreciation of Assets**

Non-current assets have been accounted at cost and no depreciation has been provided as a policy of foreign funded project of NWSDB.

#### **3.7 Reporting Currency**

The financial statements have been prepared and presented in Sri Lanka Rupees (LKR)





### **3.8 Conversion of Foreign Currency Transactions**

All foreign currency transactions have been converted into Sri Lanka Rupees (LKR) at the rate of exchange prevailing at the date of transaction, according to Central Bank of Sri Lanka. The balance of the special dollar account at the central Bank is converted into Sri Lanka Rupees (LKR) the rate of exchange prevailing at the end of year (Balance Sheet data). Any profit or loss arising on conversion is credited or debited to the foreign currency revaluations reserve.

### **3.9 Commitment & Interest Charges**

According to the NWSDB's guidelines, commitment charges for ADB Loan No:2710-SRI and interest charges for ADB Loan No:2711-SRI (SF) are not being accounted as expenditures in the financial statements as the commitment and interest charges are being accounted as expenditures by Department of Treasury Operations, Ministry of Finance.

### **4.0 Interest Charges for Subsidiary Financing Agreement**

According to the NWSDB's guidelines, interest charges have been accounted in the financial statements since 2011 according to Subsidiary Financing Agreement between Government of Sri Lanka and National Water Supply & Drainage Board for ADB and AFD financing.

### **4.1 Loan & Grant Details of the Expenditures of the Project**

According to Subsidiary Financing Agreement between Government of Sri Lanka and Water Supply & Drainage Board for ADB Loan No:2710-SRI & 2711-SRI (SF) as well as for AFD Credit Facility Agreement No: CLK-1003-01-J, the expenditures were reported as Loan and Grant.

In line with the NWSDB's guideline, Foreign Aid Loan related Domestic Fund (17) is being entirely accounted as a Grant.

AFD's expenditures were not reported in 2018 as AFD cancelled its financing for the project in 2015 due to major change in scope from surface water (Inranamadu Tank) to sea water desalination at Thalaiyadi.

### **4.2 Consistency of Accounting Policies**

The financial statements have been prepared and presented in line with Consistency of Accounting Policies.





#### 4.3 **Gratuity Provision for Project's Contract Staff**

According to the Gratuity Act No: 12 of 1983, the Project/NWSDB is responsible to make Gratuity Provision for project's staff who have been working under Contract basis for the project since 2011. In order to comply with the Gratuity Act, a gratuity provision for the project's Contract staff has been shown in the financial statements as at 31 December 2019.



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

ADB LOAN NO:2710-SRI & 2711-SRI (SF) AFD CREDIT FACILITY AGREEMENT NO:CLK 1003-01-J

### STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

Description	Notes	LKR Year-2019	LKR Year-2018
<b>Non Current Assets</b>			
Civil Works	01	7,044,755,149.20	5,547,261,289.22
Environment & Mitigation	02	290,596.00	290,596.00
Land Acquisition & Purchasing	03	22,792,144.16	22,490,138.36
Vehicles ( 4WD Pickup)	04	43,234,399.52	23,504,399.52
Motor Bikes	05	883,960.00	-
Equipment	06	1,869,331.33	1,869,331.33
Laboratory Equipment for Regional Office, NWSDB, Jaffna	07	25,061,800.10	25,061,800.10
Office Furniture & Office Equipment	08	8,442,559.62	8,440,059.62
Consultancy for Design & Supervision for AGM, North Building	09	8,700,000.00	8,700,000.00
Project Engineering & Institutional Consultancy (PEIC)	10	774,629,652.87	724,745,555.29
Consultancy for Field & Modelling Environmental Study for SWRO	11	16,733,673.50	15,134,234.72
Individual Consulting Service	12	2,833,875.00	-
Project Administration & Implementation	13	479,422,127.00	405,924,964.46
Interest Charges-NWSDB	14	6,981,464.24	6,981,464.24
<b>Total</b>		<b>8,436,630,732.54</b>	<b>6,790,403,832.86</b>
<b>Current Assets</b>			
Advances for Land Acquisition & Purchasing	15	11,070,283.36	11,070,283.36
Mobilization Advance for Civil Works	16	503,568,493.19	737,588,605.50
Refundable Deposits for RDA for Road Reinstatement	17	117,648,237.01	72,656,308.87
Advance for Vehicle Fuel	18	75,000.00	75,000.00
Imprest Account Balance of CBSL-Loan No:2710-SRI, Sub Leder-153	19	168,618,238.34	176,098,074.11
Imprest Account Balance of CBSL-Loan No:2711-SRI(SF), Sub Ledger-154	20	25,780,209.08	109,844,652.71
Sub Imprest Account Balance of Bank of Ceylon-Loan No:2710-SRI		18,126,835.98	18,620,301.01
Sub Imprest Account Balance of Bank of Ceylon-Loan No:2711-SRI (SF)		18,559,235.56	9,867,947.01
GOSL Account Balance of Bank of Ceylon, A/C No: 7041012			
Receivable Retention Money from Ministry		24,471.75	24,471.75
<b>Total</b>		<b>863,471,004.27</b>	<b>1,135,845,644.32</b>
<b>Total Assets</b>		<b>9,300,101,736.81</b>	<b>7,926,249,477.18</b>
<b>Less: Current Liabilities</b>			
Payable Interest Charges to NWSDB	21	6,981,464.24	6,981,464.24
Accured Expenses	22	96,781,833.60	136,946,144.98
Payable Retention Money	23	4,024,658.01	297,004,699.52
Dollar Revaluation ( Benefit/Loss) Loan No:2710-SRI	24	82,363,287.38	83,416,391.25
Dollar Revaluation ( Benefit/Loss) Loan No:2711-SRI(SF)	25	102,661,074.48	104,193,174.68
Non Refundable Tender Deposit Loan No:2710-SRI	26	47,040.00	47,040.00
Non Refundable Tender Deposit Loan No:2711-SRI(SF)	27	80,000.00	80,000.00
Refundable Tender Deposit Loan No:2711-SRI(SF)	28	114,659.00	114,659.00
Refund of Cheque Payments-Deposits	29	15,001.00	-
<b>Total</b>		<b>293,069,017.71</b>	<b>628,783,573.67</b>
<b>Net Assets</b>		<b>9,007,032,719.10</b>	<b>7,297,465,903.51</b>
<b>Financing By</b>			
Asian Development Bank's Initial Advance Loan No:2710-SRI	30	111,373,731.93	139,199,929.08
Asian Development Bank's Liquidation Loan No:2710-SRI	31	45,238,528.71	17,412,331.56
Asian Development Bank's Initial Advance Loan No:2711-SRI(SF)	32	(25,334,471.82)	216,699,779.74
Asian Development Bank's Liquidation Loan No:2711-SRI	33	276,297,575.10	34,263,323.54
Asian Development Bank Direct Payment Loan No:2710-SRI	34	398,826,571.95	262,861,227.89
Asian Development Bank Direct Payment Loan No:2711-SRI(SF)	35	5,918,963,063.96	4,838,885,752.31
ADB's Replenishment Loan No:2710-SRI	36	48,658,875.40	48,658,875.40
ADB's Replenishment Loan No:2711-SRI(SF)	37	196,672,201.98	196,672,201.98
Agence Francaise De Development (AFD) Loan No: CLK 1003-01-J	38	124,641,060.31	124,641,060.31
GOSL Imprest from Ministry/Dept of Treasury Operations	39	218,570,506.03	218,570,506.03
GOSL Imprest Received from NWSDB	40	1,698,110,475.48	1,199,600,915.67

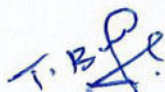




GOSL Imprest Received from NWSDB  
 Grant by CBRWSSP-JFPR-9154-SRI  
 GOSL Funds Transfer from JKWSSP to JFPR-9186-SRI

40	1,698,110,475.48	1,199,600,915.67
41	883,960.00	-
42	(5,869,359.93)	-
	<b>9,007,032,719.10</b>	<b>7,297,465,903.51</b>

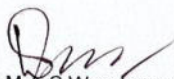
We have prepared the above Statement of Financial Position, Statement of Cash Flow, Trail Balance and Summary of Expenditures as at 31 December 2019 for the year ended in respect of ADB, AFD & GOSL/Board funded "ADB 06th Project-JKWSSP" based on the books and records maintained by the project. We certify to the best of our knowledge and belief the Statement of Financial Position, Statement of Cash Flow, Trail Balance and Summary of Expenditures for the year ended have been prepared in accordance with Sri Lanka Financial Reporting Standards (SLFRS), Sri Lanka Accounting Standards (LKAS) and ADB and AFD financial procedures.



T. Barathithasan  
 Project Director  
 Jaffna-Kilinochchi Water Supply & Sanitation Project  
 National Water Supply & Drainage Board



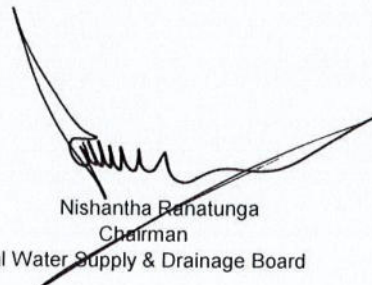
S. Senthoorvasan  
 Project Accountant  
 Jaffna-Kilinochchi Water Supply & Sanitation Project  
 National Water Supply & Drainage Board



R.M.A.S. Weerasena  
 Additional General Manager (Finance)  
 National Water Supply & Drainage Board



R.H. Ruvinis  
 General Manager  
 National Water Supply & Drainage Board



Nishantha Ranatunga  
 Chairman  
 National Water Supply & Drainage Board



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## Jaffna-Kilinochchi Water Supply & Sanitation Project

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Year-2019 Amount-LKR	Year-2018 Amount-LKR
<b>Cash Flows from/used in Operating Activities</b>			
Civil Works	01	(305,903,843.04)	(642,415,573.94)
Land Acquisition & Purchasing	02	(402,005.80)	(642,061.43)
Office Furniture & Equipment		-	(27,000.00)
Supply of Equipment-TA7676		-	(299,766.00)
Supply of Sports Equipment to Thalaiyadi Community		-	(251,227.50)
Project Engineering & Institutional Consultancy (PEIC)	03	(517,894.96)	(1,348,161.70)
Consultancy for Field & Modelling Environmental Studies for SWR	04	(1,599,438.78)	(7,656,052.76)
Project Administration & Implementation	05	(71,741,357.70)	(45,424,098.16)
Individual Consulting-Team Leader	06	(141,693.75)	-
Mobilization Advance for Civil Works	07	(99,050,660.18)	(967,999.01)
Refundable Deposit for RDA for Road Reinstatement		-	(9,668,409.74)
Performance Guarantee for RDA for Road Reinstatement	08	(44,991,928.14)	-
Settlement of Payable Retention Money	09	(49,177,630.34)	(12,578,259.20)
Settlement of Refundable Tender Deposit ADB L2711-SRI		-	-
Settlement of Non Refundable Tender Deposit of GOSL to NWSDB		-	(207,000.00)
Refund of Cheque Book Charges from GOSL to ADF	10	(9,250.00)	(6,000.00)
GOSL Funds Transfer to JFPR-9184 (Nainathivu SWRO)	11	(5,869,367.93)	-
<b>Net Cash from/used in Operating Activities</b>		<b>(579,405,070.62)</b>	<b>(721,491,609.44)</b>
<b>Cash Flows from/used in Financing Activities</b>			
Net Exchange Rate Revalue of Loan No:2710-SRI	12	(1,053,103.87)	28,806,962.60
Net Exchange Rate Revalue of Loan No:2711-SRI (SF)	13	(1,532,100.20)	20,342,726.90
Non Refundable Tender Deposits of GOSL		-	207,000.00
Refund of Cheque Books Charges from GOSL to ADF	14	9,250.00	6,000.00
Refund of Stop Payment Charges	15	10,000.00	-
Refund of Land Acquisition & Purchasing	16	100,000.00	-
Refund of Cheque Payments	17	15,001.00	-
GOSL Funds Transfer from JFPR-9184 to JKWSSP	18	8.00	-
Imprest Received from NWSDB	19	498,509,559.81	667,320,398.93
<b>Net Cash from/used in Financing Activities</b>		<b>496,058,614.74</b>	<b>716,683,088.43</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalents</b>		<b>(83,346,455.88)</b>	<b>(4,808,521.01)</b>
Cash & Cash Equivalents as at 01 January 2019	20	<b>314,430,974.84</b>	<b>319,239,495.85</b>
Cash & Cash Equivalents as at 31 December 2019	21	<b>231,084,518.96</b>	<b>314,430,974.84</b>





# NOTES FOR STATEMENT OF FINANCIAL POSITION

## Note 01-Civil Works

Ledger Code	Description	Amount-LKR
100	Site Clearing of Poonakari Tank	2,100.00
101	Road Crossings Works	118,403,429.38
102	Soil Investigation for Regional Office Building at Pannai (AGM, North)	797,720.00
103	Construction of Staffs Quarters at Meesalai	26,637,859.33
104	Investigation Activities RO Plant for Velanai & Kytes	4,058,685.70
105	Boundary Fencing Work for Palai Treatment Plant	6,424,340.95
106	Site Clearing of Regional Office Building at Pannai (AGM, North)	26,091.08
107	Construction of Regional Office Building at Pannai (AGM, North)	284,702,621.35
108	Advance Hume Pipe Railway Crossing Between Chavakachcheri-KKS Road	6,447,423.36
109	Advance Hume Pipe Railway Crossing Between Jaffna-KKS Road	1,509,105.62
110	Supply & Installation of Boundary Stones for 21 Different Locations	271,200.00
111	Surveying Fees	9,641,715.05
112	Surveying of Distribution Main for Jaffna Municipal Council Area	6,874,560.00
113	Surveying of Distribution Main for Chavakachcheri & Kodikamam	10,617,600.00
114	Surveying of Distribution Main for Palai & Poonakari	9,329,600.00
115	Hume Pipes for Railway Crossings	4,716,617.36
116	Supply & Laying of Water Distribution in the Islands (DN01)	340,841,660.21
117	Construction of Water Towers at Puttur, Meesalai, Poonakari (ET01)	526,927,135.38
118	Construction of Water Towers at Palai, Kodikamam, Nallur (ET02)	607,605,651.44
119	Household Survey for Sewerage Reticulation System ( Catchment 01)	5,313,618.00
120	Household Survey for Sewerage Reticulation System ( Catchment 02)	9,967,819.82
121	Laying Hume Pipes Across Pannai-Kurikadduvan Road (AB19)	902,401.24
122	Improving Existing Wastewater Disposal System for Female Complex at University of Jaffna	11,200,045.07
123	Sewerage Works	21,918.00
124	Soil Investigation for Construction of Water Towers	774,558.00
125	Soil Investigation for RO Plant Thalaiyadi	3,154,065.00
126	Soil Investigation for Construction of Water Towers ( Balance)	4,474,703.00
127	Topographic Survey for Sea Water RO Plant, Thalaiyadi	1,062,870.00
128	Soil Investigation for Agriculture Area at Navaly, Jaffna	909,000.00
129	Supplying & Laying of Treated Water Transmission Mains (TWTM 01) in USD	1,386,547,835.12
130	Supplying & Laying of Treated Water Transmission Mains (TWTM 01) in LKR	764,392,543.75
131	Supplying & Laying of Treated Water Transmission Mains (TWTM 02) in USD	384,286,815.55
132	Supplying & Laying of Treated Water Transmission Mains (TWTM 02) in LKR	2,130,591,637.80
133	Supply & Installation of Mechanical & Electrical Equipment in Delft	241,698.60
134	Bently Software Renewal & License Transfer	3,363,577.50
135	Supply Installation of 30W Led Solar Streets Lights, Vadamarachchi East, DS Division	1,573,000.00
136	Construction of Latrines, Drinking Wells & Agro Wells, Vadamarachchi East, DS Division	6,247,500.00
139	Reconstruction of 09 Roads Works, Vadamarachchi East DS Division	50,745,089.43
140	Thalaiyadi Ice Factory Works	3,829,334.86
141	Soil Investigation for Elevated Tower in Chunnakam	754,687.50
142	Random Rubble Masonary for Community Payground	1,756,029.20
143	Topographic Survey for Tower Land Chunnakam	2,711,665.50
144	Supplying & Laying of Water Distribution Network (DN02)	289,037,354.34
145	Construction of Water Towers (ET03)	15,060,265.71
<b>Total</b>		<b>7,044,755,149.20</b>





**Note 02-Environment & Mitigation**

Ledger Code	Description	Amount-LKR
166	Being Payment Made for Environment and Social Mitigation	290,596.00
<b>Total</b>		<b>290,596.00</b>

**Note 03-Land Acquisition & Purchasing**

Ledger Code	Description	Amount-LKR
171	Land purchased for construction of Water Tower at Nallur	2,495,072.00
171	Payment made for purchasing of land at Navatkuli to construct Water Tower	3,450,000.00
171	Payment made for purchasing of land at Kaddudai to construct Water Tower & Regional Office	4,338,528.46
171	Payment made for Acquisition & Purchasing of land	1,028,346.00
171	Senior Suprendendant of Surveys, Jaffna, PS-02, Kantharmadam, L Map for Lease Diagram for Kodikamam Land	56,010.60
171	Divisional Secretary, Karaveddi, Land Acquisition of Thalankuli, Land , Construction of Water Tank	250,000.00
171	Divisional Secretary, Nalluar, Acquisition of Land for Sewerage Pum Station at Arukalmadam	100,000.00
171	Divisional Secretary, Jaffna, Sewerage Pum Station, PS-14,PS-05(01), PS-21,PS-24,PS-25,PS-22, PS-20	750,000.00
171	Divisional Secretary, Velanai, Acquisition of Allalpidi Land, Acquisition of Land for Punkuduthivu Water Tank	600,000.00
171	Divisional Secretary, Sandilipai, Rent for Kallundai Sump Lan, J/136, Navali South GN	96,000.00
171	Sri Lanka Railways, Lease for Identified Locations for Advanced Railway Crossings	3,287,908.80
171	Compensation for Land Acquisition for Irupalai Land	4,966,000.00
171	Surveying Fee for Sewerage Pumping Station for PS19	57,500.00
171	Lease for Puttur Water Tank for 2016/2017	5,600.00
171	Lease for Kodikamam North Land	30,000.00
171	Compensation for land for Construction of Water Towers in Analaitivu	70,000.00
171	Building Approval for Construction of Water Towers	6,560.30
171	Valuation Fee for Pumping Station Land Acquisition	93,833.33
171	Building Testing Fees for Construction of Water Towers	1,820.00
171	Refund of Cheque Payment to Divisional Secretary, Jaffna for Pumping Station 02	(100,000.00)
171	Plan Correction of Building Application for Towers & Sumps	10,120.00
171	Valuation Fee for Vannarpannai West & South	20,287.50
171	Interest Compensation for Nallur Sump Land	407,461.44
171	Lease Payment for Puttur Tower Land for Year 2017/2018	5,600.00
171	Nallur Sump Land Building Application Form Fee	535.23
171	Lease for Kallundai J/136 Land Tower for Year 2017/2018	40,000.00
171	Legal Fee for Drafting of Title Report for Pidari Kovil Valavu	5,900.00
171	Land Lease for Pumping Station-02, Beach Road, Jaffna	410,711.00
171	Building Application Form for Nallur Sump & Navatkuli Office & Store	5,833.70
171	Kaddudai OIC Office Building Application Form	510.00
171	Building Application Form for DN02	13,747.50
171	Building Application Form for DN02	1,977.30
171	Land Lease for Kodikamam	30,000.00
171	Land Lease for Construction of Tower & Office Building	24,000.00
171	Building Application Form for SWRO, Thalaiyadi	200.00
171	Compensation for Land Acquisition in Delft	308,000.00
171	Refund of Cheque Payment to Divisional Secretary, Jaffna for Pumping Station	(100,000.00)
171	Building Application Form for Site Office, Kaddudai	2,856.00
171	Awareness Meeting for Land Acquisition for Sewerage Pumping Station	5,100.00
171	Concrete Post for Kallundai Sewerage Land	16,125.00
<b>Total</b>		<b>22,792,144.16</b>





**Note 04-Vehicles ( Pick ups)**

Ledger Code	Description	Amount-LKR
172	03 Brand New Pickups purchased from Future Automobiles Pvt Ltd in 2013, Vehicle Nos, WP-PE-6931, WP-PE-5946 & WP-PE-5718. Note that Vehicle No:WP-PE-5718 has been handed over to Deputy General Manager, North, RSC, Vavuniya on 08-07-2013. Further, WP-PE-5946 has been handed over to Rural Water Supply Section (RWS), Regional Office Jaffna, NWSDB on 13-10-2014.(Action for Assets transferring is taking by the project)	23,504,399.52
172	02 Brand New Pickups purchased from Future Automobiles Pvt Ltd , Vehicle Nos, WP-PJ-2674, WP-PJ-2675 through Treated Water Transmains Mains (TWTM02)	19,730,000.00
<b>Total</b>		<b>43,234,399.52</b>

**Note 05-Motor Bikes**

Code	Description	Amount-LKR
173	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3805	220,990.00
173	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3815	220,990.00
173	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3821	220,990.00
173	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3793	220,990.00
<b>Total</b>		<b>883,960.00</b>

**Note 06-Equipment**

Ledger Code	Description	Amount-LKR
138	Supply of Solar Power for Regional Manager Office, Jaffna	788,144.39
261	VAT for Supply of Laboratory Equipment for Regional Office, Jaffna	299,766.00
182	Supply of Sports Items to Thalaiyadi Community Centre	251,227.50
176	Purchased Compactor and Vibrator	530,193.44
<b>Total</b>		<b>1,869,331.33</b>

**Note 07-Laboratory Equipment for Jaffna Regional Office**

Ledger Code	Description	Amount-LKR
181	Purchased laboratory equipment items, computer and camera for Jaffna Regional laboratory Office, NWSDB	4,884,153.60
181	Purchased Atomic Absorption Spectrometer	7,950,000.00
181	Supply & Delivery of Laboratory Equipment from Island wide Scientific Pvt Ltd	1,684,980.00
181	Supply & Delivery of Laboratory Equipment from Hayleys Lifescience Pvt Ltd	356,647.50
181	Supply & Delivery of Laboratory Equipment from Hemsons International Pvt Ltd	2,854,000.00
181	Supply & Delivery of Laboratory Equipment from Analytical Instruments Pvt Ltd	3,632,357.00
181	Supply & Delivery of Laboratory Equipment from Analytical Instruments Pvt Ltd	3,385,722.00
181	Supply & Delivery of Laboratory Equipment from Hemsons International Pvt Ltd	313,940.00
<b>Total</b>		<b>25,061,800.10</b>





**Note 08-Office Furniture & Office Equipment**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
191	B/f	2,320,215.87
191	Purchasing of Computer Equipment	5,700.00
191	Purchasing of Computer Equipment	47,375.00
191	Installation of Air Conditioner	235,800.00
191	Purchasing of Multimedia Projector	74,500.00
191	Office Furniture	330,201.84
191	Purchasing of Mobile Phone	14,000.00
191	Purchasing of Computer Accessories	298,816.00
191	Office Furniture	236,834.00
191	Digital Camera	28,600.00
191	Wireless Adapter	19,200.00
191	Multimedia Projector	155,150.00
191	Computer Equipment	3,950.00
191	Multimedia	7,620.00
191	Office Furniture	7,170.00
191	LED Television for Staff Quarters at Meesalai	64,000.00
191	Filing Cabinets	53,157.89
191	Sofa, Table & Audio/Video Track	67,604.99
191	Desktop Computers	551,519.99
191	Purchasing of Beds, Mattress for Staff Quarters at Meesalai	89,400.00
191	Purchasing of Office Furniture	16,100.00
191	Purchasing of Cupboard & Filling Racks	108,675.00
191	Purchasing of Office Furniture	333,492.00
191	Purchasing of Air Conditioners	982,001.00
191	Purchasing of Dressing Table for Staff Quarters at Meesalai	39,800.00
191	Purchasing of Cupboards	28,350.00
191	Purchasing of Executive tables and chairs	117,180.00
191	Purchasing of Fax Machine	33,300.00
191	Purchasing of Cannon Photo Copier	235,200.00
191	Purchasing of Sofa set with Coffee Tables, Filling Cabinets	67,750.00
191	Purchasing of Photo Copier for Training Unit-JKWSSP, counter part payment from GOSL	22,440.00
191	Purchasing of Dinning table with chairs for Staff Quarters at Meesalai	37,000.00
191	Purchasing of HSPA USB Modem	3,590.00
191	Purchasing of 8GB Pen drive	1,500.00
191	Purchasing of Computer Accessories	1,750.00
191	Purchasing of Computer Equipment	9,500.00
191	Purchasing of Computers	442,000.00
191	Purchasing of Media Pointer & Pen drive	23,250.00
191	Purchasing of Computer Equipment	8,000.00
191	Purchasing of Computer Equipment	500.00
191	Purchasing of Router	3,020.00
191	Purchasing of Computers	195,980.00
191	Purchasing of 01TB External Hard Disk	11,800.00
191	Wi-Fi Adaptor, 01 TB Hard Disk, Filling Cupboard	137,900.00
191	AC Installation, VGH Data	401,800.00
191	Laptop Battery, 01 TB Hard Disk	19,500.00
191	Printer service & Repairs	10,600.00
191	Network Card, Wireless Adaptor, Colour Printer	36,700.00
191	Wireless Adapter, Router, Connector	38,200.00
191	30 Feet Ladder	25,500.00
191	Wireless Adaptor, Printer Repairs	14,100.00
191	Wireless Adaptor, 01 TB Hard Disk	24,350.00
191	01 TB Hard Disk, USP Speaker, Toners, Colour Toners, Repairs	114,575.00
191	Supply of Printer	7,500.00





191	Purchasing of White Board with Stand	9,900.00
191	Purchasing of 02 Nos Wi-Fi Adaptor	3,400.00
191	Purchasing of TP Link	1,800.00
191	Purchasing of Furniture	82,800.00
191	Purchasing of USB Mouse	500.00
191	Purchasing of Calling Bell with Wiring & Fittings	3,500.00
191	Purchasing of 02 Nos Prolink 650W UPS	8,700.00
191	Purchasing of Prolink 650W UPS	4,350.00
191	Purchasing of Prolink 650W UPS	4,350.00
191	Purchasing of Wi-Fi Adaptor	1,400.00
191	Wireless 4G LTE	3,161.04
191	Wireless Adaptor	7,430.00
191	External Hard disk	23,000.00
191	USP, Data Traveller	5,850.00
191	Data Traveller	4,150.00
191	Data Traveller	1,200.00
191	Rice Cooker for Meesalai Staff Quarters	3,400.00
191	USP, Data Traveller	80,450.00
191	Almarah Steel Cub Board	27,000.00
191	Electric Kettle	2,500.00
<b>Total</b>		<b>8,442,559.62</b>

**Note 09-Consultancy for Design & Supervision for Construction of Regional Office Building at Pannai (AGM, North)**

Ledger Code	Description	Amount-LKR
196	Consultancy Payment for Design & Supervision in 2012	3,500,000.00
196	Consultancy Payment for Design & Supervision in 2013	1,400,000.00
196	Consultancy Payment for Design & Supervision in 2014	1,100,000.00
196	Consultancy Payment for Design & Supervision in 2015	1,000,000.00
196	Consultancy Payment for Design & Supervision in 2016	1,700,000.00
<b>Total</b>		<b>8,700,000.00</b>

**Note 10-Project Engineering & Institutional Consultancy (PEIC)**

Ledger Code	Description	Amount-LKR
201	Consultancy Payment for Project Engineering & Institutional Consultancy (PEIC) in LKR for Greentech Consultants Pvt Ltd	349,068,285.32
202	Consultancy Payment for Project Engineering & Institutional Consultancy (PEIC) in USD for Grontmij A/S	328,197,743.04
203	Consultancy Payment for Project Engineering & Institutional Consultancy (PEIC) in EUR for Grontmij A/S	97,363,624.51
<b>Total</b>		<b>774,629,652.87</b>

(Foreign currency payments have been converted in to local currency of LKR at rate of date of transaction according to exchange rate of Central Bank of Sri Lanka)

**Note 11-Consultancy for Field & Modelling Environmental Studies for SWRO**

Ledger Code	Description	Amount-LKR
137	Field & Modelling Environmental Studies for Sea Water RO Plant at Thalaiyadi for Lanka Hydraulic Institute Ltd	16,733,673.50
<b>Total</b>		<b>16,733,673.50</b>





**Note 12-Individual Consulting Service**

Code	Description	Amount-LKR
205	Recruited Individual Consultant as a Team Leader	2,833,875.00
<b>Total</b>		<b>2,833,875.00</b>

**Note 13-Project Administration & Implementation**

Ledger Code	Description	Amount-LKR
211	Salaries & Overheads	355,779,858.90
212	Holiday Pay	4,147.00
213	Staff Welfare	901,212.45
214	Travelling Claim-Local	6,110,615.43
216	National Steering Committee Meetings (NSC)	1,302,897.83
217	Tender Evaluation Committee Members Payment	901,929.99
218	Electricity	6,549,304.43
219	Postage	554,130.56
220	Communication	4,947,123.19
221	Fuel Charges	8,448,595.94
222	PD Office Newspapers	438,619.00
223	Press Notice & Paper Advertisement	5,667,156.50
224	Stationeries	6,962,108.53
225	Progress Review Meetings	1,549,213.84
226	Security Service for PD Office & Staff Quarters at Meesalai	10,838,053.29
227	Pvt Vehicle Hiring Charges	24,629,747.85
228	Legal & Professional Charges	4,576,932.87
229	Rent & Rates	10,398,930.00
230	Bank Charges	91,675.00
231	Maintenance of PD Office	1,889,959.61
232	Maintenance of Equipment	2,720,467.86
233	Mechanical & Electrical Items	459,146.53
234	Office Maintenance & Sanitary	1,753,258.70
235	Project Awareness	3,500,354.14
236	Accommodation	1,245,007.32
237	Interview Expenses	269,311.60
238	Training & Workshop	1,564,892.08
239	Prebid Meetings	192,085.00
240	Vehicle Revenue & License	264,282.00
241	Compensation	8,950.00
243	Incidental Allowance-Foreign	471,444.08
244	Air Travel Expenses	307,000.00
245	Transport Charge	495,080.00
246	Vehicle Maintenance	7,281,131.59
247	LARC Meeting	222,796.00
248	Office Consumable Items	7,614.00
249	Iron Safe Lifting Charge	2,240.00
250	Kitchen Items	2,120.00
251	Antivirus Software	78,900.00
252	Supply & Installation of General Ledger System	377,624.20
253	Television Program	50,000.00
254	Gas	5,558.00
255	Staffs Medical Expenses	35,350.00
257	Gratuity for Project's Contract Staff	4,191,693.70
258	Opening Ceremony of Regional Office Building at Pannai	150,358.00
259	Variation Committee Members	1,213,149.99
260	Windows Software	10,100.00





<b>Total</b>	<b>479,422,127.00</b>
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**Note 14-Interest Charges**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
291	Interest Charges for ADB and AFD financing according to Subsidiary Financing Agreement between Government of Sri Lanka and NWSDB up to 31 December 2015	6,981,464.24
<b>Total</b>		<b>6,981,464.24</b>

*(Provision of loan interest- As loan balance as at 31 December 2014 being transferred to equity there is no need of providing for loan interest any more. Accordingly, to suspend the interest provision from January 2015)*

**Note 15-Advances for Land Acquisition & Purchasing**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
326	B/f	10,811,099.36
326	Reimbursement of Fuel Charges to Visit Land Acquisition & Resettlement Committee Meeting	15,800.00
326	Land Acquisition Committee Members Allowance	27,000.00
326	Land Acquisition Committee Members Allowance	31,000.00
326	Land Related Expenses from Petty Cash	5,959.00
326	Surveying Charge for Old Park Land for Tower	13,440.00
326	Land Valuation Fees	15,245.00
326	Land Acquisition Committee Members Allowance	41,000.00
326	LARC Meeting	9,740.00
326	Being Payment Made to Division Secretary, Kopay for Nallur Land	50,000.00
326	Being Payment Made to Division Secretary, Velanai for Velanai Land	50,000.00
<b>Total</b>		<b>11,070,283.36</b>

**Note 16-Mobilization Advances for Civil Works**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
346	Mobilization Advance for Supplying & Laying of Treated Water Transmission Mains from Palai Water Treatment Plant & Construction of Two Treated Water Sumps at Nallur & Meesalai (TWTM01) for LKR Component	7,903,405.27
347	Mobilization Advance for Supplying & Laying of Treated Water Transmission Mains from Palai Water Treatment Plant & Construction of Two Treated Water Sumps at Nallur & Meesalai (TWTM01) for USD Component	18,446,703.21
348	Mobilization Advance for Supplying & Laying of Treated Water Transmission Mains & Construction of Three Treated Water Sumps at Kallundai, Punkuduthivu & Poonakari (TWTM02) for LKR Component	20,090,692.32
349	Mobilization Advance for Supplying & Laying of Treated Water Transmission Mains & Construction of Three Treated Water Sumps at Kallundai, Punkuduthivu & Poonakari (TWTM02) for USD Component	6,897,418.84
404	Mobilization Advance for Laying Water Supply Pipes and Permanent Reinstatement of Trenches Along RDA Roads at Palai, Kodikamam, Meesalai, Poonakari, Navatkuli, Putur, Vaddukoddai, Karainagar, Punkuduthivu, Nallur & JMC Transmission for Water Distribution Networks (DN02)	355,407,826.94
405	Mobilization Advance for Construction of Water Towers (ET03)	94,822,446.61
<b>Total</b>		<b>503,568,493.19</b>





**Note 17-Refundable Deposit for RDA for Road Reinstatement**

Ledger Code	Description	Amount-LKR
327	Refundable Deposit for RDA for Supplying & Laying of Water Distribution Networks in Kayts, Velanai & Mandaitivu (DN01)	2,230,586.30
328	Refundable Deposit for RDA for Supplying & Laying of Treated Water Transmission Mains from Palai Water Treatment Plant & Construction of Two Treated Water Sumps at Nallur & Meesalai (TWTM01)	27,234,698.42
329	Refundable Deposit for RDA for Supplying & Laying of Treated Water Transmission Mains & Construction of Three Treated Water Sumps at Kallundai, Punkuduthivu & Poonakari (TWTM02)	43,191,024.15
330	Performance Security for Road Reinsitation for Supplying & Laying of Water Distribution Networks (DN02)	44,991,928.14
	<b>Total</b>	<b>117,648,237.01</b>

**Note 18-Advance for Vehicle Fuel**

Ledger Code	Description	Amount-LKR
302	Advanced paid to Rajan Umayal for Supply of Fuel for Project Vehicles	75,000.00
	<b>Total</b>	<b>75,000.00</b>

**Note 19-Imprest Account Balance of CBSL, ADB Loan:2710-SRI, CBSL Sub Ledger-153**

Ledger Code	Description	Amount-LKR
416	Opening Balance as at 01 January 2019	176,098,074.11
416	Total Replenishment from ADB to Imprest Account for 2019	-
416	Total Dollar Revaluation Benefit for 2019	7,394,976.53
416	Total Replenishment from Imprest Account to Sub Imprest Account for 2019	(6,426,731.90)
416	Total Dollar Revaluation Loss for 2019	(8,448,080.40)
416	Closing Balance as at 31 December 2019	<b>168,618,238.34</b>

**Note 20-Imprest Account Balance of CBSL, ADB Loan:2711-SRI(SF), CBSL Sub Ledger-154**

Ledger Code	Description	Amount-LKR
417	Opening Balance as at 01 January 2019	109,844,652.71
417	Total Replenishment from ADB to Imprest Account for 2019	-
417	Total Dollar Revaluation Benefit for 2019	2,203,880.66
417	Total Replenishment from Imprest Account to Sub Imprest Account for 2019	(82,532,343.43)
417	Total Dollar Revaluation Loss for 2019	(3,735,980.86)
417	Closing Balance as at 31 December 2019	<b>25,780,209.08</b>

**Note 21-Payable Interest Charge to NWSDB**

Ledger Code	Description	Amount-LKR
600	According to Subsidiary Financing Agreement, NWSDB paid interest charge to Dept of Treasury Operations	6,981,464.24
	<b>Total</b>	<b>6,981,464.24</b>





**Note 22-Accrued Expenses**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
606	Salaries & Wages	39,511,161.90
607	Accommodation	3,000.00
608	Communication	53,802.41
609	Travelling Claim-Local	20,030.00
610	Electricity	3,141.25
612	Maintanance of Building	26,320.00
616	Fuel	68,772.00
619	PEIC's NBT for IPC79, June 2019, JA157 (Greentech Consultants Pvt Ltd)	25,543.28
622	Security Service for PD Office & Staff Quarters in Meesalai	143,834.40
625	Treated Water Transmission Mains (TWTM02) LKR Component	40,769,757.61
626	Treated Water Transmission Mains (TWTM01) LKR Component	8,977,168.44
633	Fuel	5,676.00
640	Gratuity Provision for Project's Contract Staff	4,191,693.70
641	Construction of Water Towers (ET03)	2,981,932.61
<b>Total</b>		<b>96,781,833.60</b>

**Note 23-Payable Retention Money**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
646	Road Crossings Works	438,148.28
647	Boundary Fencing Work for Palai Treatment Plant	356,969.54
650	Advance Hume Pipe Railway Crossings Between Jaffna-KKS Road	125,838.30
663	Reconstruction of 09 Roads, Vadamarachchi East, DS Division	1,315,260.32
664	Thalaiyadi Ice Factory Works	189,176.80
666	Random Rubble Work-Playground	93,238.20
667	Construction of Water Towers (ET03)	1,506,026.57
<b>Total</b>		<b>4,024,658.01</b>

**Note 24-Dollor Revaluation Benefit/Loss ADB Loan:2710-SRI**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
701	Opening Balance as at 01 January 2019	83,416,391.25
701	Dollar Revaluation Benefit for 2019	7,394,976.53
701	Dollar Revaluation Loss for 2019	(8,448,080.40)
701	Closing Balance as at 31 December 2019	<b>82,363,287.38</b>

**Note 25-Dollor Revaluation Benefit/Loss ADB Loan:2711-SRI(SF)**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
702	Opening Balance as at 01 January 2019	104,193,174.68
702	Dollar Revaluation Benefit for 2019	2,203,880.66
702	Dollar Revaluation Loss for 2019	(3,735,980.86)
702	Closing Balance as at 31 December 2019	<b>102,661,074.48</b>

**Note 26-Non Refundable Tender Deposit, ADB Loan:2710-SRI**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
703	Received non refundable tender deposits in 2012	47,040.00
<b>Total</b>		<b>47,040.00</b>





**Note 27-Non Refundable Tender Deposit, ADB Loan:2711-SRI(SF)**

Ledger Code	Description	Amount-LKR
704	Received non refundable tender deposits in 2012	15,680.00
704	Received non refundable tender deposits in 2014	8,960.00
704	Received non refundable tender deposits in 2015	55,360.00
<b>Total</b>		<b>80,000.00</b>

**Note 28-Refundable Tender Deposit, ADB Loan:2711-SRI(SF)**

Ledger Code	Description	Amount-LKR
706	Received refundable tender deposits in 2013	1,000.00
706	Received refundable tender deposits in 2014	59,931.00
706	Received refundable tender deposits in 2015	13,868.00
706	Received refundable tender deposits in 2016	116,610.00
706	Settlement of refundable tender deposits in 2016	(40,000.00)
706	Settlement of refundable tender deposits in 2017	(36,750.00)
<b>Total</b>		<b>114,659.00</b>

**Note 29-Refund of Cheque Payments-Deposit**

Code	Description	Amount-LKR
708	Cheque Refund of P.H.I.B Sugathadasa	5,000.00
708	Cheque Refund of U.C.Pathiranage	1,000.00
708	Cheque Refund of R.H.Ruvinis	2,000.00
708	Cheque Refund of G.A.Kumararathna	2,000.00
708	Cheque Refund of Sarath Chandrasiri Vithana	1,155.00
708	Cheque Refund of M.R.Jeyachandran	3,846.00
<b>Total</b>		<b>15,001.00</b>

**Note 30-Asian Development Bank Initial Advance, ADB Loan:2710-SRI**

Ledger Code	Description	Amount-LKR
900	Initial Advanced Received from ADB in 2011	156,612,260.64
909	Liquidation from 01 November 2013 to 31 December 2017 (OR003 & OR005)	(45,238,528.71)
<b>Total</b>		<b>111,373,731.93</b>

**Note 31-Asian Development Bank Liquidation, ADB Loan:2710-SRI**

Code	Description	Amount-LKR
909	Liquidation from 01 November 2013 to 31 December 2017 (OR003 & OR005)	45,238,528.71
<b>Total</b>		<b>45,238,528.71</b>

**Note 32-Asian Development Bank Initial Advance, ADB Loan:2711-SRI(SF)**

Code	Description	Amount-LKR
901	Initial Advanced Received from ADB in 2011	250,963,103.28
910	Liquidation from 01-Sep-2015 to 28-Feb-2019 (AR010, AR011, AR012, AR013, AR014)	(276,297,575.10)
<b>Total</b>		<b>(25,334,471.82)</b>

**Note 33-Asian Development Bank Liquidation, ADB Loan:2711-SRI(ADF)**

Code	Description	Amount-LKR
910	Liquidation from 01-Sep-2015 to 28-Feb-2019 (AR010, AR011, AR012, AR013, AR014)	276,297,575.10
<b>Total</b>		<b>276,297,575.10</b>





**Note 34-Asian Development Bank Direct Payment Loan No:2710-SRI**

Ledger Code	Description	Amount-LKR
902	Direct Payments for 2012	75,320,348.01
902	Direct Payments for 2013	18,887,463.90
902	Direct Payments for 2014	55,791,573.54
902	Direct Payments for 2015	57,406,392.71
902	Direct Payments for 2016	43,202,303.14
902	Direct Payments for 2017	-
902	Direct Payments for 2018	12,253,146.59
902	Direct Payments for 2019	135,965,344.06
<b>Total</b>		<b>398,826,571.95</b>

**Note 35-Asian Development Bank Direct Payment Loan No:2711-SRI**

Ledger Code	Description	Amount-LKR
903	Direct Payments for 2013	113,151,405.43
903	Direct Payments for 2014	276,101,737.53
903	Direct Payments for 2015	273,434,718.38
903	Direct Payments for 2016	1,239,137,438.36
903	Direct Payments for 2017	1,509,329,029.55
903	Direct Payments for 2018	1,427,731,423.06
903	Direct Payments for 2019	1,080,077,311.65
<b>Total</b>		<b>5,918,963,063.96</b>

**Note 36-Asian Development Bank's Replenishment Loan No:2710-SRI**

Ledger Code	Description	Amount-LKR
904	Replenishment from ADB to Imprest Account at CBSL for 2013, Sub Ledger 153	30,594,144.05
904	Replenishment from ADB to Imprest Account at CBSL for 2014, Sub Ledger 153	18,064,731.35
904	Replenishment from ADB to Imprest Account at CBSL for 2015, Sub Ledger 153	-
904	Replenishment from ADB to Imprest Account at CBSL for 2016, Sub Ledger 153	-
904	Replenishment from ADB to Imprest Account at CBSL for 2017, Sub Ledger 153	-
904	Replenishment from ADB to Imprest Account at CBSL for 2018, Sub Ledger 153	-
904	Replenishment from ADB to Imprest Account at CBSL for 2019, Sub Ledger 153	-
<b>Total</b>		<b>48,658,875.40</b>

**Note 37.-Asian Development Bank's Replenishment Loan No:2711-SRI (SF)**

Ledger Code	Description	Amount-LKR
905	Replenishment from ADB to Imprest Account at CBSL for 2013, Sub Ledger 154	48,359,298.12
905	Replenishment from ADB to Imprest Account at CBSL for 2014, Sub Ledger 154	72,343,703.36
905	Replenishment from ADB to Imprest Account at CBSL for 2015, Sub Ledger 154	75,969,200.50
905	Replenishment from ADB to Imprest Account at CBSL for 2016, Sub Ledger 154	-
905	Replenishment from ADB to Imprest Account at CBSL for 2017, Sub Ledger 154	-
905	Replenishment from ADB to Imprest Account at CBSL for 2018, Sub Ledger 154	-
905	Replenishment from ADB to Imprest Account at CBSL for 2018, Sub Ledger 154	-
<b>Total</b>		<b>196,672,201.98</b>





**Note 38-Agence Francaise Development Credit Facility Agreement No:CLK-1003-01-J**

Ledger Code	Description	Amount-LKR
906	Direct Payments for 2014	103,344,054.92
906	Direct Payments for 2015	21,297,005.39
<b>Total</b>		<b>124,641,060.31</b>

(Foreign currency payments have been converted in to local currency of LKR at rate of date of transaction according to exchange rate of Central Bank of Sri Lanka)

**Note 39-GOSL Imprest-Ministry of Water Supply & Drainage/Dept of Treasury Operations**

Ledger Code	Description	Amount-LKR
907	Net GOSL Imprest for 2011	21,573,264.94
907	Total Imprest Received from MWSD in 2012	50,000,000.00
907	Returned Year End Balance Imprest to MWSD in 2012	(13,883,057.49)
907	Total GOSL Imprest Received from MWSD up to 31 December 2012	57,690,207.45
907	Total Imprest Received from MWSD in 2013	57,000,000.00
907	Returned Year End Balance Imprest to MWSD in 2013	(944,159.76)
907	Total GOSL Imprest Received from MWSD up to 31 December 2013	113,746,047.69
907	Total Imprest Received from MWSD in 2014	105,000,000.00
907	Returned Year End Balance Imprest to MWSD in 2014	(175,541.66)
907	Total GOSL Imprest Received from MWSD up to 31 December 2014	<b>218,570,506.03</b>

**Note 40-GOSL Imprest-NWSDB**

Ledger Code	Description	Amount-LKR
908	GOSL Imprest Received from NWSDB from January to December 2015	88,975,000.00
908	Returned Year End Imprest Balance to NWSDB	(8,138,893.44)
908	Total GOSL Imprest Received from NWSDB for 2015	<b>80,836,106.56</b>
908	GOSL Imprest Received from NWSDB from January to December 2016	384,080,079.59
908	Returned Year End Imprest Balance to NWSDB	(2,285,669.41)
908	Total GOSL Imprest Received from NWSDB for 2016	<b>381,794,410.18</b>
908	GOSL Imprest Received from NWSDB from January to December 2017	69,650,000.00
908	Returned Year End Imprest Balance to NWSDB	-
908	Total GOSL Imprest Received from NWSDB for 2017	<b>69,650,000.00</b>
908	Total GOSL Imprest Received from NWSDB up to 31 December 2017	<b>532,280,516.74</b>
908	Total GOSL Imprest Received from NWSDB for 2018	667,320,398.93
908	Total GOSL Imprest Received from NWSDB up to 31 December 2018	<b>1,199,600,915.67</b>
908	Total GOSL Imprest Received from NWSDB for 2019	498,509,559.81
908	Total GOSL Imprest Received from NWSDB up to 31 December 2019	<b>1,698,110,475.48</b>

**Note 41: Grant by CBRWSSP, JFPR-9154-SRI**

Ledger Code	Description	Amount-LKR
911	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3805	220,990.00
911	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3815	220,990.00
911	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3821	220,990.00
911	Transferred Motor Bike from CBRWSSP, JFPR-9154 to JKWSSP, Motor Bike No: WP-BAE-3793	220,990.00
<b>Total</b>		<b>883,960.00</b>





**Note 42: GOSL Funds Transfer to JFPR-9186-SRI from JKWSSP, NWSDB**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
912	GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO)	(4,687,340.66)
912	GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO)	(13,084.00)
912	GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO)	(8,970.00)
912	GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO)	8.00
912	GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO)	(1,159,973.27)
<b>Total</b>		<b>(5,869,359.93)</b>



## NOTES FOR STATEMENT OF CASH FLOW

### Note 01-Civil Works

Ledger Code	Description	Amount-LKR
111	Surveying Fees	611,500.00
116	Supplying & Laying Distribution Networks in Kayts, Velanai & Mandaitivu (DN01)	14,506,328.74
118	Construction of Water Towers (ET02)	8,434,324.51
130	Supplying & Laying of Treated Water Transmission Mains (TWTM01) LKR Component	42,736,604.04
132	Supplying & Laying of Treated Water Transmission Mains (TWTM02) LKR Component	114,509,897.63
139	Reconstruction of 09 Roads in Vadamarachchi East	10,731,016.63
140	Ice Factory Work in Thalaiyadi	1,682,178.18
142	Random Rubble Massonary Works for Thalaiyadi Community Playground	465,861.00
144	Supplying & Laying Distribution Networks (DN02)	95,729,466.08
623	Settled Accrued Expenses-Construction of Water Tower (ET01)	8,783,567.97
625	Settled Accrued Expenses-Treated Water Transmission Mains (TWTM02) LKR Component	7,166,392.69
631	Settled Accrued Expenses-Surveying Fees	115,950.00
638	Settled Accrued Expenses-Ice Factory Work Thalaiyadi	430,755.57
<b>Total</b>		<b>305,903,843.04</b>

### Note 02-Land Acquisition & Purchasing

Ledger Code	Description	Amount-LKR
171	Compensation for Land Acquisition in Delft	308,000.00
171	Land Lease for Kodikamam	30,000.00
171	Land Lease for Construction of Tower & Office Building	24,000.00
171	Building Application Form for Site Office, Kaddudai	2,856.00
171	Concrete Post for Kallundai Sewerage Land	16,125.00
171	Building Application Form for SWRO, Thalaiyadi	200.00
171	Awareness Meeting for Land Acquisition for Sewerage Pumping Station	5,100.00
171	Building Application Form for DN02	13,747.50
171	Building Application Form for DN02	1,977.30
<b>Total</b>		<b>402,005.80</b>

### Note 03-Project Engineering & Institutional Consultancy (PEIC)

Ledger Code	Description	Amount-LKR
201	NBT for Nov & Dec 2018, IPC72, IPC73, IPC73, WA Ref: JA118 (Greentech Consultants Pvt Ltd)	138,050.25
201	NBT for Jan, Feb & Mar 2019, IPC74, IPC75, IPC76 (Greentech Consultants Pvt Ltd)	216,422.55
201	NBT for Apr 2019, IPC77, WA Ref: JA137 ( Greentech Consultants Pvt Ltd)	62,260.37
201	NBT for May 2019, IPC78, WA Ref: JA148 ( Greentech Consultants Pvt Ltd)	101,161.79
<b>Total</b>		<b>517,894.96</b>





**Note 04-Consultancy for Field & Modelling Environmental Studies for SWRO**

Ledger Code	Description	Amount-LKR
137	Final Payment for Field & Modelling Environmental Studies for Sea Water RO Plant at Thalaiyadi for Lanka Hydraulic Institute Ltd	1,599,438.78
<b>Total</b>		<b>1,599,438.78</b>

**Note 05-Project Administration & Implementation**

Ledger Code	Description	Amount-LKR
211	Salaries & Wages	6,251,065.91
213	Staff Welfare	7,022.00
214	Travelling Claim-Local	699,684.30
216	National Steering Committee Meeting (NSC)	201,077.00
217	Tender Evaluation Committee Members Fees	101,500.00
218	Electricity	836,020.80
219	Postage	59,546.06
220	Communication	841,919.06
221	Fuel	2,024,406.00
222	PD Office Newspapers	61,594.00
223	Press Notice & Paper Advertisement	68,515.63
224	Stationeries	485,576.61
225	Progree Review Meeting	241,434.10
226	Security Service for PD Office & Staff Quarters in Meesalai	1,804,428.20
227	Pvt Vehile Hiring Charges	1,433,755.00
228	Legal & Professional Charges	165,330.00
229	Rent & Rates	1,500,000.00
230	Bank Charges	9,415.00
231	Maintanace of PD Office	292,875.00
232	Maintanace of Equipment	208,438.36
233	Mechanical & Electrical Items	27,740.00
234	Office Maintanance & Sanitary	360,920.50
235	Project Awareness	82,410.73
236	Accommodation	85,050.00
237	Interview Expenses	54,845.00
240	Vehicle Revenue & Licence	56,612.00
243	Incidental Allowance-Foreign	50,842.83
245	Transport	28,800.00
246	Vehicle Maintanance	1,706,270.23
248	Office Consumable Items	1,954.00
251	Antivirus Software	5,300.00
255	Staff Medical Expenses	10,425.00
259	Variation Committee Members Fees	256,800.00
260	Windows Software	4,500.00
606	Settled Accrued Expenses-Salaries & Wages	51,403,506.69
607	Settled Accrued Expenses-Accommodation	3,100.00
608	Settled Accrued Expenses-Communication	5,817.39
609	Settled Accrued Expenses-Travelling Claim Local	59,844.50
611	Settled Accrued Expenses-Pvt Vehicle Hiring	121,000.00
616	Settled Accrued Expenses-Fuel	54,651.00
634	Settled Accrued Expenses-PD Office Janitorial Service	22,678.00





635	Settled Accrued Expenses-Vehicle Maintenance & Repair	29,886.80
639	Settled Accrued Expenses-Legal & Professional	14,800.00
<b>Total</b>		<b>71,741,357.70</b>

**Note 06-Individual Consultancy-Team Leader**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
205	With Holding Tax (WHT) for IPC01, WA Ref: JA142	16,693.75
205	With Holding Tax (WHT) for IPC02, WA Ref: JA144	31,250.00
205	With Holding Tax (WHT) for IPC03, WA Ref: JA145	31,250.00
205	With Holding Tax (WHT) for IPC04, WA Ref: JA151	31,250.00
205	With Holding Tax (WHT) for IPC05, WA Ref: JA152	31,250.00
<b>Total</b>		<b>141,693.75</b>

**Note 07-Mobilization Advance for Civil Works**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
405	Mobilization Advance for Construction of Water Towers (ET03)	20,860,938.25
637	Settled Mobilization Advance for DN02	78,189,721.93
<b>Total</b>		<b>99,050,660.18</b>

**Note 08-Performance Guarantee for RDA**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
330	Performance Guarantee for Road Reinstatement for Supplying & Laying Distribution Network (DN02)	44,991,928.14
<b>Total</b>		<b>44,991,928.14</b>

**Note 09-Settlement of Payable Retention Money**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
655	Supplying & Laying of Distribution Networks (DN01)	8,872,047.34
660	Treated Water Transmission Mains (TWTM01) LKR Component	29,113,416.62
662	Treated Water Transmission Mains (TWTM02) LKR Component	9,794,342.80
663	Reconstruction of 09 Roads in Vadamarachchi East DS Division	1,397,823.58
<b>Total</b>		<b>49,177,630.34</b>

**Note 10-Refund of Cheque Books Charges**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
230	Refund of ADB Cheque Books Charges from GOSL to ADF	2,250.00
230	Refund of ADB Cheque Books Charges from GOSL to ADF	7,000.00
<b>Total</b>		<b>9,250.00</b>





**Note 11-GOSL Funds Transfer from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO)**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
912	GOSL Funds Transferred to JFPR-9186-SRI from JKWSSP	4,687,340.66
912	GOSL Funds Transferred to JFPR-9186-SRI from JKWSSP	13,084.00
912	GOSL Funds Transferred to JFPR-9186-SRI from JKWSSP	8,970.00
912	GOSL Funds Transferred to JFPR-9186-SRI from JKWSSP	1,159,973.27
<b>Total</b>		<b>5,869,367.93</b>

**Note 12-Net Exchange Rate Revalue, ADB Loan:2710-SRI**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
701	Dollar Revaluation Benefit for 2019	7,394,976.53
701	Dollar Revaluation Loss for 2019	(8,448,080.40)
701	Net Dollar Revaluation for 2019	<b>(1,053,103.87)</b>

**Note 13-Net Exchange Rate Revalue, ADB Loan:2711-SRI(SF)**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
702	Dollar Revaluation Benefit for 2019	2,203,880.66
702	Dollar Revaluation Loss for 2019	(3,735,980.86)
702	Net Dollar Revaluation for 2019	<b>(1,532,100.20)</b>

**Note 14-Refund of Cheque Books Charges**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
230	Refund of Cheque Books Charges of ADB from GOSL to ADF	2,250.00
230	Refund of Cheque Books Charges of ADB from GOSL to ADF	7,000.00
<b>Total</b>		<b>9,250.00</b>

**Note 15-Refund of Stop Payments Charges**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
230	Refund of Stop Payments Charges from Bank of Ceylon, Dehiwala to ADF in 2019	10,000.00
<b>Total</b>		<b>10,000.00</b>

**Note 16-Refund of Land Acquisition & Purchasing**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
171	Refund of Cheque Payment to Divisional Secretary, Jaffna for Pumping Station 02	100,000.00
<b>Total</b>		<b>100,000.00</b>



**Note 17-Refund of Cheques Payments-Deposit**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
708	Cheque Refund of P.H.I.B Sugathadasa	5,000.00
708	Cheque Refund of U.C.Pathiranage	1,000.00
708	Cheque Refund of R.H.Ruvinis	2,000.00
708	Cheque Refund of G.A.Kumararathna	2,000.00
708	Cheque Refund of Sarath Chandrasiri Vithana	1,155.00
708	Cheque Refund of M.R.Jeyachandran	3,846.00
<b>Total</b>		<b>15,001.00</b>

**Note 18-Refund of GOSL Funds from JFPR-9186-SRI**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
912	Refund of GOSL Funds from JFPR-9186-SRI to JKWSSP	8.00
<b>Total</b>		<b>8.00</b>

**Note 19-Imprest Received from NWSDB**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
908	GOSL Imprest Received from NWSDB from January to December 2019	498,509,559.81
908	Returned Year End Imprest Balance to NWSDB as at 31-Dec-2019	-
908	Total GOSL Imprest Received from NWSDB January to December 2019	<b>498,509,559.81</b>

**Note 20-Cash & Cash Equivalents as at 01 January 2019**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
416	Opening Imprest Account Balance of CBSL, ADB Loan:2710-SRI, Sub Ledger 153, as at 01-01-2019	176,098,074.11
417	Opening Imprest Account Balance of CBSL, ADB Loan:2711-SRI, Sub Ledger 154, as at 01-01-2019	109,844,652.71
418	Opening Sub Imprest Account Balance of BOC, ADB Loan:2710-SRI, as at 01-01-2019	18,620,301.01
419	Opening Sub Imprest Account Balance of BOC, ADB Loan:2711-SRI, as at 01-01-2019	9,867,947.01
421	Opening Balance of GOSL as at 01-01-2019	-
<b>Total</b>		<b>314,430,974.84</b>

**Note 21-Cash & Cash Equivalents as at 31 December 2019**

<b>Ledger Code</b>	<b>Description</b>	<b>Amount-LKR</b>
416	Closing Imprest Account Balance of CBSL, ADB Loan:2710-SRI, Sub Ledger 153, as at 31-12-2019	168,618,238.34
417	Closing Imprest Account Balance of CBSL, ADB Loan:2711-SRI, Sub Ledger 154, as at 31-12-2019	25,780,209.08
418	Closing Sub Imprest Account Balance of BOC, ADB Loan:2710-SRI, as at 31-12-2019	18,126,835.98
419	Closing Sub Imprest Account Balance of BOC, ADB Loan:2711-SRI, as at 31-12-2019	18,559,235.56
421	Closing Balance of GOSL as at 31-12-2019	-
<b>Total</b>		<b>231,084,518.96</b>





## National Water Supply & Drainage Board

### Jaffna-Kilinochchi Water Supply & Sanitation Project

#### Summary of Expenditures in LKR (Mn) (Accrual Basis)

Description/Category	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Grand Total As at 31-12-2019
Civil Works	2.27	138.08	95.00	114.42	286.63	738.12	2,483.87	1,688.89	1,497.49	7,044.76
Environment & Social Mitigation	0.27	-	-	-	-	-	0.02	-	-	0.29
Land Acquisition & Purchasing	-	-	2.50	7.79	1.03	5.14	5.57	0.47	0.30	22.79
Vehicles (4WD Pickups)	-	-	23.50	-	-	-	-	-	19.73	43.23
Motor Bikes	-	-	-	-	-	-	-	-	0.88	0.88
Equipment	-	0.53	-	-	-	-	0.79	0.55	-	1.87
Laboratory Equipment for Regional Office, Jaffna	-	-	-	4.88	7.95	12.23	-	-	-	25.06
Office Furniture & Office Equipment	-	3.56	0.96	2.81	0.82	0.13	0.13	0.03	-	8.44
Consultancy for Design & Supervision for Construction of Regional Office Building at Pannai(AGM, North)	-	-	-	-	-	-	-	-	-	-
Project Engineering & Institutional Consultancy (PEIC)	-	-	107.67	137.89	203.26	114.57	86.05	75.30	49.89	774.63
Consultancy for Field & Modelling Environmental Studies for SWRO, Thalaiyadi	-	-	-	-	-	-	8.74	6.40	1.60	16.74
Project Administration & Implementation	16.72	22.18	36.58	53.82	62.72	65.72	67.21	80.99	73.50	479.44
Individual Consulting Service	-	-	-	-	-	-	-	-	2.83	2.83
Interest Charges-NW/SDB	-	-	-	6.98	-	-	-	-	-	6.98
<b>Total</b>	<b>19.25</b>	<b>164.35</b>	<b>271.12</b>	<b>329.67</b>	<b>563.41</b>	<b>937.60</b>	<b>2,652.38</b>	<b>1,852.63</b>	<b>1,646.22</b>	<b>8,436.61</b>



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA-KILINCHCHI WATER SUPPLY & SANITATION PROJECT

### CASH BASIS EXPENDITURES BY SOURCES in LKR (Mn)

Source of Funds	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Total As at 31-12-2019
OCR	-	102.95	55.07	58.69	61.28	51.14	40.08	-	142.88	512.10
ADF	-	32.96	168.60	351.61	341.42	1,185.29	1,630.18	1,445.68	1,119.84	6,275.59
AFD	-	0.96	87.07	15.32	21.30	-	-	-	-	124.64
GOSL	21.57	36.12	56.03	104.82	78.61	321.04	69.75	657.65	492.74	1,838.33
<b>Total</b>	<b>21.57</b>	<b>172.99</b>	<b>366.78</b>	<b>530.44</b>	<b>502.61</b>	<b>1,557.47</b>	<b>1,740.01</b>	<b>2,103.33</b>	<b>1,755.46</b>	<b>8,750.66</b>

### CASH BASIS EXPENDITURES BY SOURCES in USD (Mn)

Source of Funds	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Total As at 31-12-2019
OCR	-	0.81	0.43	0.45	0.45	0.35	0.26	-	0.80	3.55
ADF	-	0.26	1.31	2.69	2.51	8.14	10.69	8.89	6.26	40.76
AFD	-	0.01	0.67	0.12	0.16	-	-	-	-	0.96
GOSL	0.20	0.28	0.43	0.80	0.58	2.20	0.46	4.05	2.76	11.76
<b>Total</b>	<b>0.20</b>	<b>1.36</b>	<b>2.84</b>	<b>4.06</b>	<b>3.70</b>	<b>10.70</b>	<b>11.41</b>	<b>12.94</b>	<b>9.82</b>	<b>57.02</b>

(LKR has been converted in to USD according to annual average exchange rate of Central Bank of Sri Lanka for respective year)





# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

### ACCRUAL BASIS EXPENDITURES BY SOURCES IN LKR

No	Category	Source of Funds				TOTAL AS AT 31-12-2019
		OCR	ADF	AFD	GOSL	
1	Civil Works	413,813,385.78	5,172,698,219.19	5,736,018.70	1,452,507,525.53	7,044,755,149.20
2	Environment & Social Mitigation	-	-	-	290,596.00	290,596.00
3	Land Acquisition & Purchasing	-	-	-	22,792,144.16	22,792,144.16
4	Vehicles	20,986,071.00	19,730,000.00	-	2,518,328.52	43,234,399.52
5	Equipment	788,144.39	250,173.91	-	831,013.03	1,869,331.33
6	Laboratory Equipment	19,121,327.50	5,732,296.34	-	5,940,472.60	25,061,800.14
7	Office Furniture & Office Equipment	-	-	-	2,710,263.28	8,442,559.60
8	Consultancy for AGM, North Building	-	-	-	8,700,000.00	8,700,000.00
9	Project Engineering & Institutional Consultancy	628,803,656.44	119,223,764.41	-	26,602,232.02	774,629,652.87
10	Consultancy for Environmental Studies for SWRO	14,260,000.00	-	-	2,473,673.50	16,733,673.50
11	Individual Consulting Service	2,833,875.00	-	-	-	2,833,875.00
12	Project Administration & Implementation	433,040,122.97	-	-	46,382,004.03	479,422,127.00
13	Interest Charges-NWSDB	-	-	-	6,981,464.24	6,981,464.24
	<b>Total</b>	<b>435,587,601.17</b>	<b>6,296,469,671.35</b>	<b>124,959,783.11</b>	<b>1,578,729,716.91</b>	<b>8,435,746,772.53</b>

### Budget Vs Cumulative Expenditures in Mn LKR

Source of Funds	Revised Allocation for NWSDB	Cumulative Expenditures As at 31-12-2019	Balance As at 31-12-2019	% of Expenditures
OCR	3,040.00	435.59	2,604.41	14.33
ADF	8,580.40	6,296.47	2,283.93	73.38
AFD	124.96	124.96	0.00	100.00
GOSL	3,496.00	1,578.73	1,917.27	45.16
<b>Total</b>	<b>15,241.36</b>	<b>8,435.75</b>	<b>6,805.61</b>	<b>55.35</b>



## Schedule 01

### NATIONAL WATER SUPPLY & DRAINAGE BOARD

#### JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

ADB LOAN NO: 2710-SRI & 2711-SRI (SF) AFD LOAN NO: CLK1003-01-J

#### ORIGINAL LOAN COST AND FINANCING

A	Investment Cost	Amount in Mn US\$
1	Civil Work	
	(i) Water Supply	69.74
	(ii) Sewerage & Sanitation	28.2
	(iii) Road Reinstatement	10.01
2	Equipment	4.63
3	Environment & Social Mitigation	0.13
4	Consultants	
	(i) Project Management & Capacity Building	3.04
	(ii) Design & Supervision	1.18
5	Taxes	29.26
	Sub Total (A)	146.19
B	Recurrent Cost	
1	Project Administration & Implementation	0.76
2	Taxes	0.09
	Sub Total (B)	0.85
C	Contingencies	
	(i) Physical	8.88
	(ii) Price	2.79
	Sub Total (C)	11.67
D	Financial Charges	5.33
	Total Project Cost (A+B+C+D)	164.04

	Description	Amount in US\$ (Mn)
A	Investment Cost	146.19
B	Recurrent Cost	0.85
C	Contingencies	11.67
D	Financial Charges	5.33
	Total	164.04





## Schedule 02

### Jaffna-Kilinochchi Water Supply & Sanitation Project

ADB Loan No:2710-SRI & 2711-SRI, AFD CLK 1003-01-J

#### Original Loan Detailed Cost Estimate by Outputs/Components in USD (Mn)

Description		Components			Total
		01	02	03	
<b>A</b>	Investment Cost				
1	Civil Works & Equipment				
(i)	Water Supply	91.82	2.64	-	94.46
(ii)	Sewerage & Sanitation	35.64	-	-	35.64
(iii)	Road Reinstatement	11.23	-	-	11.23
2	Environment & Social Mitigation	0.13	-	-	0.13
3	Consultants				
(i)	Project Management & Capacity Building	-	-	3.40	3.40
(ii)	Design & Supervision	-	-	1.32	1.32
<b>Sub Total A</b>		<b>138.83</b>	<b>2.64</b>	<b>4.72</b>	<b>146.19</b>
<b>B</b>	Recurrent Costs				
1	Project Administration & Implementation	-	-	0.85	0.85
<b>Sub Total B</b>		<b>-</b>	<b>-</b>	<b>0.85</b>	<b>0.85</b>
<b>C</b>	Contingencies				
(i)	Physical	8.70	0.17	-	8.88
(ii)	Price	2.66	0.06	0.07	2.79
<b>D</b>	Financial Charges	5.05	0.10	0.19	5.33
<b>Total Project Cost (A+B+C+D)</b>		<b>155.25</b>	<b>2.96</b>	<b>5.83</b>	<b>164.04</b>





## Schedule 03

# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

ADB LOAN NO: 2710-SRI & 2711-SRI (SF)

### REVISED PROJECT INVESTMENT PLAN

Item	Description	Amount in Mn US\$
A	Base Cost	
1	Water Supply Infrastructure & Service in Jaffna Area Improved	75.10
2	Head works at Iranamadu Water Tank Improved	14.50
3	Water Management System & Capacity Strengthened	11.80
Sub Total (A)		101.40
B	Contingencies	6.30
C	Financial Charges	5.30
Total (A+B+C)		113.00

Item	Description	Amount in Mn US\$
A	Base Cost	101.40
B	Contingencies	6.30
C	Financial Charges	5.30
Total (A+B+C)		113.00

### Financing Plan

Source of Funds	Amount in Mn US\$
OCR-Regular Loan, L2710-SRI	20.00
OCR-Concessional Loan, L2711-SRI	70.00
GOSL	23.00
Total	113.00





## Schedule 04

### NATIONAL WATER SUPPLY & DRAINAGE BOARD

#### JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT (JKWSSP)

ADB Loan No: 2710-SRI & 2711-SRI, AFD CLK 1003-01-J

#### Original Budget Allocation of the Project in Mn

Source of Funds	Allocation in USD	Allocation in LKR
ADB-OCR	20.00	2,234.60
ADB-ADF	70.00	7,821.10
AFD	48.00	5,363.04
GOSL	26.04	2,909.45
<b>Total</b>	<b>164.04</b>	<b>18,328.19</b>

(According to RRP, 01 USD = LKR 111.73)

#### Original Budget in USD (Mn)

Source of Funds	Total Allocation for JKWSSP	Allocation for Dept of Irrigation, Northern Provincial Council	Allocation for NWSDB
ADB-OCR	20.00	-	20.00
ADB-ADF	70.00	13.55	56.45
AFD	48.00	-	48.00
GOSL	26.04	3.17	22.87
<b>Total</b>	<b>164.04</b>	<b>16.72</b>	<b>147.32</b>

#### Original Budget for NWSDB in LKR (Mn)

Source of Funds	Allocation in USD	Allocation in LKR
ADB-OCR	20.00	2,234.60
ADB-ADF	56.45	6,307.16
AFD	48.00	5,363.04
GOSL	22.87	2,555.27
<b>Total</b>	<b>147.32</b>	<b>16,460.07</b>



## Schedule 05

### NATIONAL WATER SUPPLY & DRAINAGE BOARD

### JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

ADB Loan No: 2710-SRI & 2711-SRI

#### Revised Budget Allocation of the Project in Mn

Source of Funds	Allocation in USD	Allocation in LKR
ADB-OCR (Regular Loan)	20.00	3,040.00
ADB-OCR (Concessional Loan)	70.00	10,640.00
GOSL	23.00	3,496.00
<b>Total</b>	<b>113.00</b>	<b>17,176.00</b>

(According to Project Administration Manual (PAM) 01 USD = LKR 152)





## Schedule 06

### Jaffna - Kilinochchi Water Supply & Sanitation Project

Subsidiary Financing Agreement between Government of Sri Lanka and National Water Supply  
& Drainage Board for Financing of Asian Development Bank (ADB)  
ADB L2710 & L2711

#### Loan & Grant Classification in Mn LKR

Description	Grant	Loan	Total
Rural Water Supply	2,118.00	374.00	2,492.00
• Grant 85%			
• Loan 15%			
Urban Water Supply	1,536.00	1,536.00	3,072.00
• Grant 50%			
• Loan 50%			
Sewerage & Sanitation	4,508.00	-	4,508.00
• Grant 100%			
Total	8,162.00	1,910.00	10,072.00

Description	Grant %	Loan %	Total %
Rural Water Supply	21.03	3.71	24.74
Urban Water Supply	15.25	15.25	30.50
Sewerage & Sanitation	44.76	-	44.76
Total	81.04	18.96	100.00

Subsidiary Financing Agreement between Government of Sri Lanka and National Water  
Supply & Drainage Board for Financing of Agence Francaise Development (AFD)  
CLK-1003-01-J

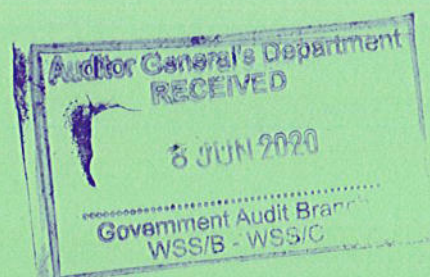
#### Loan & Grant Classification in Mn LKR

Description	Grant	Loan	Total
Rural Water Supply	1,974.00	348.00	2,322.00
• Grant 85%			
• Loan 15%			
Urban Water Supply	1,419.00	1,419.00	2,838.00
• Grant 50%			
• Loan 50%			
Total	3,393.00	1,767.00	5,160.00

Description	Grant %	Loan %	Total %
Rural Water Supply	55.90	9.86	65.76
Urban Water Supply	17.12	17.12	34.24
Total	73.02	26.98	100.00







# **MINISTRY OF URBAN DEVELOPMENT, WATER SUPPLY & HOUSING FACILITIES**

## **NATIONAL WATER SUPPLY & DRAINAGE BOARD**

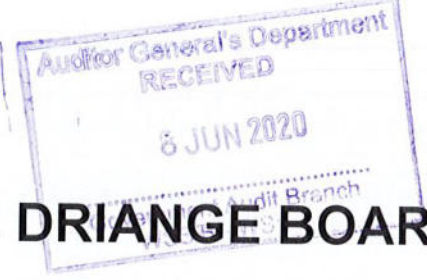
### **JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT (ADDITIONAL FINANCE)**

**ADB LOAN NO: 3603-SRI (REG) & 3604-SRI (CON)**

## ***FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019***







# NATIONAL WATER SUPPLY & DRIANGE BOARD

## JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT

### (ADDITIONAL FINANCE)

## CONTENTS

	Page No
Specimen for Management Assertion Letter	1-2
Significant Accounting Policies	3-6
Statement of Financial Position	7-8
Statement of Cash Flow	9
Trial Balance	10
Notes for Statement of Financial Position	11
Notes for Statement of Cash Flow	12
Summary of Expenditures	13-19
The Project's Bank Accounts Details	20-21
<u>Schedules</u>	
Financing Plan	01
Detailed Cost Estimate by Expenditures Category	02
Detailed Cost Estimates by Financiers	03
Detailed Cost Estimate by Outputs & Components	04
ADB Allocation & Withdrawal of Loan Proceeds	05
Loan and Grant Components	06
<u>Annexure</u>	
ADB LFIS Reconciliation, L3603 & L3604	01



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA & KILINCHCHI WATER SUPPLY PROJECT

### (ADDITIONAL FINANCE)

#### SIGNIFICANT ACCOUNTING POLICIES

##### 1.0 GENERAL

##### 1.1 An Introduction to the Project

The main objective of this project is to provide safe drinking water to 300,000 people and improved sanitation to 80,000 people in Jaffna and Kilinochchi districts in Northern Province of Sri Lanka. The project has been financed from Asian Development Bank (ADB) and from Agence Francaise Development (AFD) as a co-financier. The components of the project are Water Supply & Sanitation Infrastructure, Strengthening Jaffna Water Resource Management and Building Implementation Capacity.

##### 1.2 Restructuring of the Project's Scope

The current project needs restructuring primarily to reflect the change of water source from Inranamadu tank to a desalination plant and to strengthen the water supply component. The following changes are proposed: (i) inclusion of a desalination plant using a design build operate (DBO) contract; (ii) cancellation of water treatment plant and bulk water transportation from Inranamadu tank originally co financed by the Agence Française de Développement (AFD); (iii) exclusion of the sewerage component; (iv) inclusion of the household water connections; and (v) inclusion of water resource management and outreach activities.

##### 1.3 Implementation Arrangement

Ministry of Urban Development, Water Supply and Housing Facilities is the project's executing agency (EA). The National Water Supply & Drainage Board (NWSDB) is the project's implementing agency (IA) for implementing water supply component

Further, a Project Management Unit (PMU) has been set up in Jaffna for implementing the project in place.

##### 2.0 Original Financing

The Government of Sri Lanka has obtained loans from Asian Development Bank (ADB) and Agence Francaise De Development (AFD) for the project in 2011. The ADB has totally financed a sum of US\$ 90 million from Ordinary Capital Resource (OCR) and Asian Development Fund (ADF). The AFD financed a sum of EUR 35 million, equivalent to US\$ 48 million. The Government of Sri Lanka has financed a sum of US\$ 26.04 million. Totally, US\$ 164.04 million has been financed for the project. *However, the AFD cancelled its financing for the project in 2015 because of major change into scope from surface water (Inranamadu Tank) to sea water*





desalination (Thalaiyadi). As a result, having restructured of the project, the project's budgetary allocation was revised from USD 164.04 Mn to USD 113.00 Mn.

## **2.1 ADB Additional Financing**

Because of restructuring of the project, the project is needed additional finance to achieve the objectives so that the ADB additionally financed USD 120 million. Of which, USD 95 million was financed from L3603-SRI (OCR-Regular) and balance USD 25 million was financed from L3604-SRI (OCR-Concessional). Moreover, Government of Sri Lanka financed USD 33 million as counterpart funds to the project. Totally, USD 153 million was additionally financed to the project. (Schedule 01, 02, 03, 04 & 05)

## **2.2 Loans Agreements Signing Dates**

ADB Loans Agreements signing date for 3603-SRI L3603-SRI (OCR-Regular) and L3604 (OCR-Concessional) was 15<sup>th</sup> December 2017.

## **2.3 Loans Effective Dates**

According to ADB loans agreements, loans effective date for L3603-SRI (OCR-Regular) and L3604-SRI (OCR-Concessional) was 15<sup>th</sup> March 2018

## **2.4 Loans Closing Dates**

In accordance with ADB Loans Agreements, Section 3.04, loan closing date shall be 30<sup>th</sup> June 2026 for L3603-SRI (OCR-Regular) and Section 3.05, loan closing date shall be 30<sup>th</sup> June 2023 for L3604-SRI (OCR-Concessional).

## **2.5 A Subsidiary Financing Agreement**

A Subsidiary Financing Agreement has been made between Government of Sri Lanka and National Water Supply & Drainage Board on 29 August 2018 for additional financing of Asian Development Bank (ADB) of Loan No:3603-SRI (OCR-Regular) as well as Loan No:3604-SRI (OCR-Concessional) for Jaffna & Kilinochchi Water Supply Project-Additional Finance. (Schedule 06)



**3.1 Accounting Policies**

The financial statements have been prepared and presented in accordance with Sri Lanka Financial Reporting Standards (SLFRS) and Sri Lanka Accounting Standards (LKAS) with effect from 01 January 2012 laid down by The Institute of Chartered Accountants of Sri Lanka. The financial statements have been prepared on the historical cost basis and adjustments have been made inflationary factors affecting the financial statements.

The Accounts and the Financial Statements have been prepared and presented as required by Section 2.09 (a) of the Project Agreement dated 08 February 2011 between the Asian Development Bank (ADB) and the National Water Supply & Drainage Board (NWSDB) reflecting the position of the Government of Sri Lanka as borrower.

Project budget allocation and withdrawal of loan proceeds has been recorded category wise. As per Generally Accepted Accounting Standards, Mobilization Advance and Retention has been shown as Current Assets and Liabilities in the statement.

**3.2 Accounting Period**

Accounting period of the project is 01 January to 31 December of each financial year.

**3.3 Accrual Concept**

According to Sri Lanka Accounting Standards (LKAS 01), the project prepares and presentation its financial statements in accrual basis, except statement of cash flow.

**3.4 Cash & Cash Equivalents**

Cash & Cash equivalent includes cash at Central Bank of Sri Lanka and Bank of Ceylon, Dehiwala and Bank of Ceylon, Jaffna.

**3.5 Statement of Cash Flow**

The "Direct Method". of the LKAS 07 has been followed in the preparation of the Statement of Cash Flow.

**3.6 Depreciation of Assets**

Non-current assets have been accounted at cost and no depreciation has been provided as a policy of foreign funded project of NWSDB.

**3.7 Reporting Currency**

The financial statements have been prepared and presented in Sri Lanka Rupees (LKR)





### **3.8 Conversion of Foreign Currency Transactions**

All foreign currency transactions have been converted into Sri Lanka Rupees (LKR) at the rate of exchange prevailing at the date of transaction, according to Central Bank of Sri Lanka. The balance of the special dollar account at the central Bank is converted into Sri Lanka Rupees (LKR) the rate of exchange prevailing at the end of year (Balance Sheet data). Any profit or loss arising on conversion is credited or debited to the foreign currency revaluations reserve.

### **3.9 Commitment & Interest Charges**

According to the NWSDB's guidelines, commitment charges for ADB Loan No: 3603 (OCR-Regular) and interest charges for ADB Loan No: 3604 (OCR-Concessional) were not accounted as expenditures in the financial statements as the commitment and interest charges are being accounted as expenditures by Department of Treasury Operations, Ministry of Finance.

### **4.0 Interest Charges for Subsidiary Financing Agreement**

In accordance with the NWSDB's guidelines, interest charges may be accounted in the financial statements based upon Subsidiary Financing Agreement between Government of Sri Lanka and National Water Supply & Drainage Board for ADB additional financing.

### **4.1 Loan & Grant Details of the Expenditures of the Project**

As per the Subsidiary Financing Agreement between Government of Sri Lanka and National Water Supply & Drainage Board for ADB Loan No:3603-SRI & 3604-SRI expenditures were reported as Loan and Grant.

### **4.2 Consistency of Accounting Policies**

The financial statements have been prepared and presented in line with Consistency of Accounting Policies.

### **4.3 Gratuity Provision for Project's Contract Staff**

According to the Gratuity Act No: 12 of 1983, the Project/NWSDB is responsible to make Gratuity Provision for project's staff who have been working under Contract basis for the project since 2011. In order to comply with the Gratuity Act, a gratuity provision for the project's Contract staff was shown in the financial statements of Jaffna-Kilinochchi Water Supply & Sanitation Project (JKWSSP-Original Loan) for the year ended 31 December 2019.



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE

ADB LOAN NO:3603-SRI & 3604-SRI

### STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

Description	Notes	LKR Year-2019	LKR Year-2018
<b>Non Current Assets</b>			
Civil Works	01	260,019,619.90	-
Equipment		-	-
Consultancy Service		-	-
Incremental Administrative Costs		-	-
Financial Charges		-	-
Total		<b>260,019,619.90</b>	-
<b>Current Assets</b>			
Mobilization Advance for Civil Works		-	-
Imprest Account Balance of CBSL-Loan No:3603-SRI		-	-
Imprest Account Balance of CBSL-Loan No:3604-SRI		-	-
Sub Imprest Account Balance of BOC-Loan No:3603-SRI		-	-
Sub Imprest Account Balance of BOC-Loan No:3604-SRI		-	-
GOSL Account Balance		-	-
Total		-	-
<b>Total Assets</b>		<b>260,019,619.90</b>	-
<b>Less: Current Liabilities</b>			
Accured Expenses	02	30,229,324.41	-
Payable Retention Money	03	54,628,515.01	-
Dollar Revaluation ( Benefit/Loss) Loan No:3603-SRI		-	-
Dollar Revaluation ( Benefit/Loss) Loan No:3604-SRI		-	-
Total		<b>84,857,839.42</b>	-
<b>Net Assets</b>		<b>175,161,780.48</b>	-
<b>Financing By</b>			
Asian Development Bank's Initial Advance Loan No:3603-SRI		-	-
Asian Development Bank's Initial Advance Loan No:3604-SRI		-	-
Asian Development Bank Direct Payment Loan No:3603-SRI		-	-
Asian Development Bank Direct Payment Loan No:3604-SRI	04	175,161,780.48	-
GOSL Imprest Received from NWSDB		-	-
Total		<b>175,161,780.48</b>	-





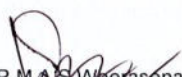
We have prepared the above Statement of Financial Position, Statement of Cash Flow, Trail Balance and Summary of Expenditures as at 31 December 2019 for the year ended in respect of ADB & GOSL/Board funded " ADB 06th Project-JKWSP (Additional Finance)" based on the books and records maintained by the project. We certify to the best of our knowledge and belief the Statement of Financial Position, Statement of Cash Flow, Trail Balance and Summary of Expenditures for the year ended have been prepared in accordance with Sri Lanka Financial Reporting Standards (SLFRS), Sri Lanka Accounting Standards (LKAS) and ADB financial procedures.



T. Barathithasan  
Project Director  
Jaffna & Kilinochchi Water Supply Project-Additional Finance  
National Water Supply & Drainage Board



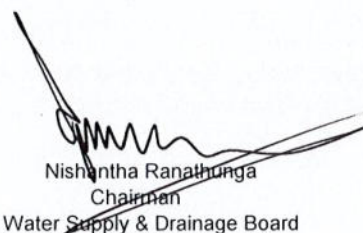
S. Senthoorvasan  
Project Accountant  
Jaffna & Kilinochchi Water Supply Project-Additional Finance  
National Water Supply & Drainage Board



R. M. A. S. Weerasena  
Additional General Manager ( Finance)  
National Water Supply & Drainage Board



R. H. Ruvinis  
General Manager  
National Water Supply & Drainage Board



Nishantha Ranathunga  
Chairman  
National Water Supply & Drainage Board



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## Jaffna & Kilinochchi Water Supply Project-Additional Finance

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Year-2019 Amount-LKR	Year-2018 Amount-LKR
<b>Cash Flows from/used in Operating Activities</b>			
Civil Works	01	(175,161,780.48)	-
Equipment		-	-
Consulting Service		-	-
Incremental Administrative Costs		-	-
<i>Net Cash from/used in Operating Activities</i>		<b>(175,161,780.48)</b>	-
 <b>Cash Flows from/used in Financing Activities</b>			
ADB Direct Payment, L3603-SRI		-	-
ADB Direct Payment, L3604-SRI	02	175,161,780.48	-
Net Exchange Rate Revalue of Loan No:3603-SRI		-	-
Net Exchange Rate Revalue of Loan No:3604-SRI		-	-
Imprest Received from NWSDB		-	-
<i>Net Cash from/used in Financing Activities</i>		<b>175,161,780.48</b>	-
 Net Increase/Decrease in Cash & Cash Equivalents		-	-
 Cash & Cash Equivalents as at 01 January 2019		-	-
 Cash & Cash Equivalents as at 31 December 2019		-	-





## NOTES FOR STATEMENT OF FINANCIAL POSITION

### Note 01-Civil Works

Ledger Code	Description	Amount-LKR
100	Supplying & Laying of Water Distribution Networks in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainakar, Punkuduthivu, Vaddukkoddai, Kaddudai, Nallur Zones (DN02)-ADB Component	232,794,528.81
100	Supplying & Laying of Water Distribution Networks in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainakar, Punkuduthivu, Vaddukkoddai, Kaddudai, Nallur Zones (DN02)-GOSL Component	27,225,091.09
<b>Total</b>		<b>260,019,619.90</b>

### Note 02-Accrued Expenses

Ledger Code	Description	Amount-LKR
640	Supplying & Laying of Water Distribution Networks in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainakar, Punkuduthivu, Vaddukkoddai, Kaddudai, Nallur Zones (DN02)-ADB Component, Sierra Construction Ltd, IPC12	15,022,506.63
640	Supplying & Laying of Water Distribution Networks in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainakar, Punkuduthivu, Vaddukkoddai, Kaddudai, Nallur Zones (DN02)-GOSL Component, Sierra Construction Ltd, IPC10, IPC11 & IPC12	15,206,817.78
<b>Total</b>		<b>30,229,324.41</b>

### Note 03-Retention Money

Ledger Code	Description	Amount-LKR
646	Supplying & Laying of Water Distribution Networks in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainakar, Punkuduthivu, Vaddukkoddai, Kaddudai, Nallur Zones (DN02)	54,628,515.01
<b>Total</b>		<b>54,628,515.01</b>

### Note 04-ADB Direct Payments, L3604-SRI

Ledger Code	Description	Amount-LKR
903	ADB Direct Payments for Civil Works in September 2019 for DN02	117,322,981.33
903	ADB Direct Payments for Civil Works in October 2019 for DN02	18,946,224.56
903	ADB Direct Payments for Civil Works in December 2019 for DN02	38,892,574.59
<b>Total</b>		<b>175,161,780.48</b>



## NOTES FOR STATEMENT OF CASH FLOW

### Note 01-Civil Works

Ledger Code	Description	Amount-LKR
100	ADB Direct Payments for Civil Works in September 2019 for DN02, Sierra Construction Ltd	117,322,981.33
100	ADB Direct Payments for Civil Works in October 2019 for DN02, Sierra Construction Ltd	18,946,224.56
100	ADB Direct Payments for Civil Works in December 2019 for DN02, Sierra Construction Ltd	38,892,574.59
<b>Total</b>		<b>175,161,780.48</b>

### Note 02-ADB Direct Payment, L3604-SRI

Ledger Code	Description	Amount-LKR
903	ADB Direct Payments for Civil Works in September 2019 for DN02	117,322,981.33
903	ADB Direct Payments for Civil Works in October 2019 for DN02	18,946,224.56
903	ADB Direct Payments for Civil Works in December 2019 for DN02	38,892,574.59
<b>Total</b>		<b>175,161,780.48</b>





# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE

### CASH BASIS

#### Budget Vs Cumulative Expenditures in Mn LKR

Source of Funds	FINANCIERS	Budget	Cumulative Expenses As at 31-12-2019	Balance As at 31-12-2019	% of Expenditures
OCR-Regular L3603-SRI	ASIAN DEVELOPMENT BANK(ADB)	14,440.00	-	14,440.00	-
OCR-Concessional L3604-SRI		3,800.00	175.16	3,624.84	4.61
GOSL	GOVERNMENT OF SRI LANKA(GOSL)	5,016.00	-	5,016.00	-
<b>Total</b>		<b>23,256.00</b>	<b>175.16</b>	<b>23,080.84</b>	<b>0.75</b>

#### Budget Vs Cumulative Expenditures in Mn USD

Source of Funds	FINANCIERS	Allocation for NWSDB	Cumulative Expenses As at 31-12-2019	Balance As at 31-12-2019	% of Expenditures
OCR-Regular L3603-SRI	ASIAN DEVELOPMENT BANK(ADB)	95.00	-	95.00	-
OCR-Concessional L3604-SRI		25.00	0.97	24.03	3.87
GOSL	GOVERNMENT OF SRI LANKA(GOSL)	33.00	-	33.00	-
<b>Total</b>		<b>153.00</b>	<b>0.97</b>	<b>152.03</b>	<b>0.63</b>

(Budget in USD converted in to LKR as per PAM, November 2017, 01 USD = LKR 152)



# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE

### CASH BASIS EXPENDITURES BY SOURCES in LKR (Mn)

Source of Funds	Year 2018	Year 2019	Total As at 31-12-2019
OCR-Regular, L3603-SRI	-	-	-
OCR-Concessional, L3604-SRI	-	175.16	175.16
GOSL	-	-	-
<b>Total</b>	<b>-</b>	<b>175.16</b>	<b>175.16</b>

### CASH BASIS EXPENDITURES BY SOURCES in USD (Mn)

Source of Funds	Year 2018	Year 2019	Total As at 31-12-2019
OCR-Regular, L3603-SRI	-	-	-
OCR-Concessional, L3604-SRI	-	0.97	0.97
GOSL	-	-	-
<b>Total</b>	<b>-</b>	<b>0.97</b>	<b>0.97</b>





# NATIONAL WATER SUPPLY & DRAINAGE BOARD

## JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE

### ACCRUAL BASIS EXPENDITURES BY SOURCES IN LKR

No	Category	Source of Funds			TOTAL AS AT 31-12-2019
		OCR-Regular	OCR-Concessional	GOSL	
1	Civil Works	-	232,794,528.81	27,225,091.09	260,019,619.90
2	Equipment	-	-	-	-
3	Consulting Service	-	-	-	-
4	Incremental Administrative Costs	-	-	-	-
5	Financial Charges	-	-	-	-
	Total	-	232,794,528.81	27,225,091.09	260,019,619.90

### Budget Vs Cumulative Expenditures in LKR

Source of Funds	Budget	Cumulative Expenditures As at 31-12-2019	Balance as at 31-12-2019	% of Expenditures as at 31-Dec-2019
OCR-Regular	14,440,000,000.00	-	14,440,000,000.00	-
OCR-Concessional	3,800,000,000.00	232,794,528.81	3,567,205,471.19	6.13
GOSL	5,016,000,000.00	27,225,091.09	4,988,774,908.91	0.54
<b>Total</b>	<b>23,256,000,000.00</b>	<b>260,019,619.90</b>	<b>22,995,980,380.10</b>	<b>1.12</b>



**National Water Supply & Drainage Board**  
**Jaffna & Kilinochchi Water Supply Project-Additional Finance**

**Summary of Expenditures in LKR (Mn) (Accrual Basis)**

Description/Category	Year 2018	Year 2019	Grand Total As at 31-12- 2019
Civil Works	-	260,019,619.90	260,019,619.90
Equipment	-	-	-
Consulting Service	-	-	-
Incremental Administrative Costs	-	-	-
Financial Charges	-	-	-
<b>Total</b>	<b>-</b>	<b>260,019,619.90</b>	<b>260,019,619.90</b>





**NATIONAL WATER SUPPLY & DRAINAGE BOARD**  
**JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE**  
**LOAN & GRANT EXPENDITURES CLASSIFICATION AS AT 31-DECEMBER-2019**  
**ADB L3603-SRI & L3604-SRI**

**SUBSIDIARY FINANCING AGREEMENT FOR ADDITIONAL FINANCE, DATED ON 29-AUG-2018**

No	Description/Category	Year-2019 in LKR			Total
		ADB-Grant (69.50%)	ADB-Loan (30.50%)	GOSL-Grant (100%)	
1	Civil Works	161,792,197.52	71,002,331.29	27,225,091.09	260,019,619.90
2	Equipment	-	-	-	-
3	Consulting Service	-	-	-	-
4	Incremental & Administrative	-	-	-	-
5	Financial Charges	-	-	-	-
	Total	161,792,197.52	71,002,331.29	27,225,091.09	260,019,619.90

## Schedule 01

### NATIONAL WATER SUPPLY & DRAINAGE BOARD

#### JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT (ADDITIONAL FINANCE)

#### FINANCING PLAN

ADB LOAN NO: 3603-SRI & 3604-SRI

Source	ADB Loan No	Amount in USD Mn
Asian Development Bank-OCR Regular	L3603-SRI	95.00
Asian Development Bank-OCR Concessional	L3604-SRI	25.00
Government of Sri Lanka (GOSL)	-	33.00
Total		153.00

Source	ADB Loan No	Amount in LKR Mn
Asian Development Bank-OCR Regular	L3603-SRI	14,440.00
Asian Development Bank-OCR Concessional	L3604-SRI	3,800.00
Government of Sri Lanka (GOSL)	-	5,016.00
Total		23,256.00

( As per the PAM, November 2017 01 USD=LKR 152.00)





**Schedule 02**

**NATIONAL WATER SUPPLY & DRAINAGE BOARD**

**JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE**

**DETAILED COST ESTIMATES BY EXPENDITURES CATEGORY**

**ADB LOAN NO: 3603-SRI & 3604-SRI**

<b>Item</b>	<b>Description</b>	<b>Total Cost USD Mn</b>
<b>A</b>	Investment Costs	
	1 Civil Works	
	(i) SWRO Desalination	70.00
	(ii) JMC Distribution System	18.00
	(iii) Water Tower & Distribution System	4.00
	(iv) Distribution System	22.00
	2 Equipment	1.60
	3 Resettlement	1.00
	4 Project Management & Capacity Development	4.80
	Sub Total (A)	121.40
<b>B</b>	Recurrent Costs	
	1 Incremental Administrative Costs	1.70
	Sub Total (B)	1.70
	Total Base Costs (A + B)	123.10
<b>C</b>	Contingencies	
	1 Physical Contingencies	5.80
	2 Price Contingencies	7.90
	Sub Total (C)	13.70
<b>D</b>	Financing Charges	
	1 Interest Charges	16.00
	2 Commitment Charges	0.20
	Sub Total (D)	16.20
	<b>Total Project Costs (A+B+C+D)</b>	<b>153.00</b>



Schedule 03

**NATIONAL WATER SUPPLY & DRAINAGE BOARD**  
**JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE**  
**DETAILED COST ESTIMATES BY FINACIERS**  
**ADB LOAN NO: 3603-SRI & 3604-SRI**

Item	Description	ADB OCR Regular	ADB OCR Concessional	GOSL	Total Cost USD Mn
<b>A</b>	<b>Investment Costs</b>				
1	Civil Works				
(i)	SWRO Desalination	54.60	-	15.40	70.00
(ii)	JMC Distribution System	14.00	-	4.00	18.00
(iii)	Water Tower & Distribution System	-	3.10	0.90	4.00
(iv)	Distribution System	-	17.20	4.80	22.00
2	Equipment	1.40	-	0.20	1.60
3	Resettlement	-	-	1.00	1.00
4	Project Management & Capacity Development	4.10	-	0.70	4.80
	<b>Sub Total (A)</b>	<b>74.10</b>	<b>20.30</b>	<b>27.00</b>	<b>121.40</b>
<b>B</b>	<b>Recurrent Costs</b>				
1	Incremental Administrative Costs	1.40	-	0.20	1.60
	<b>Sub Total (B)</b>	<b>1.40</b>		<b>0.20</b>	<b>1.60</b>
	<b>Total Base Costs (A + B)</b>	<b>75.50</b>	<b>20.30</b>	<b>27.20</b>	<b>123.00</b>
<b>C</b>	<b>Contingencies</b>				
1	Physical Contingencies	2.70	0.70	2.50	5.90
2	Price Contingencies	2.10	2.40	3.30	7.80
	<b>Sub Total (C)</b>	<b>4.80</b>	<b>3.10</b>	<b>5.80</b>	<b>13.70</b>
<b>D</b>	<b>Financing Charges</b>				
1	Interest Charges	14.30	1.60	-	15.90
2	Commitment Charges	0.30	-	-	0.30
	<b>Sub Total (D)</b>	<b>14.60</b>	<b>1.60</b>	<b>-</b>	<b>16.20</b>
	<b>Total Project Costs (A+B+C+D)</b>	<b>95.00</b>	<b>25.00</b>	<b>33.00</b>	<b>153.00</b>





# Schedule 04

## NATIONAL WATER SUPPLY & DRAINAGE BOARD JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE DETAILED COST ESTIMATES BY OUTPUTS & COMPONENTS ADB LOAN NO: 3603-SRI & 3604-SRI

Item	Description	Output 01	Output 02	Output 03	Total Cost USD Mn
<b>A</b>	<b>Investment Costs</b>				
1	Civil Works				
(i)	SWRO Desalination	70.00	-	-	70.00
(ii)	JMC Distribution System	18.00	-	-	18.00
(iii)	Water Tower & Distribution System	4.00	-	-	4.00
(iv)	Distribution System	22.00	-	-	22.00
2	Equipment	1.60	-	-	1.60
3	Resettlement	1.00	-	-	1.00
4	Project Management & Capacity Development	3.30	-	-	4.80
	<b>Sub Total (A)</b>	<b>119.90</b>	<b>-</b>	<b>1.50</b>	<b>121.40</b>
<b>B</b>	<b>Recurrent Costs</b>				
1	Incremental Administrative Costs	1.70	-	-	-
	<b>Sub Total (B)</b>	<b>1.70</b>	<b>-</b>	<b>-</b>	<b>1.70</b>
	<b>Total Base Costs (A + B)</b>	<b>121.60</b>	<b>-</b>	<b>1.50</b>	<b>123.10</b>
<b>C</b>	<b>Contingencies</b>				
1	Physical Contingencies	5.70	-	-	-
2	Price Contingencies	7.80	-	-	5.80
	<b>Sub Total (C)</b>	<b>13.50</b>	<b>-</b>	<b>0.20</b>	<b>7.90</b>
<b>D</b>	<b>Financing Charges</b>				
1	Interest Charges	15.80	-	-	-
2	Commitment Charges	0.30	-	-	16.00
	<b>Sub Total (D)</b>	<b>16.10</b>	<b>-</b>	<b>0.30</b>	<b>16.40</b>
	<b>Total Project Costs (A+B+C+D)</b>	<b>151.10</b>	<b>-</b>	<b>1.90</b>	<b>153.00</b>



**Schedule 05**

**NATIONAL WATER SUPPLY & DRAINAGE BOARD**

**JAFFNA & KILINCHCHU WATER SUPPLY PROJECT-ADDITIONAL FINANCE**

**ADB ALLOCATION & WITHDRAWAL OF LOAN PROCEEDS**

No	ADB Loan No	Item/Category	Amount USD	Basis for Withdrawal from Loan Amount
1	3603-SRI	Works	68,640,000.00	78% of Total Expenditure Claimed
2		Equipment & Consulting Services	6,949,000.00	86.02% of Total Expenditure Claimed
3		Interest & Commitment Charges	14,617,000.00	100% of Total Expenditure Claimed
4		Unallocated	4,794,000.00	100% of Total Expenditure Claimed
Total			95,000,000.00	

No	ADB Loan No	Item/Category	Amount USD	Basis for Withdrawal from Loan Amount
1	3604-SRI	Works	20,306,000.00	78% of Total Expenditure Claimed
2		Interest & Commitment Charges	1,630,000.00	100% of Total Expenditure Claimed
3		Unallocated	3,064,000.00	100% of Total Expenditure Claimed
Total			25,000,000.00	





**Schedule 06**

**NATIONAL WATER SUPPLY & DRAINAGE BOARD**

**JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE**

**LOAN & GRANT COMPONENTS**

**ADB L3603-SRI & L3604-SRI**

**SUBSIDIARY FINANCING AGREEMENT, DATED ON 29-AUG-2018**

Description	Project Cost LKR Million	Rural LKR Million (78%)	Urban LKR Million (22%)
Water Supply Component	18,240.00	14,227.20	4,012.80

Description	Grant LKR Million (75%)	Loan LKR Million (25%)	Total LKR Million (100%)
Rural Water Supply Component	10,670.40	3,556.80	14,227.20

Description	Grant LKR Million (50%)	Loan LKR Million (50%)	Total LKR Million (100%)
Urban Water Supply Component	2,006.40	2,006.40	4,012.80

Description	Grant LKR Million	Loan LKR Million	Total LKR Million
Rural Water Supply Component	10,670.40	3,556.80	14,227.20
Urban Water Supply Component	2,006.40	2,006.40	4,012.80
Total	12,676.80	5,563.20	18,240.00

Description	%
Grant	69.50
Loan	30.50
Total	100.00

