

Audited Project Financial Statements

Project Number: 37378-013 and 37378-014
Loan/Grant Number: 2710/2711 and 3603/3604
Period covered: 1 January 2020 to 31 December 2020

Sri Lanka: Jaffna and Kilinochchi Water Supply Project (Original Loan and Additional Financing) – Part 1 of 2

Prepared by National Water Supply and Drainage Board

For the Asian Development Bank
Date Received by ADB: 30 June 2021

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Access to Information Policy and as agreed between ADB and the National Water Supply and Drainage Board.



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



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எனது இல.
My No.

WSS/B/JKWSSP/04/20/FA

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Your No.

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30 June 2021

The Chairman

National Water Supply and Drainage Board

02 JUL 2021

NATIONAL AUDIT OFFICE
SRI LANKA

Report of the Auditor General on the Consolidated Financial Statements of Jaffna and Kilinochchi Water Supply and Sanitation Project for the year ended 31 December 2020

The English version of the above mentioned report along with a copy of the certified financial statements is sent herewith.

W.P.C. Wickramaratne

Auditor General

Don't forget
to A.C. (copy)
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C. Acel

- Copies to: -
01. Secretary, Ministry of Finance,
 02. Secretary, Ministry of Water Supply
 03. Project Director, Jaffna and Kilinochchi Water Supply and Sanitation Project
 04. Country Director, ADB Sri Lanka Resident Mission





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NATIONAL AUDIT OFFICE



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දිනය
திகதி
Date } 30 June 2021

The Chairman
National Water Supply and Drainage Board

Report of the Auditor General on the Consolidated Financial Statements of Jaffna and Kilinochchi Water Supply and Sanitation Project for the year ended 31 December 2020

1. Financial Statements

1.1 Qualified Opinion

The audit of the consolidated financial statements of the Jaffna and Kilinochchi Water Supply and Sanitation Project for the year ended 31 December 2020 was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 4.05 of Article IV of the Loan Agreement No.2710-SRI (Ordinary Operations) and Section 4.03 of Article IV of the Loan Agreement No.2711-SRI (SF) (Special Operations) dated 08 February 2011 and Section 4.03 of Article IV of the Loan Agreement No. 3603-SRI and No. 3604-SRI (Additional Financing) dated 15 December 2017 entered into between the Democratic Socialist Republic of Sri Lanka and the Asian Development Bank.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of this report, the accompanying financial statements give a true and fair view of the financial position of the Project as at 31 December 2020 and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.



1.2 Basis for Qualified Opinion

- (a) Exchange gain amounting to Rs.190.99 million had been shown under the current liabilities instead of being shown under the source of finance in the financial statements.
- (b) As per the financial statement of the National Water Supply and Drainage Board, the work-in-progress of the activities carried out by the Project was Rs.8,472.10 million as at 31 December 2020. However, as per the financial statement of the Project, the corresponding value of work-in-progress was Rs. 9,406.14 million. Eventhough the Project had identified the unreconciled balance of Rs.819.88 million, action had not been taken by the Project to rectify the difference in the financial statements.

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

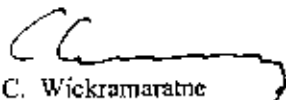


I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Requirements of the Lending Agency

As required by the Asian Development Bank, I state the followings:

- (a) funds provided had been utilized for the purposes for which they were provided,
- (b) Statements of Expenditure (SOE) submitted could be fairly relied upon to support the applications for reimbursement in accordance with the requirements specified in the Loan Agreements.
- (c) opening and closing balances, withdrawals from and replenishments to the Special (Dollar) Accounts had been truly and fairly disclosed in the books and records maintained by the Project and the balance as at 31 December 2020 had been satisfactorily reconciled with the accounting records of the Central Bank of Sri Lanka as at that date,
- (d) the satisfactory measures had been taken by the management to rectify the issues highlighted in my previous year audit report, and
- (e) the financial covenants laid down in the Loan Agreements had been complied with.


W.P.C. Wickramaratne
Auditor General



MINISTRY OF WATER SUPPLY

NATIONAL WATER SUPPLY & DRAINAGE BOARD

JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

**JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT
(Additional Finance)**

ADB LOAN NO: 2710-SRI & 2711-SRI

ADB LOAN NO: 3603-SRI & 3604-SRI (Additional Finance)

AFD CREDIT FACILITY AGREEMENT NO: CLK 1003-01-J

***CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020***



MINISTRY OF WATER SUPPLY

NATIONAL WATER SUPPLY & DRAINAGE BOARD

JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT

**JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT
(Additional Finance)**

ADB LOAN NO: 2710-SRI & 2711-SRI

ADB LOAN NO: 3603-SRI & 3604-SRI (Additional Finance)

AFD CREDIT FACILITY AGREEMENT NO: CLK 1003-01-J

***FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020***

NATIONAL WATER SUPPLY & DRIANGE BOARD

JAFFNA-KILINCHCHI WATER SUPPLY & SANITATION PROJECT

JAFFNA & KILINCHCHI WATER SUPPLY PROJECT (Additional Finance)

CONTENTS

| | Page No |
|---|---------|
| Specimen for Management Assertion Letter | i-ii |
| Significant Accounting Policies | 01-08 |
| Statement of Financial Position | 09-10 |
| Statement of Cash Flow | 11-12 |
| Trail Balance | 13-24 |
| Notes for Statement of Financial Position | 25-43 |
| Notes for Statement of Cash Flow | 44-50 |
| Financial Performance Reports | 51-54 |
| The Project's Bank Account Details | 55-56 |
| <u>Schedules for Original Loan</u> | |
| Cost and Financing | 01 |
| 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>Schedules for Additional Financing</u> | |
| Financing Plan | 07 |
| Detailed Cost Estimate by Expenditures Category | 08 |
| Detailed Cost Estimate by Financiers | 09 |
| Detailed Cost Estimate by Components | 10 |
| ADB Allocation & Withdrawal of Loan Proceeds | 11 |
| Loan and Grant Components | 12 |



Schedules for Overall Financing

| | |
|-----------------------|----|
| Project Invest Plan | 13 |
| Financing Plan in USD | 14 |
| Financing Plan in LKR | 15 |

Annexures

| | |
|--|----|
| Advance Account Reconciliation Statement, L2710 | 01 |
| Advance Account Reconciliation Statement, L2711 | 02 |
| Advance Account Reconciliation Statement, L3603 | 03 |
| Advance Account Reconciliation Statement, L3604 | 04 |
| Statement of Account of Central Bank of Sri Lanka, L2710 | 05 |
| Statement of Account of Central Bank of Sri Lanka, L2711 | 06 |
| Statement of Account of Central Bank of Sri Lanka, L3603 | 07 |
| Statement of Account of Central Bank of Sri Lanka, L3604 | 08 |
| Statement of Account of Bank of Ceylon, Jaffna, L2710 | 09 |
| Statement of Account of Bank of Ceylon, Dehiwala, L2711 | 10 |
| Statement of Account of Bank of Ceylon, Jaffna, GOSL | 11 |
| LFIS Reconciliation, ADB L2710/L2711/L3603/L3604 | 12 |



Specimen for Management Assertion Letter

Auditor General
Auditor General's Department
No. 306/72 Polduwa Road
Battaramulla, Sri Lanka

Financial Statements of Jaffna-Kilinochchi Water Supply & Sanitation Project & Jaffna & Kilinochchi Water Supply Project-Additional Finance for the Year Ended 31 December 2020

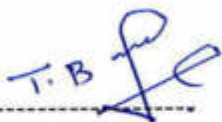
This refers to the financial statements of the Jaffna-Kilinochchi Water Supply & Sanitation Project & Jaffna & Kilinochchi Water Supply Project-Additional Finance for the year ended 31 December 2020 comprised with the Statement of Financial Position, Statement of Cash Flow, Trail Balance, Budgetary Allocations and Summary of Expenditures presented herewith in terms of Section 4.05 and Section 4.03 of ADB Loan Agreement No: Loan 2710-SRI, 2711-SRI (SF) and in terms of Section 4.03 of ADB Loan Agreement No for Additional Finance 3603-SRI, 3604-SRI, Loan Agreements signed dated 08 February 2011 and 15 December 2017 respectively and AFD Credit Facility Agreement No: CLK-1003-01-J, dated 31 December 2011 for audit purposes.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with Sri Lanka Accounting Standards / Generally Accepted Accounting Principles / Sri Lanka Public Sector Accounting Standards (*as the case may be*) and we confirm that to the best of our knowledge and belief, the following representations made to you for audit of above mentioned financial statements.

- (a) The financial statements of the Jaffna-Kilinochchi Water Supply & Sanitation Project & Jaffna & Kilinochchi Water Supply Project-Additional Finance for the year ended 31 December 2020 are free of material misstatements including omissions
- (b) The funds provided by the Lending / Donor Agency have been used for the purposes for which they were provided.
- (c) The expenditures of the Project are eligible for financing under the Loan / Credit / Grant Agreement.



- (d) The management or employees who have a significant role in internal control and made a material effect on the financial statements of the Project have not involved in any irregular activities
- (e) All books of accounts, supporting documents and other necessary information requested by your staff are made available to complete the audit timely.
- (f) The Project has complied with the condition of all relevant legal requirements including Loan/ Credit/Grant Agreements, Project Appraisal Documents, Minutes of Discussion and the Borrowers Project Implementation Plans.



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



S.Senthoorvasan
Project Accountant
JKWSSP



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



NATIONAL WATER SUPPLY & DRAINAGE BOARD

JAFFNA-KILINCHCHI WATER SUPPLY & SANITATION PROJECT JAFFNA & KILINCHCHI WATER SUPPLY PROJECT-Additional Finance

ADB LOAN NO: 2710-SRI, 2711-SRI, 3603-SRI, 3604-SRI

AFD CREDIT FACILITY AGREEMENT NO: CLK-1003-01-J

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 (SWRO) 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 for Jaffna-Kilinochchi Water Supply & Sanitation Project

Ministry of Water Supply 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 are the project's implementing agencies (IA) implementing Water Supply & Sanitation and Rehabilitation and Improvement Works to the Inranamadu Reservoir respectively.

1.4 Implementation Arrangement for Jaffna & Kilinochchi Water Supply Project-Additional Finance

Ministry of Water Supply 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 Coordination and Implementation Unit (PMCIU) have been set up in Jaffna for implementing the project in place.

2.0 Original Loan Financing for Jaffna-Kilinochchi Water Supply & Sanitation Project

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. (Schedule 01, 02, 03, 04, 05)

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 (L2710 & L2711)

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.

2.2 AFD Financing (CLK-1003-01-J)

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.

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 Plant (SWRO) (Thalaiyadi). As a result, no expenditures were reported under AFD financing after 2015.

2.3 Loan Agreements Signing Dates

| Financier | Loan No | Signing Dates |
|------------------|----------------|----------------------|
| ADB | 2710-SRI | 08 February 2011 |
| | 2711-SRI | 08 February 2011 |
| AFD | CLK-1003-01-J | 31 December 2011 |



2.4 Loans Effective Dates

| Financier | Loan No | Effective Dates |
|-----------|---------------|------------------|
| ADB | 2710-SRI | 06 May 2011 |
| | 2711-SRI | 06 May 2011 |
| AFD | CLK-1003-01-J | 31 December 2011 |

2.5 Loan Closing Dates

| Financier | Loan No | Closing Dates |
|-----------|---------------|----------------|
| ADB | 2710-SRI | 14 August 2017 |
| | 2711-SRI | 14 August 2017 |
| AFD | CLK-1003-01-J | 15 June 2017 |

2.6 Extended Loans Closing Dates

Due to restructuring of the project, the ADB's loan closing dates have been extended as follows:

| Financier | Loan No | Original Dates | 1 st Extended Dates | 2 nd Extended Dates |
|-----------|----------|----------------|--------------------------------|--------------------------------|
| ADB | 2710-SRI | 14-Aug-2017 | 31-Dec-2020 | 31-Dec-2021 |
| | 2711-SRI | 14-Aug-2017 | 31-Dec-2020 | 31-Dec-2021 |

2.7 A Subsidiary Financing Agreement for ADB Financing (L2710 & L2711)

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 of Loan No:2710-SRI and Loan No:2711-SRI (SF) for Jaffna-Kilinochchi Water Supply & Sanitation Project. (Schedule 06)

2.8 A Subsidiary Financing Agreement for AFD Financing (CLK-1003-01-J)

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.

2.9 A Project Agreement for ADB Financing (L2710 & L2711)

A Project Agreement has been made between Asian Development Bank and National Water Supply & Drainage Board on 08 February 2011 Financing of Asian



Development Bank, Loan No:2710-SRI and Loan No:2711-SRI for Jaffna-Kilinochchi Water Supply & Sanitation Project.

3.0 Additional Finance for Jaffna & Kilinochchi Water Supply Project

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 has been financed from L3603-SRI (OCR-Regular) and balance USD 25 million has been 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 additionally financed to the project. (Schedule 07, 08, 09, 10, 11)

3.1 Loans Agreements Signing Dates

| Financier | Loan No | Signing Dates |
|-----------|----------|------------------|
| ADB | 3603-SRI | 15 December 2017 |
| | 3604-SRI | 15 December 2017 |

3.2 Loans Effective Dates

| Financier | Loan No | Effective Dates |
|-----------|----------|-----------------|
| ADB | 3603-SRI | 15 March 2018 |
| | 3604-SRI | 15 March 2018 |

3.3 Loans Closing Dates

| Financier | Loan No | Closing Dates |
|-----------|----------|---------------|
| ADB | 3603-SRI | 30 June 2026 |
| | 3604-SRI | 30 June 2023 |

3.4 A Subsidiary Financing Agreement for ADB Financing (L3603 & L3604)

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, Loan No:3603-SRI and Loan No:3604-SRI for Jaffna & Kilinochchi Water Supply Project. (Schedule 12)

3.5 A Project Agreement for ADB Financing (L3603 & L3604)

A Project Agreement has been made between Asian Development Bank and National Water Supply & Drainage Board on 15 December 2017 for Additional Financing of Asian Development Bank, Loan No:3603-SRI and Loan No:3604-SRI for Jaffna & Kilinochchi Water Supply Project.



4.0 Overall Project's Financing

In overall, Asian Development Bank has financed USD 115 Mn from OCR-Regular Loan and has financed USD 95 Mn from OCR-Concessional Loan for the project. ADB's total financing is USD 210 Mn. Government of Sri Lanka has financed USD 56 Mn as Counterpart Funds to the project. Totally, USD 266 Mn has been financed to this project to achieve the project's objectives. (Schedule 13, 14, 15)



5.0 BASIS OF REPORTING THE EXPENDITURES

5.1 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 Loan Agreements, Section 4.05, 4.03, dated on 08 February 2011 and Section 4.03, dated on 15 December 2017 respectively and Section 2.09 (a) of the Project Agreements dated 08 February 2011 and 15 December 2017 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.

Pursuant to ADB's mandatory, a consolidated project's financial statements for Original Loan and Additional Finance have been prepared and presented

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.

5.2 Accounting Period

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

5.3 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.

5.4 Cash & Cash Equivalents

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

5.5 Statement of Cash Flow

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

5.6 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.



5.7 Reporting Currency

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

5.8 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.

5.9 Commitment & Interest Charges for ADB Financing

According to the NWSDB's guidelines, commitment charges for ADB Loan No: 2710-SRI, 3603-SRI and interest charges for ADB Loan No: 2711-SRI (SF), 3604-SRI were accounted as expenditures in the project's financial statements.

5.10 Interest Charges for Subsidiary Financing Agreement

According to the NWSDB's guidelines, interest charges were 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.

5.11 Loan & Grant Details of the Expenditures of the Project

According to Subsidiary Financing Agreements between Government of Sri Lanka and National Water Supply & Drainage Board for ADB Loan No:2710-SRI, 2711-SRI, 3603-SRI, 3604-SRI 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) expenditures entirely accounted as a Grant.

AFD's expenditures were not reported in 2020 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 Plant (SWRO) at Thalaiyadi, Maruthankeni.

5.12 Consistency of Accounting Policies

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

5.13 Gratuity Provision for Project's Contract Staff (LKAS19)

According to the Gratuity Act No: 12 of 1983, the Project/NWSDB is responsible to make Gratuity Provision for the project's staffs who have been working under



Contract basis for the project since 2011. In order to comply with the Gratuity Act, LKAS18 a gratuity provision for the project's Contract staffs has been shown in the financial statements as at 31 December 2020.



NATIONAL WATER SUPPLY & DRAINAGE BOARD

JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-ADDITIONAL FINANCE ADB LOAN NO:2710-SRI, 2711-SRI, 3603-SRI, 3604-SRI AFD CREDIT FACILITY AGREEMENT NO:CLK 1003-01-J

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

| Description | Notes | LKR Year-2020 | LKR Year-2019 |
|---|-------|--------------------------|-------------------------|
| Non Current Assets | | | |
| Civil Works | 01✓ | 8,452,387,069.16 | 7,304,774,769.10 |
| Environment & Mitigation | 02✓ | 442,596.00 | 290,596.00 |
| Land Acquisition & Purchasing | 03✓ | 22,907,258.38 | 22,792,144.16 |
| Vehicles | 04✓ | 84,980,399.52 | 43,234,399.52 |
| Motor Bikes Grant by JFPR-9154-SRI (CBRWSSP) | 05✓ | 883,960.00 | 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 | 10,138,059.62 | 8,442,559.62 |
| Consultancy for Design & Supervision for AGM, North Building | 09✓ | 8,700,000.00 | 8,700,000.00 |
| Project Engineering & Institutional Consultancy (PEIC) | 10✓ | 781,202,087.92 | 774,629,652.87 |
| Consultancy for Field & Modelling Environmental Study for SWRO | 11✓ | 16,733,673.50 | 16,733,673.50 |
| Individual Consulting Service | 12✓ | 9,993,425.00 | 2,833,875.00 |
| Project Administration & Implementation | 13 | 549,409,227.57 | 479,422,127.00 |
| Interest & Commitment Charges for ADB Financing | 14 | 371,086,848.88 | - |
| Interest Charges-NWSDB (Subsidiary Finance) | 15 | 6,981,464.24 | 6,981,464.24 |
| Total | | 10,342,777,201.22 | 8,696,650,352.44 |
| Current Assets | | | |
| Advances for Land Acquisition & Purchasing | 16 | 11,070,283.36 | 11,070,283.36 |
| Mobilization Advance for Civil Works | 17 | 337,854,902.98 | 503,568,493.19 |
| Refundable Deposits for RDA for Road Reinstatement | 18 | 72,656,308.87 | 72,656,308.87 |
| Performance Guarantee for RDA for Road Reinstatement | 19 | 44,991,928.14 | 44,991,928.14 |
| Advance for Supply of Fuel for Vehicles | 20 | 75,000.00 | 75,000.00 |
| Advance for Project Director Office Rent | 21 | 200,000.00 | - |
| Imprest Account Balance of CBSL-Loan No:2710-SRI, Sub Leder-153 | 22 | 142,168,428.42✓ | 168,618,238.34 |
| Imprest Account Balance of CBSL-Loan No:2711-SRI, Sub Ledger-154 | 23 | 28,194,311.09✓ | 25,780,209.08 |
| Imprest Account Balance of CBSL-Loan No: 3603-SRI, Sub Leder-198 | | - | - |
| Imprest Account Balance of CBSL-Loan No:3604-SRI, Sub Ledger-199 | | - | - |
| Sub Imprest Account Balance of Bank of Ceylon-A/C No:7042875 | | 25,047,030.73 | 18,126,835.98 |
| Sub Imprest Account Balance of Bank of Ceylon-A/C No: 72358256 | | 14,091,727.88 | 18,559,235.56 |
| Sub Imprest Account Balance of Bank of Ceylon-Loan No:3603-SRI | | - | - |
| Sub Imprest Account Balance of Bank of Ceylon-Loan No:3604-SRI | | - | - |
| GOSL Account Balance of Bank of Ceylon, A/C No: 7041012 | | - | - |
| Receivable Retention Money from Ministry of Water Supply | | 24,471.75 | 24,471.75 |
| Total | | 676,374,393.22 | 863,471,004.27 |
| Total Assets | | 11,019,151,594.44 | 9,560,121,356.71 |
| Less: Current Liabilities | | | |
| Payable Interest Charges to NWSDB (Subsidiary Financing) | 24 | 6,981,464.24 | 6,981,464.24 |
| Accured Expenses | 25 | 139,308,681.59 | 127,011,158.01 |
| Payable Retention Money for Civil Works | 26 | 128,576,916.54 | 58,653,173.02 |
| Dollar Revaluation (Benefit/Loss) Loan No:2710-SRI CBSL Sub Ledger-153 | 27 | 86,826,784.06✓ | 82,363,287.38 |
| Dollar Revaluation (Benefit/Loss) Loan No:2711-SRI CBSL Sub Ledger-154 | 28 | 104,166,452.32✓ | 102,661,074.48 |
| Dollar Revaluation (Benefit/Loss) Loan No:3603-SRI CBSL Sub Ledger-198 | 29 | - | - |
| Dollar Revaluation (Benefit/Loss) Loan No:3604-SRI CBSL Sub Ledger-199 | 30 | - | - |
| Non Refundable Tender Deposit Loan No:2710-SRI | 31 | 47,040.00 | 47,040.00 |
| Non Refundable Tender Deposit Loan No:2711-SRI | 32 | 80,000.00 | 80,000.00 |
| Refundable Tender Deposit Loan No:2711-SRI | 33 | 114,659.00 | 114,659.00 |
| Refund of Cheque Payments-Deposits | 34 | 16,463.00 | 15,001.00 |
| Total | | 466,118,460.75 | 377,926,857.13 |
| Net Assets | | 10,553,033,133.69 | 9,182,194,499.58 |




Financing By

| | | | |
|--|----|--------------------------|-------------------------|
| Asian Development Bank's Initial Advance Loan No:2710-SRI | 35 | 94,388,108.74 | 111,373,731.93 |
| Asian Development Bank's Initial Advance Loan No:2711-SRI | 36 | (25,334,471.82) | (25,334,471.82) |
| Asian Development Bank's Initial Advance Loan No:3603-SRI | 37 | - | - |
| Asian Development Bank's Initial Advance Loan No:3604-SRI | 38 | - | - |
| Asian Development Bank's Liquidation Loan No:2710-SRI | 39 | 62,224,151.90 | 45,238,528.71 |
| Asian Development Bank's Liquidation Loan No:2711-SRI | 40 | 276,297,575.10 | 276,297,575.10 |
| Asian Development Bank's Liquidation Loan No:3603-SRI | 41 | - | - |
| Asian Development Bank's Liquidation Loan No:3604-SRI | 42 | - | - |
| Asian Development Bank's Replenishment Loan No:2710-SRI | 43 | 48,658,875.40 | 48,658,875.40 |
| Asian Development Bank's Replenishment Loan No:2711-SRI | 44 | 253,692,683.72 | 196,672,201.98 |
| Asian Development Bank's Replenishment Loan No:3603-SRI | 45 | - | - |
| Asian Development Bank's Replenishment Loan No:3604-SRI | 46 | - | - |
| Asian Development Bank Direct Payment Loan No:2710-SRI | 47 | 516,864,043.82 | 398,826,571.95 |
| Asian Development Bank Direct Payment Loan No:2711-SRI | 48 | 6,342,437,864.82 | 5,918,963,063.96 |
| Asian Development Bank Direct Payment Loan No:3603-SRI | 49 | - | - |
| Asian Development Bank Direct Payment Loan No:3604-SRI | 50 | 430,779,769.51 | 175,161,780.48 |
| Asian Development Bank Financial Charges Loan No:2710-SRI | 51 | 110,346,765.86 | - |
| Asian Development Bank Financial Charges Loan No:2711-SRI | 52 | 183,090,919.22 | - |
| Asian Development Bank Financial Charges Loan No:3603-SRI | 53 | 72,193,950.08 | - |
| Asian Development Bank Financial Charges Loan No:3604-SRI | 54 | 5,455,213.72 | - |
| Agence Francaise De Development (AFD) Loan No: CLK 1003-01-J | 55 | 124,641,060.31 | 124,641,060.31 |
| GOSL Imprest from Ministry of Water Supply/Dept of Treasury Operations | 56 | 218,570,506.03 | 218,570,506.03 |
| GOSL Imprest Received from NWSDB | 57 | 1,851,669,828.25 | 1,698,110,475.48 |
| GOSL Funds Transfer from JKWSSP to JFPR-9186-SRI (SESRIIP) | 58 | (13,827,670.97) | (5,869,359.93) |
| Grant by JFPR-9154-SRI (CBRWSSP) | 59 | 883,960.00 | 883,960.00 |
| | | 10,553,033,133.69 | 9,182,194,499.58 |

We have prepared the above Statement of Financial Position, Statement of Cash Flow, Trail Balance and Summary of Expenditures as at 31 December 2020 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. Senthooorvasan
Project Accountant
Jaffna-Kilinochchi Water Supply & Sanitation Project
National Water Supply & Drainage Board


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


Thilina S. Wijetunga
General Manager
National Water Supply & Drainage Board


Nishantha Ranatunga
Chairman
National Water Supply & Drainage Board

**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 Jaffna & Kilinochchi Water Supply Project-Additional Finance ADB LOAN NO: 2710-SRI, 2711-SRI, 3603-SRI, 3604-SRI

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | Year-2020 Amount-LKR | Year-2019 Amount-LKR |
|--|-------|-------------------------|-------------------------|
| Cash Flows from/used in Operating Activities | | | |
| Civil Works | 01 | (757,881,078.42) | (481,065,623.52) |
| Land Acquisition & Purchasing | 02 | (115,114.22) | (402,005.80) |
| Environmental & Social Mitigation | 03 | (152,000.00) | |
| Project Engineering & Institutional Consultancy (PEIC) | 04 | (6,572,435.05) | (517,894.96) |
| Consultancy for Field & Modelling Environmental Studies for SWRO | | - | (1,599,438.78) |
| Project Administration & Implementation | 05 | (8,735,719.04) | (71,741,357.70) |
| Individual Consulting-Team Leader | 06 | (6,534,550.00) | (141,693.75) |
| Mobilization Advance for Civil Works | | - | (99,050,660.18) |
| Advance for PD Office Rental Charges | 07 | (400,000.00) | |
| Advances for Project Administration & Implementation | 08 | (569,800.00) | |
| Performance Guarantee for RDA for Road Reinstatement | | - | (44,991,928.14) |
| Settlement of Payable Retention Money | 09 | (1,578,506.80) | (49,177,630.34) |
| Settlement of Accrued Civil Works | 10 | (144,838,316.11) | |
| Settlement of Accrued PEIC in LKR | 11 | (25,543.28) | |
| Settlement of Accrued Project Administration Costs | 12 | (43,297,818.02) | |
| Refund of Stop Payment Charges from GOSL to ADF | 13 | (3,500.00) | (9,250.00) |
| GOSL Funds Transfer to JFPR-9186-SRI (SESRIIP) | 14 | (7,958,311.04) | (5,869,367.93) |
| Net Cash from/used in Operating Activities | | (978,662,691.98) | (754,566,851.10) |
| Cash Flows from/used in Financing Activities | | | |
| ADB Direct Payment, L2710-SRI | 15 | 118,037,471.87 | |
| ADB Direct Payment, L2711-SRI | 16 | 366,649,779.42 | |
| ADB Direct Payment, L3603-SRI | | - | - |
| ADB Direct Payment, L3604-SRI | 17 | 255,617,989.03 | 175,161,780.48 |
| Replenishment from ADB to CBSL L2710, Sub Ledger-153 | | - | - |
| Replenishment from ADB to CBSL L2711, Sub Ledger-154 | 18 | 57,020,481.74 | |
| Net Exchange Rate Revalue of Loan No:2710-SRI | 19 | 4,463,496.68 | (1,053,103.87) |
| Net Exchange Rate Revalue of Loan No:2711-SRI | 20 | 1,505,377.84 | (1,532,100.20) |
| Net Exchange Rate Revalue of Loan No:3603-SRI | | - | - |
| Net Exchange Rate Revalue of Loan No:3604-SRI | | - | - |
| Refund of Advances for Project Administration & Implementation | 21 | 121,459.79 | |
| Refund of Purchasing of CIDA Statistic Bulletin | 22 | 9,300.00 | |
| Refund of Vehicles Dual Semi Luxury Tax | 23 | 90,000.00 | |
| Refund of Cheque Books Charges from GOSL to ADF | | - | 9,250.00 |
| Refund of Stop Payment Charges from GOSL to ADF | 24 | 3,500.00 | 10,000.00 |
| Refund of Land Acquisition & Purchasing | | - | 100,000.00 |
| Refund of Cheque Payments | 25 | 1,462.00 | 15,001.00 |
| GOSL Funds Transfer from JFPR-9184 to JKWSSP | | - | 8.00 |
| Imprest Received from NWSDB | 26 | 153,559,352.77 | 498,509,559.81 |



Net Cash from/used in Financing Activities

| | |
|----------------|----------------|
| 957,079,671.14 | 671,220,395.22 |
|----------------|----------------|

Net Increase/Decrease in Cash & Cash Equivalents

| | |
|-----------------|-----------------|
| (21,583,020.84) | (83,346,455.88) |
|-----------------|-----------------|

Cash & Cash Equivalents as at 01 January 2020

| | | |
|----|----------------|----------------|
| 27 | 231,084,518.96 | 314,430,974.84 |
|----|----------------|----------------|

Cash & Cash Equivalents as at 31 December 2020

| | | |
|----|----------------|----------------|
| 28 | 209,501,498.12 | 231,084,518.96 |
|----|----------------|----------------|



NATIONAL WATER SUPPLY & DRAINAGE BOARD

JAFFNA-KILINOCHCHI WATER SUPPLY & SANITATION PROJECT
JAFFNA & KILINOCHCHI WATER SUPPLY PROJECT-Additional Finance
ADB LOAN NO: 2710-SRI, 2711-SRI, 3603-SRI, 3604-SRI
ADF CREDIT FACILITY AGREEMENT NO: CLK 1003-01-J

TRAIL BALANCE AS AT 31 DECEMBER 2020

| Ledger Code | GL Page No | Description | Dr | Cr |
|-------------|------------|---|----------------|----|
| 100 | 01 | Site Clearing of Poonakari Tank | 2,100.00 | |
| 100 | 02-05 | Supplying & Laying of Water Distribution Network (DN02) | 670,039,122.54 | |
| 101 | 06 | Road Crossing Works | 118,403,429.38 | |
| 102 | 07 | Soil Investigation for Construction of Regional Office Building (AGM, North) | 797,720.00 | |
| 103 | 08 | Construction of Staff Quarters at Meesalai | 26,637,859.33 | |
| 104 | 09 | Investigation Activities RO Plant for Velanai & Kaytes | 4,058,685.70 | |
| 105 | 10 | Boundary Fencing Work for Palai Treatment Plant | 6,424,340.95 | |
| 106 | 11 | Site Clearing of Construction of Regional Office Building at Pannai(AGM, North) | 26,091.08 | |
| 107 | 12 | Construction of Regional Office Building at Pannai (AGM, North) | 284,702,621.35 | |
| 108 | 13 | Advance Hume Pipe Railway Crossing Between Chavakachchei-KKS Road | 6,447,423.36 | |
| 109 | 14 | Advance Hume Pipe Railway Crossing Between Jaffna-KKS Road | 1,509,105.62 | |
| 110 | 15 | Supply & Installation of Boundary Stones for 21 Different Land Locations | 271,200.00 | |



| | | | | |
|-----|----|--|----------------|--|
| 111 | 16 | Surveying Fees | | |
| | | | 9,695,715.05 | |
| 112 | 17 | Surveying Distribution Main for Jaffna Municipal Council (JMC) | | |
| | | | 6,874,560.00 | |
| 113 | 18 | Surveying Distribution Main for Kodikamam, Chavakachcheri | | |
| | | | 10,617,600.00 | |
| 114 | 19 | Surveying Distribution Main for Palai & Poonakari | | |
| | | | 9,329,600.00 | |
| 115 | 20 | Hume Pipes for Railway Crossings | | |
| | | | 4,716,617.36 | |
| 116 | 21 | Supplying & Laying of Water Distribution Networks in Kayts, Velanai & Mandaithivu (DN01) | | |
| | | | 340,841,660.21 | |
| 117 | 22 | Construction of Water Towers at Puttur, Meesalai, Poonakary, Navatkuli, Kaithadi & Mandaithivu (ET01) | | |
| | | | 562,225,420.53 | |
| 118 | 23 | Construction of Water Towers at Palai, Kodikamam, Nallur, Karainagar, Punkuduthivu, Kayts, Vaddukoddai & Old Park (ET02) | | |
| | | | 612,685,509.14 | |
| 119 | 24 | Household Survey for Sewerage Reticulation System (Catchment 01) | | |
| | | | 5,313,618.00 | |
| 120 | 25 | Topographic Survey Along By Roads Easements & Household Survey for Sewerage (Catchment 02) | | |
| | | | 9,967,819.82 | |
| 121 | 26 | Laying Hume Pipes Across Pannai-Kurikadduvan Road (AB19) | | |
| | | | 902,401.24 | |
| 122 | 27 | Improving Existing Wastewater Disposal System for Female Complex at University of Jaffna | | |
| | | | 11,200,045.07 | |
| 123 | 28 | Sewerage Works | | |
| | | | 21,918.00 | |
| 124 | 29 | Soil Investigation for Towers Construction | | |
| | | | 774,558.00 | |
| 125 | 30 | Soil Investigation for Thalaiyadi | | |
| | | | 3,154,065.00 | |



| | | | | |
|-----|-------|--|------------------|--|
| 126 | 31 | Soil Investigation for Balanced Towers Construction | 4,474,703.00 | |
| 127 | 32 | Topographic Survey for Sea Water RO Plant Thalaiyadi | 1,062,870.00 | |
| 128 | 33 | Soil Investigation for Agriculture Area at Navaly, Jaffna | 909,000.00 | |
| 129 | 34 | Supplying & Laying of Treated Water Transmission Mains from Palai Water Treatment Plant & Construction of Two Treated Water Sumps at Nallur & Meesalai (TWTM 01) USD Component | 1,471,794,551.03 | |
| 130 | 35-36 | Supplying & Laying of Treated Water Transmission Mains from Palai Water Treatment Plant & Construction of Two Treated Water Sumps at Nallur & Meesalai (TWTM 01) LKR Component | 850,506,759.28 | |
| 131 | 37-38 | Supplying & Laying of Treated Water Transmission Mains & Construction of Three Treated Water Sumps at Kallundai, Punguduthivu & Poonakari (TWTM 02) USD Component | 600,102,475.37 | |
| 132 | 39-40 | Supplying & Laying of Treated Water Transmission Mains & Construction of Three Treated Water Sumps at Kallundai, Punguduthivu & Poonakari (TWTM 02) LKR Component | 2,132,521,998.72 | |
| 133 | 41 | Supply & Installation of Mechanical Electrical Equipment in Delft | 241,698.60 | |
| 134 | 42 | Bentely Software Renewal & License Transfer | 3,363,577.50 | |
| 135 | 43 | Supply Installation of 30W Led Solar Street Lights | 1,573,000.00 | |
| 136 | 44 | Construction of Latrines, Drinking Water & Agro Wells | 6,247,500.00 | |
| 137 | 45 | Consultancy for Field, Modelling & Environmental Study for SWRO, Thalaiyadi | 16,733,673.50 | |
| 138 | 46 | Supply of Solar Power under Technical Assistance (TA7676) | 788,144.39 | |
| 139 | 47 | Reconstruction of 09 Roads, Vadamarachchi East DS Division | 50,742,567.77 | |
| 140 | 48 | Ice Factory Works at Thalaiyadi | 3,855,248.06 | |



| | | | | |
|-----|-------|--|----------------|--|
| 141 | 49 | Soil Investigation for Construction of Elevated Towers at Chunnakam | 754,687.50 | |
| 142 | 50 | Random Rubble Masonary Work for Thalaiyady Community Playground | 1,756,029.20 | |
| 143 | 51 | Topographical Survey for Tower Land Chunnakam | 2,711,665.50 | |
| 144 | 52-53 | Supplying & Laying of Water Distribution Network in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainagar, Punkuduthivu, Vaddukkodai, Kaddudai, Nallur (DN02) | 395,091,228.47 | |
| 145 | 54-56 | Construction of Water Towers at Pommaiveli, Karaveddi, Nainathivu, Analaithivu & Eluvaithivu (ET03) | 212,813,744.05 | |
| 146 | 57 | Ground Improvement, Land Filling, Thalaiyadi | 4,222,958.38 | |
| 166 | 58 | Environment & Social Mitigation | 442,596.00 | |
| 171 | 59 | Land Acquisition & Purchasing | 22,907,258.38 | |
| 172 | 60 | Vehicles | 84,980,399.52 | |
| 173 | 61 | Motor Bikes | 883,960.00 | |
| 176 | 62 | Equipment | 530,193.44 | |
| 181 | 63 | Laboratory Equipment for Regional Office, Jaffna | 25,061,800.10 | |
| 182 | 64 | Supply of Sports Equipment to Thalaiyady Community | 251,227.50 | |
| 191 | 65 | Office Furniture & Office Equipment | 10,138,059.62 | |
| 196 | 66 | Design & Supervision Consultancy for Construction of Regional Office Building at Pannai (AGM, North) | 8,700,000.00 | |



| | | | | |
|-----|--------|--|----------------|--|
| 201 | 67 | Project Engineering & Institutional Consultancy (PEIC)-LKR | 355,640,720.37 | |
| 202 | 68 | Project Engineering & Institutional Consultancy (PEIC)-USD | 328,197,743.04 | |
| 203 | 69 | Project Engineering & Institutional Consultancy (PEIC)-EUR | 97,363,624.51 | |
| 205 | 70-71 | Individual Consulting Service-Team Leader for JKWSSP | 9,993,425.00 | |
| 211 | 72-76 | Salaries & Overheads | 415,258,381.46 | |
| 212 | 77 | Holiday Pay | 4,147.00 | |
| 213 | 78 | Staff Welfare | 901,212.45 | |
| 214 | 79-80 | Travelling- Local | 6,390,951.68 | |
| 216 | 81 | National Steering Committee Meetings (NSC) | 1,302,897.83 | |
| 217 | 82 | Tender Evaluation Committee Members Fees | 901,929.99 | |
| 218 | 83-85 | Electricity | 7,354,376.40 | |
| 219 | 86-87 | Postage | 603,570.56 | |
| 220 | 88-96 | Communication | 5,629,904.26 | |
| 221 | 97-100 | Fuel Charges | 10,297,120.35 | |
| 222 | 101 | PD Office News Papers | 479,779.00 | |



| | | | | |
|-----|---------|--|---------------|--|
| 223 | 102 | Press Notice & Paper Advertisement | 5,729,081.00 | |
| 224 | 103-104 | Stationeries | 7,299,109.53 | |
| 225 | 105-106 | Progress Review Meetings | 1,727,013.04 | |
| 226 | 107-109 | Security Service for PD Office & Staffs Quarters at Meesalai | 12,709,794.81 | |
| 227 | 110 | Pvt Vehicle Hiring Charges | 24,871,747.85 | |
| 228 | 111-112 | Legal & Professional Charges | 4,646,502.87 | |
| 229 | 113 | Rent & Rates | 10,798,930.00 | |
| 230 | 114 | Bank Charges | 95,175.00 | |
| 231 | 115 | Maintenance of PD Office | 2,514,642.21 | |
| 232 | 116-117 | Maintenance of Equipment | 2,882,404.63 | |
| 233 | 118 | Mechanical & Electrical Items | 468,291.53 | |
| 234 | 119-121 | Office Maintenance & Sanitary | 2,212,626.91 | |
| 235 | 122 | Project Awareness | 3,584,794.47 | |
| 236 | 123-124 | Accommodation Charges | 1,298,507.32 | |
| 237 | 125 | Interview Expenses | 269,311.60 | |



| | | | | |
|-----|---------|--|--------------|--|
| 238 | 126 | Training & Workshops | 1,564,892.08 | |
| 239 | 127 | Prebid Meetings | 208,604.00 | |
| 240 | 128 | Vehicle Revenue & License | 432,992.00 | |
| 241 | 129 | Compensation | 8,950.00 | |
| 243 | 130 | Incidental Allowance-Foreign Trips | 471,444.08 | |
| 244 | 131 | Air Travel Expenses | 307,000.00 | |
| 245 | 132 | Transport Charges | 495,830.00 | |
| 246 | 133-135 | Vehicle Maintenance | 8,123,475.77 | |
| 247 | 136 | LARC Meetings | 222,796.00 | |
| 248 | 137 | Office Consumable Items | 14,869.00 | |
| 249 | 138 | Iron Safe Lifting Charge | 2,240.00 | |
| 250 | 139 | Kitchen Items | 2,120.00 | |
| 251 | 140 | Antivirus Software | 85,500.00 | |
| 252 | 141 | Supply & Installation of General Ledger System in PMU (Accounting Software) | 377,624.20 | |
| 253 | 142 | Television Program | 50,000.00 | |



| | | | | |
|-----|---------|---|----------------|--|
| 254 | 143 | Gas for Staff Quarters at Meesalai | 5,558.00 | |
| 255 | 144 | Staff Medical Expenses | 68,015.00 | |
| 257 | 145 | Gratuity for Project's Contract Staff | 5,288,705.70 | |
| 258 | 146 | Opening Ceremony of Regional Office Building at Pannai (AGM, North) | 150,358.00 | |
| 259 | 147 | Variation Committee Members Allowance | 1,284,149.99 | |
| 260 | 148 | Windows Software | 11,900.00 | |
| 261 | 149 | Supply of Laboratory Equipment for Regional Office, Jaffna (TA7676) | 299,766.00 | |
| 291 | 150 | Interest Charges-NWSDB | 6,981,464.24 | |
| 292 | 151-152 | Commitment Charges for ADB L2710 | 110,346,765.86 | |
| 293 | 153-154 | Interest Charges for ADB L2711 | 183,090,919.22 | |
| 292 | 155 | Commitment Charges for ADB L3603 | 72,193,950.08 | |
| 293 | 156 | Interest Charges for ADB L3604 | 5,455,213.72 | |
| 302 | 159-161 | Advance for Supply of Fuel for Vehicles | 75,000.00 | |
| 320 | 169 | Advance for Project Director's Office Rent | 200,000.00 | |
| 326 | 170 | Advance for Land Acquisition & Purchasing | 11,070,283.36 | |



| | | | | |
|-----|---------|---|----------------|---------------|
| 327 | 171 | Refundable Deposit for RDA for Supplying & Laying of Water Distribution Networks in Kayts, Velanai & Mandaithivu (DN01) | 2,230,586.30 | |
| 328 | 172 | 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 | 173 | 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 | 174 | Performance Guarantee for RDA for Road Reinstatement for Supplying & Laying of Water Distribution Network in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainagar, Punkuduthivu, Vaddukkodai, Kaddudai, Nallur (DN02) | 44,991,928.14 | |
| 404 | 180-181 | Mobilization Advance for Supplying & Laying of Water Distribution Network in Palai, Kodikamam, Meesalai, Poonakary, Puttur, Navatkuli, Karainagar, Punkuduthivu, Vaddukkodai, Kaddudai, Nallur (DN02) | 249,353,952.81 | |
| 405 | 182 | Mobilization Advance for Construction of Water Towers at Pommaiveli, Karaveddi, Nainathivu, Analaithivu & Eluvaithivu (ET03) | 88,500,950.17 | |
| 416 | 183-184 | Imprest Account Balance at CBSL for ADB Loan:2710-SRI, Sub Ledger-153 | 142,168,428.42 | |
| 417 | 185-186 | Imprest Account Balance at CBSL for ADB Loan:2711-SRI, Sub Ledger-154 | 28,194,311.09 | |
| 418 | 187-188 | Sub Imprest Account Balance at Bank of Ceylon, Jaffna, ADB Loan:2710-SRI | 25,047,030.73 | |
| 419 | 189-216 | Sub Imprest Account Balance at Bank of Ceylon, Dehiwala, ADB Loan:2711-SRI | 14,091,727.88 | |
| 422 | 234 | Receivable Retention Money from Ministry of City Planning, Water Supply & Higher Education | 24,471.75 | |
| 600 | 235 | Payable Interest Charges to NWSDB | | 6,981,464.24 |
| 606 | 236-239 | Accrued Expenses-Salaries & Wages | | 56,530,775.24 |
| 608 | 241-242 | Accrued Expenses-Communication | | 51,147.92 |
| 609 | 243 | Accrued Expenses-Travelling Claim | | 12,250.00 |



| | | | | |
|-----|---------|--|--|----------------|
| 610 | 244 | Accrued Expenses-Electricity | | 48,719.50 |
| 614 | 246 | Accrued Expenses-PD Office Newspapers | | 610.00 |
| 615 | 247 | Accrued Expenses-Postage | | 300.00 |
| 616 | 248 | Accrued Expenses-Supply of Fuel | | 95,040.00 |
| 617 | 249 | Accrued Expenses-PD Office Maintenance & Sanitary | | 23,256.00 |
| 622 | 251-252 | Accrued Expenses-Security Service for PD Office & Staff Quarters Meesalai | | 143,834.40 |
| 640 | 257 | Accrued Expenses-Project Staff's Gratuity | | 4,526,021.90 |
| 640 | 258-259 | Accrued Expenses-Supplying & Laying of Water Distribution Networks (DN02) | | 60,751,358.59 |
| 643 | 262 | Accrued Expenses-Individual Consultant (Team Leader) | | 625,000.00 |
| 644 | 263 | Accrued Expenses-Construction of Elevated Towers (ET03) | | 16,500,368.04 |
| 646 | 264 | Retention Money for Road Crossings Works | | 438,148.28 |
| 646 | 265-266 | Retention Money for Supplying & Laying of Water Distribution Network (DN02) | | 105,012,991.84 |
| 647 | 267 | Retention Money for Boundary Fencing Work for Palai Treatment Plant | | 356,969.54 |
| 650 | 269 | Retention Money for Advance Hume Pipe Railway Crossing Between Jaffna-KKS Road | | 125,838.30 |
| 664 | 277 | Retention Money for Ice Factory Works at Thalaiyady | | 215,090.00 |



| | | | | |
|-----|---------|--|---------------|------------------|
| 667 | 279-280 | Retention Money for Construction of Elevated Towers (ET03) | | 22,198,317.28 |
| 668 | 281 | Retention Money for Improvement Works, Thalaiyadi | | 229,561.30 |
| 701 | 282-283 | Dollar Revaluation (Gain/Loss), ADB Loan:2710-SRI, CBSL Sub Ledger-153 (OCR) | | 86,826,784.06 |
| 702 | 284-285 | Dollar Revaluation (Gain/Loss), ADB Loan:2711-SRI, CBSL Sub Ledger-154 (ADF) | | 104,166,452.32 |
| 703 | 286 | Non Refundable Tender Deposits, ADB Loan-2710-SRI | | 47,040.00 |
| 704 | 287 | Non Refundable Tender Deposits, ADB Loan-2711-SRI | | 80,000.00 |
| 706 | 288 | Refundable Tender Deposits, ADB Loan:2711-SRI | | 114,659.00 |
| 708 | 289 | Refund of Cheque Payments-Deposit | | 16,463.00 |
| 900 | 290 | ADB Initial Advance, ADB Loan:2710-SRI | | 94,388,108.74 |
| 901 | 291 | ADB Initial Advance, ADB Loan:2711-SRI | 25,334,471.82 | |
| 902 | 292 | ADB Direct Payment, ADB Loan:2710-SRI | | 516,864,043.82 |
| 903 | 293-295 | ADB Direct Payment, ADB Loan:2711-SRI | | 6,342,437,864.82 |
| 903 | 296 | ADB Direct Payment, ADB Loan:3604-SRI | | 430,779,769.51 |
| 904 | 297 | ADB's Replenishment, ADB Loan:2710-SRI | | 48,658,875.40 |
| 905 | 298 | ADB's Replenishment, ADB Loan:2711-SRI | | 253,692,683.72 |



| | | | | |
|--------------|---------|--|--------------------------|--------------------------|
| 906 | 299 | AFD Direct Payment, Loan: CLK-1003-01-J | | 124,641,060.31 |
| 907 | 300 | GOSL Imprest from Ministry/Dept of Treasury Operations | | 218,570,506.03 |
| 908 | 301 | GOSL Imprest from National Water Supply & Drainage Board | | 1,851,669,828.25 |
| 909 | 302 | ADB Liquidation-Loan No:2710-SRI (OCR) | | 62,224,151.90 |
| 910 | 303 | ADB Liquidation-Loan No:2711-SRI (ADF) | | 276,297,575.10 |
| 911 | 304 | Grant by CBRWSSP-JFPR-9154-SRI to JKWSSP | | 883,960.00 |
| 912 | 305 | GOSL Funds Transfer to JFPR-9186-SRI from JKWSSP | 13,827,670.97 | |
| 914 | 306-307 | ADB Financial Charges for L2710-SRI | | 110,346,765.86 |
| 915 | 308-309 | ADB Financial Charges for L2711-SRI | | 183,090,919.22 |
| 916 | 310 | ADB Financial Charges for L3603-SRI | | 72,193,950.08 |
| 917 | 311 | ADB Financial Charges for L3604-SRI | | 5,455,213.72 |
| Total | | | 11,058,313,737.23 | 11,058,313,737.23 |



NOTES FOR STATEMENT OF FINANCIAL POSITION

Note 01-Civil Works

| Ledger Code | Description | Amount-LKR |
|--------------|--|-------------------------|
| 100 | Site Clearing of Poonakari Tank | 2,100.00 |
| 100 | Supplying & Laying of Water Distribution Network (DN02) | 670,039,122.54 |
| 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 | 9,695,715.05 |
| 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) | 562,225,420.53 |
| 118 | Construction of Water Towers at Palai, Kodikamam, Nallur (ET02) | 612,685,509.14 |
| 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 Naval, Jaffna | 909,000.00 |
| 129 | Supplying & Laying of Treated Water Transmission Mains (TWTM 01) in USD Component | 1,471,794,551.03 |
| 130 | Supplying & Laying of Treated Water Transmission Mains (TWTM 01) in LKR Component | 850,506,759.28 |
| 131 | Supplying & Laying of Treated Water Transmission Mains (TWTM 02) in USD Component | 600,102,475.37 |
| 132 | Supplying & Laying of Treated Water Transmission Mains (TWTM 02) in LKR Component | 2,132,521,998.72 |
| 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 | 50,742,567.77 |
| 140 | Thalaiyadi Ice Factory Works | 3,855,248.06 |
| 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) | 395,091,228.47 |
| 145 | Construction of Water Towers (ET03) | 212,813,744.05 |
| 146 | Thalaiyadi Ground Improvement Works | 4,222,958.38 |
| Total | | 8,452,387,069.16 |



Note 02-Environment & Mitigation

| Ledger Code | Description | Amount-LKR |
|-------------|--|-------------------|
| 166 | Being Payment Made for Environment and Social Mitigation | 442,596.00 |
| | Total | 442,596.00 |

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 Arukaimadam | 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 Analathivu | 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 | Componasation 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 |
| 171 | Meeting for Land Acquisition for Construction | 3,450.00 |
| 171 | Leagal Lease Agreement for Allocation of Land | 8,214.22 |
| 171 | Lease for Kallundai J/136 Land Tower | 24,000.00 |
| 171 | Building Application Fee for Poanakary Boundary Ball | 250.00 |
| 171 | Building Application for Construction of Elevated Towers (ET03) | 400.00 |
| 171 | Building Application for Construction of Elevated Towers (ET03) | 800.00 |
| 171 | Lease for Kodikamam North Land for 2019/2020 | 78,000.00 |



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|--------------|----------------------|
| Total | 22,907,258.38 |
|--------------|----------------------|

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 |
| 172 | The project purchased a Crew Cab through Treated Water Transmission Mains (TWTM01) after that the Crew Cab was handed over to Regional Manager, Jaffna, NWSDB (Crew Cab WP-LO-3436) (IPC12, WA Ref:JA109) | 5,482,000.00 |
| 172 | The project purchased a Crew Cab through Treated Water Transmission Mains (TWTM01) after that the Crew Cab was handed over to Regional Manager, Jaffna, NWSDB (Crew Cab WP-LO-3437) (IPC13, WA Ref:JA113) | 5,482,000.00 |
| 172 | The project purchased a Crew Cab through Treated Water Transmission Mains (TWTM01) after that the Crew Cab was handed over to Regional Manager, Jaffna, NWSDB (Crew Cab WP-LO-3440) (IPC14, WA Ref:JA120) | 5,482,000.00 |
| 172 | The project purchased a Boom Crane Truck through Treated Water Transmission Mains (TWTM02) after that the Boom Crane Truck was handed over to Regional Manager, Jaffna, NWSDB (IPC27, IPC28, WA Ref:JA133 & JA141) | 12,600,000.00 |
| 172 | The project purchased a Backhoe Loader through Treated Water Transmission Mains (TWTM02) after that the Backhoe Loader was handed over to Regional Manager, Jaffna, NWSDB (IPC24, WA Ref:JA121) | 12,700,000.00 |
| Total | | 84,980,399.52 |

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 |



| | |
|-------|------------|
| Total | 883,960.00 |
|-------|------------|

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 |
| Total | | 1,869,331.33 |

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 |
| Total | | 25,061,800.10 |

Note 08-Office Furniture & Office Equipment

| Ledger Code | Description | Amount-LKR |
|-------------|---|--------------|
| 191 | B/I | 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 & Filing 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 |
| 191 | Office Furniture & Equipment from TWTM02 to JKWSSP | 547,000.00 |
| 191 | Office Furniture & Equipment from TWTM02 to JKWSSP | 688,500.00 |
| 191 | Office Furniture & Equipment from TWTM02 to JKWSSP | 460,000.00 |
| Total | | 10,138,059.62 |



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 |
| | Total | 8,700,000.00 |

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 | 355,640,720.37 |
| 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 |
| | Total | 781,202,087.92 |

(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 |
| | Total | 16,733,673.50 |

Note 12-Individual Consulting Service

| Code | Description | Amount-LKR |
|------|--|---------------------|
| 205 | Payments for Recruited Individual Consultant as a Team Leader for 2019 | 2,833,875.00 |
| 205 | Payments for Recruited Individual Consultant as a Team Leader for 2020 | 7,159,550.00 |
| | Total | 9,993,425.00 |

Note 13-Project Administration & Implementation

| Ledger Code | Description | Amount-LKR |
|-------------|---|----------------|
| 211 | Salaries & Overheads | 415,258,381.46 |
| 212 | Holiday Pay | 4,147.00 |
| 213 | Staff Welfare | 901,212.45 |
| 214 | Travelling Claim-Local | 6,390,951.68 |
| 216 | National Steering Committee Meetings (NSC) | 1,302,897.83 |
| 217 | Tender Evaluation Committee Members Payment | 901,929.99 |
| 218 | Electricity | 7,354,376.40 |
| 219 | Postage | 603,570.56 |
| 220 | Communication | 5,629,904.26 |
| 221 | Fuel Charges | 10,297,120.35 |
| 222 | PD Office Newspapers | 479,779.00 |
| 223 | Press Notice & Paper Advertisement | 5,729,081.00 |
| 224 | Stationeries | 7,299,109.53 |



| | | |
|--------------|--|-----------------------|
| 225 | Progress Review Meetings | 1,727,013.04 |
| 226 | Security Service for PD Office & Staff Quarters at Meeslai | 12,709,794.81 |
| 227 | Pvt Vehicle Hiring Charges | 24,871,747.85 |
| 228 | Legal & Professional Charges | 4,646,502.87 |
| 229 | Rent & Rates | 10,798,930.00 |
| 230 | Bank Charges | 95,175.00 |
| 231 | Maintenance of PD Office | 2,514,642.21 |
| 232 | Maintenance of Equipment | 2,882,404.63 |
| 233 | Mechanical & Electrical Items | 468,291.53 |
| 234 | Office Maintenance & Sanitary | 2,212,626.91 |
| 235 | Project Awareness | 3,584,794.47 |
| 236 | Accommodation | 1,298,507.32 |
| 237 | Interview Expenses | 269,311.60 |
| 238 | Training & Workshop | 1,564,892.08 |
| 239 | Prebid Meetings | 208,604.00 |
| 240 | Vehicle Revenue & License | 432,992.00 |
| 241 | Compensation | 8,950.00 |
| 243 | Incidental Allowance-Foreign | 471,444.08 |
| 244 | Air Travel Expenses | 307,000.00 |
| 245 | Transport Charge | 495,830.00 |
| 246 | Vehicle Maintenance | 8,123,475.77 |
| 247 | LARC Meeting | 222,796.00 |
| 248 | Office Consumable Items | 14,869.00 |
| 249 | Iron Safe Lifting Charge | 2,240.00 |
| 250 | Kitchen Items | 2,120.00 |
| 251 | Antivirus Software | 85,500.00 |
| 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 | 68,015.00 |
| 257 | Gratuity for Project's Contract Staff | 5,288,705.70 |
| 258 | Opening Ceremony of Regional Office Building at Pannai | 150,358.00 |
| 259 | Variation Committee Members | 1,284,149.99 |
| 260 | Windows Software | 11,900.00 |
| Total | | 549,409,227.57 |

Note 14-Interest & Commitment Charges for ADB Financing (L2710, L2711, L3603, L3604)

| Code | Description | Amount-LKR |
|-------------|--|-------------------|
| 292 | 15 May 2011 Commitment Charges for ADB L2710 | 0.00 |
| 292 | 15 Nov 2011 Commitment Charges for ADB L2710 | 1,998,918.00 |
| 292 | 15 May 2012 Commitment Charges for ADB L2710 | 2,480,480.35 |
| 292 | 15 Nov 2012 Commitment Charges for ADB L2710 | 2,769,063.09 |
| 292 | 15 May 2013 Commitment Charges for ADB L2710 | 2,546,805.25 |
| 292 | 15 Nov 2013 Commitment Charges for ADB L2710 | 2,533,101.99 |
| 292 | 15 May 2014 Commitment Charges for ADB L2710 | 2,502,545.50 |
| 292 | 15 Nov 2014 Commitment Charges for ADB L2710 | 2,534,697.76 |
| 292 | 15 May 2015 Commitment Charges for ADB L2710 | 2,670,054.36 |
| 292 | 15 Nov 2015 Commitment Charges for ADB L2710 | 3,140,512.12 |
| 292 | 15 May 2016 Commitment Charges for ADB L2710 | 3,837,011.59 |
| 292 | 15 Nov 2016 Commitment Charges for ADB L2710 | 4,834,592.76 |
| 292 | 15 May 2017 Commitment Charges for ADB L2710 | 6,285,548.65 |
| 292 | 15 Nov 2017 Commitment Charges for ADB L2710 | 6,899,867.74 |
| 292 | 15 May 2018 Commitment Charges for ADB L2710 | 7,802,530.20 |
| 292 | 15 Nov 2018 Commitment Charges for ADB L2710 | 12,005,847.04 |
| 292 | 15 May 2019 Commitment Charges for ADB L2710 | 13,346,230.46 |
| 292 | 15 Nov 2019 Commitment Charges for ADB L2710 | 13,120,431.45 |



| | | |
|--------------|--|-----------------------|
| 292 | 15 May 2020 Commitment Charges for ADB L2710 | 12,340,728.66 |
| 292 | 15 Nov 2020 Commitment Charges for ADB L2710 | 6,697,798.89 |
| 293 | 15 May 2011 Interest Charges for ADB L2711 | 0.00 |
| 293 | 15 Nov 2011 Interest Charges for ADB L2711 | 0.00 |
| 293 | 15 May 2012 Interest Charges for ADB L2711 | 1,462,714.50 |
| 293 | 15 Nov 2012 Interest Charges for ADB L2711 | 1,622,033.53 |
| 293 | 15 May 2013 Interest Charges for ADB L2711 | 2,128,538.54 |
| 293 | 15 Nov 2013 Interest Charges for ADB L2711 | 2,525,035.82 |
| 293 | 15 May 2014 Interest Charges for ADB L2711 | 3,137,862.96 |
| 293 | 15 Nov 2014 Interest Charges for ADB L2711 | 3,536,984.35 |
| 293 | 15 May 2015 Interest Charges for ADB L2711 | 4,583,865.45 |
| 293 | 15 Nov 2015 Interest Charges for ADB L2711 | 5,740,916.35 |
| 293 | 15 May 2016 Interest Charges for ADB L2711 | 7,767,867.22 |
| 293 | 15 Nov 2016 Interest Charges for ADB L2711 | 9,760,472.86 |
| 293 | 15 May 2017 Interest Charges for ADB L2711 | 16,400,408.33 |
| 293 | 15 Nov 2017 Interest Charges for ADB L2711 | 21,856,082.03 |
| 293 | 15 May 2018 Interest Charges for ADB L2711 | 29,489,847.16 |
| 293 | 15 Nov 2018 Interest Charges for ADB L2711 | 35,998,330.80 |
| 293 | 15 May 2019 Interest Charges for ADB L2711 | 37,079,959.32 |
| 293 | 15 Nov 2019 Interest Charges for ADB L2711 | - |
| 293 | 15 May 2020 Interest Charges for ADB L2711 | - |
| 293 | 15 Nov 2020 Interest Charges for ADB L2711 | - |
| 292 | 15 May 2018 Commitment Charges for ADB L3603 | 5,750,975.15 |
| 292 | 15 Nov 2018 Commitment Charges for ADB L3603 | 12,653,766.16 |
| 292 | 15 May 2019 Commitment Charges for ADB L3603 | 12,921,543.71 |
| 292 | 15 Nov 2019 Commitment Charges for ADB L3603 | 13,354,234.54 |
| 292 | 15 May 2020 Commitment Charges for ADB L3603 | 13,987,495.21 |
| 292 | 15 Nov 2020 Commitment Charges for ADB L3603 | 13,525,935.31 |
| 293 | 15 Nov 2019 Interest Charges for ADB L3604 | 354,880.24 |
| 293 | 15 May 2020 Interest Charges for ADB L3604 | 2,028,158.52 |
| 293 | 15 Nov 2020 Interest Charges for ADB L3604 | 3,072,174.96 |
| Total | | 371,085,848.88 |

Note 15-Interest Charges for Subsidiary Financing

| Ledger Code | Description | Amount-LKR |
|--------------|---|---------------------|
| 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 |
| Total | | 6,981,464.24 |

(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 16-Advances for Land Acquisition & Purchasing

| Ledger Code | Description | Amount-LKR |
|-------------|--|---------------|
| 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 |
| Total | | 11,070,283.36 |

Note 17-Mobilization Advances for Civil Works

| Ledger Code | Description | Amount-LKR |
|--------------------|--|-----------------------|
| 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) | 249,353,952.81 |
| 405 | Mobilization Advance for Construction of Water Towers (ET03) | 88,500,950.17 |
| Total | | 337,854,902.98 |

Note 18-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 & Mandalthivu (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 |
| Total | | 72,656,308.87 |

Note 19-Performance Guarantee for RDA Road Reinstatement

| Code | Description | Amount-LKR |
|--------------|--|----------------------|
| 330 | A Performance Guarantee submitted to RDA for Road Reinstatement for Supplying & Laying of Water Distribution Networks (DN02) | 44,991,928.14 |
| Total | | 44,991,928.14 |

Note 20-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 |
| Total | | 75,000.00 |

Note 21-Advance for Project Director's Office Rent

| Code | Description | Amount-LKR |
|--------------|---|-------------------|
| 320 | Advanced paid to Jaffna MPCs Ltd for January & February 2021 Rent | 200,000.00 |
| Total | | 200,000.00 |

Note 22-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 2020 | 168,618,238.34 |
| 416 | Total Replenishment from ADB to Imprest Account for 2020 | - |



| | | |
|-----|---|-----------------|
| 416 | Dollar Revaluation Benefit for Jan 2020 | - |
| 416 | Dollar Revaluation Benefit for Feb 2020 | - |
| 416 | Dollar Revaluation Benefit for Mar 2020 | 205,534.64 |
| 416 | Dollar Revaluation Benefit for Apr 2020 | 6,328,034.51 |
| 416 | Dollar Revaluation Benefit for May 2020 | 3,923,539.22 |
| 416 | Dollar Revaluation Benefit for June 2020 | - |
| 416 | Dollar Revaluation Benefit for July 2020 | - |
| 416 | Dollar Revaluation Benefit for Aug 2020 | - |
| 416 | Dollar Revaluation Benefit for Sep 2020 | 402,637.85 |
| 416 | Dollar Revaluation Benefit for Oct 2020 | - |
| 416 | Dollar Revaluation Benefit for Nov 2020 | - |
| 416 | Dollar Revaluation Benefit for Dec 2020 | 572,015.34 |
| 416 | Replenishment from Imprest Account to Sub Imprest Account | 1,236,608.17 |
| 416 | Replenishment from Imprest Account to Sub Imprest Account | (6,920,196.13) |
| 416 | Replenishment from Imprest Account to Sub Imprest Account | (10,065,426.05) |
| 416 | Dollar Revaluation Loss for Jan 2020 | (13,927,684.42) |
| 416 | Dollar Revaluation Loss for Feb 2020 | (44,838.86) |
| 416 | Dollar Revaluation Loss for Mar 2020 | - |
| 416 | Dollar Revaluation Loss for Apr 2020 | - |
| 416 | Dollar Revaluation Loss for May 2020 | - |
| 416 | Dollar Revaluation Loss for June 2020 | (6,044,268.69) |
| 416 | Dollar Revaluation Loss for July 2020 | (51,080.37) |
| 416 | Dollar Revaluation Loss for Aug 2020 | (489,884.71) |
| 416 | Dollar Revaluation Loss for Sep 2020 | - |
| 416 | Dollar Revaluation Loss for Oct 2020 | (531,994.36) |
| 416 | Dollar Revaluation Loss for Nov 2020 | (1,042,806.06) |
| 416 | Dollar Revaluation Loss for Dec 2020 | - |
| 416 | Closing Balance as at 31 December 2020 | 142,168,428.42 |

Note 23-Imprest Account Balance of CBSL, ADB Loan:2711-SRI, CBSL Sub Ledger-154

| Ledger Code | Description | Amount-LKR |
|-------------|--|-----------------|
| 417 | Opening Balance as at 01 January 2020 | 25,780,209.08 |
| 417 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR015) | 9,445,209.24 |
| 417 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR016) | 14,011,816.29 |
| 417 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR017) | 11,462,479.38 |
| 417 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR018) | 7,649,925.40 |
| 417 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR019) | 14,451,051.43 |
| 417 | Dollar Revaluation Benefit for Jan 2020 | - |
| 417 | Dollar Revaluation Benefit for Feb 2020 | 42,940.55 |
| 417 | Dollar Revaluation Benefit for Mar 2020 | 1,823,338.50 |
| 417 | Dollar Revaluation Benefit for Apr 2020 | 1,144,898.71 |
| 417 | Dollar Revaluation Benefit for May 2020 | - |
| 417 | Dollar Revaluation Benefit for June 2020 | - |
| 417 | Dollar Revaluation Benefit for July 2020 | - |
| 417 | Dollar Revaluation Benefit for Aug 2020 | - |
| 417 | Dollar Revaluation Benefit for Sep 2020 | 210,551.85 |
| 417 | Dollar Revaluation Benefit for Oct 2020 | - |
| 417 | Dollar Revaluation Benefit for Nov 2020 | - |
| 417 | Dollar Revaluation Benefit for Dec 2020 | 103,693.02 |
| 417 | Replenishment from Imprest Account to Sub Imprest Account (WA Ref-39) (01 Nov to 31 Dec 2020) | 282,852.15 |
| 417 | Replenishment from Imprest Account to Sub Imprest Account (WA Ref-40) (01 Jan to 30 Apr 2021) | (11,585,889.55) |
| 417 | Replenishment from Imprest Account to Sub Imprest Account ((WA Ref-40 (A)) (Initial Advance) | (7,723,632.85) |
| 417 | Replenishment from Imprest Account to Sub Imprest Account (WA Ref-41) (01 May to 30 June 2021) | (7,723,634.39) |
| 417 | Dollar Revaluation Loss for Jan 2020 | (14,466,596.63) |
| 417 | Dollar Revaluation Loss for Feb 2020 | (14,612,004.15) |
| | | (6,855.46) |



| | | |
|-----|--|----------------|
| 417 | Dollar Revaluation Loss for Mar 2020 | - |
| 417 | Dollar Revaluation Loss for Apr 2020 | - |
| 417 | Dollar Revaluation Loss for May 2020 | (1,696,139.07) |
| 417 | Dollar Revaluation Loss for June 2020 | (44,830.51) |
| 417 | Dollar Revaluation Loss for July 2020 | (69,597.37) |
| 417 | Dollar Revaluation Loss for Aug 2020 | - |
| 417 | Dollar Revaluation Loss for Sep 2020 | (96,438.15) |
| 417 | Dollar Revaluation Loss for Oct 2020 | (189,036.38) |
| 417 | Dollar Revaluation Loss for Nov 2020 | - |
| 417 | Dollar Revaluation Loss for Dec 2020 | - |
| 417 | Closing Balance as at 31 December 2020 | 28,194,311.09 |

Note 24-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 |
| | Total | 6,981,464.24 |

Note 25-Accrued Expenses

| Ledger Code | Description | Amount-LKR |
|-------------|--|-----------------------|
| 606 | Accrued Expenses-Salaries & Wages | 56,530,775.24 |
| 608 | Accrued Expenses-Communication | 51,147.92 |
| 609 | Accrued Expenses-Travelling Claim | 12,250.00 |
| 610 | Accrued Expenses-Electricity | 48,719.50 |
| 614 | Accrued Expenses-PD Office Newspapers | 610.00 |
| 615 | Accrued Expenses-Postage | 300.00 |
| 616 | Accrued Expenses-Fuel | 95,040.00 |
| 617 | Accrued Expenses-Office Maintenance & Sanitary | 23,256.00 |
| 622 | Accrued Expenses-PD Office & Meesalai Staff Quarters Security Services | 143,834.40 |
| 640 | Accrued Expenses-Project Staff Gratuity | 4,526,021.90 |
| 640 | Accrued Expenses-Supplying & Laying of Water Distribution Network (DN02) | 60,751,358.59 |
| 643 | Accrued Expenses-Individual Consultant (Team Leder) | 625,000.00 |
| 644 | Accrued Expenses-Construction of Elevated Towers (ET03) | 16,500,368.04 |
| | Total | 139,308,681.59 |

Note 26-Payable Retention Money for Civil Works

| Ledger Code | Description | Amount-LKR |
|-------------|---|-----------------------|
| 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 |
| 664 | Thalaiyadi Ice Factory Works | 215,090.00 |
| 667 | Construction of Water Towers (ET03) | 22,198,317.28 |
| 668 | Improvement Works, Thalaiyadi | 229,561.30 |
| 646 | Supplying & Laying of Water Distribution Network (DN02) | 105,012,991.84 |
| | Total | 128,576,916.54 |

Note 27-Dollar Revaluation Benefit/Loss ADB Loan:2710-SRI, CBSL-153

| Ledger Code | Description | Amount-LKR |
|-------------|---------------------------------------|---------------|
| 701 | Opening Balance as at 01 January 2020 | 82,363,287.38 |



| | | |
|-----|--|----------------|
| 701 | Dollar Revaluation Benefit/Loss January 2020 | (44,838.86) |
| 701 | Dollar Revaluation Benefit/Loss February 2020 | 205,534.64 |
| 701 | Dollar Revaluation Benefit/Loss March 2020 | 6,328,034.51 |
| 701 | Dollar Revaluation Benefit/Loss April 2020 | 3,923,539.22 |
| 701 | Dollar Revaluation Benefit/Loss May 2020 | (6,044,268.69) |
| 701 | Dollar Revaluation Benefit/Loss June 2020 | (51,080.37) |
| 701 | Dollar Revaluation Benefit/Loss July 2020 | (489,884.71) |
| 701 | Dollar Revaluation Benefit/Loss August 2020 | 402,637.85 |
| 701 | Dollar Revaluation Benefit/Loss September 2020 | (531,994.36) |
| 701 | Dollar Revaluation Benefit/Loss October 2020 | (1,042,806.06) |
| 701 | Dollar Revaluation Benefit/Loss November 2020 | 572,015.34 |
| 701 | Dollar Revaluation Benefit/Loss December 2020 | 1,236,608.17 |
| 701 | Closing Balance as at 31 December 2020 | 86,826,784.06 |

Note 28-Dollar Revaluation Benefit/Loss ADB Loan:2711-SRI, CBSL-154

| Ledger Code | Description | Amount-LKR |
|-------------|--|----------------|
| 702 | Opening Balance as at 01 January 2020 | 102,661,074.48 |
| 702 | Dollar Revaluation Benefit/Loss January 2020 | (6,855.46) |
| 702 | Dollar Revaluation Benefit/Loss February 2020 | 42,940.55 |
| 702 | Dollar Revaluation Benefit/Loss March 2020 | 1,823,338.50 |
| 702 | Dollar Revaluation Benefit/Loss April 2020 | 1,144,898.71 |
| 702 | Dollar Revaluation Benefit/Loss May 2020 | (1,696,139.07) |
| 702 | Dollar Revaluation Benefit/Loss June 2020 | (44,830.51) |
| 702 | Dollar Revaluation Benefit/Loss July 2020 | (69,597.37) |
| 702 | Dollar Revaluation Benefit/Loss August 2020 | 210,551.85 |
| 702 | Dollar Revaluation Benefit/Loss September 2020 | (96,438.15) |
| 702 | Dollar Revaluation Benefit/Loss October 2020 | (189,036.38) |
| 702 | Dollar Revaluation Benefit/Loss November 2020 | 103,693.02 |
| 702 | Dollar Revaluation Benefit/Loss December 2020 | 282,852.15 |
| 702 | Closing Balance as at 31 December 2020 | 104,166,452.32 |

Note 29-Dollar Revaluation Benefit/Loss ADB Loan:3603-SRI, CBSL-198

| Code | Description | Amount-LKR |
|------|--|------------|
| 701 | Opening Balance as at 01 January 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss January 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss February 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss March 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss April 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss May 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss June 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss July 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss August 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss September 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss October 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss November 2020 | - |
| 701 | Dollar Revaluation Benefit/Loss December 2020 | - |
| 701 | Closing Balance as at 31 December 2020 | - |

Note 30-Dollar Revaluation Benefit/Loss ADB Loan:3604-SRI, CBSL-199

| Code | Description | Amount-LKR |
|------|---|------------|
| 702 | Opening Balance as at 01 January 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss January 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss February 2020 | - |



| | | |
|-----|--|---|
| 702 | Dollar Revaluation Benefit/Loss March 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss April 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss May 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss June 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss July 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss August 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss September 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss October 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss November 2020 | - |
| 702 | Dollar Revaluation Benefit/Loss December 2020 | - |
| 702 | Closing Balance as at 31 December 2020 | - |

Note 31-Non Refundable Tender Deposit, ADB Loan:2710-SRI

| Ledger Code | Description | Amount-LKR |
|-------------|---|------------------|
| 703 | Received non refundable tender deposits in 2012 | 47,040.00 |
| | Total | 47,040.00 |

Note 32-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 |
| | Total | 80,000.00 |

Note 33-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) |
| | Total | 114,659.00 |

Note 34-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.Ruvini | 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 |
| 708 | Cheque Refund of B.M.S.P Jeyasekara | 462.00 |
| 708 | Cheque Refund of A.Munasinghe | 1,000.00 |
| | Total | 16,463.00 |



Note 35-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 |
| 900 | Liquidation from 01 Nov 2013 to 31 Oct 2016 (WA Ref:OR003) | (17,412,331.56) |
| 900 | Liquidation from 01 Nov 2016 to 31 Dec 2017 (WA Ref:OR005) | (27,826,197.15) |
| 900 | Liquidation from 01 January 2019 to 31 December 2019 (WA Ref:OR006) | (6,920,196.93) |
| 900 | Liquidation from 01 January 2020 to 30 June 2020 (WA Ref:OR007) | (10,065,426.26) |
| Total | | 94,388,108.74 |

Note 36-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 |
| 901 | Liquidation from 01 Sep 2015 to 31 Dec 2015 (WA Ref:AR010) | (34,263,323.54) |
| 901 | Liquidation from 01 January 2016 to 31 Dec 2016 (WA Ref:AR011) | (59,291,437.93) |
| 901 | Liquidation from 01 January 2017 to 31 December 2017 (WA Ref:AR012) | (89,847,741.28) |
| 901 | Liquidation from 01 January 2018 to 31 December 2018 (WA Ref:AR013) | (37,751,949.38) |
| 901 | Liquidation from 01 January 2018 to 31 December 2018 (WA Ref:AR013) | (16,206,261.13) |
| 901 | Liquidation from 01 January 2019 to 28 February 2019 (WA Ref:AR013) | (38,936,861.84) |
| Total | | (25,334,471.82) |

Note 37-Asian Development Bank Initial Advance, ADB Loan:3603-SRI

| Code | Description | Amount-LKR |
|--------------|--|------------|
| 900 | Initial Advance Received from ADB for 2018 | - |
| 900 | Initial Advance Received from ADB for 2019 | - |
| 900 | Initial Advance Received from ADB for 2020 | - |
| Total | | - |

Note 38-Asian Development Bank Initial Advance, ADB Loan:3604-SRI

| Code | Description | Amount-LKR |
|--------------|--|------------|
| 901 | Initial Advance Received from ADB for 2018 | - |
| 901 | Initial Advance Received from ADB for 2019 | - |
| 901 | Initial Advance Received from ADB for 2020 | - |
| Total | | - |

Note 39-Asian Development Bank Liquidation, ADB Loan:2710-SRI

| Code | Description | Amount-LKR |
|--------------|--|----------------------|
| 909 | Liquidation from 01 November 2013 to 31 October 2016 (WA Ref:OR003) | 17,412,331.56 |
| 909 | Liquidation from 01 November 2016 to 31 December 2017 (WA Ref:OR005) | 27,826,197.15 |
| 909 | Liquidation from 01 January 2019 to 31 December 2019 (WA Ref:OR006) | 6,920,196.93 |
| 909 | Liquidation from 01 January 2020 to 30 June 2020 (WA Ref:OR007) | 10,065,426.26 |
| Total | | 62,224,151.90 |

Note 40-Asian Development Bank Liquidation, ADB Loan:2711-SRI(ADF)

| Code | Description | Amount-LKR |
|--------------|---|-----------------------|
| 910 | Liquidation from 01 September 2015 to 31 December 2015 (WA Ref:AR010) | 34,263,323.54 |
| 910 | Liquidation from 01 January 2016 to 31 December 2016 (WA Ref:AR011) | 59,291,437.93 |
| 910 | Liquidation from 01 January 2017 to 31 December 2017 (WA Ref:AR012) | 89,847,741.28 |
| 910 | Liquidation from 01 January 2018 to 31 December 2018 (WA Ref:AR013) | 37,751,949.38 |
| 910 | Liquidation from 01 January 2018 to 31 December 2018 (WA Ref:AR013) | 16,206,261.13 |
| 910 | Liquidation from 01 January 2019 to 31 December 2019 (WA Ref:AR014) | 38,936,861.84 |
| Total | | 276,297,575.10 |



Note 41-Asian Development Bank Liquidation, ADB Loan:3603-SRI

| Code | Description | Amount-LKR |
|--------------|----------------------|------------|
| 909 | Liquidation for 2018 | - |
| 909 | Liquidation for 2019 | - |
| 909 | Liquidation for 2020 | - |
| Total | | - |

Note 42-Asian Development Bank Liquidation, ADB Loan:3604-SRI

| Code | Description | Amount-LKR |
|--------------|----------------------|------------|
| 910 | Liquidation for 2018 | - |
| 910 | Liquidation for 2019 | - |
| 910 | Liquidation for 2020 | - |
| Total | | - |

Note 43-Asian Development Bank's Replenishment Loan No:2710-SRI

| 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 | - |
| 904 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 153 | - |
| Total | | 48,658,875.40 |

Note 44-Asian Development Bank's Replenishment Loan No:2711-SRI (SF)

| 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 2019, Sub Ledger 154 | - |
| 905 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR015) | 9,445,209.24 |
| 905 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR016) | 14,011,816.29 |
| 905 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR017) | 11,462,479.38 |
| 905 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR018) | 7,649,925.40 |
| 905 | Replenishment from ADB to Imprest Account at CBSL for 2020, Sub Ledger 154 (WA Ref:AR019) | 14,451,051.43 |
| Total | | 253,692,683.72 |

Note 45-Asian Development Bank's Replenishment Loan No:3603-SRI

| Code | Description | Amount-LKR |
|--------------|---------------------------------|------------|
| 914 | Replenishment from ADB for 2018 | - |
| 914 | Replenishment from ADB for 2019 | - |
| 914 | Replenishment from ADB for 2020 | - |
| Total | | - |

Note 46-Asian Development Bank's Replenishment Loan No:3604-SRI

| Code | Description | Amount-LKR |
|------|---------------------------------|------------|
| 915 | Replenishment from ADB for 2018 | - |



| | | |
|-------|---------------------------------|---|
| 915 | Replenishment from ADB for 2019 | - |
| 915 | Replenishment from ADB for 2020 | - |
| Total | | - |

Note 47-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 |
| 902 | Direct Payments for 2020 | 118,037,471.87 |
| Total | | 516,864,043.82 |

Note 48-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 |
| 903 | Direct Payments for 2020 | 423,474,800.86 |
| Total | | 6,342,437,864.82 |

Note 49-Asian Development Bank Direct Payment Loan No:3603-SRI

| Code | Description | Amount-LKR |
|-------|--------------------------|------------|
| 902 | Direct Payments for 2018 | - |
| 902 | Direct Payments for 2019 | - |
| 902 | Direct Payments for 2020 | - |
| Total | | - |

Note 50-Asian Development Bank Direct Payment Loan No:3604-SRI

| Code | Description | Amount-LKR |
|-------|--------------------------|----------------|
| 903 | Direct Payments for 2018 | - |
| 903 | Direct Payments for 2019 | 175,161,780.48 |
| 903 | Direct Payments for 2020 | 255,617,989.03 |
| Total | | 430,779,769.51 |

Note 51-ADB Financial Charges for L2710-SRI

| Code | Description | Amount-LKR |
|------|--|--------------|
| 914 | 15 May 2011 Commitment Charges for ADB L2710 | - |
| 914 | 15 Nov 2011 Commitment Charges for ADB L2710 | 1,998,918.00 |
| 914 | 15 May 2012 Commitment Charges for ADB L2710 | 2,480,480.35 |
| 914 | 15 Nov 2012 Commitment Charges for ADB L2710 | 2,769,063.09 |
| 914 | 15 May 2013 Commitment Charges for ADB L2710 | 2,546,805.25 |



| | | |
|--------------|--|---------------------|
| 917 | 15 May 2020 Interest Charges for ADB L3604 | 2,028,158.52 |
| 917 | 15 Nov 2020 Interest Charges for ADB L3604 | 3,072,174.96 |
| Total | | 5,455,213.72 |

Note 55-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 |
| Total | | 124,641,060.31 |

(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 56-GOSL Imprest-Ministry of Water Supply/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 | 218,570,506.03 |

Note 57-GOSL Imprest Received from 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 | 80,836,106.56 |
| 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 | 381,794,410.18 |
| 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 | 69,650,000.00 |
| 908 | Total GOSL Imprest Received from NWSDB up to 31 December 2017 | 532,280,516.74 |
| 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 | 1,199,600,915.67 |
| 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 | 1,698,110,475.48 |
| 908 | Total GOSL Imprest Received from NWSDB for 2020 | 153,559,352.77 |
| 908 | Total GOSL Imprest Received from NWSDB up to 31 December 2020 | 1,851,669,828.25 |



Note 58: GOSL Funds Transfer to JFPR-9186-SRI from JKWSSP

| Ledger Code | Description | Amount-LKR |
|--------------------|---|----------------------|
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 24 Oct 2019 | 4,687,340.66 |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 19 Nov 2019 | 13,084.00 |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 22 Nov 2019 | 8,970.00 |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 29 Nov 2019 | (8.00) |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 31 Dec 2019 | 1,159,973.27 |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 28 July 2020 | 5,677,647.92 |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 19 Aug 2020 | 1,169,839.63 |
| 912 | GOSL Funds Transferred from JKWSSP to JFPR-9186-SRI (Nainathivu SWRO) on 15 Dec 2020 | 1,110,823.49 |
| Total | | 13,827,670.97 |

Note 59: 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 |
| Total | | 883,960.00 |

