

# Audited Project Financial Statements

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Project Number: 47273-003 /004 /005 /006

Loan Numbers: Tranche 1 - 3171

Tranche 2 – 3221 / 3222

Tranche 3 – 3325 / 3326

Tranche 4 - 3610

Period covered: 1 January 2017 to 31 December 2017

## SRI: Integrated Road Investment Project —Tranche 1, 2, 3 & 4

Prepared by Ministry of Highways and Road Development and Petroleum Resources  
Development

For the Asian Development Bank  
Date accepted by ADB: 10 September 2018

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## கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்

### AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය } RCT/A/IRIP/FA/2017/01 }  
 எனது இல. } உமது இல. }  
 My No. } Your No. }

දිනය } 29 June 2018  
 திகதி }  
 Date }

The Secretary  
 Ministry of Highways and Road Development

#### **Report of the Auditor General on the Financial Statements of the Integrated Road Investment Program (i - Road) Project for the year ended 31 December 2017**

The audit of financial statements of the Integrated Road Investment Program (i Road) Project for the year ended 31 December 2017 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 4.03 of Article IV of the Loan Agreement No. 3171-Sri(SF) for tranche - 1 of 05 November 2014, Loan No.3221 and 3222 for tranche- 2 of 28 May 2015 and Loan No.3325 and 3326 for tranche - 03 of 11 December 2015 and Loan No: 3610-SRI(SF) for tranche - 04 of 15 December 2017 entered into between the Democratic Socialist Republic of Sri Lanka and the Asian Development Bank (ADB).

#### **1.2 Implementation, Objectives, Funding and Duration of the Project**

According to the Loan Agreement of the Programme, then Ministry of Higher Education and Highways, presently the Ministry of Highways and Road Development is the Executing Agency of the Project. The objective of the Programme is to enhance the road accessibility between rural communities and socioeconomic centers. The long term impact is to increase transport efficiency of national and provincial roads. As per the Loan Agreements, the estimated total cost of Programme amounted to US\$ 906 million equivalents to Rs 117,780 million and out of that US\$ 800 million equivalents to Rs. 104,000 million agreed to be provided by the Asian Development Bank under 06 Multi Tranche Financing Facility. Out of that, 06 separate Loan Agreements had been signed up to 31 December 2017 to finance US\$ 557 million equivalent to Rs.72,410 million under first 04 tranches and other Loan Agreements are expected to be signed in 2018 and 2020 to finance US\$ 243 million equivalent to Rs.31,590 million under other 02 tranches. Out of the aforementioned 06 tranches



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கணக்காய்வாளர் தலைமை அபிப்பதி திணைக்களம்  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය  
எனது இல.  
My No.

RCT/A/IRIP/FA/2017/01

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

29 June 2018

The Secretary

Ministry of Highways and Road Development

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Loan No. 3222-SRI (SF) of tranche 02 and 3326-SRI (SF) of tranche 03 had been closed on 07 April 2017 and 27 March 2017 respectively. The Program commenced its activities on 01 June 2014 and scheduled to be completed by 30 March 2024.

### 1.3 **Responsibility of the Management for the Financial Statements**

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

### 1.4 **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Program's preparation and fair presentation of the financial statements 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 Program's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. The examination also included such tests as deemed necessary to assess the following.

- (a) Whether the systems and controls were adequate from the point of view of internal control so as to ensure a satisfactory control over program management and the reliability of books, records, etc. relating to the operations of the Program.



- (b) Whether the expenditure shown in the financial statements of the Program had been satisfactorily reconciled with the enhanced financial reports and progress reports maintained by the Program.
- (c) Whether adequate accounting records were maintained on a continuing basis to show the expenditure of the Program from the funds of the Government of Sri Lanka and the Lending Agency, the progress of the Program in financial and physical terms, the assets and liabilities arising from the operations of the Program, the identifications of the purchases made out of the Loans, etc.
- (d) Whether the opening and closing balances, withdrawals from and replenishments to the Special (Dollar) Account had been truly and fairly disclosed in the book and record maintain by the Program and the balance as at 31 December 2017 had been satisfactorily reconciled with the accounting records of the Central Bank of Sri Lanka as at that date.
- (e) Whether the withdrawals under the Loans had been made in accordance with the specifications laid down in the Loan Agreements,
- (f) Whether the funds, materials and equipment supplied under the Loans had been utilized for the purposes of the Program,
- (g) Whether the expenditure had been correctly identified according to the classification adopted for the implementation of the Program,
- (h) Whether the financial statements had been prepared on the basis of Sri Lanka Public Sector Accounting Standards,
- (i) Whether the satisfactory measures had been taken by the management to rectify the issues highlighted in my previous year audit report, and
- (j) Whether the financial covenants laid down in the Loan Agreements had been complied with.

## **2. Financial Statements**

### **2.1 Opinion**

So far as appears from my examination and to the best of information and according to the explanations given to me, except for the effects of the adjustments arising from the matters referred to in paragraphs 2.2 of this report, I am of opinion that,

- (a) the Program had maintained proper accounting records for the year ended 31 December 2017 and the financial statements give a true and fair view of the state of affairs of the Program as at 31 December 2017 in accordance with Sri Lanka Public Sector Accounting Standards,
- (b) the funds provided had been utilized for the purposes for which they were provided,
- (c) the opening balance and closing balances, withdrawal from and replenishments to the Special (Dollar) Account had been truly and fairly disclosed in the book and record maintain by the Program and the balance as at 31 December 2017 had been satisfactorily reconciled with the accounting records of the Central Bank of Sri Lanka as at that date.
- (d) the Statement of Expenditure submitted could be fairly relied upon to support the application for reimbursement in accordance with the requirements specified in the Loan Agreements,
- (e) the satisfactory measures had been taken by the management to rectify the issues highlighted in my previous year audit report, and
- (f) the financial covenants laid down in the Loan Agreements had been complied with.

## **2.2 Comments on Financial Statements**

### **2.2.1 Accounting Deficiency**

A sum of Rs. 129.2 million spent to implement the activities under the Phase -11 of the Program had been shown as the Project Management cost of this Project.

## 2.2.2 Non-Compliance with Laws, Rules and Regulations

The Program had paid Pay As You Earn Tax amounting to Rs. 60.60 million on behalf of the Supervision Consultants of the Program, contrary to the provisions made in the Inland Revenue Act, No.10 of 2006.

## 3. Financial and Physical Performance

### 3.1 Utilization of Funds

Certain significant statistics relating to financing, budgetary provision for the year under review and the utilization of funds during the year under review and the up to 31 December 2017 are shown below.

Sources	Amount agreed for financing in the Loan Agreements		Allocation made in the Budget Estimate for the year under review	Funds utilized			
				during the year under review		as at December 2017	
	US\$ million	Rs. million	Rs. million	US\$ million	Rs. million	US\$ million	Rs. million
ADB	800	104,000	18,437.70	121.79	18,437.62	291.42	42,499.60
GOSL	106	13,780	400.00	-	185.20	-	442.40
Total	906	117,780	18,837.70	121.79	18,622.82	291.42	42,942.00

The following observations are made.

- According to the above information, out of total allocation of US\$ 800 million equivalent to Rs.104,000 million made by the Lending Agency, only a sum of US\$ 291.42 million equivalent to Rs.42,499.6 million representing 36.3 per cent of the total allocation had been utilized as at 31 December 2017 after lapse of 3 ½ years from the commencement of the activities of the Program.
- The detailed budget for the year under review based on the work schedule of the Program had not been prepared by the Project. Therefore, a sum of Rs.185 million had only been utilized, out of the allocation amounting to Rs.400 million made in the Budget Estimate for the year under review.

### 3.2 Physical Progress

According the initial plans of the Program, the rehabilitation works of 2,200 kilometres of rural roads and 400 kilometres of national roads were expected to be implemented by the Program and it was revised in 03 times as to rehabilitate 3,108 kilometres of rural roads and 248 kilometres of national roads with the approval of the Cabinet of Ministers. However, the Program had taken action to rehabilitate 3,131 kilometres of 740 rural roads in the Southern, Sabaragamuwa, Central, North Central, North Western Provinces and Kaluthara District in the Western Province. Further, designing works of national roads had been commenced at the end of the year under review. The following observations are made thereon.

- (a) According to the Project documents, it was planned to rehabilitate 582 kilometres of 165 rural roads in the Southern Province under 09 contract packages. As per the contract agreements, all contract activities scheduled to be completed by 17 May 2017. However, only the rehabilitation works of the roads in Hambantota District under 02 contract packages had been completed at the end of the year under review with delays ranging from 03 to 05 months. Further, the rehabilitation works of the 500.03 kilometres of rural roads in the Southern province under other 07 contract packages had remained behind the targets as at 31 December 2017, due to poor performance of the contractors even after being granted time extensions to complete the works.
- (b) Out of 594.55 kilometres of 126 provincial and rural roads in the Central Province and 472.75 kilometres of 101 provincial and rural roads in the Sabaragamuwa Province scheduled to be rehabilitated by the Program by 31 December 2017, only the rehabilitation works of 453.64 kilometres of the rural roads in the Central Province and 238.72 kilometres of the rural roads in the Sabaragamuwa Province had been partially completed at the end of the year under review, due to poor performance of the contractors. Further, no information had been received on handing over of 32 rural roads of 54.39 kilometers rehabilitated in Matale District and 238.22 kilometres of the rural roads in Kegalle and Ratnapura Districts.

- (c) The progress on the rehabilitation works of 691.64 kilometres of 114 rural roads in the North Western Province under 08 contract packages had remained behind the targets and only 229 kilometres of the rural roads had been completed as at 31 December 2017. Further, the rehabilitation works of 503.34 kilometres of 115 rural roads in the North Central Province under 07 contract packages had also remained behind the targets and only 222 kilometres of the rural roads had been completed as at 31 December 2017. The physical performance of the rehabilitation works of the roads under 03 contract packages had reported very slow progress and no remedial action taken by the Programme to expedite rehabilitation works. Further, the contracts on rehabilitation works of 277 kilometres of 83 rural roads in Kalutara District in the Western Province had been awarded under 03 contract packages and out of that only 48 kilometres of the rural roads had been completed as at 31 December 2017, due to failures of the contractors.

### 3.3 Contract Administration

According to the information received, the contracts for the rehabilitation works of provincial and rural roads had been awarded under 42 contracts packages at an estimated cost of Rs.71,979 million. The weaknesses in contract administration such as selection of contractors without considering their financial and other resources capabilities, failures of the designs for rehabilitation works, inaccuracies of cost estimates and lack of proper supervision etc., had directly influenced to the slow progress of the road rehabilitation works. The following observations are made thereon.

- (a) It was revealed that 13 items in the work schedules for rehabilitation works of rural roads in Matara District had been revised and increased the estimated quantities of works remarkably, due to the inaccuracies in the Engineer's Estimates. Further, the cost estimates made under other 02 contract packages had been increased by Rs.352 million, due to application of unrealistic rates for cost estimates for the rehabilitation of rural roads in Matara and Hambantota Districts in the Southern Province.

- (b) The contractors engaged in rehabilitation works of roads in the Southern Province had allowed to procure equipment and other services to facilitate the Engineers deployed by the Implementing Agency and include the costs thereon in the Bill of Quantities. Therefore, a sum of Rs. 466 million had been paid to the contractors as lumpsum payments and no evidence had been received to audit to determine the nature of the facilities provided and details of the rates applied thereon.
- (c) A contractor engaged in road rehabilitation works under 07 contract packages in the 03 Provinces had failed to complete the works on due dates, due to the liquidity problems. The Program had arranged a facilitation program called ESCROW to overcome the difficulties in cash flow management and a sum of Rs. 700 million had been released to the contractor to complete the road rehabilitation works. However, a proper mechanism had not been adopted by the Program to monitor the financial plans of the contractor. Further, the evidence on concurrence of the Lending Agency had not been made available for audit.
- (d) It was observed that the mobilization advances of US\$ 270,000 had been determined with the provisional sums and contingencies of US\$ 626,030 on consultancy contract for recruitment of monitoring consultant for road management contract of national roads.
- (e) It was observed in audit that the clauses in the document for advance payment guarantee as stipulated in the paragraph 5.4.4 of the Government Procurement Guideline - 2006 had been altered and applied by the Program. Therefore, the unconditional guarantees so as to liquidate the guarantees on demand had not been obtained for all the contract packages awarded by the Program. As a result, the doubt on recoverability of mobilization advances from the unsuccessful contractors of the Program could not be ruled out in audit.

- (f) It was observed that the variation of works amounting to Rs. 38.50 million of the rehabilitation works of the rural roads in Matara District in the Southern Province awarded under the contract packages No. 02 and No. 03 had been allowed to claim under contract package No.01, contrary to the General Condition 3.1 (B) (ii) of the contract agreement.

### 3.4 Uneconomic Transaction


According to sub clause 4.2 of General Condition of the contract agreement, the costs such as document preparation and bank charges etc, on performance bonds presented on contract packages are required to be borne by the contractors themselves. However, contrary to the above requirement, a sum of Rs.608.50 million had been paid as at 31 December 2017 to the contractors to recover the respective costs on performance bonds, as the items in the Bills of Quantities for 42 contract packages awarded by the Program. Further, as per the confirmation received from the Licensed Commercial Banks, the actual cost in this respect was amounted to Rs. 268.70 million only. It was further observed that the attention had not been made by the Procurement Specialist and the Technical Evaluation Committee of the Program at the time of evaluation of bids.

### 3.5 Matters in Contentions Nature

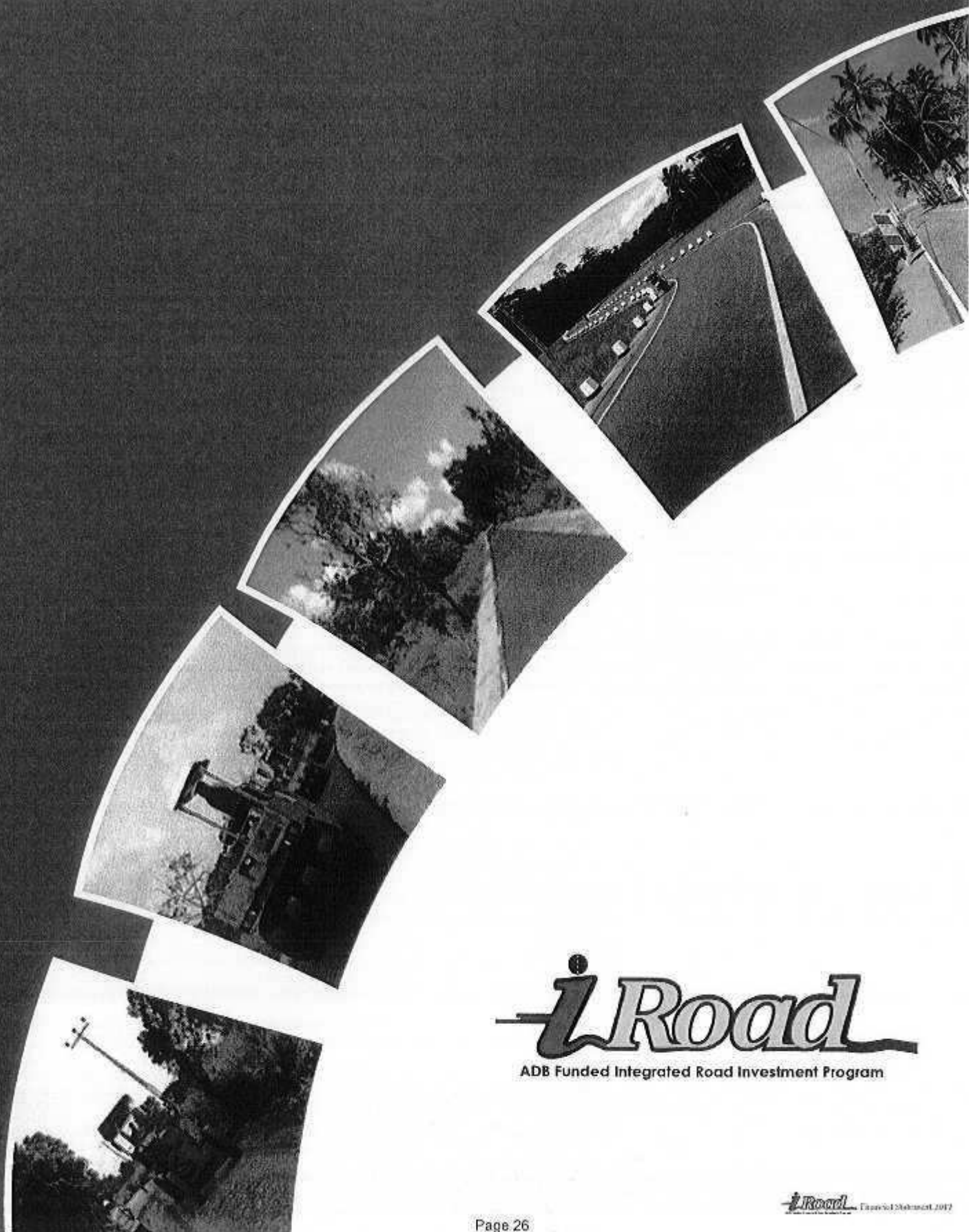
It was observed that a local contractor engaged in rehabilitation of rural roads had unduly claimed the concessions stipulated in the Circular No. TTP/TP/08/53/2016-69 of 05 September 2016 of the Department of Trade and Investment Policy and imported machineries and other equipment valued at Rs. 324 million under tax free concessions and with the agreement of re-exporting of such machineries and equipment after completion of the road rehabilitation works. However, the Program had not adopted a proper mechanism for monitor the usage of such machineries for the intended activities stipulated in the contract package.

### 3.6 Issues on Financial Control

According to the information received from the Programme, commitment charges amounting to US\$ 305,203 equivalent to Rs.46.2 million had been recovered by the Lending Agency as at 31 December 2017 on undisbursed proceeds of Loans.

  
H.M. Gamini Wijesinghe  
Auditor General

# *Financial Statement*



***iRoad***

ADB Funded Integrated Road Investment Program



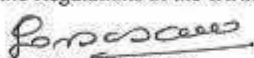
**MINISTRY OF HIGHER EDUCATION AND HIGHWAYS**  
**ROAD DEVELOPMENT AUTHORITY**  
**INTEGRATED ROAD INVESTMENT PROGRAM (i Road)**  
**ASIAN DEVELOPMENT BANK FUNDED**  
**LOAN NO's 3171 SRI (SF), 3221 SRI, 3222 SRI (SF), 3325 SRI, 3326 SRI (SF)**

STATEMENT OF FINANCIAL POSITION AS AT 31.12.2017

(Figures in SLRs)

DESCRIPTION	NOTES	AS AT 31.12.2017	AS AT 31.12.2016
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalent	01	167,953,124.31	26,398,093.55
Advances & Prepayments	02	7,971,476,510.54	9,998,595,140.44
		<b>8,139,429,634.85</b>	<b>10,024,993,233.99</b>
<b>Non Current Assets</b>			
Property, Plant & Equipments	03	29,770,140.31	35,073,900.01
Work in Progress	04	37,822,989,788.67	18,234,701,598.02
		<b>37,852,759,928.98</b>	<b>18,269,775,498.03</b>
<b>TOTAL ASSETS</b>		<b>45,992,189,563.83</b>	<b>28,294,768,732.02</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accrued Expenses	05	115,093,087.29	26,692,074.97
Payable to Consultants & Contractors	06	1,205,539,357.13	2,548,657,366.37
Retention Money	07	1,593,542,411.58	1,404,982,207.50
RDA Special Loan	08	136,000,000.00	136,000,000.00
<b>TOTAL LIABILITIES</b>		<b>3,050,174,856.00</b>	<b>4,116,331,648.84</b>
<b>NET ASSETS</b>		<b>42,942,014,707.83</b>	<b>24,178,437,083.18</b>
<b>NET ASSETS/EQUITY</b>			
GOSL Fund	09	442,413,401.13	257,213,401.13
Foreign Loans	10	42,499,601,306.70	23,921,223,682.05
<b>TOTAL NET ASSETS/EQUITY</b>		<b>42,942,014,707.83</b>	<b>24,178,437,083.18</b>

We certify that the above Financial Statement has been prepared based on the records maintained at the Integrated Road Investment Program in complying with the Accounting Standards and Guidelines of the ADB and the Accounting Rules and the Regulations of the GOSL.

  
G.D.L.C. Amarasena


Project Accountant  
i Road

G. D. L. C. Amarasena  
Project Accountant  
Integrated Road Investment Program  
Road Development Authority  
12<sup>th</sup> Floor, Sethsiripaya Stage II  
Battaramulla.

  
K.R.D.J.K. Weerakoon

Project Director  
i Road

K.R.D.J.K. Weerakoon  
Project Director  
i Road Program  
Road Development Authority  
12<sup>th</sup> Floor  
Sethsiripaya Stage 2  
Battaramulla

  
D. C. Dissanayake

Secretary  
Ministry of Higher  
Education and Highways  
Date 24.03.2018.

D. C. Dissanayake  
Secretary  
Ministry of Higher Education & Highways  
*(Signature)*

**MINISTRY OF HIGHER EDUCATION AND HIGHWAYS**  
**ROAD DEVELOPMENT AUTHORITY**  
**ASIAN DEVELOPMENT BANK FUNDED**  
**INTEGRATED ROAD INVESTMENT PROGRAM (I Road)**  
**LOAN NO's 3171 SRI (SF), 3221 SRI, 3222 SRI (SF), 3325 SRI, 3326 SRI (SF)**

**Statement of Changes in Net Assets/Equity**

**SLRs**

Description	GOSL (Treasury Fund)	Loan No 3171	Loan No 3221	Loan No 3222	Loan No 3325	Loan No 3326	Total
Accounts Code	101	4000101/4000102/ 4000103	4000202	4000301	4000401	4000501	
Balance as at 31.12.2016	257,213,401.13	8,770,363,762.60	10,600,690,182.72	1,132,243,447.67	16,522,187.50	3,401,404,101.56	24,178,437,083.18
<b>Year- 2017</b>							
Foreign Loan							
Direct Payments		1,104,698,467.69	3,070,744,668.34	66,657,348.40	13,119,474,781.33	171,425,206.20	17,533,000,471.96
Initial Imprest		(394,483,981.83)			305,000,000.00		(89,483,981.83)
Replenishment		310,674,865.81			429,702,286.88		740,377,152.69
Liquidation		394,483,981.83					394,483,981.83
Funds Utilized	185,200,000.00						185,200,000.00
<b>Total</b>	<b>442,413,401.13</b>	<b>10,185,737,096.10</b>	<b>13,671,434,851.06</b>	<b>1,198,900,796.07</b>	<b>13,870,699,255.71</b>	<b>3,572,829,307.76</b>	<b>42,942,014,707.83</b>

**MINISTRY OF HIGHER EDUCATION AND HIGHWAYS**

**ROAD DEVELOPMENT AUTHORITY**

**ASIAN DEVELOPMENT BANK FUNDED**

**INTEGRATED ROAD INVESTMENT PROGRAM (i Road)**

**LOAN NO's. 3171 SRI (SF), 3221 SRI, 3222 SRI (SF), 3325 SRI , 3326 SRI (SF)**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.12.2017**

**SLRs**

Description	Year 2016	Year 2017
<b>Cash Flow from Operating Activities</b>		
<b>Changes in Working Capital</b>		
Advances & Prepayments	(4,796,040,048.24)	2,027,118,629.90
Accrued Expenditure	25,392,539.16	88,401,012.32
Payable to Consultant & Contractors	2,218,513,606.10	(1,343,118,009.24)
Inter Current Account - RDA	(2,388,690.25)	
Retention Money	1,259,394,472.63	188,560,204.08
Provision for Gratuity	(999,698.87)	
<b>Net Cash Generated from Operating Activities</b>	<b>(1,296,127,819.47)</b>	<b>960,961,837.06</b>
<b>Cash flow from Investing Activities</b>		
Purchase of Property Plant & Equipment	(33,716,979.19)	(7,901,104.47)
Work in Progress	(16,296,558,587.76)	(19,575,083,326.48)
<b>Net Cash Used in Investing Activities</b>	<b>(16,330,275,566.95)</b>	<b>(19,582,984,430.95)</b>
<b>Net Cash Flow From Operating &amp; Investing Activities</b>	<b>(17,626,403,386.42)</b>	<b>(18,622,022,593.89)</b>
<b>Financing Activities</b>		
GOSL Contribution	150,500,000.00	185,200,000.00
Foreign Grant / Loans	17,227,548,641.00	18,578,377,624.65
<b>Net Cash Generated from Financing Activities</b>	<b>17,378,048,641.00</b>	<b>18,763,577,624.65</b>
<b>Change in Cash &amp; Cash Equivalent</b>	<b>(248,354,745.42)</b>	<b>141,555,030.76</b>
Cash & Cash Equivalent at beginning of the Year	274,752,838.97	26,398,093.55
<b>Cash &amp; Cash Equivalent at End of the Year</b>	<b>26,398,093.55</b>	<b>167,953,124.31</b>

**MINISTRY OF HIGHER EDUCATION AND HIGHWAYS  
ROAD DEVELOPMENT AUTHORITY**

**FUNDED BY ASIAN DEVELOPMENT BANK**

**INTEGRATED ROAD INVESTMENT PROGRAM (i ROAD)**

**LOAN NO 3171 - SRI (SF), 3221 - SRI, 3222 - SRI (SF)**

**3325 - SRI, 3326 - SRI (SF)**

**FINANCIAL STATEMENTS 2017**

**Information and Accounting Policies**

**1. Corporate Information**

**1.1 General**

Preparing the Integrated Road Investment Program is implemented (i ROAD) of the Road Development Authority. The main office of this PMU is located at 12<sup>th</sup> Floor, Sethsiripaya Stage II, Battaramulla, Sri Lanka.

**1.2 Principle activities and the nature of operations**

3100 Km of Rural Roads belonging to Local Government Institutions (Provincial Councils and Pradeshiya Sabhas) and about 400 Km of National Roads under the RDA within the above project areas are intended to be designed, improved and maintained over a period of five years and seven years respectively.

**2. Basis of preparation of the Financial Statements.**

**2.1 General**

The Financial statements have been prepared on accrual basis in compliance with Generally Accepted Accounting Policies and Sri Lanka Public Sector Accounting Standards (SLPSAS) ✓

**2.2 Tax Concession**

The Department of Fiscal Policy of the Ministry of Finance and Planning has identified Integrated Road Investment Program as a Specified road upgrading Project. Therefore, the contract packager exempted from VAT.

**2.3 Borrowing Cost**

All Commitment and Interest Charges of the Loans has been capitalized as a part working progress and taken in to the loan accounts.

### **3. Significant Accounting Policies**

#### **3.1 Property, Plant and Equipment**

3.1.1 Asset Purchased for the project are shown in the Financial Statements at Net Value.

#### **3.1.2 Depreciation**

Depreciation is provided at the following rates on straight line basis, over the period of the estimated useful life of the assets.

<u>Category of Assets</u>	<u>Rates of Depreciation</u>
Furniture and Office Equipment	20%
Computer Equipment	33 1/3%
Survey Equipment	20%
Software	33 1/3%

3.1.3 The Furniture and Office Equipment handed over to the project by the Road Development Authority has not been brought to Project Accounts as these assets are owned by the RDA.

#### **3.2 Reporting Currency**

All the Financial Statements are Presented in Sri Lanka Rupees amount paid from Asian Development Bank in US Dollars are converted to Sri Lankan Rupees at the conversion rates used by External Resources Department (ERD).

Imprest Fund account is maintained with the Central bank of Sri Lanka (CBSL) in US Dollars. The Financial Statements have been prepared the Exchange Rates and revaluation of the US Dollars with used by CBSL.

#### **3.3 Accounts Payables and Accruals**

Accounts payables includes all Liabilities fall due as at the balance sheet date. All the Project cost are accumulated and accounted as work in progress until completion of the project.

#### **3.4 Consistency of Accounting Policies**

Current Assets and Current Liabilities are categorized under the following headings. Comparative figures are adjusted accordingly.

- Advances & Prepayments
- Accrued Expenses
- Payable to Consultants & Contractors
- Retention Money

**Note 01 Cash & Cash Equivalent**

**SLRs**

Accts. Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Balance as at 31.12.2017
111	111		Bank of Ceylon Battaramulla A/C 7040426	127,811.36	15,778,136.82
	114		Bank of Ceylon Battaramulla A/C 7040464		7,347,297.70
11201	11201	01	Central Bank Special Dollar Account (SL-179) - Loan No. 3171	26,270,282.19	43,878,505.00
	11202	02	Central Bank Special Dollar Account (SL-184) - Loan No. 3325		100,949,184.79
<b>Total</b>				<b>26,398,093.55</b>	<b>167,953,124.31</b>



**Schedule I Central Bank Special Dollar Account - Loan No. 3171 (SI-179) as at 31.12.2017**

Description	31.12.2016		Year 2017		Year End 2017	
	USD	SLRS	USD	SLRS	USD	SLRS
<b>Balance B/F</b>			175,369.04	26,270,282.19		
Initial Advance	3,085,784.79	420,011,859.68			3,085,784.79	420,011,859.68
<b>Sub Total</b>	<b>3,085,784.79</b>	<b>420,011,859.68</b>	<b>175,369.04</b>	<b>26,270,282.19</b>	<b>3,085,784.79</b>	<b>420,011,859.68</b>
<b>Add :- Replenishment</b>	<b>2,693,615.33</b>	<b>394,992,012.92</b>	<b>2,056,721.90</b>	<b>310,674,865.81</b>	<b>4,750,337.23</b>	<b>705,666,878.73</b>
USD Revaluation - Gain		30,909,842.78		2,390,368.00		33,300,210.78
<b>Total Amount</b>	<b>5,779,400.12</b>	<b>845,913,715.38</b>	<b>2,232,090.94</b>	<b>339,335,516.00</b>	<b>7,836,122.02</b>	<b>1,158,978,949.19</b>
<b>Less :- Disbursement Details</b>						
IT. Splist.Mr.Hankovan Thuyanthia	38,691.45	5,514,784.45	21,154.58	3,228,569.01	59,846.03	8,743,353.46
Procurement Splist.Mr. Ganeshamoorthy Suren	69,046.99	9,758,228.35	14,981.75	2,263,584.67	84,028.74	12,021,813.02
Contract Claim Splist.Mr.D.G.S. Chadralal	41,080.05	5,943,798.98	2,306.50	345,935.33	43,386.55	6,289,734.31
International Consultant Mr.E.R. Vowels	28,051.34	3,758,840.29	14,777.92	2,267,423.78	42,829.26	6,026,264.07
Capacity Dev. Splist.Mr.D.L.C. Welikala			1,600.00	245,744.48	1,600.00	245,744.48
Rural Road Splist.Mr.R.M. Amarasekara			2,803.67	429,421.99	2,803.67	429,421.99
MG Consultant (Pvt) Ltd	1,362,130.61	197,120,846.09	209,264.94	31,724,738.26	1,571,395.55	228,845,584.35
Egis International	1,361,066.97	199,852,329.18	147,272.64	22,294,645.02	1,508,339.61	222,146,974.20
Pyunghwa Eng	392,105.78	57,730,837.82	2,066.06	313,214.70	394,171.84	58,044,052.52
Reprographics (Pvt) Ltd	11,955.49	1,772,999.17			11,955.49	1,772,999.17
Ceylon Business Appliance	27,443.85	4,022,999.46			27,443.85	4,022,999.46
RDC (Pvt) Ltd			254,994.64	38,683,643.55	254,994.64	38,683,643.55
DC-RDA	207,561.47	30,884,432.76	54,834.38	8,312,892.01	262,395.85	39,197,324.77
GIS Solution	76,721.89	11,351,003.63			76,721.89	11,351,003.63
H2-CML-MTD Construction Ltd	135,526.92	19,453,615.41			135,526.92	19,453,615.41
K.D.Ebert & Sons (Pvt) Ltd	246,078.39	35,644,266.48			246,078.39	35,644,266.48
Metropolitan Computers (Pvt) Ltd	9,850.30	1,460,799.49			9,850.30	1,460,799.49
Metropolitan Office (Pvt) Ltd	42,068.95	6,131,549.46			42,068.95	6,131,549.46
Consulting Engineers and Architects Associated (Pvt) Ltd			266,835.25	40,337,601.55	266,835.25	40,337,601.55
Imprest A/C 7040426 - PMU Expenditure	1,472,317.87	213,917,203.39	952,138.57	144,479,533.85	2,424,456.44	358,396,737.24
Imprest A/C 7040426 - Increased Sub Imprest	82,332.76	11,999,999.77			82,332.76	11,999,999.77
USD Revaluation - Loss		3,324,899.01		530,062.80		3,854,961.81
<b>Total Less</b>	<b>5,604,031.08</b>	<b>819,643,433.19</b>	<b>1,945,030.90</b>	<b>295,457,011.00</b>	<b>7,549,061.98</b>	<b>1,115,100,444.19</b>
<b>Balance C/F 31.12.2017</b>	<b>175,369.04</b>	<b>26,270,282.19</b>	<b>287,060.04</b>	<b>43,878,505.00</b>	<b>287,060.04</b>	<b>43,878,505.00</b>

Schedule 2 Central Bank Special Dollar Account - Loan No. 3325 (SL-184) as at 31.12.2017

( Sub Ledger 184 activated on 01.06.2017)

Description	Year 2017	
	USD	SLRS
<b>Balance B/F</b>		
Initial Advance	2,000,000.00	305,000,000.00
<b>Sub Total</b>	<b>2,000,000.00</b>	<b>305,000,000.00</b>
<b>Add :-</b> Replenishment	2,801,296.81	429,702,286.88
USD Revaluation - Gain		2,231,949.25
<b>Total Amount</b>	<b>4,801,296.81</b>	<b>736,934,236.13</b>
<b>Less :- Disbursement Details</b>		
Procurement Splist.Mr. Ganesamoorthy Suren	23,857.35	3,656,407.91
Capacity Dev. Splist.Mr.D.L.C. Welikala	39,385.48	6,046,108.54
Rural Road Splist.Mr.R.M. Amarasekara	4,805.90	736,860.68
MG Consultant (Pvt) Ltd	696,797.30	106,746,669.20
Egis International	439,072.27	67,192,025.15
Pyunghwa Eng	189,027.16	28,971,835.03
DG-RDA	344,332.13	52,888,027.41
GIS Solution	11,300.00	1,730,700.09
Consulting Engineers and Architects Associated (Pvt) Ltd	683,633.11	104,774,300.77
Resources Development Consultants (Pvt) Ltd	366,722.37	56,103,087.58
K.D.Ebert & Sons (Pvt) Ltd	472,004.36	72,401,677.96
Maga Engineering (Pvt) Ltd	17,808.63	2,730,622.17
OCPL-RCPL JV	21,663.76	3,322,009.78
Tissa-AMSK Joint Venture	49,564.44	7,599,784.98
V.V. Karunaratne & Co	60,059.56	9,226,061.32
Imprest A/C 7040464 -PMU Expenditure	558,146.29	85,568,381.65
Imprest A/C 7040464 - Initial Imprest	162,691.35	24,999,998.84
USD Revaluation - Loss		1,290,492.28
<b>Total Less</b>	<b>4,140,871.46</b>	<b>635,985,051.34</b>
<b>Balance C/F 31.12.2017</b>	<b>660,425.35</b>	<b>100,949,184.79</b>



**Sub Schedule No 1.1 Sub Ledger Imprest Reconciliation**

**Central Bank Special Dollar Account Loan No 3171 SRI (SF)**

**Sub Ledger - 179**

**SLRs**

Description	USD	SLRs
Imprest Balance as at 31.12.2017	287,060.04	43,878,505.00
<b>Add :</b>		
(Replenishment , Revaluation Gain)	-	-
<b>Less :</b>		
(Unpresented CB Application, Revaluation Loss)	-	-
<b>Imprest Balance According to the CB Statement as at 31.12.2017</b>	<b>287,060.04</b>	<b>43,878,505.00</b>

**Sub Schedule No 2.1 Sub Ledger Imprest Reconciliation**

**Central Bank Special Dollar Account Loan No 3325 SRI**

**Sub Ledger - 184**

**SLRs**

Description	USD	SLRs
Imprest Balance as at 31.12.2017	660,425.35	100,949,184.79
<b>Add :</b>		
(Replenishment , Revaluation Gain)	-	-
<b>Less :</b>		
(Unpresented CB Application, Revaluation Loss)	-	-
<b>Imprest Balance According to the CB Statement as at 31.12.2017</b>	<b>660,425.35</b>	<b>100,949,184.79</b>

**Sub Schedule No.1.1.1 Advance Account as at 31.12.2017**

**Asian Development Bank (ADB)**

**Loan/Grant No: 3171-SRI (SF)**

						USD
Withdrawal Application No	Requested Advance Amount	Requested Amount	Replenished Amount	Liquidated Amount	Withheld Amount	Advance Balance
A0001	2,600,000.00	-	-	-	-	2,600,000.00
A0038	-	255,368.48	255,368.48	-	-	2,600,000.00
A0098	-	1,085,784.79	-	1,085,784.79	-	1,514,215.21
A0114	-	701,496.50	701,496.50	-	-	1,514,215.21
A0121	-	349,295.65	349,295.65	-	-	1,514,215.21
A0133	-	584,012.63	584,012.63	-	-	1,514,215.21
A0148	-	361,985.80	361,985.80	-	-	1,514,215.21
A0159	485,784.79	-	-	-	-	2,000,000.00
A0161	-	441,456.27	441,456.27	-	-	2,000,000.00
A0181	-	1,618,186.18	1,618,186.18	-	-	2,000,000.00
A0208	-	487,259.15	186,675.52	-	300,583.63	2,000,000.00
A0215	-	636,901.80	251,860.20	370,263.68	14,777.92	1,629,736.32
A0217	-	574,720.78	-	497,989.62	76,731.16	1,131,746.70
A0226	-	381,241.86	-	381,241.86	-	750,504.84
A0227	-	299,959.03	-	299,959.03	-	450,545.81
		7,777,668.92	4,750,337.23	2,635,238.98	392,092.71	

**Sub Schedule No.1.1.2 Advance Account Reconciliation as at 31.12.2017**

**Loan/Grant No: 3171-SRI (SF)**

		USD
Advance Account Balance as at 31.12.2017 as per CB Statement		287,060.04
Add-		
Amount claimed in previous application but not yet credited at the date of bank statement		
WA No- A0230	29,271.63	
In Hand Applications	31,592.76	60,864.39
Balance of the Sub Account 7040426		102,621.38
		450,545.81
Less -		
Imprest balance as at 31.12.2017 as per ADB Records		450,545.81

**Sub Schedule No.2.1.1 Advance Account as at 31.12.2017**

**Asian Development Bank (ADB)**

**Loan/Grant No: 3325-SRI**

**USD**

Withdrawal Application No	Requested Advance Amount	Requested Amount	Replenished Amount	Liquidated Amount	Withheld Amount	Advance Balance
	2,000,000.00	-	-	-	-	2,000,000.00
D0097	-	482,784.01	482,784.01	-	-	2,000,000.00
D0182	-	1,363,547.92	1,363,547.92	-	-	2,000,000.00
D0186	-	104,564.58	104,564.58	-	-	2,000,000.00
D0220	-	328,347.77	328,347.77	-	-	2,000,000.00
D0259	-	522,052.53	522,052.53	-	-	2,000,000.00
D0387	-	446,286.11	-	-	-	-
D0389	-	845,373.13	-	-	-	-

**Sub Schedule No.2.1.2 Advance Account Reconciliation as at 31.12.2017**

**Loan/Grant No: 3325-SRI**

**USD**

Advance Account Balance as at 31.12.2017 as per CB Statement		660,425.35
Add-		
Amount claimed in previous application but not yet credited at the date of bank statement		
WA No- D0387	446,286.11	
WA No- D0389	845,373.13	1,291,659.24
Balance of the Sub Account 7040464		47,915.41
		2,000,000.00
Less -		
		-
Imprest balance as at 31.12.2017 as per ADB Records		2,000,000.00

**Note 02 Advances & Prepayments**

							SLRs
Accts Code 2016	Accts Code 2017	Schedule No	Description	Balance as at 31.12.2016	Paid for the Year 2017	Recovered for the year 2017	Balance as at 31.12.2017
110	110	2.1	Mobilization Advance-Civil Work	9,962,369,505.13	1,222,327,354.65	3,214,582,349.24	7,970,114,510.54
108	108	2.2	Mobilization Advance-Consultancy	33,755,385.31	-	33,755,385.31	-
10901	10901	2.3	Prepayment Rent	1,800,000.00	1,050,000.00	1,612,500.00	1,237,500.00
10207	10207	2.4	Advance Payment iRoad II	666,500.00	100,000.00	666,500.00	100,000.00
10307	10307	2.5	Festival Advance	3,750.00	50,000.00	41,250.00	12,500.00
801	801	2.6	Client Deposit - Water	-	12,000.00		12,000.00
<b>Total</b>				<b>9,998,595,140.44</b>	<b>1,223,539,354.65</b>	<b>3,250,657,984.55</b>	<b>7,971,476,510.54</b>

## Schedule No 2.1 Mobilization Advance - Civil Work

SLRs

Contract Package No.	Name of the Contractors	Balance as at 31.12.2016	Paid for the year 2017	Recovered for the Year 2017	Balance as at 31.12.2017
G1	KD Ebert & Sons Holdings	228,428,727.28		75,868,896.72	152,559,830.56
G2	KDA Weerasinghe & Co.	180,448,244.05		180,448,244.05	
G3	KDA Weerasinghe & Co.	114,407,101.59		114,407,101.59	
M1	CML-MTD Construction Ltd	230,762,913.03		230,762,913.03	
M2	KD Ebert & Sons Holdings	281,916,167.69		77,541,973.63	204,374,194.06
M3	KD Ebert & Sons Holdings	117,539,711.95		80,909,185.28	36,630,526.67
H1	KDA Weerasinghe & Co.	212,720,530.84		192,661,666.89	20,058,863.95
H2	CML-MTD Construction Ltd	95,212,657.65		95,212,657.65	
H3	RR Construction (Pvt) Ltd	101,356,298.20		101,356,298.20	
NE1	Sierra Construction (Pvt) Ltd	440,428,269.14		118,764,648.76	321,663,620.38
NE2	Sierra Construction (Pvt) Ltd	198,870,294.49		149,852,531.57	49,017,762.92
NE3	Sierra Construction (Pvt) Ltd	396,690,886.55		217,407,705.81	179,283,180.74
KA1	Sierra Construction (Pvt) Ltd	336,620,352.50		160,911,514.54	175,708,837.96
KA2	Sierra Construction (Pvt) Ltd	358,614,250.30		179,639,517.70	178,974,732.60
KA3	Edward & Christie	401,900,066.16		157,261,265.04	244,638,801.12
MA1	KD Ebert & Sons Holdings	310,954,516.34		62,465,140.44	248,489,375.90
MA2	Edward & Christie	226,477,944.17		150,939,292.89	75,538,651.28
MA3	CML-MTD Construction Ltd	269,812,971.10		168,785,527.61	101,027,443.49
R1	KD Ebert & Sons Holdings	386,749,965.67		15,460,361.06	371,289,604.61
R2	KD Ebert & Sons Holdings	456,341,234.16			456,341,234.16
R3	RR Construction (Pvt) Ltd	345,419,206.80		274,483,858.63	70,935,348.17
KE1	KD Ebert & Sons Holdings	378,067,538.65		6,027,672.05	372,039,866.60
KE2	Nawaloka Construction Co (Pvt) Ltd	348,258,193.57	636,609.70	20,506,411.40	328,388,391.87
KE3	Nawaloka Construction Co (Pvt) Ltd	312,887,304.65			312,887,304.65
AP1	Maga Engineering (Pvt) Ltd	192,591,320.10	64,197,106.70	4,279,807.11	252,508,619.69
AP2	Maga Engineering (Pvt) Ltd	215,655,800.40	71,885,266.80	12,939,348.02	274,601,719.18
AP3	Maga Engineering (Pvt) Ltd	174,453,120.66	58,151,040.22	7,365,798.43	225,238,362.45
AP4	Maga Engineering (Pvt) Ltd	195,904,294.50	65,301,431.50	20,461,115.20	240,744,610.80
PO1	Maga Engineering (Pvt) Ltd	131,718,623.43	43,906,207.81	87,226,999.52	88,397,831.72
PO2	Maga Engineering (Pvt) Ltd	172,914,005.57	57,638,001.86	86,072,749.44	144,479,257.99
PO3	Tissa - AMSK JV	144,124,432.50	47,258,477.50	73,044,477.32	118,338,432.68
KU1	Maga Engineering (Pvt) Ltd	232,077,260.34	77,359,086.78	41,258,179.62	268,178,167.50
KU2	KDAW - BMG JV	250,711,357.50	83,570,452.50	27,856,817.50	306,424,992.50
KU3	Ranken Railway Construction	154,220,826.50	154,220,826.50		308,441,653.00
KU4	V V Karunaratne & Co	166,987,045.00	83,493,522.50		250,480,567.50
KU5	Ranken Railway Construction	155,951,004.20	77,975,502.10		233,926,506.30
PU1	Ranken Railway Construction	134,911,376.97			134,911,376.97
PU2	V V Karunaratne & Co	110,111,105.00	110,111,107.00		220,222,212.00
PU3	V V Karunaratne & Co	86,380,992.00	86,380,992.00		172,761,984.00
KL1	Maga Engineering (Pvt) Ltd	292,046,424.40		22,402,672.54	269,643,751.86
KL2	OCPL - RCPL JV	208,690,083.45	69,563,361.15		278,253,444.60
KL3	OCPL - RCPL JV	212,035,086.08	70,678,362.03		282,713,448.11
Total		9,962,369,505.13	1,222,327,354.65	3,214,582,349.24	7,970,114,510.54

## Sub Schedule No 2.1.1 Mobilization Advance (Civil Work-Loan Category)

SLRs

11001 Mobilization Advance Loan N0.3171		Amount
1100101	G1-KD Ebert & Sons Holdings	152,559,830.56
1100105	M2-KD Ebert & Sons Holdings	204,374,194.06
1100106	M3-KD Ebert & Sons Holdings	36,630,526.67
1100107	H1-KDA Weerasinghe & Co	20,058,863.95
Total		413,623,415.24
11002 Mobilization Advance Loan N0.3221 SRI		
1100201	KA1-Sierra Construction (Pvt) Ltd	11,000,679.69
1100203	KA3-Edward & Christie	34,951,810.08
1100204	MA1-KD Ebert & Sons Holdings	18,653,429.04
1100207	NE1-Sierra Construction (Pvt) Ltd	321,663,620.38
1100209	NE3-Sierra Construction (Pvt) Ltd	179,283,180.74
1100210	R1-KD Ebert & Sons Holdings	371,289,604.61
1100211	R2-KD Ebert & Sons Holdings	456,341,234.16
1100212	R3-RR Construction (Pvt) Ltd	70,935,348.17
1100213	KE1-KD Ebert & Sons Holdings	372,039,866.60
1100214	KE2- Nawaloka Construction Co (Pvt) Ltd	328,388,391.87
1100215	KE3- Nawaloka Construction Co (Pvt) Ltd	312,887,304.65
1100216	AP1-Maga Engineering (Pvt) Ltd	64,197,106.70
1100217	AP2-Maga Engineering (Pvt) Ltd	71,885,266.80
1100218	AP3-Maga Engineering (Pvt) Ltd	58,151,040.22
1100219	AP4-Maga Engineering (Pvt) Ltd	65,301,431.50
1100220	PO1-Maga Engineering (Pvt) Ltd	43,906,207.81
1100221	PO2-Maga Engineering (Pvt) Ltd	57,638,001.86
1100222	PO3-Tissa-AMSK JV	48,041,477.50
1100223	KU1-Maga Engineering (Pvt) Ltd	77,359,086.78



<b>11002 Mobilization Advance Loan N0.3221 SRI</b>		
1100224	KU2-K.D.A.Weerasinghe & Co	83,570,452.50
1100225	KU3-Ranken Railway Construction	77,110,413.25
1100226	KU4-V.V.Karunaratne & Co	83,493,522.50
1100231	KL1-Maga Engineering (Pvt) Ltd	146,023,212.20
1100232	KL2-OCPL-RCPL JV	69,563,361.15
1100233	KL3-OCPL-RCPL JV	70,678,362.03
<b>Total</b>		<b>3,494,353,412.79</b>
<b>11003 Mobilization Advance Loan N0.3222</b>		
1100301	KA1-Sierra Construction (Pvt) Ltd	164,708,158.27
1100302	KA2-Sierra Construction (Pvt) Ltd	178,974,732.60
1100303	KA3-Edward & Christie	209,686,991.04
1100304	MA1-KD Ebert & Sons Holdings	162,237,138.96
1100305	MA2-Edward & Christie	75,538,651.28
1100306	MA3-CML-MTD Construction Ltd	42,372,449.77
1100308	KU1-Maga Engineering (Pvt) Ltd	54,914,638.90
<b>Total</b>		<b>888,432,760.82</b>
<b>11004 Mobilization Advance Loan No.3326</b>		
1100401	AP1-Maga Engineering (Pvt) Ltd	124,114,406.29
1100402	AP2-Maga Engineering (Pvt) Ltd	130,831,185.58
1100403	AP3-Maga Engineering (Pvt) Ltd	108,936,282.01
1100404	AP4-Maga Engineering (Pvt) Ltd	110,141,747.80
1100405	PO1-Maga Engineering (Pvt) Ltd	585,416.10
1100406	PO2-Maga Engineering(Pvt) Ltd	29,203,254.27
1100407	PO3-Tissa-AMSK JV	23,038,477.68
1100408	KU1-Maga Engineering (Pvt) Ltd	113,459,993.94
1100409	KU2-KDAW-BMG JV	139,284,087.50

<b>11004 Mobilization Advance Loan No.3326</b>		
1100410	KU3-Ranken-Railway Construction	154,220,826.50
1100411	KU4-V.V. Karunarathna & Co	166,987,045.00
1100412	KU5-Ranken Railway Construction	155,951,004.20
1100413	PU1-Ranken Railway Construction	134,911,376.97
1100414	PU2-V.V.Karunarathna & Co	110,111,105.00
1100415	PU3-V.V.Karunarathna & Co	86,380,992.00
1100416	KL1-Maga Engineering (Pvt) Ltd	123,620,539.66
1100417	KL2 OCPL-RCPL JV	139,126,722.30
1100418	KL3-OCPL-RCPL JV	141,356,724.05
1100419	MA1-KD Ebert & Sons Holdings	67,598,807.90
1100421	NE2-Sierra Construction (Pvt) Ltd	49,017,762.92
1100422	MA3-CML-MTD Construction Ltd	58,654,993.72
<b>Total</b>		<b>2,167,532,751.39</b>
<b>11005 Mobilization Advance Loan No.3325</b>		
1100501	AP1-Maga Engineering (Pvt) Ltd	64,197,106.70
1100502	AP2- Maga Engineering (Pvt) Ltd	71,885,266.80
1100503	AP3- Maga Engineering (Pvt) Ltd	58,151,040.22
1100504	AP4- Maga Engineering (Pvt) Ltd	65,301,431.50
1100505	PO1-Maga Engineering (Pvt) Ltd	43,906,207.81
1100506	PO2-Maga Engineering (Pvt) Ltd	57,638,001.86
1100507	PO3-Tissa-AMSK JV	47,258,477.50
1100508	KU1-Maga Engineering (Pvt) Ltd	22,444,447.88
1100509	KU2-KDAW-BMG JV	83,570,452.50
1100510	KU3-Ranken Railway Construction	77,110,413.25
1100512	KU5-Ranken Railway Construction	77,975,502.10
1100514	PU2-V.V.Karunarathna Co	110,111,107.00
1100515	PU3-V.V.Karunarathna & Co	86,380,992.00
1100517	KL2-OCPL-RCPL JV	69,563,361.15
1100518	KL3-OCPL-RCPL JV	70,678,362.03
<b>Total</b>		<b>1,006,172,170.30</b>
<b>Total Mobilization Advance (Civil Works)</b>		<b>7,970,114,510.54</b>



**Schedule No 2.2 Mobilization Advance - Consultancy Services**

**SLRs**

<b>Accts.Code 2016</b>	<b>Accts.Code 2017</b>	<b>Contract Package No</b>	<b>Name of the Consultant</b>	<b>Balance as at 31.12.2016</b>	<b>Paid for the Year 2017</b>	<b>Recovered for the Year 2017</b>	<b>Balance as at 31.12.2017</b>
1080301	1080301	PIC 02	Pyunghwa ENG-USD	10,817,878.65	-	10,817,878.65	-
1080302	1080302	PIC 02	RDC-LKR	22,937,506.66	-	22,937,506.66	-
<b>Total</b>				<b>33,755,385.31</b>	-	<b>33,755,385.31</b>	-

## Schedule No 2.3 Prepayment Building Rent

SLRs

Accts Code 2016	Accts Code 2017	Description	Balance as at 31.12.2016	Paid for the year 2017	Recovered for the year 2017	Balance as at 31.12.2017
10901	10901	(PMU) Mr. P.M. Pathirana	900,000.00		712,500.00	187,500.00
	10901	(PMU) Mrs. Anupama Gamage		1,050,000.00		1,050,000.00
10901	10901	(SAB) Mr K.A Abeyesundara.	900,000.00		900,000.00	
<b>Total</b>			<b>1,800,000.00</b>	<b>1,050,000.00</b>	<b>1,612,500.00</b>	<b>1,237,500.00</b>

## Schedule No 2.4 Advance Payment iRoad II

SLRs

Accts Code 2016	Accts Code 2017	Description	Balance as at 31.12.2016	Paid for the year 2017	Recovered for the year 2017	Balance as at 31.12.2017
10207	10207	Mr. H.N.T.B Hearth	50,000.00		50,000.00	
10207	10207	Planning Division - RDA	336,500.00		336,500.00	
10207	10207	RDA	80,000.00		80,000.00	
10207	10207	Waters Edge		100,000.00		100,000.00
10207	10207	RDA - ESD	200,000.00		200,000.00	
<b>Total</b>			<b>666,500.00</b>	<b>100,000.00</b>	<b>666,500.00</b>	<b>100,000.00</b>

## Schedule No 2.5 Festival Advance

SLRs

Emp.No	Description	Balance as at 31.1.2016	Paid for the year 2017	Recovered for the year 2017	Balance as at 31.12.2017
38	Mr.S.M.Fawas	3,750.00		3,750.00	
5	Mr.M.T.M.Shakir		10,000.00	7,500.00	2,500.00
9	Mr.M.F.M.Raslan		10,000.00	7,500.00	2,500.00
42	Mr.Z.A.A. Mohomad		10,000.00	7,500.00	2,500.00
45	Mr.M.A.M.Safraz		10,000.00	7,500.00	2,500.00
48	Mr.M.T.M.Munaceef		10,000.00	7,500.00	2,500.00
<b>Total</b>		<b>3,750.00</b>	<b>50,000.00</b>	<b>41,250.00</b>	<b>12,500.00</b>

## Schedule No 2.6 Client Deposit - Water

SLRs

Accts Code 2016	Accts Code 2017	Description	Balance as at 31.12.2016	Paid for the Year 2017	Balance as at 31.12.2017
	801	Access Natural Water (Pvt)Ltd		6,000.00	6,000.00
	801	Pearl Marketing (SAB)		6,000.00	6,000.00
<b>Total</b>				<b>12,000.00</b>	<b>12,000.00</b>

**Note 03 Property , Plant & Equipment**

Description of Assets 01	Schedule No	Balance as at 01.01.2017 02	Purchasing during the Year 2017 03	Corrections 04	Total 05=02+03+04	Depreciation Rates 06	Cumulative Depreciation as at 01.01.2017 07	Previous Year Corrections 08	Depreciation amount for the Year 2017 09	SLRs	
										Total Depreciation as at 31.12.2017 10=07+08+09	Net Book Value as at 31.12.2017 11=05-10
Furniture and Fittings	3.1	1,250,044.28	438,495.00		1,688,539.28	20%	155,865.65		362,643.18	518,508.83	1,170,030.45
Office Equipment	3.2	16,615,580.34	5,629,409.47	(2,380,628.00)	19,864,361.81	20%	1,404,550.30	265,140.17	3,548,101.70	5,217,792.17	14,646,569.64
Computer Equipment	3.3	6,493,637.00	1,780,700.00	2,380,628.00	10,654,965.00	33 1/3%	1,491,722.74	(861,140.17)	4,097,449.41	4,728,031.98	5,926,933.02
MS Office Software	3.4	13,691,953.00	52,500.00		13,744,453.00	33 1/3%	540,009.25	596,000.00	4,949,336.57	6,085,345.81	7,659,107.19
Laboratory & Survey Equipment	3.5	1,190,000.00			1,190,000.00	20%	575,166.67		247,333.32	822,499.99	367,500.01
<b>TOTAL</b>		<b>39,241,214.62</b>	<b>7,901,104.47</b>	<b>-</b>	<b>47,142,319.09</b>		<b>4,167,314.61</b>	<b>-</b>	<b>13,204,864.18</b>	<b>17,372,178.78</b>	<b>29,770,140.31</b>

**Schedule No 3 Property Plant & Equipment**

SLRs

<b>Cost</b>	<b>Furniture and Fittings</b>	<b>Office Equipment</b>	<b>Computer Equipment</b>	<b>Laboratory &amp; Survey</b>	<b>MS Office Software</b>	<b>Total</b>
Balance as at 31.12.2016	1,250,044.28	16,615,580.34	6,493,637.00	1,190,000.00	13,691,953.00	39,241,214.62
Additions during the year - 2017	438,495.00	5,629,409.47	1,822,700.00		52,500.00	7,943,104.47
Disposals during the Year - 2017			(42,000.00)			(42,000.00)
Corrections		(2,380,628.00)	2,380,628.00			-
<b>Balance as at 31.12.2017</b>	<b>1,688,539.28</b>	<b>19,864,361.81</b>	<b>10,654,965.00</b>	<b>1,190,000.00</b>	<b>13,744,453.00</b>	<b>47,142,319.09</b>
<b>Depreciation</b>	<b>Furniture and Fittings</b>	<b>Office Equipment</b>	<b>Computer Equipment</b>	<b>Laboratory &amp; Survey</b>	<b>MS Office Software</b>	<b>Total</b>
Balance as at 31.12.2016	155,865.65	1,404,550.30	1,491,722.74	575,166.67	540,009.25	4,167,314.61
Charge for the year - 2017	362,643.18	3,548,101.70	4,097,449.41	247,333.32	4,949,336.57	13,204,864.17
Disposals during the Year - 2017						
Previous year Corrections		265,140.17	(861,140.17)		596,000.00	-
<b>Balance as at 31.12.2017</b>	<b>518,508.83</b>	<b>5,217,792.17</b>	<b>4,728,031.98</b>	<b>822,499.99</b>	<b>6,085,345.81</b>	<b>17,372,178.78</b>
<b>Net Book Value as at 31.12.2016</b>	<b>1,094,178.63</b>	<b>15,211,030.04</b>	<b>5,001,914.26</b>	<b>614,833.33</b>	<b>13,151,943.75</b>	<b>35,073,900.01</b>
<b>Net Book Value as at 31.12.2017</b>	<b>1,170,030.45</b>	<b>14,646,569.64</b>	<b>5,926,933.02</b>	<b>367,500.01</b>	<b>7,659,107.19</b>	<b>29,770,140.31</b>

## Schedule No 3.1 Furniture and Fittings

SLRs

Accts Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Purchase Year 2017	Balance as at 31.12.2017
20202	20202	3.1.1	Furniture and Fittings (SAB)	104,570.00	52,110.00	156,680.00
20204	20204		Furniture and Fittings (NCP)	91,382.00	-	91,382.00
20207	20207		Furniture and Fittings (PMU)	1,054,092.28	386,385.00	1,440,477.28
Total				1,250,044.28	438,495.00	1,688,539.28

## Schedule No 3.2 Office Equipment

SLRs

Accts Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Corrections 2016	Balance as at 31.12.2016	Purchase Year 2017	Balance as at 31.12.2017
20302	20302	3.2.1	Office Equipment (SAB)	68,280.10		68,280.10		68,280.10
20303	20303		Office Equipment (CEN)	3,850.00		3,850.00		3,850.00
20304	20304		Office Equipment (NCP)	187,190.97	(31,625.00)	155,565.97	11,500.00	167,065.97
20305	20305		Office Equipment (NWP)	35,200.00		35,200.00		35,200.00
20307	20307		Office Equipment (PMU)	16,321,059.27	(2,349,003.00)	13,972,056.27	5,617,909.47	19,589,965.74
Total				16,615,580.34	(2,380,628.00)	14,234,952.34	5,629,409.47	19,864,361.81

## Schedule No 3.3 Computer Equipment

SLRs

Accts Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Corrections 2016	Balance as at 31.12.2016	Purchase Year 2017	Balance as at 31.12.2017
	20403	3.3.1	Computer Equipment (CEN)				22,000.00	22,000.00
	20404		Computer Equipment (NCP)		31,625.00	31,625.00	11,750.00	43,375.00
20407	20407		Computer Equipment (PMU)	6,493,637.00	2,349,003.00	8,842,640.00	1,731,950.00	10,574,590.00
	20407		Computer Equipment (PMU) Disposal				(42,000.00)	(42,000.00)
	20408		Computer Equipment (iRoad II)				57,000.00	57,000.00
Total				6,493,637.00	2,380,628.00	8,874,265.00	1,780,700.00	10,654,965.00

## Schedule No 3.4 MS Office Software

SLRs

Accts Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Purchase Year 2017	Balance as at 31.12.2017
20207	20707	3.4.1	MS Office Software (PMU)	13,691,953.00	52,500.00	13,744,453.00
Total				13,691,953.00	52,500.00	13,744,453.00

## Schedule No 3.5 Laboratory &amp; Survey Equipment

SLRs

Accts Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Purchase Year 2017	Balance as at 31.12.2017
20607	20607	3.5.1	Laboratory & Survey Equipment (PMU)	1,190,000.00		1,190,000.00
Total				1,190,000.00		1,190,000.00

## Schedule No 3.1.1 Furniture and Fittings

SLRs

Serial No	Accts Code 2017	Description	Location Purchased	No of Items	Purchase Value 31.12.2016	Purchase Year 2017	Value as at 31.12.2017
01	20207	Steel Filing Cabinet (4Drawer)	PMU	7	93,542.40		93,542.40
02	20207	Steel Filing Cabinet (4Drawer)	PMU	1	86,990.40		86,990.40
03	20207	Steel Standard Cupboard	PMU	6	89,327.25		89,327.25
04	20207	Steel Filing Cabinet (4Drawer)	PMU	1	98,901.00		98,901.00
05	20207	Writing Tables(With out Drawer)	PMU	1	35,437.50		35,437.50
06	20207	Drawer Box With 2 Drawer	PMU	1	25,087.50		25,087.50
07	20207	Chair (Low Back)	PMU	5	58,387.50		58,387.50
08	20207	Filing Rack	PMU	3	30,982.50		30,982.50
09	20207	Teak Arm Chair with Cushion	PMU	1	11,000.00		11,000.00
10	20207	Steel Standard Cupboard 72"	PMU	4	47,600.00		47,600.00
11	20202	Curtains for PD Office (SAB)	SAB	48 M	104,570.00		104,570.00
12	20204	MDF Table -Piyestra	NCP	4	52,279.00		52,279.00
13	20204	Office Chair-Piyestra	NCP	4	27,853.00		27,853.00
14	20207	Steel Standard Cupboard 72"	PMU	5	79,206.25		79,206.25
15	20207	Steel Standard Cupboard 72"	PMU	6	99,808.43		99,808.43
16	20207	Writing Table 18	PMU	1	16,087.50		16,087.50
17	20207	Writing Table 19	PMU	1	12,307.50		12,307.50
18	20207	Mobile Drawer Box -3 Drawers	PMU	1	13,477.50		13,477.50
19	20207	Typist Chair with Arms	PMU	2	17,415.00		17,415.00
20	20207	Low Back Chair	PMU	2	24,615.00		24,615.00
21	20207	Filing Rack	PMU	1	11,497.50		11,497.50
22	20207	Writing Tables	PMU	3	56,002.50		56,002.50
23	20207	Low Back Chair	PMU	2	24,615.00		24,615.00
24	20207	Filing Rack	PMU	2	15,795.00		15,795.00
25	20204	Tripod Projector Screen (Size 8'X8')	NCP	1	11,250.00		11,250.00
26	20207	Steel Filing Cabinet (4Drawer)	PMU	2	39,228.28		39,228.28
27	20207	Library Cupboard	PMU	2	42,420.51		42,420.51
28	20207	Steel Cupboard	PMU	1	17,232.26		17,232.26
29	20207	White Board	PMU	2	7,128.00		7,128.00
30	20202	Kovine SofaCorner Set EAL01NT03	SAB	1		52,110.00	52,110.00
31	20207	Teak Arm Chair with Cushion	PMU	1		12,500.00	12,500.00
32	20207	I Road Name Board -Stain Steel	PMU	1		98,000.00	98,000.00
33	20207	Steel Standard Cupboard	PMU	5		88,550.00	88,550.00
34	20207	Library Cupboard	PMU	2		43,700.00	43,700.00
35	20207	Executive Writing Table	PMU	1		33,810.00	33,810.00
36	20207	Low Back Chairs	PMU	1		14,720.00	14,720.00
37	20207	Writing Tables With Drawer	PMU	1		62,100.00	62,100.00
38	20207	Typist Chair with Arms	PMU	3		26,220.00	26,220.00
39	20207	Visitor Chair	PMU	1		6,785.00	6,785.00
Total					1,250,044.28	438,495.00	1,688,539.28



## Schedule 3.2.1 Office Equipment

SLRs

Serial No	Accts code 2017	Description	Location Purchased	Qty	Purchase Value 31.12.2016	Corrections 2016	Purchase Year 2017	Value as at 31.12.2017
01	20307	GPS Video Camera	PMU	2	210,000.00			210,000.00
02	20307	Sony Cybershot Camera	PMU	5	87,900.00			87,900.00
03	20307	LTE STD Promo 4 G Office Wi-Fi	PMU	2	12,891.33			12,891.33
04	20307	Voice Recorder	PMU	1	9,800.00			9,800.00
05	20304	Water Dispenser	NCP	1	16,500.00			16,500.00
06	20307	Scientific Calculator	PMU	15	39,690.00			39,690.00
07	20307	Heavy Duty Stapler	PMU	1	3,113.55			3,113.55
08	20307	Heavy Duty Four Hole Puncher	PMU	1	13,500.00			13,500.00
09	20307	Digital Copier IE - Studio	PMU	2	999,000.00			999,000.00
10	20307	Finger Scan Recorder	PMU	1	77,332.50			77,332.50
11	20307	Water Dispenser	PMU	2	27,800.00			27,800.00
12	20307	Telephone Line	PMU	2	14,800.00			14,800.00
13	20307	Photocopy Machine	PMU	1	42,362.68			42,362.68
14	20307	Canon Camera	PMU	1	875,800.00			875,800.00
15	20307	Heavy Duty Photocopy Machines	PMU	5	6,806,020.50			6,806,020.50
16	20304	Finger Scan Attendance Recorder	NCP	1	82,982.50			82,982.50
17	20307	Hitachi LCD Projector	PMU	1	236,000.00			236,000.00
18	20307	Apple Mobile Phone	PMU	1	115,900.00			115,900.00
19	20303	Cash Box	CEN	1	3,850.00			3,850.00
20	20302	Finger Scan Attendance Recorder	SAB	1	60,880.10			60,880.10
21	20307	Intercom System	PMU	1	244,887.21			244,887.21
22	20304	Electric Kettle	NCP	1	4,972.97			4,972.97
23	20307	Sony Camcorder-0421060	PMU	1	1,814,421.50			1,814,421.50
24	20304	Brother Fax Machine -2840	NCP	1	37,518.00			37,518.00
25	20304	Binding Machine -MBM 100	NCP	1	9,280.00			9,280.00
26	20304	Laser Jet Printer -71102	NCP	1	31,625.00	(31,625.00)		-
27	20307	Cash Box	PMU	1	2,990.00			2,990.00
28	20307	Digital V/R-Sony ICD-PX240	PMU	1	8,500.00			8,500.00
29	20304	Cash Box Alpha	NCP	1	4,312.50			4,312.50
30	20307	Colour Photocopy Machine	PMU	1	2,038,950.00			2,038,950.00
31	20307	HP Desktop Computers	PMU	18	2,682,000.00	(2,682,000.00)		-
32	20307	Samsung Galaxy I Pad SM -P601	PMU	3		332,997.00		332,997.00
33	20307	Apple I pad Air 2	PMU	1			99,500.00	99,500.00
34	20304	Heavy Duty 4 Hole Puncher	NCP	1			11,500.00	11,500.00
35	20307	Hitachi Projector	PMU	1			99,000.00	99,000.00
36	20307	Hand Trolley 400 Kg	PMU	1			14,000.00	14,000.00
37	20307	Firewall Cyberome Appliance	PMU	1			171,500.00	171,500.00
38	20307	Water Dispenser	PMU	1			21,999.00	21,999.00
39	20307	Refrigerator SL-EQ0192	PMU	1			51,999.00	51,999.00
40	20307	Air Conditioner	PMU	1			108,999.00	108,999.00
41	20307	Steel Racks Document Storage	PMU	1			990,377.47	990,377.47
42	20307	Video Conference System	PMU	2			4,060,535.00	4,060,535.00
TOTAL					16,615,580.34	(2,380,628.00)	5,629,409.47	19,864,361.81

## Schedule No 3.3.1 Computer Equipment

SLRs

Serial No	Accts. Code 2017	Description	Location Purchased	Qty	Purchase Value 31.12.2016	Corrections 2016	Purchase Year 2017	Value as at 31.12.2017
01	20407	Samsung Galaxy Note SM-P 601	PMU	3	332,997.00	(332,997.00)		-
02	20407	Laptop Computer HP Probook 450 G1	PMU	2	284,000.00			284,000.00
03	20407	HP P1102 Laser Printer CE 651A	PMU	3	37,050.00			37,050.00
04	20407	Hard Disk (A DATA)	PMU	1	42,600.00			42,600.00
05	20407	HP Probook Lap Top Computer	PMU	1	142,000.00			142,000.00
06	20407	HP P1102 Laser Printer -CE 651A	PMU	7	86,100.00			86,100.00
07	20407	HP Laser Jet 7110 Printer- CR768A	PMU	1	26,900.00			26,900.00
08	20407	External Hard Disk	PMU	1	29,000.00			29,000.00
09	20407	Desktop Computers	PMU	3	385,500.00			385,500.00
10	20407	Hard Disk (A DATA)	PMU	4	37,200.00			37,200.00
11	20407	Laptop Computers	PMU	4	511,680.00			511,680.00
12	20407	UPS and Desktop Computer	PMU	1	268,500.00			268,500.00
13	20407	Inspiron 5559 i7 8 GB Lap Top Computer	PMU	3	632,160.00			632,160.00
14	20407	Printer	PMU	1	94,800.00			94,800.00
15	20407	Seagate 1 TB External Hard Disk	PMU	10	93,500.00			93,500.00
16	20407	EPSI Desktop Computer with UPS	PMU	1	280,350.00			280,350.00
17	20407	HP 201w Printer LaserJet	PMU	10	185,000.00			185,000.00
18	20407	HP P1102 Black Laser Printers	PMU	10	166,000.00			166,000.00
19	20407	Laptop Computer	PMU	8	1,460,800.00			1,460,800.00
20	20407	Desktop Computer	PMU	9	1,341,000.00			1,341,000.00
21	20407	HP DJ 3835 Printer	PMU	1	14,500.00			14,500.00
22	20407	HP Printer (Disposal Ink Cartridge)	PMU	1	42,000.00	(42,000.00)		-
23	20304	Laser Jet Printer -71102	NCP	1		31,625.00		31,625.00
24	20407	HP Desktop Computers	PMU	18	-	2,682,000.00		2,682,000.00
25	20407	Samsung Printer SL M 2826ND/XIP	PMU	2			57,000.00	57,000.00
26	20407	External Hard Disk	PMU	6			63,000.00	63,000.00
27	20407	Desktop Computer /Monitor/UPS	PMU	5			1,245,000.00	1,245,000.00
28	20407	External Hard Disk	PMU	9			94,500.00	94,500.00
29	20403	Sony External Hard Drive -2TB	CEN	1			22,000.00	22,000.00
30	20407	UPS ProLink 650VA	PMU	10			42,500.00	42,500.00
31	20407	DIP 3KVA Line Interactive UPS	PMU	2			85,000.00	85,000.00
32	20407	WEB Camera -Logitech C922	PMU	1			15,250.00	15,250.00
33	20407	WEB Camera -Logitech C922	PMU	2			31,300.00	31,300.00
34	20407	UPS ProLink 650VA	PMU	5			21,250.00	21,250.00
35	20407	HP Laser Jet Pro M102 Printer	PMU	1			14,750.00	14,750.00
36	20407	External Hard Disk WD 1TB	PMU	1			11,750.00	11,750.00
37	20404	External Hard Disk WD 1TB	NCP	8			78,400.00	78,400.00
38	20407	Hard Disk WD 1TB my Passport ultra	PMU	4			41,000.00	41,000.00
Total					6,493,637.00	2,338,628.00	1,822,700.00	10,654,965.00

Schedule No 3.4.1 MS-Office Software

SLRs

Serial No	Accts Code 2017	Description	Location Purchased	Qty	Purchase Value 31.12.2016	Purchase Year 2017	Value as at 31.12.2017
1	20707	Ms Office Home & Business 2013	PMU	2	60,000.00		60,000.00
2	20707	Quick Book	PMU	1	98,000.00		98,000.00
3	20707	Ms Office Home & Business 2013	PMU	3	94,905.00		94,905.00
4	20707	Windows 10 Professional & MS Office Home & Business 2016	PMU	4	124,320.00		124,320.00
5	20707	Installation Web Based GIS Software	PMU	1	13,314,728.00		13,314,728.00
6	20207	Quick Book 2014 Premier Additional User	PMU	1		52,500.00	52,500.00
Total					13,691,953.00	52,500.00	13,744,453.00

Schedule No 3.5.1 Laboratory &amp; Survey Equipment

SLRs

Serial No	Accts Code 2017	Description	Location Purchased	Qty	Purchase Value 31.12.2016	Purchase Year 2017	Value as at 31.12.2017
1	20607	GPS (etrex - 30)	PMU	5	280,000.00		280,000.00
2	20607	GPS (etrex - 30)	PMU	15	630,000.00		630,000.00
3	20607	GPS (etrex - 20)	PMU	5	280,000.00		280,000.00
Total					1,190,000.00		1,190,000.00

**Note 04 - Work in Progress**

**SLRs**

Accts. Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
		4.1	Consultancy Cost	715,671,728.76	850,926,094.04	1,566,597,822.80
		4.2	Civil Work	16,747,200,256.19	17,765,813,312.87	34,513,013,569.06
		4.3	Project Management Expenditure	649,257,645.02	556,982,681.75	1,206,240,326.77
705	601	4.4	Interest & Commitment Charges	150,156,915.99	417,367,864.16	567,524,780.15
70404	70404	4.5.1	USD Revaluation - CB Imprest -S/L 179	(27,584,943.77)	(1,860,305.20)	(29,445,248.97)
	70414	4.5.2	USD Revaluation - CB Imprest -S/L 184		(941,456.97)	(941,456.97)
70406	70406		Exchange Rate Difference - Local Purchase	(4.17)		(4.17)
<b>Total</b>				<b>18,234,701,598.02</b>	<b>19,588,288,190.65</b>	<b>37,822,989,788.67</b>

**Schedule 4.1 Consultancy Cost**

Accts.Code 2016	Accts.Code 2017	Contract Package No	Name of the Consultants	Balance as at 31.12.2016	Previous Year Corrections	Balance as at 01.01.2017	Paid for the Year 2017	SLRs
								Balance as at 31.12.2017
70101	70101,709011	PIC 01	MG Consultant-LKR	207,400,272.77	-	207,400,272.77	138,888,273.69	346,288,546.46
70102	70102,709012	PIC 01	MG Consultant-USD	56,825,965.21	-	56,825,965.21	31,701,258.29	88,527,223.50
70401	70401,709051	PIC 01	MG Consultant-Ex.Rate Difference	(564,797.00)	-	(564,797.00)	(346,192.44)	(910,989.44)
70104	70104,709014	PIC 02	MG Consultant-PAYEE Tax	4,615,094.00	-	4,615,094.00	-	4,615,094.00
70601	70601,709041	PIC 02	RDC-LKR	61,549,910.00	15,368,360.00	76,918,270.00	186,859,307.54	263,777,577.54
70602	70602,709042	PIC 02	Pyunghwa ENG-USD	52,267,522.00	-	52,267,522.00	45,717,139.05	97,984,661.05
70405	70405,709054	PIC 02	Pyunghwa ENG-Ex.Rate Difference	(588,784.47)	5.04	(588,779.43)	(1,058,365.77)	(1,647,145.20)
70413	70413	PIC 02	RDC - Exchange Rate Difference	-	(5.64)	(5.64)	(4.71)	(10.35)
709044	709044	PIC 02	Pyunghwa ENG-PAYEE Tax	-	-	-	8,558,249.00	8,558,249.00
70201	70201,709021	PIC 03	Egis International-Euro	3,334,159.78	-	3,334,159.78	6,537,053.17	9,871,212.95
70202	70202,709022	PIC 03	Egis International-USD	40,768,480.80	-	40,768,480.80	47,622,832.56	88,391,313.36
70203	70203,709023	PIC 03	Egis International-LKR	28,753,836.81	-	28,753,836.81	43,800,925.00	72,554,761.81
70204	70204,709024	PIC 03	Egis - CEA JV-LKR	224,848,669.50	-	224,848,669.50	230,367,311.89	455,215,981.39
70206	70206,709026	PIC 03	Egis - PAYEE Tax	3,245,656.00	-	3,245,656.00	1,793,117.00	5,038,773.00
70402	70402	PIC 03	Egis International-Ex.Rate Difference	(1,021,023.23)	-	(1,021,023.23)	(471,243.83)	(1,492,267.06)
70301	70301,709031	-	Procurement Splist.Mr. G.Suren	11,297,788.36	-	11,297,788.36	7,323,588.00	18,621,376.36
70302	70302,70409	-	IT Splist.Mr.L.Thushyantha	5,844,984.45	-	5,844,984.45	3,345,988.14	9,190,972.59
70303	70303,70407	-	Contract Claim.Splist.Mr. Chandralal	6,564,535.34	-	6,564,535.34	(1.04)	6,564,534.30
70304	70304,70408	-	International Consultant Mr. E.R. Vowels	9,091,958.44	-	9,091,958.44	2,584,238.10	11,676,196.54
-	709037,70410	-	Capacity Development Splist. Mr. D.L.C. Welikala	-	-	-	9,172,060.21	9,172,060.21
-	709036,70412	-	Rural Road Splist.Mr.R.M.Amarasekara	-	-	-	1,537,194.02	1,537,194.02
70305	70305	-	Document Splist.(National) Mr.R.D.S.K.Ranathunga	1,437,500.00	-	1,437,500.00	3,150,000.00	4,587,500.00
<b>Sub Total</b>				<b>715,671,728.76</b>	<b>15,368,359.40</b>	<b>731,040,088.16</b>	<b>767,082,727.87</b>	<b>1,498,122,816.03</b>
Provision for Consultancy 2017 Refer Schedule 6.1								68,475,006.77
<b>Total Consultancy 2017</b>								<b>1,566,597,822.80</b>



Schedule No 4.2 Civil Work

Contract Package No.	Name of the Contractor	SLRs				
		Balance as at 31.12.2016	Provision 2016	Balance as at 01.01.2017	Year 2017	Balance as at 31.12.2017
G1	KD Ebert & Sons Holdings	541,655,057.56	42,872,866.33	584,527,923.89	153,923,818.12	738,451,742.01
G2	KDA Weerasinghe & Co.	713,652,049.22	62,771,254.34	776,423,303.56	510,303,268.88	1,286,726,572.44
G3	KDA Weerasinghe & Co.	1,112,512,385.02		1,112,512,385.02	415,818,040.39	1,528,330,425.41
M1	CML-MTD Construction Ltd	1,287,795,586.43	79,647,599.04	1,367,443,185.47	861,714,441.65	2,229,157,627.12
M2	KD Ebert & Sons Holdings	724,068,789.85	27,895,008.28	751,963,798.13	187,346,591.26	939,310,389.39
M3	KD Ebert & Sons	671,916,206.06	41,897,987.74	713,814,193.80	181,844,893.83	895,659,087.63
H1	KDA Weerasinghe & Co.	721,313,834.11	42,642,352.96	763,956,187.07	486,371,850.22	1,250,328,037.29
H2	CML-MTD Construction Ltd	704,881,589.88	32,521,876.92	737,403,466.80	442,315,317.45	1,179,718,784.25
H3	RR Construction (Pvt) Ltd	577,702,317.18	36,446,668.50	614,148,985.68	377,264,213.41	991,413,199.09
NE1	Sierra Construction (Pvt) Ltd	481,310,180.22	49,798,890.87	531,109,071.09	491,710,493.77	1,022,819,564.86
NE2	Sierra Construction (Pvt) Ltd	478,428,671.63	44,716,464.72	523,145,136.35	393,075,215.07	916,220,351.42
NE3	Sierra Construction (Pvt) Ltd	562,013,814.12	54,339,541.81	616,353,355.93	644,552,589.35	1,260,905,945.28
KA1	Sierra Construction (Pvt) Ltd	457,518,476.36	41,424,240.81	498,942,717.17	494,429,415.49	993,372,132.66
KA2	Sierra Construction (Pvt) Ltd	594,951,532.81	63,091,865.29	658,043,398.10	463,505,262.89	1,121,548,660.99
KA3	Edward & Christie	517,273,581.31	66,553,957.01	583,827,538.32	505,863,389.76	1,089,690,928.08
MA1	KD Ebert & Sons Holdings	432,408,384.14	33,545,521.25	465,953,905.39	190,696,867.32	656,650,772.71
MA2	Edward & Christie	413,311,598.23	35,579,510.94	448,891,109.17	394,773,398.73	843,664,507.90
MA3	CML-MTD Construction Ltd	315,787,303.92	56,409,299.83	372,196,603.75	536,514,936.22	908,711,539.97
R1	KD Ebert & Sons Holdings	381,824,354.42	50,644,792.63	432,469,147.05	210,639,600.41	643,108,747.46
R2	KD Ebert & Sons Holdings	404,444,081.21	40,141,840.88	444,585,922.09	204,531,320.04	649,117,242.13
R3	RR Construction (Pvt) Ltd	730,032,262.77	91,941,582.14	821,973,844.91	734,206,052.36	1,556,179,897.27
KE1	KD Ebert & Sons Holdings	340,232,011.21	77,910,978.98	418,142,990.19	167,750,532.69	585,893,522.88
KE2	Nawaloka Construction Co.(Pvt) Ltd	175,165,529.86	38,361,245.95	213,526,775.81	372,898,097.92	586,424,873.73
KE3	Nawaloka Construction Co.(Pvt) Ltd	139,257,362.27	32,305,766.97	171,563,129.24	303,451,121.38	475,014,250.62
AP1	Maga Engineering (Pvt) Ltd	39,258,797.78	61,085,045.13	100,343,842.91	414,025,976.34	514,369,819.25
AP2	Maga Engineering (Pvt) Ltd	25,620,160.19	64,716,558.61	90,336,718.80	505,471,883.88	595,808,602.68
AP3	Maga Engineering (Pvt) Ltd	54,180,466.84	35,841,546.32	90,022,013.16	386,621,047.43	476,643,060.59
AP4	Maga Engineering (Pvt) Ltd	29,704,435.16	61,318,097.67	91,022,532.83	476,159,585.87	567,182,118.70
PO1	Maga Engineering (Pvt) Ltd	38,251,465.10	59,384,423.93	97,635,889.03	421,501,244.41	519,137,133.44
PO2	Maga Engineering (Pvt) Ltd	35,967,390.18	46,582,838.79	82,550,228.97	514,549,279.98	597,099,508.95
PO3	Tissa - AMSK JV	31,131,794.27	30,945,693.82	62,077,488.09	507,231,716.61	569,309,204.70
KU1	Maga Engineering (Pvt) Ltd	190,353,333.93	36,248,483.05	226,601,816.98	580,722,702.22	807,324,519.20
KU2	KDAW - BMG JV	103,273,329.27	35,368,252.80	138,641,582.07	611,920,723.66	750,562,305.73
KU3	Ranken Railway Construction	111,169,970.65	43,388,987.35	154,558,958.00	351,641,509.84	506,200,467.84
KU4	V V Karunaratne & Co	52,386,300.00	42,650,414.32	95,036,714.32	303,353,458.69	398,390,173.01
KU5	Ranken Railway Construction	140,224,822.44	38,839,606.31	179,064,428.75	223,252,053.90	402,316,482.65
PU1	Ranken Railway Construction	113,925,480.19	35,116,467.75	149,041,947.94	409,088,922.06	558,130,870.00
PU2	V V Karunaratne & Co	126,297,784.27		126,297,784.27	291,813,462.01	418,111,246.28
PU3	V V Karunaratne & Co	107,471,976.12		107,471,976.12	167,635,522.84	275,107,498.96
KL1	Maga Engineering (Pvt) Ltd	110,514,171.13	76,338,434.06	186,852,605.19	444,405,240.59	631,257,845.78
KL2	OCPL - RCPL JV				221,813,282.92	221,813,282.92
KL3	OCPL - RCPL JV				252,864,137.52	252,864,137.52
		14,789,188,637.31	1,811,285,964.10	16,600,474,601.41	16,809,572,479.38	33,410,047,080.79
Provision for Civil Work 2017 refer Schedule 6.1						1,102,965,488.27
Total Civil Work 2017						34,513,013,569.06

## Sub Schedule No 4.2.1 Civil Work (Loan Category)

SLRs

600 Civil Works		
60001 Civil Works Loan N0.3171 SRI(SF)		Amount
6000101	G1-KD Ebert & Sons Holdings	720,704,808.08
6000102	G2- KDA Weerasinghe & Co.	935,001,910.07
6000103	G3- KDA Weerasinghe & Co.	1,053,664,437.84
6000104	M1-CML-MTD Construction Ltd	1,448,441,609.94
6000105	M2-KD Ebert & Sons Holdings	872,225,506.02
6000106	M3-KD Ebert & Sons Holdings	723,901,776.99
6000107	H1-KDA Weerasinghe & Co.	933,056,830.29
6000108	H2-CML-MTD Construction Ltd	780,321,509.35
6000109	H3- RR Construction (Pvt) Ltd	639,228,917.40
<b>Total</b>		<b>8,106,547,305.98</b>
60002 Civil Works Loan N0. 3221 SRI		
6000201	KA1-Sierra Construction (Pvt) Ltd	564,462,002.52
6000202	KA2-Sierra Construction (Pvt) Ltd	604,353,402.47
6000203	KA3- Edward & Christie	635,453,601.58
6000204	MA1-KD Ebert & Sons Holdings	567,139,955.73
6000205	MA2-Edward & Christie	490,011,456.84
6000206	MA3-CML-MTD Construction Ltd	408,073,024.67
6000207	NE1-Sierra Construction (Pvt)	556,554,051.12
6000208	NE2-Sierra Construction (Pvt)	567,349,981.99
6000209	NE3-Sierra Construction (Pvt)	691,178,110.62
6000210	R1-KD Ebert & Sons Holdings	432,167,270.46
6000211	R2-KD Ebert & Sons Holdings	404,097,152.53
6000212	R3-RR Construction (Pvt) Ltd	621,070,160.92



<b>60002 Civil Works Loan N0. 3221 SRI</b>		
6000213	KE1-KD Ebert & Sons Holdings	451,228,164.45
6000214	KE2 - Nawaloka Construction Co (Pvt) Ltd	211,382,706.59
6000215	KE3-Nawaloka Construction Co (Pvt) Ltd	206,179,488.26
6000216	AP1-Maga Engineering (Pvt)Ltd	100,343,842.91
6000217	AP2-Maga Engineering (Pvt)Ltd	90,336,718.80
6000218	AP3-Maga Engineering (Pvt)Ltd	90,022,013.16
6000219	AP4-Maga Engineering (Pvt)Ltd	124,036,888.19
6000220	PO1-Maga Engineering (Pvt)Ltd	97,635,889.03
6000221	PO2-Maga Engineering (Pvt)Ltd	35,967,390.18
6000222	PO3-AMSK Construction (Pvt)Ltd	120,611,036.78
6000223	KU1-Maga Engineering (Pvt)Ltd	301,376,259.19
6000224	KU2- K.D.A. Weerasinghe & Co	191,160,284.12
6000225	KU3-Ranken Railway Construction	154,558,958.00
6000226	KU4-V.V.Karunaratne & Co	95,036,714.32
6000227	KU5-Ranken Railway Construction	214,656,603.23
6000228	PU1-Ranken Railway Construction	184,464,389.60
6000229	PU2-V.V.Karunaratne & Co	176,566,044.20
6000230	PU3-V.V.Karunaratne & Co	152,292,296.08
6000231	KL1-Maga Engineering (Pvt)Ltd	238,551,694.60
6000233	KL3-OCPL-RCPL JV	35,530,758.59
<b>Total</b>		<b>9,813,848,311.73</b>
<b>60004 Civil Works Loan N0. 3326 SRI (SF)</b>		
6000419	NE1-Sierra Construction (Pvt) Ltd	98,167,143.76
6000421	KA1-Sierra Construction (Pvt) Ltd	87,248,449.48
6000422	R2-KD Ebert & Sons Holdings	85,379,483.35

<b>60004 Civil Works Loan N0. 3326 SRI (SF)</b>		
6000423	NE2-Sierra Construction (Pvt) Ltd	37,784,427.46
6000424	M3-KD Ebert & Sons Holdings	87,671,618.37
6000425	R3-RR Construction (Pvt) Ltd	330,458,182.45
6000426	G3- KDA Weerasinghe & Company	163,415,444.77
6000427	MA1-KD Ebert & Sons Holdings	31,131,228.52
6000428	MA3-CML-MTD Construction Ltd	28,739,346.28
6000429	MA2 -Edward & Christie	48,422,843.10
6000430	KA2-Sierra Construction (Pvt) Ltd	107,377,247.00
6000431	R1-K D Ebert & Sons Holdings	50,546,247.32
6000432	KE3-Nawaloka Construction Co (Pvt) Ltd	46,423,918.30
6000433	KE2 -Nawaloka Construction Co (Pvt) Ltd	51,285,928.59
<b>Total</b>		<b>1,254,051,508.75</b>
<b>60005 Civil Works Loan N0.3325 SRI</b>		
6000501	AP1-Maga Engineering (Pvt)Ltd	414,025,976.34
6000502	AP2-Maga Engineering (Pvt)Ltd	505,471,883.88
6000503	AP3-Maga Engineering (Pvt)Ltd	386,621,047.43
6000504	AP4-Maga Engineering (Pvt)Ltd	443,145,230.51
6000505	PO1 -Maga Engineering (Pvt)Ltd	421,501,244.41
6000506	PO2 -Maga Engineering (Pvt)Ltd	561,132,118.77
6000507	PO3-Tissa-AMSK JV	448,698,167.92
6000508	KUI-Maga Engineering(Pvt)Ltd	505,948,260.01
6000509	KU2-KDAW-BMG JV	559,402,021.61
6000510	KU3-Ranken Railway Construction	351,641,509.84
6000511	KU4-V.V.Karunaratna & Co	303,353,458.69
6000512	KU5-Ranken Railway Construction	187,659,879.42

<b>60005 Civil Works Loan N0.3325 SRI</b>		
6000513	PUI-Ranken Railway Construction	373,666,480.40
6000514	PU2-V.V.Karunaratna Co	241,545,202.08
6000515	PU3-V.V.Karunaratna & Co	122,815,202.88
6000516	KLI-Maga Engineering(Pvt)Ltd	392,706,151.18
6000517	KL2-OCPL-RCPLJV	221,813,282.92
6000518	KL3-OCPL-RCPLJV	217,333,378.93
6000519	NE1-Sierra Construction (Pvt) Ltd	368,098,369.98
6000520	M1-CML-MTD Construction Ltd	780,716,017.18
6000521	KA1-Sierra Construction (Pvt) Ltd	341,661,680.66
6000522	R2- KD Ebert & Sons Holdings	159,640,606.25
6000523	NE2- Sierra Construction (Pvt)	311,085,941.97
6000524	M3-KD Ebert & Sons Holdings	84,085,692.27
6000525	R3-RR Construction (Pvt) Ltd	604,651,553.90
6000526	G3- KDA Weerasinghe & Co	311,250,542.80
6000527	MA1-KD Ebert & Sons Holdings	58,379,588.46
6000528	MA3-CML-MTD Construction Ltd	471,899,169.02
6000529	MA2 -Edward & Christie	305,230,207.96
6000530	KA2-Sierra Construction (Pvt)	409,818,011.52
6000531	R1-KD Ebert & Sons Holdings	160,395,229.68
6000532	KE3-Nawaloka Construction Co	222,410,844.06
6000533	KE2- Nawaloka Construction Co	323,756,238.55
6000534	KE1-KD Ebert & Sons Holdings	134,665,358.43
6000535	NE3-Sierra Construction (Pvt) Ltd	569,727,834.66
6000536	H2-CML-MTD Construction Ltd	399,397,274.90
6000537	H3-RR Construction (Pvt) Ltd	352,184,281.69
6000538	KA3-Edward & Christie	454,237,326.50
6000539	G2-KDA Weerasinghe & Co.	351,724,662.37
6000540	M2-KD Ebert & Sons Holdings	67,084,883.37
6000541	H1-KDA Weerasinghe & Co	317,271,207.00
6000542	G1-KD Ebert & Sons Holdings	17,746,933.93
<b>Total</b>		<b>14,235,599,954.33</b>
<b>Total Civil Works</b>		<b>33,410,047,080.79</b>

## Schedule No 4.3 Project Management Expenditure

SLRs

Accts. Code 2016	Accts. Code 2017	Schedule No.	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
Refer Schedule 4.3.1	Refer Schedule 4.3.1	Sch. 4.3.1	Inventory Assets	597,159.97	303,590.50	900,750.47
		Sch. 4.3.1	Bank Charges	34,124.17	18,720.00	52,844.17
		Sch. 4.3.1	Service Charges	327,560.81	411,898.30	739,459.11
		Sch. 4.3.1	Rental	27,726,756.31	19,129,118.48	46,855,874.79
		Sch. 4.3.1	Water Bills	300,180.74	254,816.42	554,997.16
		Sch. 4.3.1	Telephone Bills	3,649,354.27	4,713,908.92	8,363,263.19
		Sch. 4.3.1	Fuel Bills	7,252,601.22	2,039,685.00	9,292,286.22
		Sch. 4.3.1	Over Time	4,720,073.41	4,313,533.95	9,033,607.36
		Sch. 4.3.1	Holiday Pay	-	4,440,541.15	4,440,541.15
		Sch. 4.3.1	Travelling	3,308,896.37	3,237,748.81	6,546,645.18
		Sch. 4.3.1	Electricity Bills	1,126,783.10	477,833.75	1,604,616.85
		Sch. 4.3.1	Miscellaneous	1,906,543.88	1,013,804.49	2,920,348.37
		Sch. 4.3.1	Hire Charges	23,294,846.33	19,617,703.30	42,912,549.63
		Sch. 4.3.1	Salary - Contract	69,285,790.04	55,241,359.58	124,527,149.62
		Sch. 4.3.1	Salary - Casual		1,676,000.00	1,676,000.00
		Sch. 4.3.1	Salary RDA Staff	108,510,900.70	106,577,628.41	215,088,529.11
		Sch. 4.3.1	EPF 12% and ETF 3%	23,428,309.18	27,190,773.19	50,619,082.37
		Sch. 4.3.1	Vehicle Repairs & Maintenance	3,961,905.43	1,843,977.90	5,805,883.33
		Sch. 4.3.1	Stationery	5,742,786.58	2,263,979.11	8,006,765.69
		Sch. 4.3.1	Repairs of Office Equipment	332,147.12	43,212.50	375,359.62
		Sch. 4.3.1	Project Allowance 50%	34,569,946.87	41,139,813.43	75,709,760.30
		Sch. 4.3.1	Postage Charges	119,923.00	149,322.46	269,245.46
		Sch. 4.3.1	Office Requisitions	824,041.39	31,788.50	855,829.89
		Sch. 4.3.1	Evaluation Fee	1,615,553.70	400,650.00	2,016,203.70
		Sch. 4.3.1	Incidental Expenses	165,347.70	-	165,347.70
		Sch. 4.3.1	Office Maintenance	1,037,549.14	282,942.50	1,320,491.64
		Sch. 4.3.1	Membership Fees	119,390.00	148,833.78	268,223.78
		Sch. 4.3.1	Advertisement	33,299,185.90	1,402,678.00	34,701,863.90
		Sch. 4.3.1	Medical Encashment	1,017,418.77	395,085.32	1,412,504.09
		Sch. 4.3.1	Insurance Premium	232,746.73	-	232,746.73
		Sch. 4.3.1	Sanitary Items	2,313.00	-	2,313.00
		Sch. 4.3.1	Extra Work Allowance	1,671,400.00	1,750,000.00	3,421,400.00
		Sch. 4.3.1	Uniform Charges	79,626.76	19,469.44	99,096.20
		Sch. 4.3.1	Legal Fees	50,400.00	42,000.00	92,400.00
		Sch. 4.3.1	Acting Allowance	2,639,066.57	1,588,000.00	4,227,066.57

Accts. Code 2016	Accts. Code 2017	Schedule No.	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
		Sch. 4.3.1	Meeting Expenses	4,505,743.83	2,705,687.99	7,211,431.82
		Sch. 4.3.1	Medical Insurance	75,028.64	-	75,028.64
		Sch. 4.3.1	Utility Charge	991,324.29	-	991,324.29
		Sch. 4.3.1	Security Charges	1,683,650.25	692,421.90	2,376,072.15
546	546	Note 03	Depreciation of Assets	4,167,314.61	13,204,864.17	17,372,178.78
Refer Schedule 4.3.1	Refer Schedule 4.3.1	Sch. 4.3.1	Gratuity RDA Staff	3,571,847.75	1,989,095.67	5,560,943.42
		Sch. 4.3.1	Overseas Training	872,551.64	783,577.50	1,656,129.14
		Sch. 4.3.1	Local Training	1,228,763.80	1,025,750.00	2,254,513.80
		Sch. 4.3.1	Survey Charges-Initial	25,529,553.75	-	25,529,553.75
		Sch. 4.3.1	Office Equipment Service	-	2,405,781.33	2,405,781.33
		Sch. 4.3.1	Survey Charges-I Road	158,114,471.25	-	158,114,471.25
		Sch. 4.3.1	Survey Charges I Road II	85,304,566.79	129,237,867.15	214,542,433.94
		Sch. 4.3.1	NBT Civil Works	-	102,680,303.14	102,680,303.14
		Sch. 4.3.1	Sifting Electrical Poles	262,199.26	90,079.60	352,278.86
		Sch. 4.3.1	Previous Adjustment Account	-	6,836.11	6,836.11
Total				649,257,645.02	556,982,681.75	1,206,240,326.77



## Schedule No 4.3.1 Details Of Project Management Expenditure

SLRs

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
	121001	Inventory Assets (SOU)	2,100.00	-	2,100.00
	121002	Inventory Assets (SAB)	69,736.28	22,830.00	92,566.28
	121003	Inventory Assets (CEN)	14,850.00	14,825.00	29,675.00
	121004	Inventory Assets (NCP)	47,459.45	23,286.50	70,745.95
	121005	Inventory Assets (NWP)	22,653.38	-	22,653.38
	121007	Inventory Assets (PMU)	318,860.86	257,649.00	576,509.86
	121008	Inventory Assets (i Road II)	121,500.00	(15,000.00)	106,500.00
<b>Total</b>		<b>Inventory Assets</b>	<b>597,159.97</b>	<b>303,590.50</b>	<b>900,750.47</b>
50101	50101	Bank Charges - 7040421	26,624.17	825.00	27,449.17
50102	50102	Bank Charges - 7040426	7,500.00	10,815.00	18,315.00
50103	50102	Bank Charges - 7040426	-	7,080.00	7,080.00
<b>Total</b>		<b>Bank Charges</b>	<b>34,124.17</b>	<b>18,720.00</b>	<b>52,844.17</b>
	50402	Service Charges (SAB)	228,000.00	311,200.00	539,200.00
	50404	Service Charges (NCP)	23,310.81	-	23,310.81
	50407	Service Charges (PMU)	76,250.00	100,698.30	176,948.30
<b>Total</b>		<b>Service Charges</b>	<b>327,560.81</b>	<b>411,898.30</b>	<b>739,459.11</b>
50502	50502	Rental (SAB )	2,625,000.00	2,121,000.00	4,746,000.00
50504	50504	Rental (NCP )	714,600.00	-	714,600.00
50505	50505	Rental (NWP )	455,000.00	-	455,000.00
50507	50507	Rental (PMU)	23,932,156.31	17,008,118.48	40,940,274.79
<b>Total</b>		<b>Rental</b>	<b>27,726,756.31</b>	<b>19,129,118.48</b>	<b>46,855,874.79</b>
50602	50602	Water Bills (SAB)	42,325.01	101,585.00	143,910.01
50604	50604	Water Bills (NCP)	124,025.30	-	124,025.30
50605	50605	Water Bills (NWP)	31,177.34	-	31,177.34
50607	50607	Water Bills (PMU)	102,653.09	153,231.42	255,884.51
<b>Total</b>		<b>Water Bills</b>	<b>300,180.74</b>	<b>254,816.42</b>	<b>554,997.16</b>
50701	50701	Telephone Bills (SOU)	-	52,500.00	52,500.00
50702	50702	Telephone Bills (SAB)	159,302.66	162,879.04	322,181.70
50704	50704	Telephone Bills (NCP)	99,764.15	40,447.46	140,211.61
50705	50705	Telephone Bills (NWP)	136,576.06	64,463.00	201,039.06
50707	50707	Telephone Bills (PMU)	3,253,711.40	4,393,619.42	7,647,330.82
<b>Total</b>		<b>Telephone Bills</b>	<b>3,649,354.27</b>	<b>4,713,908.92</b>	<b>8,363,263.19</b>
50801	50801	Fuel Bills (SOU)	646,119.30	13,000.00	659,119.30
50802	50802	Fuel Bills (SAB)	167,423.00	89,730.00	257,153.00
50803	50803	Fuel Bills (CEN)	98,988.00	72,650.00	171,638.00
50804	50804	Fuel Bills (NCP)	1,047,671.80	614,635.00	1,662,306.80
50805	50805	Fuel Bills (NWP)	1,098,791.50	214,870.00	1,313,661.50

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
50807	50807	Fuel Bills (PMU)	4,193,607.62	1,034,800.00	5,228,407.62
<b>Total</b>		<b>Fuel Bills</b>	<b>7,252,601.22</b>	<b>2,039,685.00</b>	<b>9,292,286.22</b>
50901	50901	Over Time (SOU)	557,270.16	500,793.24	1,058,063.40
50902	50902	Over Time (SAB)	269,634.74	253,610.13	523,244.87
50903	50903	Over Time (CEN)	790,461.24	1,300,990.38	2,091,451.62
50904	50904	Over Time (NCP)	664,720.07	773,415.51	1,438,135.58
50905	50905	Over Time (NWP)	302,881.16	534,126.06	837,007.22
50907	50907	Over Time (PMU)	2,135,106.04	950,598.63	3,085,704.67
<b>Total</b>		<b>Over Time</b>	<b>4,720,073.41</b>	<b>4,313,533.95</b>	<b>9,033,607.36</b>
51001	51001	Holiday Pay (SOU)		672,882.05	672,882.05
51002	51002	Holiday Pay (SAB))		780,956.05	780,956.05
51003	51003	Holiday Pay (CEN)		788,413.80	788,413.80
51004	51004	Holiday Pay (NCP)		504,679.90	504,679.90
51005	51005	Holiday Pay (NWP)		781,813.80	781,813.80
51007	51007	Holiday Pay (PMU)		911,795.55	911,795.55
<b>Total</b>		<b>Holiday Pay</b>		<b>4,440,541.15</b>	<b>4,440,541.15</b>
51101	51101	Travelling (SOU)	700,445.00	427,705.00	1,128,150.00
51102	51102	Travelling (SAB)	433,311.75	460,313.00	893,624.75
51103	51103	Travelling (CEN)	631,633.58	839,907.22	1,471,540.80
51104	51104	Travelling (NCP)	473,137.25	618,959.50	1,092,096.75
51105	51105	Travelling (NWP)	497,543.27	592,075.00	1,089,618.27
51107	51107	Travelling (PMU)	572,825.52	298,789.09	871,614.61
<b>Total</b>		<b>Travelling</b>	<b>3,308,896.37</b>	<b>3,237,748.81</b>	<b>6,546,645.18</b>
51202	51202	Electricity Bill (SAB)	355,794.10	318,427.00	674,221.10
51204	51204	Electricity Bill (NCP)	241,189.55	-	241,189.55
51205	51205	Electricity Bill (NWP)	121,868.75	-	121,868.75
51207	51207	Electricity Bill (PMU)	407,930.70	159,406.75	567,337.45
<b>Total</b>		<b>Electricity Bills</b>	<b>1,126,783.10</b>	<b>477,833.75</b>	<b>1,604,616.85</b>
51301	51301	Miscellaneous (SOU)	82,424.80	155,712.88	238,137.68
51302	51302	Miscellaneous (SAB)	36,191.00	42,125.00	78,316.00
51303	51303	Miscellaneous (CEN)	38,075.99	-	38,075.99
51304	51304	Miscellaneous (NCP)	779,532.33	25,094.00	804,626.33
51305	51305	Miscellaneous (NWP)	26,772.00	51,200.00	77,972.00
-	51306	Miscellaneous (WP)		736.00	736.00
51307	51307	Miscellaneous (PMU)	943,547.76	600,368.61	1,543,916.37
51307	51308	Miscellaneous (I Road II)		138,568.00	138,568.00
<b>Total</b>		<b>Miscellaneous</b>	<b>1,906,543.88</b>	<b>1,013,804.49</b>	<b>2,920,348.37</b>
51402	51402	Hire Charges (SAB)	3,906,615.25	9,173,900.00	13,080,515.25



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
51403	51403	Hire Charges (CEN)	85,333.34	-	85,333.34
51404	51404	Hire Charges (NCP)	760,897.63	-	760,897.63
51407	51407	Hire Charges (PMU)	14,723,725.64	9,701,045.49	24,424,771.13
	51408	Hire Charges (i Road II)	3,818,274.47	742,757.81	4,561,032.28
<b>Total</b>		<b>Hire Charges</b>	<b>23,294,846.33</b>	<b>19,617,703.30</b>	<b>42,912,549.63</b>
515011	515011	Salary - Contract (SOU)	9,639,469.17	6,692,965.66	16,332,434.83
515012	515012	Salary - Contract (SAB)	11,142,323.76	10,507,073.76	21,649,397.52
515013	515013	Salary - Contract (CEN)	14,959,749.63	11,684,714.14	26,644,463.77
515014	515014	Salary -Contract (NCP)	10,747,444.68	7,734,183.07	18,481,627.75
515015	515015	Salary - Contract (NWP)	13,709,630.39	6,474,826.20	20,184,456.59
-	515016	Salary - Contract (WP)		123,709.67	123,709.67
515017	515017	Salary - Contract (PMU)	9,087,172.41	12,023,887.08	21,111,059.49
<b>Total</b>		<b>Salary - Contract</b>	<b>69,285,790.04</b>	<b>55,241,359.58</b>	<b>124,527,149.62</b>
-	51502	Salary Casual		1,676,000.00	1,676,000.00
<b>Total</b>		<b>Salary - Casual</b>		<b>1,676,000.00</b>	<b>1,676,000.00</b>
515031	515031	Salary RDA Staff (SOU)	23,671,338.18	17,738,356.18	41,409,694.36
515032	515032	Salary RDA Staff (SAB)	12,211,948.96	13,562,055.89	25,774,004.85
515033	515033	Salary RDA Staff (CEN)	13,827,620.15	17,570,013.48	31,397,633.63
515034	515034	Salary RDA Staff (NCP)	7,412,926.81	14,347,513.48	21,760,440.29
515035	515035	Salary RDA Staff (NWP)	10,861,039.74	14,543,955.83	25,404,995.57
515037	515037	Salary RDA Staff (PMU)	40,526,026.86	28,815,733.55	69,341,760.41
<b>Total</b>		<b>Salary RDA Staff</b>	<b>108,510,900.70</b>	<b>106,577,628.41</b>	<b>215,088,529.11</b>
51601	51601	EPF 12% Contract	7,600,579.39	6,367,438.05	13,968,017.44
51602	51602	ETF 3% Contract	1,900,145.62	1,591,859.73	3,492,005.35
51603	51603	EPE 12% RDA Staff	11,142,066.06	15,385,179.70	26,527,245.76
51604	51604	ETF 3% RDA Staff	2,785,518.11	3,846,295.71	6,631,813.82
<b>Total</b>		<b>EPF 12% and ETF 3%</b>	<b>23,428,309.18</b>	<b>27,190,773.19</b>	<b>50,619,082.37</b>
51701	51701	Vehicle Repairs & Main.(SOU)	391,671.28	(1,200.00)	390,471.28
51702	51702	Vehicle Repairs & Main.(SAB)	152,563.20	118,285.00	270,848.20
51704	51704	Vehicle Repairs & Main.(NCP)	669,425.53	477,625.48	1,147,051.01
51705	51705	Vehicle Repairs & Main.(NWP)	383,506.90	331,807.00	715,313.90
51707	51707	Vehicle Repairs & Main.(PMU)	2,364,738.52	917,460.42	3,282,198.94
<b>Total</b>		<b>Vehicle Repairs &amp; Main.</b>	<b>3,961,905.43</b>	<b>1,843,977.90</b>	<b>5,805,883.33</b>
51801	51801	Stationery (SOU)	11,615.00	14,965.00	26,580.00
51802	51802	Stationery (SAB)	448,182.11	89,003.00	537,185.11
51803	51803	Stationery (CEN)	328,307.92	393,801.25	722,109.17
51804	51804	Stationery (NCP)	359,276.65	100,985.00	460,261.65
51805	51805	Stationery (NWP)	164,826.07	26,335.00	191,161.07

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
51807	51807	Stationery (PMU)	4,334,073.83	1,591,641.36	5,925,715.19
	51808	Stationery (i Road II)	96,505.00	47,248.50	143,753.50
<b>Total</b>		<b>Stationery</b>	<b>5,742,786.58</b>	<b>2,263,979.11</b>	<b>8,006,765.69</b>
51904	51904	Repairs of Office Equip.(NCP)	131,524.76	24,800.00	156,324.76
51905	51905	Repairs of Office Equip.(NWP)	55,300.00	-	55,300.00
51907	51907	Repairs of Office Equip.(PMU)	145,322.36	18,412.50	163,734.86
<b>Total</b>		<b>Repairs of Office Equipment</b>	<b>332,147.12</b>	<b>43,212.50</b>	<b>375,359.62</b>
52001	52001	Project Allowance 50% (SOU)	7,954,541.37	6,812,928.17	14,767,469.54
52002	52002	Project Allowance 50% (SAB)	4,807,932.50	5,829,857.50	10,637,790.00
52003	52003	Project Allowance 50% (CEN)	5,402,675.00	6,889,715.00	12,292,390.00
52004	52004	Project Allowance 50% (NCP)	3,022,330.00	4,533,845.13	7,556,175.13
52005	52005	Project Allowance 50% (NWP)	4,747,372.50	5,877,962.00	10,625,334.50
52007	52007	Project Allowance 50% (PMU)	8,635,095.50	11,195,505.63	19,830,601.13
<b>Total</b>		<b>Project Allowance 50%</b>	<b>34,569,946.87</b>	<b>41,139,813.43</b>	<b>75,709,760.30</b>
52101	52101	Postage Charges (SOU)	1,325.00	-	1,325.00
52102	52102	Postage Charges (SAB)	13,355.00	21,030.00	34,385.00
52103	52103	Postage Charges (CEN)	7,165.00	11,075.00	18,240.00
52104	52104	Postage Charges (NCP)	12,433.00	25,429.00	37,862.00
52105	52105	Postage Charges (NWP)	5,640.00	-	5,640.00
-	52106	Postage Charges (WP)	-	555.00	555.00
52107	52107	Postage Charges (PMU)	80,005.00	91,233.46	171,238.46
<b>Total</b>		<b>Postage Charges</b>	<b>119,923.00</b>	<b>149,322.46</b>	<b>269,245.46</b>
52301	52301	Office Requisitions (SOU)	300.00	-	300.00
52302	52302	Office Requisitions (SAB)	103,543.00	31,788.50	135,331.50
52303	52303	Office Requisitions (CEN)	7,170.00	-	7,170.00
52304	52304	Office Requisitions (NCP)	38,893.13	-	38,893.13
52305	52305	Office Requisitions (NWP)	204,680.36	-	204,680.36
52307	52307	Office Requisitions (PMU)	469,454.90	-	469,454.90
<b>Total</b>		<b>Office Requisitions</b>	<b>824,041.39</b>	<b>31,788.50</b>	<b>855,829.89</b>
52401	52401	Evaluation Fee (SOU)	18,750.00	20,350.00	39,100.00
52402	52402	Evaluation Fee (SAB)	343,853.70	-	343,853.70
52405	52405	Evaluation Fee (NWP)	8,500.00	3,100.00	11,600.00
52407	52407	Evaluation Fee (PMU)	1,244,450.00	377,200.00	1,621,650.00
<b>Total</b>		<b>Evaluation Fee</b>	<b>1,615,553.70</b>	<b>400,650.00</b>	<b>2,016,203.70</b>
52507	52507	Incidental Expenses (PMU)	165,347.70	-	165,347.70
<b>Total</b>		<b>Incidental Expenses</b>	<b>165,347.70</b>	<b>-</b>	<b>165,347.70</b>
52602	52602	Office Maintenance (SAB)	175,700.00	-	175,700.00
52603	52603	Office Maintenance (CEN)	9,700.00	78,000.00	87,700.00

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
52604	52604	Office Maintenance (NCP)	19,510.00	-	19,510.00
52605	52605	Office Maintenance (NWP)	3,480.00	-	3,480.00
52607	52607	Office Maintenance (PMU)	829,159.14	204,942.50	1,034,101.64
<b>Total</b>		<b>Office Maintenance</b>	<b>1,037,549.14</b>	<b>282,942.50</b>	<b>1,320,491.64</b>
52701	52701	Membership Fees (SOU)	14,885.00	23,748.00	38,633.00
52702	52702	Membership Fees (SAB)	1,953.00	32,234.78	34,187.78
52703	52703	Membership Fees (CEN)	4,163.00	6,038.00	10,201.00
52704	52704	Membership Fees (NCP)	4,995.00	10,868.00	15,863.00
	52705	Membership Fees (NWP)		29,627.00	29,627.00
52707	52707	Membership Fees (PMU)	93,394.00	46,318.00	139,712.00
<b>Total</b>		<b>Membership Fees</b>	<b>119,390.00</b>	<b>148,833.78</b>	<b>268,223.78</b>
52901	52901	Advertisement (SOU)	5,008,042.50	-	5,008,042.50
52902	52902	Advertisement (SAB)	4,300,852.65	-	4,300,852.65
52903	52903	Advertisement (CEN)	564,591.00	-	564,591.00
52904	52904	Advertisement (NCP)	9,421,822.67	285,717.50	9,707,540.17
52905	52905	Advertisement (NWP)	6,730,469.83	-	6,730,469.83
52906	52906	Advertisement (WP)	78,329.00	-	78,329.00
52907	52907	Advertisement (PMU)	7,195,078.25	600,610.50	7,795,688.75
-	52908	Advertisement (I Road II)		516,350.00	516,350.00
<b>Total</b>		<b>Advertisement</b>	<b>33,299,185.90</b>	<b>1,402,678.00</b>	<b>34,701,863.90</b>
53001	53001	Medical Encashment (SOU)	42,530.68	16,723.90	59,254.58
53003	53003	Medical Encashment (CEN)	88,250.32	18,897.00	107,147.32
53005	53005	Medical Encashment (NWP)	71,279.81	-	71,279.81
53007	53007	Medical Encashment (PMU)	815,357.96	359,464.42	1,174,822.38
<b>Total</b>		<b>Medical Encashment</b>	<b>1,017,418.77</b>	<b>395,085.32</b>	<b>1,412,504.09</b>
53201	53201	Insurance Premium (SOU)	16,905.72	-	16,905.72
53202	53202	Insurance Premium (SAB)	17,001.99	-	17,001.99
53204	53204	Insurance Premium (NCP)	27,791.14	-	27,791.14
53205	53205	Insurance Premium (NWP)	10,000.00	-	10,000.00
53207	53207	Insurance Premium (PMU)	161,047.88	-	161,047.88
<b>Total</b>		<b>Insurance Premium</b>	<b>232,746.73</b>	<b>-</b>	<b>232,746.73</b>
	53302	Sanitary Items (SAB)	297.00	-	297.00
	53305	Sanitary Items (NWP)	2,016.00	-	2,016.00
<b>Total</b>		<b>Sanitary Items</b>	<b>2,313.00</b>	<b>-</b>	<b>2,313.00</b>
53401	53401	Incentive Payments (SOU)	20,812.50	-	20,812.50
53403	53403	Incentive Payments (CEN)	8,250.00	-	8,250.00
53404	53404	Incentive Payments (NCP)	448,333.33	-	448,333.33
53405	53405	Incentive Payments (NWP)	455,083.33	-	455,083.33



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
548024	548024	Local Training (NCP)	23,370.00	66,000.00	89,370.00
548025	548025	Local Training (NWP)	4,800.00	127,250.00	132,050.00
548027	548027	Local Training (PMU)	1,164,083.80	97,500.00	1,261,583.80
<b>Total</b>		<b>Local Training</b>	<b>1,228,763.80</b>	<b>1,025,750.00</b>	<b>2,254,513.80</b>
549	549	Survey Charges -Initial	25,529,553.75	-	25,529,553.75
<b>Total</b>		<b>Survey Charges -Initial</b>	<b>25,529,553.75</b>	<b>-</b>	<b>25,529,553.75</b>
-	55202	Office Equipment Service (SAB)		56,830.00	56,830.00
-	55203	Office Equipment Service (CEN)		40,250.00	40,250.00
-	55204	Office Equipment Service (NCP)		76,396.50	76,396.50
-	55207	Office Equipment Service (PMU)		2,232,304.83	2,232,304.83
<b>Total</b>		<b>Office Equipment Service</b>	<b>-</b>	<b>2,405,781.33</b>	<b>2,405,781.33</b>
60401	60401	GIS Mapping Works	4,992,000.00	-	4,992,000.00
60402	60402	Environmental Assessment	8,951,397.25	-	8,951,397.25
60403	60403	Geotechnical Investigation	58,352,855.00	-	58,352,855.00
60404	60404	Preparation of Booklets	3,336,430.00	-	3,336,430.00
60405	60405	Providing Video Clips	9,398,200.00	-	9,398,200.00
60406	60406	Socio Economic Survey	15,000,000.00	-	15,000,000.00
60407	60407	Survey Charges OPRC	25,265,000.00	-	25,265,000.00
60408	60408	Traffic Survey	6,304,889.00	-	6,304,889.00
60409	60409	Transect Walk	7,403,700.00	-	7,403,700.00
60410	60410	Incentive for Survey Works	19,110,000.00	-	19,110,000.00
<b>Total</b>		<b>Survey Charges - i Road</b>	<b>158,114,471.25</b>	<b>-</b>	<b>158,114,471.25</b>
60501	60501	GIS Mapping Works	13,775,373.85	403,507.20	14,178,881.05
60502	60502	Environmental Assessment	9,242,256.45	6,603,333.71	15,845,590.16
60503	60503	Geotechnical Investigation	4,531,800.00	27,512,993.14	32,044,793.14
60504	60504	Preparation of Booklets		6,348,986.46	6,348,986.46
60505	60505	Providing Video Clips	19,875,646.91	1,973,924.71	21,849,571.62
60506	60506	Socio Economic Survey	21,123,864.08	31,530,681.20	52,654,545.28
60507	60507	Survey Charges OPRC	50,312.50	3,286,814.69	3,337,127.19
60508	60508	Traffic Survey	14,401,963.00	29,676,129.70	44,078,092.70
60509	60509	Transect Walk	2,303,350.00	5,763,484.80	8,066,834.80
-	60510	Extra work		16,138,011.54	16,138,011.54
<b>Total</b>		<b>Survey Charges -i Road II</b>	<b>85,304,566.79</b>	<b>129,237,867.15</b>	<b>214,542,433.94</b>
-	70504	M1 CML-MTD Construction Ltd		9,818,990.77	9,818,990.77
-	70508	H2 CML-MTD Construction Ltd		5,193,469.89	5,193,469.89
-	70510	KA1 Sierra Construction (Pvt) Ltd		3,672,092.48	3,672,092.48
-	70511	KA2 Sierra Construction (Pvt) Ltd		3,637,854.29	3,637,854.29
-	70515	MA3 CML-MTD Construction Ltd		4,815,267.74	4,815,267.74

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
-	70516	NE1 Sierra Construction (Pvt) Ltd		1,503,854.07	1,503,854.07
-	70517	NE2 Sierra Construction (Pvt) Ltd		2,607,697.24	2,607,697.24
-	70518	NE3 Sierra Construction (Pvt) Ltd		4,181,216.35	4,181,216.35
-	70523	KE2 Nawaloka Const.Co.(Pvt) Ltd		2,900,387.73	2,900,387.73
-	70524	KE3 Nawaloka Const.Co.(Pvt) Ltd		2,340,430.15	2,340,430.15
-	70525	AP1 Maga Engineering (Pvt) Ltd		5,898,727.21	5,898,727.21
-	70526	AP2 Maga Engineering (Pvt) Ltd		6,769,973.69	6,769,973.69
-	70527	AP3 Maga Engineering (Pvt) Ltd		5,235,443.76	5,235,443.76
-	70528	AP4 Maga Engineering (Pvt) Ltd		6,243,339.74	6,243,339.74
-	70529	PO1 Maga Engineering (Pvt) Ltd		3,614,108.08	3,614,108.08
-	70530	PO2 Maga Engineering (Pvt) Ltd		6,175,534.54	6,175,534.54
-	70531	PO3 Tissa - AMSK JV		4,410,131.08	4,410,131.08
-	70532	KU1 Maga Engineering (Pvt) Ltd		5,835,360.52	5,835,360.52
-	70535	KU4 V.V.Karunaratna & Co		5,234,729.88	5,234,729.88
-	70538	PU2 V.V.Karunaratna & Co		5,070,013.33	5,070,013.33
-	70539	PU3 V.V.Karunaratna & Co		2,683,893.35	2,683,893.35
-	70540	KL1 Maga Engineering (Pvt) Ltd		4,837,787.25	4,837,787.25
<b>Total</b>		<b>NBT Civil Works</b>		<b>102,680,303.14</b>	<b>102,680,303.14</b>
907	907	Shifting Electrical Poles	262,199.26	90,079.60	352,278.86
<b>Total</b>		<b>Shifting Electrical Poles</b>	<b>262,199.26</b>	<b>90,079.60</b>	<b>352,278.86</b>
-	551	Previous year Adjustment		6,836.11	6,836.11
<b>Total</b>		<b>Previous Year Adjustment A/C</b>		<b>6,836.11</b>	<b>6,836.11</b>
<b>Total Project Management Expenditure</b>			<b>649,257,645.02</b>	<b>556,982,681.75</b>	<b>1,206,240,326.77</b>

## Schedule 4.4 Interest &amp; Commitment Charges

SLRs

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017		Year Total	Balance as at 31.12.2017
				Interest	Commitments		
60101	60101	Interest & Commitment Charges-Loan No 3171	82,202,711.66	182,063,404.76		182,063,404.76	264,266,116.42
60102	60102	Interest & Commitment Charges-Loan No 3221	37,491,833.71	145,941,404.28	7,116,896.58	153,058,300.86	190,550,134.57
60103	60103	Interest & Commitment Charges-Loan No 3222	13,940,183.12	11,742,709.50		11,742,709.50	25,682,892.62
60104	60104	Interest & Commitment Charges-Loan No 3325	16,522,187.50	8,586,307.45	39,168,392.09	47,754,699.54	64,276,887.04
60105	60105	Interest & Commitment Charges-Loan No 3326		22,748,749.50		22,748,749.50	22,748,749.50
Total			150,156,915.99	371,082,575.49	46,285,288.67	417,367,864.16	567,524,780.15

**Schedule No 4.5.1 USD Revaluation**

**ADB Special Operation-Loan No 3171 SRI (SF) Central Bank of Sri Lanka**

**Revaluation Gain and (Loss) Sub Ledger 179 - 2017**

**SLRs**

<b>Date</b>	<b>Month</b>	<b>Loss</b>	<b>Gain</b>	<b>Exchange Rate Difference</b>
31.01.2017	January		38,986.68	38,986.68
28.02.2017	February		700,341.83	700,341.83
31.03.2017	March		557,900.40	557,900.40
28.04.2017	April		34,075.74	34,075.74
31.05.2017	May		212,904.69	212,904.69
30.06.2017	June		476,111.28	476,111.28
31.07.2017	July		96,488.40	96,488.40
31.08.2017	August	(267,482.80)		(267,482.80)
30.09.2017	September		78,273.45	78,273.45
30.10.2017	October		144,745.25	144,745.25
30.11.2017	November		50,540.28	50,540.28
29.12.2017	December	(262,580.00)		(262,580.00)
<b>Total</b>		<b>(530,062.80)</b>	<b>2,390,368.00</b>	<b>1,860,305.20</b>



**Schedule No 4.5.2 USD Revaluation**

**ADB Special Operation-Loan No 3325 SRI Central Bank of Sri Lanka**

**Revaluation Gain and (Loss) Sub Ledger 184 - 2017**

**SLRs**

<b>Date</b>	<b>Month</b>	<b>Loss</b>	<b>Gain</b>	<b>Exchange Rate Difference</b>
31.01.2017	January			
28.02.2017	February			
31.03.2017	March			
28.04.2017	April			
31.05.2017	May			
30.06.2017	June		1,533,434.71	1,533,434.71
31.07.2017	July		261,202.19	261,202.19
31.08.2017	August	(589,583.54)		(589,583.54)
30.09.2017	September	(7,433.28)		(7,433.28)
31.10.2017	October		232,968.45	232,968.45
30.11.2017	November		204,343.90	204,343.90
29.12.2017	December	(693,475.46)		(693,475.46)
<b>Total</b>		<b>(1,290,492.28)</b>	<b>2,231,949.25</b>	<b>941,456.97</b>

**Note 05 Accrued Expenses**

**SLRs**

Accts Code 2016	Accts. Code 2017	Schedule No	Description	Balance as at 31.12.2016	Year 2017 Payables	Year 2017 Paid	Balance as at 31.12.2017
30301	30301		EPF 8% - Payable	2,733.34	-	2,733.34	-
30303	30303		EPF 12% - Payable	4,100.17	-	4,100.17	-
30305	30305		ETF 3% - Payable	1,025.40	-	1,025.40	-
		5	Accrued Expenses	26,684,216.06	115,093,087.29	26,684,216.06	115,093,087.29
<b>Total</b>				<b>26,692,074.97</b>	<b>115,093,087.29</b>	<b>26,692,074.97</b>	<b>115,093,087.29</b>

**Schedule No 5 Accrued Expenses**

**SLRs**

Accts Code 2016	Accts Code 2017	Sub Schedule No	Description	Balance as at 31.12.2016	Year 2017 Payables	Year 2017 Paid	Balance as at 31.12.2017
303061	303061	5.1	Accrued Expenses (SOU)	865,696.06	1,913,624.46	865,696.06	1,913,624.46
303062	303062	5.2	Accrued Expenses (SAB)	1,014,487.02	1,850,469.75	1,014,487.02	1,850,469.75
303063	303063	5.3	Accrued Expenses (CEN)	262,575.60	2,129,229.46	262,575.60	2,129,229.46
303064	303064	5.4	Accrued Expenses (NCP)	372,345.44	1,753,629.85	372,345.44	1,753,629.85
303065	303065	5.5	Accrued Expenses (NWP)	142,423.48	1,956,011.98	142,423.48	1,956,011.98
303067	303067	5.6	Accrued Expenses (PMU)	17,626,290.53	21,580,550.18	17,626,290.53	21,580,550.18
303068	303068		Accrued Expenses (I Road II)	6,400,397.93	-	6,400,397.93	-
	303069	5.7	Accrued Expenses NBT-Civil Works	-	83,909,571.61	-	83,909,571.61
<b>Total</b>				<b>26,684,216.06</b>	<b>115,093,087.29</b>	<b>26,684,216.06</b>	<b>115,093,087.29</b>

## Schedule No 5.1 Accrued Expenses (SOU)

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
303061	303061	Overtime & Travelling - December (N/01/19)	85,095.74
		RDA Salary Deduction -November & December (D/01/16)	1,165,973.72
		Consultant Allowances -Mr. R.M.C.S.Rathnayake (D/01/09)	65,000.00
		50% Project Allowances RDA Staff (N/01/61)	498,055.00
		Holiday Payment RDA Staff (N/01/61)	92,000.00
		Hoilday Payment Contract Staff (N/01/61)	7,500.00
Total			1,913,624.46

## Schedule No 5.2 Accrued Expenses (SAB)

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
303062	303062	PCC Meeting (N/01/10)	64,000.00
		Water Bill -December (N/01/25)	4,111.25
		Electricity Bill -December (N/01/26)	26,631.75
		House Rent -December -(N/01/27)	175,000.00
		Security Chargers- December (N/01/28)	61,817.10
		Water Bill -December (N/01/29)	3,850.00
		Janitory Service -December (N/01/42)	25,200.00
		RDA Salary Deduction -November & December (D/01/16)	806,478.61
		Telephone Bill (N/01/43)	4,016.38
		Telephine Bill (N/01/44)	4,264.53
		Overtime & Travelling -December (N/01/47)	58,757.83
		50% Project Allowances RDA Staff (N/01/61)	520,753.00
		Holiday Payment RDA Staff (N/01/61)	69,000.00
		Hoilday Payment Contract Staff (N/01/61)	20,000.00
		Mobitel Bill -December (N/01/63)	1,544.65
		Mobitel 4G (N/01/62)	1,544.65
		Water Bill -December (N/01/64)	3,500.00
Total			1,850,469.75

## Schedule No 5.3 Accrued Expenses (CEN)

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
303063	303063	Overtime & Travelling -December (N/01/15)	24,072.20
		Overtime & Travelling -December (N/01/14)	194,298.02
		RDA Salaric Deduction -November & December (D/01/16)	1,126,853.24
		Consultant Salary -December (D/01/10)	130,000.00
		50% Project Allowances RDA Staff (N/01/61)	554,006.00
		Holiday Payment RDA Staff (N/01/61)	100,000.00
Total			2,129,229.46

## Schedule No 5.4 Accrued Expenses (NCP)

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
303064	303064	Vehicle Repair & Maintenance (N/01/20)	13,100.00
		Overtime -December(N/01/17)	588.42
		Overtime & Travelling -December(N/01/18)	126,170.36
		Vehicle Repair & Maintenance -December (N/01/24)	15,456.63
		Vehicle Repair & Maintenance -December (N/01/31)	7,000.00
		RDA Salary Deduction -November & December (D/01/16)	992,610.70
		Telephone Bill -December (N/01/46)	2,951.74
		Salary Mr. J.A.P.N.J.Bandara (N/01/34)	72,243.00
		Consultant Salary Mr.A.G.T.P.Attanagoda (D/01/08)	65,000.00
		50% Project Allowances RDA Staff (N/01/61)	401,509.00
		Holiday Payment RDA Staff (N/01/61)	57,000.00
Total			1,753,629.85

## Schedule No 5.5 Accrued Expenses (NWP)

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
303065	303065	Overtime & Travelling -December (N/01/16)	84,154.98
		RDA Salary Deduction -November & December (D/01/16)	1,139,584.00
		Consultant Allowance -December (D/01/14)	130,000.00
		Travelling -December (N/01/45)	8,000.00
		50% Project Allowances RDA Staff (N/01/61)	484,273.00
		Holiday Payment RDA Staff (N/01/61)	110,000.00
Total			1,956,011.98

## Schedule 5.6 Accrued Expenses (PMU)

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
303067	303067	Hire Charges -December (N/01/02)	169,797.60
		Holiday Payment -December -Mr. S.R.Silva (N/01/03)	10,000.00
		Hire Charges -December (N/01/11)	199,500.00
		Evaluation Fees -December (N/01/04)	217,500.00
		Telephone Bill-December (N/01/07)	50,889.50
		Stamp Duty (N/12/129) -(N/01/09)	50.00
		Hire Charges -December (N/01/13)	178,590.00
		PAYEE Tax -December (N/01/08)	22,500.00
		PAYEE Tax -December (N/01/02)	24,000.00
		Overtime & Travelling -December (N/01/01)	111,387.30
		Building Rent -December -Mrs.Anupama Gamage (N/01/21)	175,000.00
		Auditorium Charges -December (N/01/22)	3,520.38
		Telephone Bill-December (N/01/23)	78,572.18
		PCC Member fee -December (N/01/32)	84,000.00
		Telephone Bill -December(N/01/39)	3,436.13
		4G Internet Charges -December (N/01/37)	106,510.66
		Salary -December Mrs.Chathuri Gunathilaka (N/01/33)	108,640.50
		Lanka Com Service Video Conference System (D/01/15)	4,060,535.00
		RDA Salary Deduction -November & December (D/01/16)	2,802,577.69
		RDA Overhead Expenditure	4,235,580.10
		Office Rent- November & December	1,907,769.24
		Evaluation Fees -December (N/01/30)	28,000.00
		Holiday Payment PMU Staff -December (N/01/50)	7,000.00
		Overseas Training (N/01/56)	52,916.70
		Telephone Bill -December(N/01/55)	2,333.73
		Telephone Bill -December(N/01/54)	21,074.24
		Electricity Bill -December (N/01/52)	3,296.44
		Water Bill -December(N/01/51)	231.31
		Water Bill -December(N/01/36)	5,665.59
		Advertisement -December (D/01/05)	35,420.00
		Advertisement -December (D/01/06)	44,620.00
		Telephone Bill -September to December (N/01/35)	22,000.00

Accts Code 2016	Accts Code 2017	Description	Amount
		Electricity Bill -December (N/01/38)	4,288.50
		Repair & Service -(N/01/41)	65,895.00
		Holiday Payment-December (N/01/57)	21,000.00
		50% Project Allowances RDA Staff (N/01/61)	872,849.50
		Holiday Payment RDA Staff (N/01/61)	15,000.00
		PAYEE Tax-Mr. Peter Deck	3,442,258.00
		Dongle Charges -December (N/01/65)	1,224.00
		4G Router Bill- December (N/01/66)	16,963.17
		Scanning Index Service Charges (N/01/67)	97,383.40
		Mobile Router Bill (N/01/68)	13,480.35
		Building Rent - Mr. P.M.Pathirana	187,500.00
		Urban Development & Company -Cleaning Service	80,698.30
		DG-RDA Gratuity for RDA Staff	1,989,095.67
<b>Total</b>			<b>21,580,550.18</b>

## Schedule 5.7 Accrued Expenses NBT-Civil Works

SLRs

Accts Code 2016	Accts Code 2017	Description	Amount
	70504	M1-CML MTD Construction	8,519,921.93
	70508	H2-CML MTD Construction	5,193,469.89
	70510	KA1-Sierra Construction	2,522,415.08
	70511	KA2-Sierra Construction	2,794,402.33
	70515	MA3-CML MTD Construction	4,310,106.20
	70516	NE1-Sierra Construction	504,828.30
	70517	NE2-Sierra Construction	1,438,948.04
	70518	NE3-Sierra Construction	3,180,653.86
	70523	KE2-Nawaloka Construction	1,511,538.60
	70524	KE3-Nawaloka Construction	1,185,323.39
	70525	AP1-Maga Engineering (Pvt) Ltd	5,898,727.21
	70526	AP2-Maga Engineering (Pvt) Ltd	6,769,973.69
	70527	AP3-Maga Engineering (Pvt) Ltd	5,235,443.76
	70528	AP4-Maga Engineering (Pvt) Ltd	6,243,339.74
	70529	PO1-Maga Engineering (Pvt) Ltd	3,614,108.08
	70530	PO2-Maga Engineering (Pvt) Ltd	6,175,534.54
	70531	PO3-Tissa AMSK JV	1,349,803.19
	70532	KU1-Maga Engineering (Pvt) Ltd	5,835,360.52
	70535	KU4-V V Karunaratne & Co	2,896,486.92
	70538	PU2-V V Karunaratne & Co	2,433,042.30
	70539	PU3-V V Karunaratne & Co	1,458,356.79
	70540	KL1-Maga Engineering (Pvt) Ltd	4,837,787.25
<b>Total</b>			<b>83,909,571.61</b>



**Note 07 Retention Money**

**SLRs**

Accts Code 2016	Accts Code 2017	Schedule No	Description	Balance as at 31.12.2016	Retained for the Year 2017	Released for the Year 2017	Balance as at 31.12.2017
301	301	7.1	Retention Civil Works	1,403,599,314.40	1,312,147,379.94	1,125,918,132.54	1,589,828,561.80
	30313	7.2	Retention iRoad II Survey Works	1,382,893.10	6,983,707.71	4,652,751.03	3,713,849.78
<b>Total</b>				<b>1,404,982,207.50</b>	<b>1,319,131,087.65</b>	<b>1,130,570,883.57</b>	<b>1,593,542,411.58</b>

## Schedule No 6.1 - Payable to Contractors and Consultants

SLRs

Package No	Description	Month	1.5% of the contract sum	%	Months	Amount for Provision
KL1	Maga Engineering (Pvt) Ltd	December	28,687,007.20	1.50%	1	28,687,007.20
KL2	OCPL-RCPL JV	December	27,170,293.01	1.50%	1	27,170,293.01
KL3	OCPL-RCPL JV	December	27,266,260.33	1.50%	1	27,266,260.33
AP1	Maga Engineering (Pvt) Ltd	December	24,853,736.41	1.50%	1	24,853,736.41
AP2	Maga Engineering (Pvt) Ltd	December	27,362,670.05	1.50%	1	27,362,670.05
AP3	Maga Engineering (Pvt) Ltd	December	22,391,582.48	1.50%	1	22,391,582.48
AP4	Maga Engineering (Pvt) Ltd	December	24,527,009.34	1.50%	1	24,527,009.34
PO1	Maga Engineering (Pvt) Ltd	December	17,377,994.81	1.50%	1	17,377,994.81
PO2	Maga Engineering (Pvt) Ltd	December	22,255,380.67	1.50%	1	22,255,380.67
PO3	Tissa - AMSK JV	December	18,740,151.90	1.50%	1	18,740,151.90
KU1	Maga Engineering (Pvt) Ltd	December	30,086,851.24	1.50%	1	30,086,851.24
KU2	KDAW - BMG JV	December	31,862,493.99	1.50%	1	31,862,493.99
KU3	Ranken Railway Construction	December	29,650,828.77	1.50%	1	29,650,828.77
KU4	V.V Karunaratana & Co	December	31,367,618.10	1.50%	1	31,367,618.10
KU5	Ranken Railway Construction	December	29,948,400.76	1.50%	1	29,948,400.76
PU1	Ranken Railway Construction	December	25,594,807.85	1.50%	1	25,594,807.85
PU2	V.V Karunaratana & Co	December	21,958,759.26	1.50%	1	21,958,759.26
PU3	V.V Karunaratana & Co	December	18,155,338.56	1.50%	1	18,155,338.56
G1	KD Ebert & Sons Holdings	December	21,870,835.59	1.50%	1	21,870,835.59
G2	KDA Weerasinghe & Co.	December	22,247,043.79	1.50%	1	22,247,043.79
G3	KDA Weerasinghe & Co.	December	26,001,614.00	1.50%	1	26,001,614.00
H1	KDA Weerasinghe & Co.	December	23,753,918.29	1.50%	1	23,753,918.29
H2	CML-MTD Construction Ltd	December	18,154,955.91	1.50%	1	18,154,955.91
H3	RR Construction (Pvt) Ltd	December	15,782,122.56	1.50%	1	15,782,122.56
M1	CML-MTD Construction Ltd	December	34,730,204.30	1.50%	1	34,730,204.30
M2	KD Ebert & Sons Holdings	December	27,049,525.69	1.50%	1	27,049,525.69
M3	KD Ebert & Sons Holdings	December	18,113,996.71	1.50%	1	18,113,996.71
KA1	Sierra Construction (Pvt) Ltd	December	26,344,201.50	1.50%	1	26,344,201.50
KA2	Sierra Construction (Pvt) Ltd	December	28,855,106.17	1.50%	1	28,855,106.17
KA3	Edward & Christie	December	31,453,048.66	1.50%	1	31,453,048.66
MA1	KD Ebert & Sons Holdings	December	24,335,570.84	1.50%	1	24,335,570.84
MA2	Edward & Christie	December	18,732,403.53	1.50%	1	18,732,403.53
MA3	CML-MTD Construction Ltd	December	21,115,797.74	1.50%	1	21,115,797.74
NE1	Sierra Construction (Pvt) Ltd	December	34,468,299.32	1.50%	1	34,468,299.32
NE2	Sierra Construction (Pvt) Ltd	December	18,625,789.64	1.50%	1	18,625,789.64
NE3	Sierra Construction (Pvt) Ltd	December	31,045,373.73	1.50%	1	54,339,541.81
R1	KD Ebert & Sons Holdings	December	30,330,758.40	1.50%	1	30,330,758.40
R2	KD Ebert & Sons Holdings	December	35,759,908.11	1.50%	1	35,759,908.11
R3	RR Construction (Pvt) Ltd	December	30,314,945.05	1.50%	1	30,314,945.05
KE1	KD Ebert & Sons Holdings	December	29,587,894.33	1.50%	1	29,587,894.33
KE2	Nawaloka Construction Co (Pvt) Ltd	December	27,254,989.06	1.50%	1	27,254,989.06
KE3	Nawaloka Construction Co (Pvt) Ltd	December	24,486,832.54	1.50%	1	24,486,832.54
Total Provision for Contractors						1,102,966,488.27

Package No	Description	Month	1.5% of the contract sum	%	Months	Amount for Provision
PIC 01	MG Consultants - LKR	December	11,554,285.63		1	11,554,285.63
PIC 01	MG Consultants - LKR	December	3,298,140.95		1	3,298,140.95
PIC 03	Egis International - LKR	December	4,066,875.00		1	4,066,875.00
PIC 03	Egis - CEA JV - LKR	December	20,953,051.61		1	20,953,051.61
PIC 03	Egis - CEA JV - USD	December	4,206,125.81		1	4,206,125.81
PIC 03	Egis - CEA JV - EURO	December	1,776,316.33		1	1,776,316.33
PIC 02	Pyunghwa - RDC JV - LKR	December	18,371,687.27		1	18,371,687.27
PIC 02	Pyunghwa - RDC JV - USD	December	4,248,524.17		1	4,248,524.17
<b>Total Provision for Consultants</b>						<b>68,475,006.77</b>
<b>Payables to Contractor and Consultants</b>						<b>1,171,441,495.04</b>
G1	KD Ebert & Sons Holdings	Aug /Sep /Oct				3,399,883.84
KE2	Nawaloka Construction Co (Pvt) Ltd	November				3,624,459.24
KE3	Nawaloka Construction Co (Pvt) Ltd	November				3,529,659.65
NE2	Sierra Construction (Pvt) Ltd	November				2,641,114.46
	Capacity Dev. Splist. Mr.D.L.C.Welikala	December				2,001,435.00
	Rural Road Splist.Mr.R.M. Amarasekara	December				244,000.00
	IT Splist.Mr.I.Thushayantha	December				271,500.00
	RDC -LKR	November				17,513,009.90
	Procurement Splist.Mr.G.Suren	December				610,300.00
	Document Splist.Mr.R.A.D.S.K.Ranthunga	December				262,500.00
<b>Payables to Contractor and Consultants Provisions Actual</b>						<b>34,097,862.09</b>
<b>Total Payables to Contractor and Consultants Provisions</b>						<b>1,205,539,357.13</b>

**Note 07 Retention Money**

**SLRs**

Accts Code 2016	Accts Code 2017	Schedule No	Description	Balance as at 31.12.2016	Retained for the Year 2017	Released for the Year 2017	Balance as at 31.12.2017
301	301	7.1	Retention Civil Works	1,403,599,314.40	1,312,147,379.94	1,125,918,132.54	1,589,828,561.80
	30313	7.2	Retention iRoad II Survey Works	1,382,893.10	6,983,707.71	(4,652,751.03)	3,713,849.78
<b>Total</b>				<b>1,404,982,207.50</b>	<b>1,319,131,087.65</b>	<b>1,130,570,883.57</b>	<b>1,593,542,411.58</b>

## Schedule 7.1 Retention Civil Work

SLRs

Contract Package No.	Name of the Contractors	Balance as at 31.12.2016	Retained for the Year 2017	Released For the year 2017	Balance as at 31.12.2017
G1	KD Ebert & Sons Holdings	53,208,372.43	19,694,412.88		72,902,785.31
G2	KDA Weerasinghe & Co.	71,365,204.92	2,791,607.70	74,156,812.62	-
G3	KDA Weerasinghe & Co.	86,672,046.66		86,672,046.66	-
M1	CML-MTD Construction Ltd	115,767,347.67		115,767,347.67	-
M2	KD Ebert & Sons Holdings	70,091,084.15	20,074,001.48		90,165,085.63
M3	KD Ebert & Sons Holdings	60,379,989.03			60,379,989.03
H1	KDA Weerasinghe & Co.	72,318,634.03	6,861,093.59	79,179,727.62	-
H2	CML-MTD Construction Ltd	60,516,519.69		25,438,636.02	35,077,883.67
H3	RR Construction (Pvt) Ltd	52,607,075.19		52,607,075.19	-
NE1	Sierra Construction (Pvt) Ltd	46,818,047.16	54,623,858.18	3,807,600.04	97,634,305.30
NE2	Sierra Construction (Pvt) Ltd	47,041,386.30	15,044,579.16	62,085,965.46	-
NE3	Sierra Construction (Pvt) Ltd	55,017,297.11	48,467,281.99	103,484,579.10	-
KA1	Sierra Construction (Pvt) Ltd	44,326,403.94	43,487,601.06	87,814,005.00	-
KA2	Sierra Construction (Pvt) Ltd	57,868,099.72	38,315,587.52	96,183,687.24	-
KA3	Edward & Christie	51,001,497.62	53,841,997.90	104,843,495.52	-
MA1	KD Ebert & Sons Holdings	42,418,019.69	22,997,871.57		65,415,891.26
MA2	Edward & Christie	39,817,845.14	22,623,499.96	62,441,345.10	-
MA3	CML-MTD Construction Ltd	31,409,706.43	38,976,286.03	70,385,992.46	-
R1	KD Ebert & Sons Holdings	37,607,267.41	25,666,560.90		63,273,828.31
R2	KD Ebert & Sons Holdings	39,731,750.84	23,916,154.28		63,647,905.12
R3	RR Construction (Pvt) Ltd	71,658,930.47	29,390,886.37	101,049,816.84	-
KE1	KD Ebert & Sons Holdings	32,380,201.51	26,043,754.31		58,423,955.82
KE2	Nawaloka Construction Co (Pvt) Ltd	20,479,910.55	36,719,981.65		57,199,892.20
KE3	Nawaloka Construction Co (Pvt) Ltd	13,925,736.23	32,679,153.40		46,604,889.63
AP1	Maga Engineering (Pvt) Ltd	3,925,879.78	43,128,051.81		47,053,931.59
AP2	Maga Engineering (Pvt) Ltd	2,562,016.02	54,305,148.34		56,867,164.36
AP3	Maga Engineering (Pvt) Ltd	5,418,046.68	41,762,978.74		47,181,025.42
AP4	Maga Engineering (Pvt) Ltd	2,970,443.52	51,197,991.10		54,168,434.62
PO1	Maga Engineering (Pvt) Ltd	3,825,146.51	48,721,216.66		52,546,363.17
PO2	Maga Engineering (Pvt) Ltd	3,596,739.02	56,828,449.15		60,425,188.17
PO3	Tissa - AMSK JV	3,113,179.43	55,823,505.87		58,936,685.30
KU1	Maga Engineering (Pvt) Ltd	17,309,523.17	60,388,991.82		77,698,514.99
KU2	KDAW - BMG JV	10,327,332.93	61,950,598.73		72,277,931.66
KU3	Ranken Railway Construction	11,116,997.07	37,599,749.44		48,716,746.51
KU4	V V Karunaratne & Co	5,238,630.00	32,593,031.03		37,831,661.03
KU5	Ranken Railway Construction	14,022,482.25	25,937,767.61		39,960,249.86
PU1	Ranken Railway Construction	11,392,548.02	43,485,765.59		54,878,313.61
PU2	V V Karunaratne & Co	12,553,361.39	24,272,533.69		36,825,895.08
PU3	V V Karunaratne & Co	10,747,197.61	16,617,669.22		27,364,866.83
KL1	Maga Engineering (Pvt) Ltd	11,051,417.11	50,505,723.93		61,557,141.04
KL2	OCPL - RCPL JV		20,980,220.60		20,980,220.60
KL3	OCPL - RCPL JV		23,831,816.68		23,831,816.68
<b>Total</b>		<b>1,403,599,314.40</b>	<b>1,312,147,379.94</b>	<b>1,125,918,132.54</b>	<b>1,589,828,561.80</b>

## Schedule 7 .1.1 Retention-Civil Work (Loan Category)

SLRs

301 Retention-Civil Works		Amount
<b>30101 Retention-Loan N0.3171 SRI (SF)</b>		
3010101	G1-KD Ebert & Sons Holdings	71,309,303.95
3010105	M2-KD Ebert & Sons Holdings	86,043,018.04
3010106	M3-KD Ebert & Sons Holdings	60,379,989.03
3010108	H2-CML-MTD Construction Ltd	35,077,883.67
<b>Total</b>		<b>252,810,194.69</b>
<b>30102 Retention Loan N0.3221 SRI</b>		
3010204	MA1-KD Ebert & Sons Holdings	58,223,115.03
3010207	NE1-Sierra Construction (Pvt) Ltd	54,882,475.63
3010210	R1-KD Ebert & Sons Holdings	47,765,038.75
3010211	R2-KD Ebert & Sons Holdings	47,207,212.77
3010213	KE1-KD Ebert & Sons Holdings	43,649,800.77
3010214	KE2-Nawaloka Construction Co (Pvt) Ltd	26,266,863.52
3010215	KE3-Nawaloka Construction Co (Pvt) Ltd	25,260,340.66
3010216	AP1-Maga Engineering (Pvt) Ltd	10,034,384.29
3010217	AP2-Maga Engineering (Pvt) Ltd	9,033,671.88
3010218	AP3-Maga Engineering (Pvt) Ltd	9,002,201.32
3010219	AP4-Maga Engineering (Pvt) Ltd	11,178,421.08
3010220	PO1-Maga Engineering (Pvt) Ltd	9,763,588.90
3010221	PO2-Maga Engineering (Pvt) Ltd	3,596,739.02
3010222	PO3-Tissa AMSK JV (Pvt) Ltd	11,338,533.32
3010223	KU1- Maga Engineering (Pvt) Ltd	29,219,190.65
3010224	KU2-KDA Weerasinghe & Co (Pvt) Ltd	18,546,783.49
3010225	KU3-Ranken Railway Construction	15,455,895.80
3010226	KU4-V.V.Karunaratne & Co	9,115,980.23
3010227	KU5-Ranken Railway Construction	20,776,949.04
3010228	PU1-Ranken Railway Construction	18,446,438.96
3010229	PU2- V.V.Karunaratne & Co	15,891,793.20
3010230	PU3- V.V.Karunaratne & Co	14,133,111.37
3010231	KL1- Maga Engineering & Co	23,855,169.46
3010233	KL3-OCPL-RCPL JV	2,639,971.62
<b>Total</b>		<b>535,283,670.76</b>
<b>30103 Retention Loan N0.3326 SRI (SF)</b>		
3010301	NE1-Sierra Construction (Pvt) Ltd	5,100,945.02
<b>Total</b>		<b>5,100,945.02</b>



<b>30104 Retention Loan N0.3325 SRI</b>		
3010401	AP1-Maga Engineering (Pvt) Ltd	37,019,547.30
3010402	AP2-Maga Engineering (Pvt) Ltd	47,833,492.48
3010403	AP3-Maga Engineering (Pvt) Ltd	38,178,824.10
3010404	AP4-Maga Engineering (Pvt) Ltd	42,990,013.54
3010405	PO1-Maga Engineering (Pvt) Ltd	42,782,774.27
3010406	PO2-Maga Engineering (Pvt) Ltd	56,828,449.15
3010407	PO3- Tissa-AMSK JV	47,598,151.98
3010408	KU1- Maga Engineering (Pvt) Ltd	48,479,324.34
3010409	KU2-KDAW-BMG JV	53,731,148.17
3010410	KU3-Ranken Railway Construction	33,260,850.71
3010411	KU4- V.V.Karunaratna & Co	28,715,680.80
3010412	KU5-Ranken Railway Construction	19,183,300.82
3010413	PUI-Ranken Railway Construction	36,431,874.65
3010414	PU2-V.V.Karunaratna & Co	20,934,101.88
3010415	PU3- V.V.Karunaratna & Co	13,231,755.46
3010416	KL1- Maga Engineering (Pvt) Ltd	37,701,971.58
3010417	KL2-OCPL-RCPL JV	20,980,220.60
3010418	KL3-OCPL-RCPL JV	21,191,845.06
3010419	NE1-Sierra Construction (Pvt) Ltd	37,650,884.65
3010422	R2-KD Ebert & Sons Holdings	16,440,692.35
3010427	MA1-KD Ebert & Sons Holdings	7,192,776.23
3010431	R1-KD Ebert & Sons Holdings	15,508,789.56
3010432	KE3-Nawaloka Construction Co (Pvt) Ltd	21,344,548.97
3010433	KE2-Nawaloka Construction Co (Pvt) Ltd	30,933,028.68
3010434	KE1-KD Ebert & Sons Holdings	14,774,155.05
3010440	M2-KD Ebert & Sons Holdings	4,122,067.59
3010442	G1-KD Ebert & Sons Holdings	1,593,481.36
<b>Total</b>		<b>796,633,751.33</b>
<b>Total Retention</b>		<b>1,589,828,561.80</b>

Schedule 7.2 i Road II Retention-Survey Works

SLRs

Serial No	Contractor's Name	Contract Description	Balance as at 31.12.2016	Retention Year 2017	Released during the Year 2017	Balance as at 31.12.2017
01	Environmental Research and Consultancy Services	Social Safeguard Survey and Reports for the Rural Roads Packages of Northern Province	-	535,000.00	(535,000.00)	-
02	Environmental Research and Consultancy Services	Social Safeguard Survey and Reports for the Rural Roads Packages of Eastern Province	-	360,000.00	(360,000.00)	-
03	Skills International(Pvt)Ltd	Road Safety Audit and Reports for the Rural Roads Packages of Eastern Province	-	199,089.18	(199,089.18)	-
04	Skills International(Pvt)Ltd	Environmental Survey and IEE Reports for the Rural Roads Packages of Northern Province	-	285,824.91	(25,219.50)	260,605.41
05	Master Hellies Engineering Consultant (Pvt) Ltd	Road Safety Audit and Reports for the Rural Roads Packages of Western Province	-	182,015.53	-	182,015.53
06	LED Planet Lanka (Pvt) Ltd	Obtaining Video Clips and Photos for The Rural Roads Packages of Eastern Province	212,245.25	-	(212,245.25)	-
07	LED Planet Lanka (Pvt) Ltd	Obtaining Video Clips and Photos for The Rural Roads Packages of Northern Province	232,237.25	-	(232,237.25)	-
08	Master Hellies Engineering Consultant(Pvt)Ltd	Transect Walk Survey for the Rural Roads Packages of Northern Province	-	302,692.65	-	302,692.65
09	Master Hellies Engineering Consultant(Pvt)Ltd	Transect Walk Survey for the Rural Roads Packages of Eastern Province	-	205,597.580	-	205,597.58
10	Thik Solutions	GPS Survey and GIS Mapping for the Rural Roads Packages of Eastern Province	140,315.33	-	-	140,315.33
11	Thik Solutions	GPS Survey and GIS Mapping for the Rural Roads Packages of Northern Province	124,800.00	20,175.36	-	144,975.36
12	LED Planet Lanka(Pvt)Ltd	Obtaining Video Clips and Photos for The Rural Roads Packages of Uva Province	259,098.88	-	(259,098.88)	-
13	Richfield Lanka (Pvt)Ltd	Social Safeguard Survey and Reports for the Rural Roads Packages of Uva Province	-	363,630.00	(363,630.00)	-
14	Thik Solutions	GPS Survey and GIS Mapping for the Rural Roads Packages of Uva Province	156,746.40	-	-	156,746.40
15	Richfield Lanka (Pvt)Ltd	Social Safeguard Survey and Reports for the Rural Roads Packages of Western Province	-	527,850.00	(527,850.00)	-
16	Transport Consultancy and Training Services(Pvt)Ltd	Traffic Survey and Economic Analysis for the Project Roads in Eastern Province	-	611,028.60	-	611,028.60
17	Transport Consultancy and Training Services(Pvt)Ltd	Traffic Survey and Economic Analysis for the Project Roads in Northern Province	-	612,205.12	(612,205.12)	-
18	Thik Solutions	GPS Survey and GIS Mapping for the Rural Roads Packages of Western Province	120,798.69	15,852.61	-	136,651.30
19	LED Planet Lanka(Pvt)Ltd	Obtaining Video Clips and Photos for The Rural Roads Packages of Western Province	136,651.30	109,748.70	(246,400.00)	-
20	Master Hellies Engineering Consultant(Pvt)Ltd	Transect Walk Survey for the Rural Roads Packages of Western Province	-	173,762.36	-	173,762.36

Serial No	Contractor's Name	Contract Description	Balance as at 31.12.2016	Retention Year 2017	Released during the Year 2017	Balance as at 31.12.2017
21	Master Hellies Engineering Consultant(Pvt)Ltd	Transect Walk Survey for the Rural Roads Packages of Uva Province	-	277,913.03	-	277,913.03
22	Geoinformatic international (Pvt)Ltd	Topographic Survey Of National Road Rehabilitation Component Implementation Arrangement .	-	513,109.20	(373,360.91)	139,748.29
23	EML Consultant(Pvt)Ltd	Data Collection and Preparations of Booklets for the Project Roads in Western Province	-	30,143.49	-	30,143.49
24	Transport Consultancy and Training Services(Pvt)Ltd	Traffic Survey and Economic Analysis for the Project Roads in Uva Province	-	461,189.94	(461,189.94)	-
25	Institute for Development Research and Consultancy(Pvt)Ltd	House hold Survey Data Entry and analysis for the Preparation of Involuntary Resettlement-Colombo-Kandy Road	-	178,100.00	(178,100.00)	-
26	Institute for Development Research and Consultancy(Pvt)Ltd	House Hold Survey Data Entry and analysis for the Preparation of Involuntary Resettlement-Pelmadulla-Embilipitiya-Nonagama Road	-	67,125.00	(67,125.00)	-
27	Mr.E.M Amarasekara	Topographic Survey for Output and Performance Based Road Contract	-	289,350.00	-	289,350.00
28	Consulting Engineer & Architects Associated (Pvt)Ltd	Environmental Survey and IEE Reports for the Rural Roads Packages of Eastern Province	-	144,923.47	-	144,923.47
29	Transport Consultancy and Training Services(Pvt)Ltd	Traffic Survey and Economic Analysis for the Project Roads in Western Province	-	517,380.98	-	517,380.98
<b>Total</b>			<b>1,382,893.10</b>	<b>6,983,707.71</b>	<b>(4,652,751.03)</b>	<b>3,713,849.78</b>

**Note 08 RDA Special Loan**

Rs.136 Mn received from Road Development Authority as a Loan from year 2014

**Note 09 GOSL Fund-Government Contribution****SLRs**

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016	Year 2017	Balance as at 31.12.2017
101	101	Government Contribution	23,786,828.22		23,786,828.22
30203	30203	Funds Received	245,896,200.00	191,633,200.00	437,529,400.00
30307	30307	Non Refundable Tender Deposits	(7,796,200.00)	(6,433,200.00)	(14,229,400.00)
		Balance Transfer to MOH	(4,673,427.09)		(4,673,427.09)
<b>Total</b>			<b>257,213,401.13</b>	<b>185,200,000.00</b>	<b>442,413,401.13</b>

Note 10 Foreign Loan

SLRs

Description Accounts Codes	Loan No 3171		Loan No 3221	Loan No 3222	Loan No 3325		Loan No 3326	Total
	Initial Advance	Loan No 3171			Initial Advance	Loan No 3325		
	4000101	4000102 /4000103			4000402	4000401		
Balance as at 31.12.2016	420,011,859.68	8,350,351,902.92	10,600,690,182.72	1,132,243,447.67	-	16,522,187.50	3,401,404,101.56	23,921,223,682.05
During the year- 2017								
Foreign Aid Loan								-
Direct Payments		1,104,698,467.69	3,070,744,668.34	66,657,348.40		13,119,474,781.33	171,425,206.20	17,533,000,471.96
Initial Imprest					305,000,000.00			305,000,000.00
Replenishment		310,674,865.81				429,702,286.88		740,377,152.69
Liquidation	(394,483,981.83)	394,483,981.83						-
Balance as at 31.12.2017	25,527,877.85	10,160,209,218.25	13,671,434,851.06	1,198,900,796.07	305,000,000.00	13,565,699,255.71	3,572,829,307.76	42,499,601,306.70

**Note 10.1 Tranche 01**

Description	Initial Advance		Loan No 3171	
	94000101		4000102 /4000103	
Currency	USD	LKR	USD	LKR
<b>Year 2015</b>				
Initial Imprest	2,600,000.00	348,140,000.00		
Direct Payment			28,332,355.37	3,902,418,419.57
Replenishment			255,368.48	36,655,974.67
<b>Balance as at 31.12.2015</b>	<b>2,600,000.00</b>	<b>348,140,000.00</b>	<b>28,587,723.85</b>	<b>3,939,074,394.24</b>
<b>Year 2016</b>				
Initial Imprest	485,784.79	71,871,859.68		
Direct Payment			28,095,691.34	4,052,941,470.43
Replenishment			2,438,246.85	358,336,038.25
<b>Balance as at 31.12.2016</b>	<b>3,085,784.79</b>	<b>420,011,859.68</b>	<b>59,121,662.04</b>	<b>8,350,351,902.92</b>
<b>Year 2017</b>				
Direct Payments			7,343,642.25	1,104,698,467.69
Initial Imprest				
Replenishment			2,056,721.90	310,674,865.81
Liquidation	(2,664,510.61)	(394,483,981.83)	2,664,510.61	394,483,981.83
<b>Balance as at 31.12.2017</b>	<b>421,274.18</b>	<b>25,527,877.85</b>	<b>71,186,536.80</b>	<b>10,160,209,218.25</b>



**Note 10.2 Tranche 02**

Description	Loan No 3221		Loan No 3222	
Accounts Code	4000202		4000301	
Currency	USD	LKR	USD	LKR
<b>Year 2015</b>				
Direct Payment	9,082,398.23	1,288,157,382.26	7,885,275.62	1,118,303,264.55
<b>Balance as at 31.12.2015</b>	<b>9,082,398.23</b>	<b>1,288,157,382.26</b>	<b>7,885,275.62</b>	<b>1,118,303,264.55</b>
<b>Year 2016</b>				
Direct Payment	64,226,119.64	9,312,532,800.46	96,132.70	13,940,183.12
<b>Balance as at 31.12.2016</b>	<b>73,308,517.87</b>	<b>10,600,690,182.72</b>	<b>7,981,408.32</b>	<b>1,132,243,447.67</b>
<b>Year 2017</b>				
Direct Payment	20,469,518.43	3,070,744,668.34	444,177.42	66,657,348.40
<b>Balance as at 31.12.2017</b>	<b>93,778,036.30</b>	<b>13,671,434,851.06</b>	<b>8,425,585.74</b>	<b>1,198,900,796.07</b>

**Note 10.3 Tranche 03**

Description	Initial Advance		Loan No 3325		Loan No 3326	
Accounts Code	4000402		4000401		4000501/4000503	
Currency	USD	LKR	USD	LKR	USD	LKR
Year 2016						
Initial Imprest						
Direct Payment			113,750.00	16,522,187.50	23,545,692.05	3,401,404,101.56
Replenishment						
Balance as at 31.12.2016			113,750.00	16,522,187.50	23,545,692.05	3,401,404,101.56
Year 2017						
Direct Payment			86,512,757.47	13,119,474,781.33	1,145,403.99	171,425,206.20
Initial Imprest	2,000,000.00	305,000,000.00				
Replenishment			3,247,582.92	429,702,286.88		
Liquidation						
Balance as at 31.12.2017	2,000,000.00	305,000,000.00	89,874,090.39	13,565,699,255.71	24,691,096.04	3,572,829,307.76

## Savings and Deficit - 2017

SLRs

Vote Details	Finance Code	Budgetary Provision	Supplementary Allocation	FR Transfers	Net Provision	Actual Expenditure	Savings and Deficit
Year 2017							
117-2-4-44-2506	12	7,600,000,000.00	8,000,000,000.00	2,837,700,000.00	18,437,700,000.00	18,437,623,375.76	76,624.24
117-2-4-44-2506	17	400,000,000.00			400,000,000.00	185,200,000.00	214,800,000.00

## Reconciliation of Monthly Summary - 2017

SLRs

117-2-4-44-2506 (12)				
Savings of the Monthly Summary 2017				78,528,194.55
Un accounted Payment at the Treasury Operations Department				
Reference Letter RDA/ADB/Iroad/ACC/T/2018/01				
WA No	Contractor Name	Realized Date	Amount	
E0044	R.R.Construction	02.03.2017	54,968,021.05	
E0046	Sierra Construction Pvt Ltd	09.03.2017	23,483,549.26	(78,451,570.31)
Savings according to the Final Account				76,624.24

# Treasury Ledger Confirmation 2017

Month	SLRs									Related Monthly Summary
	3171	3221	3222 Closed	3325	3326 Closed	CB 179	CB 184	Total CB	Total	
January		105,689,207.75				22,306,709.37		22,306,709.37		
Commitments	78,054,436.50	59,240,746.50	11,742,709.50	19,303,534.00	22,748,749.50					
February	250,743,915.86	175,171,704.90			70,224,886.39	50,541,972.39		50,541,972.39		
March	283,198,338.78	984,171,361.58	54,914,638.90			94,175,145.40		94,175,145.40	167,023,827.16	Jan/Feb/March
April	230,073,090.76	1,017,484,748.33		545,894,884.82		75,719,906.35		75,719,906.35	572,999,290.10	April
May	48,409,283.43	235,652,546.64		756,788,943.44		11,929,729.78		11,929,729.78	11,929,729.78	May
June	45,038,309.68	199,516,718.28		1,290,266,761.79		18,157,212.41	73,625,608.09	91,782,820.50	1,910,207,746.91	June
July	64,992,204.42	93,817,554.36		1,208,749,936.53		20,057,405.15	133,304,713.25	153,362,118.40	2,068,345,535.02	July
Commitments	104,008,968.26			27,951,165.54						
August				1,173,891,765.05		524,930.23	75,507,284.47	76,032,214.70	1,610,854,004.45	August
September				1,151,641,072.93		476,930.58	66,190,175.77	66,667,106.35	1,566,186,935.46	September
October				1,033,031,530.99		507,963.34	65,008,719.10	65,516,674.44	1,239,411,439.49	October
November				1,050,590,108.04		262,219.44	66,159,077.40	66,421,296.84	66,421,296.84	November
December				1,043,521,382.48		168,719.10	125,100,990.14	125,269,709.28	1,275,792,960.24	December
Not Accounted					23,483,549.26				23,483,549.26	
Not Accounted					54,968,021.05				54,968,021.05	
Total	1,104,698,467.69	3,070,744,668.34	66,657,348.40	13,119,474,781.33	171,425,206.20	294,928,343.58	609,694,560.22	904,622,903.80	18,437,623,375.76	

**Ministry of Higher Education & Highways**  
**Integrated Road Investment Program (ADB Loan No. 3171/3221/3222/3325/3326)**  
**Total Expenditure - 2017.12.31**

Month	CB - Expenditure (Sub ledger 179,184)	ADB - Expenditure					Total (Loan No. 3171/3221/3222/ 3325/3326)	Total Payment	ALLOCATION AVAILABLE
		Loan No 3171 TRANCHE 1	Loan No 3221 TRANCHE 2	Loan No 3222 TRANCHE 2	Loan No 3325 TRANCHE 3	Loan No 3326 TRANCHE 3			
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	
	179/184 (A)	(B)	(C)	(D)	(E)	(F)	(G) = B+C+D+E+F	(A+G)	
Provision under 2017 Budget 117-02-04-44-2506(12)/ TOTAL PROVISION									7,600,000,000.00
Supplementary Allocation No. 01/2017									8,000,000,000.00
Transfer of Funds under FR 66 Head 117									2,700,000,000.00
Transfer of Funds under FR 66 Head 117									137,700,000.00
Total Allocation									18,437,700,000.00
January	22,306,709.37	78,054,436.50	364,929,954.25	11,742,709.50	19,803,534.00	22,748,749.50	497,279,383.75	519,586,093.12	17,918,113,906.88
February	50,541,972.39	250,743,915.86	175,171,784.90		-	70,224,886.39	496,140,587.15	546,682,559.54	17,371,431,347.34
March	94,175,145.40	283,198,338.78	984,171,361.58	54,914,638.90	-	78,451,570.31	1,400,735,909.57	1,494,911,054.97	15,876,520,292.37
April	75,719,906.35	230,073,090.76	1,017,484,748.33		545,894,884.02		1,793,452,723.11	1,869,172,629.46	14,007,347,662.91
May	11,929,729.78	48,589,203.43	235,652,546.64		756,788,943.44		1,041,030,693.51	1,052,960,423.29	12,954,387,239.62
June	91,782,820.50	45,038,309.68	199,516,718.28		1,290,266,761.79		1,534,821,789.75	1,626,604,610.25	11,327,782,629.37
July	153,862,118.40	169,001,172.68	93,817,554.36		1,236,701,102.07		1,499,519,829.11	1,653,381,947.51	9,674,400,681.86
August	76,032,214.70				1,173,894,765.05		1,173,894,765.05	1,249,926,979.75	8,424,473,702.11
September	66,667,106.35				1,158,698,073.93		1,158,698,073.93	1,225,365,180.28	7,199,108,521.83
October	65,516,674.44				1,333,093,528.39		1,333,093,528.39	1,398,610,202.83	5,800,498,319.00
November	66,421,296.84				1,860,560,106.06		1,860,560,106.06	1,926,981,402.90	3,873,516,916.10
December	129,667,209.28				3,743,773,082.58		3,743,773,082.58	3,873,440,291.86	76,624.24
	904,622,903.80	1,104,698,467.69	3,070,744,668.34	66,657,348.40	13,119,474,781.33	171,425,206.20	17,533,000,471.96	18,437,623,375.76	

**Foreign Loan Received Year 2017 (According to the Monthly Summary)**

Foreign Loan Received as at 31.12.2017		42,499,601,306.70
Foreign Loan Received as at 31.12.2016		23,921,223,682.05
<b>Foreign Loan Received as per Final Account - 2017</b>		<b>18,578,377,624.65</b>
<b>Add :</b>		
CB Application submitted but not replenishment during the year		
CB Expenditure 2017	904,622,903.80	
Replenishment 2017	(740,377,152.69)	164,245,751.11
<b>Less:</b>		
Initial Advance Received 2017	305,000,000.00	
<b>IPC Paid 2017 but not accounted at the TOD</b>		
WA E0044	54,968,021.05	
WA E0046	23,483,549.26	383,451,570.31
<b>Foreign Loan Received as per Monthly Summary - 2017</b>		<b>18,359,171,805.45</b>

**Source of Foreign Loan Received during the year 2017**

Direct Payments	17,533,000,471.96
Replenishment	740,377,152.69
Initial Advance	305,000,000.00
<b>Total</b>	<b>18,578,377,624.65</b>



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Net Expenditure, Net Provision, Savings and Excesses to the End of DECEMBER 2017

SUMEDHA

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HEAD	PG	PRJ	SPRJ	OBJT	FI	Net Expenditure to the end of Last Month	Net Expenditure DECEMBER	Net Expenditure to the end of DECEMBER	Net Provision to the end of DECEMBER	Savings/Excess
117	2	4	44	2506	12	10,133,379,805.21	8,225,792,000.24	18,359,171,805.45	18,437,700,000.00	78,528,194.55
117	2	4	44	2506	17	137,310,823.71	47,889,176.29	185,200,000.00	400,000,000.00	214,800,000.00
Subproject total --->						10,270,690,628.92	8,273,681,176.53	18,544,371,805.45	18,837,700,000.00	293,328,194.55
117	2	4	45	2506	12					
117	2	4	45	2506	17					
Subproject total --->										
117	2	4	46	2506	12	3,210,331,704.65	1,706,758,978.45	4,917,090,683.10	5,900,000,000.00	982,909,316.90
117	2	4	46	2506	17	970,816,789.22	103,183,210.78	1,074,000,000.00	1,300,000,000.00	226,000,000.00
Subproject total --->						4,181,148,493.87	1,809,942,189.23	5,991,090,683.10	7,200,000,000.00	1,208,909,316.90
117	2	4	47	2506	12	55,639,181.90	36,696,739.14	92,335,921.04	250,000,000.00	157,664,078.96
117	2	4	47	2506	17		30,887.50	30,887.50	30,000,000.00	29,969,112.50
Subproject total --->						55,639,181.90	36,727,626.64	92,366,808.54	280,000,000.00	187,633,191.46
117	2	4	48	2506	12					
117	2	4	48	2506	17	58,698,563.48	5,092,862.13	63,791,425.61	80,000,000.00	16,208,574.39
Subproject total --->						58,698,563.48	5,092,862.13	63,791,425.61	80,000,000.00	16,208,574.39
117	2	4	49	2506	11	14,956,401.11	43,598.89	15,000,000.00	150,000,000.00	135,000,000.00
Subproject total --->						14,956,401.11	43,598.89	15,000,000.00	150,000,000.00	135,000,000.00
117	2	4	51	2506	11	30,319,916,182.83	783,817.17	30,320,700,000.00	30,323,400,000.00	2,700,000.00
Subproject total --->						30,319,916,182.83	783,817.17	30,320,700,000.00	30,323,400,000.00	2,700,000.00
117	2	4	52	2105	11	2,098,304,578.81	131,992,887.18	2,230,297,465.99	2,350,000,000.00	119,702,534.01
Subproject total --->						2,098,304,578.81	131,992,887.18	2,230,297,465.99	2,350,000,000.00	119,702,534.01
117	2	4	53	2506	11	51,500,000.00		51,500,000.00	100,000,000.00	48,500,000.00
Subproject total --->						51,500,000.00		51,500,000.00	100,000,000.00	48,500,000.00
117	2	4	54	2105	17				50,000,000.00	50,000,000.00
117	2	4	54	2506	17				15,000,000.00	15,000,000.00
Subproject total --->									65,000,000.00	65,000,000.00
Project Total ----->						60,808,898,802.51	15,780,445,537.71	76,589,344,340.22	80,994,095,000.00	4,404,750,659.78
117	2	5	1	2506	11	434,267,944.06		434,267,944.06	598,031,000.00	163,763,055.94
117	2	5	1	2506	12					
Subproject total --->						434,267,944.06		434,267,944.06	598,031,000.00	163,763,055.94
117	2	5	2	2506	11	321,435,178.02		321,435,178.02	446,120,000.00	124,684,821.98
Subproject total --->						321,435,178.02		321,435,178.02	446,120,000.00	124,684,821.98
117	2	5	3	2506	11	234,492,730.29		234,492,730.29	317,524,000.00	83,031,269.71
Subproject total --->						234,492,730.29		234,492,730.29	317,524,000.00	83,031,269.71
117	2	5	4	2506	11	252,693,868.48	103,675,165.77	356,369,034.25	356,370,000.00	965.75
Subproject total --->						252,693,868.48	103,675,165.77	356,369,034.25	356,370,000.00	965.75

**ASIAN DEVELOPMENT BANK FUNDED INTEGRATED ROAD INVESTMENT PROGRAM (I Road)**

**TRIAL BALANCE AS AT 31<sup>st</sup> DECEMBER 2017**

SLRs

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
101	101	Ac - 7040421 - BOC Battaramulla	-	-	-	-
111	111	Ac - 7040426 - BOC Battaramulla	127,811.36		15,778,136.82	
-	114	Ac - 7040464 - BOC Battaramulla			7,347,297.70	
10207	10207	Temporary Advance PMU	666,500.00		100,000.00	
10307	10307	Festival Advance PMU	3,750.00		12,500.00	
108	108	Mobilization Adv. Loan No 3171 Consultancy				
1080301	1080301	Mob. Adv. Pyunghwa - USD	10,817,878.65			
1080302	1080302	Mob. Adv.RDC - LKR	22,937,506.66			
10901	10901	Prepayment - Building Rent	1,800,000.00		1,237,500.00	
110	110	Mobilization Adv. Loan No 3171 Civil Work				
1100101	1100101	Mob. Adv.G1 KD Ebert & Sons Holdings	228,428,727.28		152,559,830.56	
1100102	1100102	Mob. Adv.G2 KDA Weerasinghe & Co.	180,448,244.05			
1100103	1100103	Mob. Adv. G3 KDA Weerasinghe & Co.	114,407,101.59			
1100104	1100104	Mob. Adv.M1 CML-MTD Construction Ltd	230,762,913.03			
1100105	1100105	Mob. Adv.M2 KD Ebert & Sons Holdings	281,916,167.69		204,374,194.06	
1100106	1100106	Mob. Adv. M3 KD Ebert & Sons Holdings	117,539,711.95		36,630,526.67	
1100107	1100107	Mob. Adv. H1 KDA Weerasinghe & Co.	212,720,530.84		20,058,863.95	
1100108	1100108	Mob. Adv. H2 CML-MTD Construction Ltd	95,212,657.65			
1100109	1100109	Mob. Adv. H3 RR Construction (Pvt) Ltd	101,356,298.20			
		Mobilization Adv. Loan No 3221 Civil Work				
1100201	1100201	Mob. Adv. KA1 Sierra Construction (Pvt) Ltd	160,992,342.50		11,000,679.69	
1100202	1100202	Mob. Adv. KA2 Sierra Construction (Pvt) Ltd	166,246,875.82			
1100203	1100203	Mob. Adv. KA3 Edward and Christie	192,213,075.12		34,951,810.08	
1100204	1100204	Mob. Adv. MA1 KD Ebert & Sons Holdings	81,118,569.48		18,653,429.04	
1100205	1100205	Mob. Adv. MA2 Edward & Christie	101,595,253.97			
1100206	1100206	Mob. Adv.MA3 CML-MTD Construction Ltd	70,385,992.46			
1100207	1100207	Mob. Adv. NE1 Sierra Construction (Pvt) Ltd	327,699,194.19		321,663,620.38	
1100208	1100208	Mob. Adv. NE2 Sierra Construction (Pvt) Ltd	147,131,989.94			
1100209	1100209	Mob. Adv. NE3 Sierra Construction (Pvt) Ltd	396,690,886.55		179,283,180.74	
1100210	1100210	Mob. Adv. R1 KD Ebert & Sons Holdings	386,749,965.67		371,289,604.61	
1100211	1100211	Mob. Adv. R2 KD Ebert & Sons Holdings	456,341,234.16		456,341,234.16	
1100212	1100212	Mob. Adv. R3 RR Construction (Pvt) Ltd	322,858,910.64		70,935,348.17	
1100213	1100213	Mob. Adv. KE1 KD Ebert & Sons Holdings	378,067,538.65		372,039,866.60	
1100214	1100214	Mob. Adv. KE2 Nawaloka Construction Co (Pvt)Ltd	348,258,193.57		328,388,391.87	
1100215	1100215	Mob. Adv. KE3 Nawaloka Construction Co (Pvt)Ltd	312,887,304.65		312,887,304.65	
1100216	1100216	Mob. Adv. API Maga Engineering (Pvt) Ltd	64,197,106.70		64,197,106.70	



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
1100418	1100418	Mob. Adv. KL3 OCPL- RCPL JV	141,356,724.05		141,356,724.05	
1100419	1100419	Mob. Adv. MA1 - KD Ebert & Sons Holdings	67,598,807.90		67,598,807.90	
1100421	1100421	Mob. Adv. NE2 - Sierra Construction (Pvt) Ltd	51,738,304.55		49,017,762.92	
1100422	1100422	Mob. Adv. MA3 - CML-MTD Construction Ltd	58,654,993.72		58,654,993.72	
1100423	1100423	Mob. Adv. R3 RR Construction (Pvt) Ltd	22,560,296.16			
		Mobilization Adv. Loan No 3325 Civil Work				
-	1100501	Mob. Adv. AP1 Magn Engineering (Pvt) Ltd			64,197,106.70	
-	1100502	Mob. Adv. AP2 Magn Engineering (Pvt) Ltd			71,885,266.80	
-	1100503	Mob. Adv. AP3 Magn Engineering (Pvt) Ltd			58,151,040.22	
-	1100504	Mob. Adv. AP4 Magn Engineering (Pvt) Ltd			65,301,431.50	
-	1100505	Mob. Adv. PO1 Magn Engineering (Pvt) Ltd			43,906,207.81	
-	1100506	Mob. Adv. PO2 Magn Engineering (Pvt) Ltd			57,638,001.86	
-	1100507	Mob. Adv. PO3 Tissa- AMSK JV			47,258,477.50	
-	1100508	Mob. Adv. KUI Magn Engineering (Pvt) Ltd			22,444,447.88	
-	1100509	Mob. Adv. KU2 KDAW-BMG JV			83,570,452.50	
-	1100510	Mob. Adv. KU3 Ranken Railway Construction			77,110,413.25	
-	1100512	Mob. Adv. KU5 Ranken Railway Construction			77,975,502.10	
-	1100514	Mob. Adv. PU2 V.V.Karunaratna & Co			110,111,107.00	
-	1100515	Mob. Adv. PU3 V.V.Karunaratna & Co			86,380,992.00	
-	1100517	Mob. Adv. KL2 OCPL- RCPL JV			69,563,361.15	
-	1100518	Mob. Adv. KL3 OCPL- RCPL JV			70,678,362.03	
11201	11201	Central Bank Special Dollar A/C-L-3171-179	26,270,282.19		43,878,505.00	
-	11202	Central Bank Special Dollar A/C-L-3325-184			100,949,184.79	
121001	121001	Inventory Assets (SOU)	2,100.00		2,100.00	
121002	121002	Inventory Assets (SAB)	69,736.28		92,566.28	
121003	121003	Inventory Assets (CEN)	14,850.00		29,675.00	
121004	121004	Inventory Assets (NCP)	47,459.45		70,745.95	
121005	121005	Inventory Assets (NWP)	22,653.38		22,653.38	
121007	121007	Inventory Assets (PMU)	318,860.86		576,509.86	
121008	121008	Inventory Assets (i Road II)	121,500.00		106,500.00	
20202	20202	Furniture & Fixings (SAB)	104,570.00		156,680.00	
20204	20204	Furniture & Fixings (NCP)	91,382.00		91,382.00	
20207	20207	Furniture & Fixings (PMU)	1,054,092.28		1,440,477.28	
20302	20302	Office Equipment (SAB)	68,280.10		68,280.10	
20303	20303	Office Equipment (CEN)	3,850.00		3,850.00	
20304	20304	Office Equipment (NCP)	187,190.97		167,065.97	
20305	20305	Office Equipment (NWP)	35,200.00		35,200.00	
20307	20307	Office Equipment (PMU)	16,321,059.27		19,589,965.74	
20403	20403	Computer Equipment (CEN)			22,000.00	
20404	20404	Computer Equipment (NCP)			43,375.00	



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
20407	20407	Computer Equipment (PMU)	6,493,637.00		10,532,590.00	
-	20408	Computer Equipment (I Road II)			57,000.00	
20607	20607	Laboratory & Survey Equipment (PMU)	1,190,000.00		1,190,000.00	
20707	20707	MS Office Software (PMU)	13,691,953.00		13,744,453.00	
		Retention Loan No 3171				
3010101	3010101	G1 KD Ebert & Sons Holdings		53,208,372.43		71,309,303.95
3010102	3010102	G2 KDA Weerasinghe & Co.		71,365,204.92		
3010103	3010103	G3 KDA Weerasinghe & Co.		86,672,046.66		
3010104	3010104	MI CML-MTD Construction Ltd		115,767,347.67		
3010105	3010105	M2 KD Ebert & Sons Holdings		70,091,084.15		86,043,018.04
3010106	3010106	M3 KD Ebert & Sons Holdings		60,379,989.03		60,379,989.03
3010107	3010107	H1 KDA Weerasinghe & Co.		72,318,634.03		
3010108	3010108	H2 CML-MTD Construction Ltd		60,516,519.69		35,077,883.67
3010109	3010109	H3 RR Construction (Pvt) Ltd		52,607,075.19		
		Retention Loan No 3221				
3010201	3010201	KA1 Sierra Construction (Pvt) Ltd		44,326,403.94		
3010202	3010202	KA2 Sierra Construction (Pvt) Ltd		57,868,099.72		
3010203	3010203	KA3 Edward and Christie		51,001,497.62		
3010204	3010204	MA1 KD Ebert & Sons Holdings		42,418,019.69		58,223,115.03
3010205	3010205	MA2 Edward & Christie		39,817,845.14		
3010206	3010206	MA3 CML-MTD Construction (Pvt) Ltd		31,409,706.43		
3010207	3010207	NE1 Sierra Construction (Pvt) Ltd		46,818,047.16		54,882,475.63
3010208	3010208	NE2 Sierra Construction (Pvt) Ltd		47,041,386.30		
3010209	3010209	NE3 Sierra Construction (Pvt) Ltd		55,017,297.11		
3010210	3010210	R1 KD Ebert & Sons Holdings		37,607,267.41		47,765,038.75
3010211	3010211	R2 KD Ebert & Sons Holdings		39,731,750.84		47,207,212.77
3010212	3010212	R3 RR Construction (Pvt) Ltd		71,658,930.47		
3010213	3010213	KE1 KD Ebert & Sons Holdings		32,380,201.51		43,649,800.77
3010214	3010214	KE2 Nawaloka Construction Co.(Pvt) Ltd		20,479,910.55		26,266,863.52
3010215	3010215	KE3 Nawaloka Construction Co.(Pvt) Ltd		13,925,736.23		25,260,340.66
3010216	3010216	AP1 Maga Engineering (Pvt) Ltd		3,925,879.78		10,034,384.29
3010217	3010217	AP2 Maga Engineering (Pvt) Ltd		2,562,016.02		9,033,671.88
3010218	3010218	AP3 Maga Engineering (Pvt) Ltd		5,418,046.68		9,002,201.32
3010219	3010219	AP4 Maga Engineering (Pvt) Ltd		2,970,443.52		11,178,421.08
3010220	3010220	PO1 Maga Engineering (Pvt) Ltd		3,825,146.51		9,763,588.90
3010221	3010221	PO2 Maga Engineering (Pvt) Ltd		3,596,739.02		3,596,739.02
3010222	3010222	PO3 Tissa - AMSK JV		3,113,179.43		11,338,533.32
3010223	3010223	KU1 Maga Engineering (Pvt) Ltd		17,309,523.17		29,219,190.65
3010224	3010224	KU2 KDAW-BMG JV		10,327,332.93		18,546,783.49
3020225	3020225	KU3 Ranken Railway Construction		11,116,997.07		15,455,895.80

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
3010226	3010226	KU4 V.V.Karunaratna & Co.		5,238,630.00		9,115,980.23
3010227	3010227	KU5 Ranken Railway Construction		14,022,482.25		20,776,949.04
3010228	3010228	PU1 Ranken Railway Construction		11,392,548.02		18,446,438.96
3010229	3010229	PU2 V.V.Karunaratna & Co		12,553,361.39		15,891,793.20
3010230	3010230	PU3 V.V.Karunaratna & Co		10,747,197.61		14,133,111.37
3010231	3010231	KL1 Maga Engineering (Pvt) Ltd		11,051,417.11		23,855,169.46
-	3010233	KL3 OCPL- RCPL JV				2,639,971.62
		<b>Retention Loan No 3326</b>				
-	3010301	NE1 Sierra Construction (Pvt) Ltd				5,100,945.02
-	3010307	R3 RR Construction (Pvt) Ltd				
-	3010313	KA2 Sierra Construction (Pvt) Ltd				
		<b>Retention Loan No 3325</b>				
-	3010401	AP1 Maga Engineering (Pvt) Ltd				37,019,547.30
-	3010402	AP2 Maga Engineering (Pvt) Ltd				47,833,492.48
-	3010403	AP3 Maga Engineering (Pvt) Ltd				38,178,824.10
-	3010404	AP4 Maga Engineering (Pvt) Ltd				42,990,013.54
-	3010405	PO1 Maga Engineering (Pvt) Ltd				42,782,774.27
-	3010406	PO2 Maga Engineering (Pvt) Ltd				56,828,449.15
-	3010407	PO3 Tisse - AMSK JV				47,598,151.98
-	3010408	KU1 Maga Engineering (Pvt) Ltd				48,479,324.34
-	3010409	KU2 KDAW-BMG JV				53,731,148.17
-	3010410	KU3 Ranken Railway Construction				33,260,850.71
-	3010411	KU4 V.V.Karunaratna & Co				28,715,680.80
-	3010412	KU5 Ranken Railway Construction				19,183,300.82
-	3010413	PU1 Ranken Railway Construction				36,431,874.65
-	3010414	PU2 V.V.Karunaratna & Co				20,934,101.88
-	3010415	PU3 V.V.Karunaratna & Co				13,231,755.46
-	3010416	KL1 Maga Engineering (Pvt) Ltd				37,701,971.58
-	3010417	KL2 OCPL- RCPL JV				20,980,220.60
-	3010418	KL3 OCPL- RCPL JV				21,191,845.06
-	3010419	NE1 Sierra Construction (Pvt) Ltd				37,650,884.65
-	3010421	KA1 Sierra Construction (Pvt) Ltd				
-	3010422	R2 KD Ebert & Sons Holdings				16,440,692.35
-	3010427	MA1 KD Ebert & Sons Holdings				7,192,776.23
-	3010431	R1 KD Ebert & Sons Holdings				15,508,789.56
-	3010432	KE3 Nawaloka Construction Co.(Pvt) Ltd				21,344,548.97
-	3010433	KE2 Nawaloka Construction Co.(Pvt) Ltd				30,933,028.68
-	3010434	KE1 KD Ebert & Sons Holdings				14,774,155.05
-	3010440	M2 KD Ebert & Sons Holdings				4,122,067.59
-	3010442	G1 KD Ebert & Sons Holdings				1,593,481.36



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
401	30203	MOH Fund				185,200,000.00
30301	30301	EPF 8% - Payable		2,733.34		
30303	30303	EPF 12% - Payable		4,100.17		
30305	30305	ETF 3% - Payable		1,025.40		
303061	303061	Accrued Expenses (SOU)		865,696.06		1,913,624.46
303062	303062	Accrued Expenses (SAB)		1,014,487.02		1,850,469.75
303063	303063	Accrued Expenses (CEN)		262,575.60		2,129,229.46
303064	303064	Accrued Expenses (NCP)		372,345.44		1,753,629.85
303065	303065	Accrued Expenses (NWP)		142,423.48		1,956,011.98
303067	303067	Accrued Expenses (PMU)		17,626,290.53		21,580,550.18
303068	303068	Accrued Expenses (i Road II)		6,400,397.93		
-	303069	Accrued Expenses (NBT Civil work)				83,909,571.61
30313	30313	Retention- Survey Work i Road II		1,382,893.10		3,713,849.78
30402	30402	Prov. for Depreciation - Furniture & Fittings		155,865.65		518,508.83
30403	30403	Prov. for Depreciation - Off. Equipments		1,404,550.30		5,217,792.17
30404	30404	Prov. for Depreciation - Computers & Equipments		1,491,722.74		4,728,031.98
30405	30405	Prov. for Depreciation - Software		540,009.25		6,085,345.81
30406	30406	Prov. for Depreciation - Survey Equipments		575,166.67		822,499.99
30701	30701	Payable to Consultants & Contractors		2,548,657,366.37		1,205,539,357.13
4000101	4000101	Initial Imprest - Loan No.3171		420,011,859.68		25,527,877.85
4000102	4000102	Direct Payments Loan No 3171		7,955,359,890.00		9,454,542,339.52
4000103	4000103	Replenishment Loan No 3171		394,992,012.92		394,992,012.92
4000202	4000202	FAL Loan - 3221 - Direct Payments		10,600,690,182.72		13,671,434,851.06
4000301	4000301	FAL Loan - 3222 - Direct Payments		1,132,243,447.67		1,198,900,796.07
4000401	4000401	FAL Loan - 3325 - Direct Payments		16,522,187.50		13,565,699,255.71
-	4000402	Initial Imprest - Loan No.3325				305,000,000.00
-	4000403	Replenishment Loan No 3325				310,674,865.81
4000501	4000501	FAL Loan - 3326 - Direct Payments		3,401,404,101.56		3,572,829,307.76
401	401	GOSL (Treasury Fund)		257,213,401.13		257,213,401.13
403	403	RDA Special Loan		136,000,000.00		136,000,000.00
50101	50101	Bank Charges - 7040421	26,624.17		27,449.17	
50102	50102	Bank Charges - 7040426	7,500.00		18,315.00	
-	50103	Bank Charges - 7040464			7,080.00	
50402	50402	Service Charges (SAB)	228,000.00		539,200.00	
50404	50404	Service Charges (NCP)	23,310.81		23,310.81	
50407	50407	Service Charges (PMU)	76,250.00		176,948.30	
50502	50502	Rental (SAB )	2,625,000.00		4,746,000.00	
50504	50504	Rental (NCP )	714,600.00		714,600.00	
50505	50505	Rental (NWP )	455,000.00		455,000.00	
50507	50507	Rental (PMU)	23,932,156.31		40,940,274.79	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
50602	50602	Water Bills (SAB)	42,325.01		143,910.01	
50604	50604	Water Bills (NCP)	124,025.30		124,025.30	
50605	50605	Water Bills (NWP)	31,177.34		31,177.34	
50607	50607	Water Bills (PMU)	102,653.09		255,884.51	
-	50701	Telephone Bills (SOU)			52,500.00	
50702	50702	Telephone Bills (SAB)	159,302.66		322,181.70	
50704	50704	Telephone Bills (NCP)	99,764.15		140,211.61	
50705	50705	Telephone Bills (NWP)	136,576.06		201,039.06	
50707	50707	Telephone Bills (PMU)	3,253,711.40		7,647,330.82	
50801	50801	Fuel Bills (SOU)	646,119.30		659,119.30	
50802	50802	Fuel Bills (SAB)	167,423.00		257,153.00	
50803	50803	Fuel Bills (CEN)	98,988.00		171,638.00	
50804	50804	Fuel Bills (NCP)	1,047,671.80		1,662,306.80	
50805	50805	Fuel Bills (NWP)	1,098,791.50		1,313,661.50	
50807	50807	Fuel Bills (PMU)	4,193,607.62		5,228,407.62	
50901	50901	Over Time (SOU)	557,270.16		1,058,063.40	
50902	50902	Over Time (SAB)	269,634.74		523,244.87	
50903	50903	Over Time (CEN)	790,461.24		2,091,451.62	
50904	50904	Over Time (NCP)	664,720.07		1,438,135.58	
50905	50905	Over Time (NWP)	302,881.16		837,007.22	
50907	50907	Over Time (PMU)	2,135,106.04		3,085,704.67	
-	51001	Holiday Pay (SOU)			672,882.05	
-	51002	Holiday Pay (SAB)			780,956.05	
-	51003	Holiday Pay (CEN)			788,413.80	
-	51004	Holiday Pay (NCP)			504,679.90	
-	51005	Holiday Pay (NWP)			781,813.80	
-	51007	Holiday Pay (PMU)			911,795.55	
51101	51101	Travelling (SOU)	700,445.00		1,128,150.00	
51102	51102	Travelling (SAB)	433,311.75		893,624.75	
51103	51103	Travelling (CEN)	631,633.58		1,471,540.80	
51104	51104	Travelling (NCP)	473,137.25		1,092,096.75	
51105	51105	Travelling (NWP)	497,543.27		1,089,618.27	
51107	51107	Travelling (PMU)	572,825.52		871,614.61	
51202	51202	Electricity Bill (SAB)	355,794.10		674,221.10	
51204	51204	Electricity Bill (NCP)	241,189.55		241,189.55	
51205	51205	Electricity Bill (NWP)	121,868.75		121,868.75	
51207	51207	Electricity Bill (PMU)	407,930.70		567,337.45	
51301	51301	Miscellaneous (SOU)	82,424.80		238,137.68	
51302	51302	Miscellaneous (SAB)	36,191.00		78,316.00	
51303	51303	Miscellaneous (CEN)	38,075.99		38,075.99	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
51304	51304	Miscellaneous (NCP)	779,532.33		804,626.33	
51305	51305	Miscellaneous (NWP)	26,772.00		77,972.00	
-	51306	Miscellaneous (WP)			736.00	
51307	51307	Miscellaneous (PMU)	943,547.76		1,543,916.37	
-	51308	Miscellaneous (I Road II)			138,568.00	
51402	51402	Hire Charges (SAB)	3,906,615.25		13,080,515.25	
51403	51403	Hire Charges (CEN)	85,333.34		85,333.34	
51404	51404	Hire Charges (NCP)	760,897.63		760,897.63	
51407	51407	Hire Charges (PMU)	14,723,725.64		24,424,771.13	
51408	51408	Hire Charges (I Road II)	3,818,274.47		4,561,032.28	
515011	515011	Salary - Contract (SOU)	9,639,469.17		16,332,434.83	
515012	515012	Salary - Contract (SAB)	11,142,323.76		21,649,397.52	
515013	515013	Salary - Contract (CEN)	14,959,749.63		26,644,463.77	
515014	515014	Salary - Contract (NCP)	10,747,444.68		18,481,627.75	
515015	515015	Salary - Contract (NWP)	13,709,630.39		20,184,456.59	
-	515016	Salary - Contract (WP)			123,709.67	
515017	515017	Salary - Contract (PMU)	9,087,172.41		21,111,059.49	
-	51502	Salary - Casual			1,676,000.00	
515031	515031	Salary RDA Staff (SOU)	23,671,338.18		41,409,694.36	
515032	515032	Salary RDA Staff (SAB)	12,211,948.96		25,774,004.85	
515033	515033	Salary RDA Staff (CEN)	13,827,620.15		31,397,633.63	
515034	515034	Salary RDA Staff (NCP)	7,412,926.81		21,760,440.29	
515035	515035	Salary RDA Staff (NWP)	10,861,039.74		25,404,995.57	
505037	505037	Salary - RDA Staff (PMU)	40,526,026.86		69,341,760.41	
51601	51601	EPF 12% - Contract	7,600,579.39		13,968,017.44	
51602	51602	ETF 3% - Contract	1,900,145.62		3,492,005.35	
51603	51603	EPF 12% - RDA Staff	11,142,066.06		26,527,245.76	
51604	51604	ETF 3% - RDA Staff	2,785,518.11		6,631,813.82	
51701	51701	Vehicle Repairs & Maintenance (SOU)	391,671.28		390,471.28	
51702	51702	Vehicle Repairs & Maintenance (SAB)	152,563.20		270,848.20	
51704	51704	Vehicle Repairs & Maintenance (NCP)	669,425.53		1,147,051.01	
51705	51705	Vehicle Repairs & Maintenance (NWP)	383,506.90		715,313.90	
51707	51707	Vehicle Repairs & Maintenance (PMU)	2,364,738.52		3,282,198.94	
51801	51801	Stationery (SOU)	11,615.00		26,580.00	
51802	51802	Stationery (SAB)	448,182.11		537,185.11	
51803	51803	Stationery (CEN)	328,307.92		722,109.17	
51804	51804	Stationery (NCP)	359,276.65		460,261.65	
51805	51805	Stationery (NWP)	164,826.07		191,161.07	
51807	51807	Stationery (PMU)	4,334,073.83		5,925,715.19	
51808	51808	Stationery (I Road II)	96,505.00		143,753.50	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
51904	51904	Repairs of Office Equipment (NCP)	131,524.76		136,324.76	
51905	51905	Repairs of Office Equipment (NWP)	55,300.00		55,300.00	
51907	51907	Repairs of Office Equipment (PMU)	145,322.36		163,734.86	
52001	52001	Project Allowance 50% (SOU)	7,954,541.37		14,767,469.54	
52002	52002	Project Allowance 50% (SAB)	4,807,932.50		10,637,790.00	
52003	52003	Project Allowance 50% (CEN)	5,402,675.00		12,292,390.00	
52004	52004	Project Allowance 50% (NCP)	3,022,330.00		7,556,175.13	
52005	52005	Project Allowance 50% (NWP)	4,747,372.50		10,625,334.50	
52007	52007	Project Allowance 50% (PMU)	8,635,095.50		19,830,601.13	
52101	52101	Postage Charges (SOU)	1,325.00		1,325.00	
52102	52102	Postage Charges (SAB)	13,355.00		34,385.00	
52103	52103	Postage Charges (CEN)	7,165.00		18,240.00	
52104	52104	Postage Charges (NCP)	12,433.00		37,862.00	
52105	52105	Postage Charges (NWP)	5,640.00		5,640.00	
-	52106	Postage Charges (WP)			555.00	
52107	52107	Postage Charges (PMU)	80,005.00		171,238.46	
52301	52301	Office Requisitions (SOU)	300.00		300.00	
52302	52302	Office Requisitions (SAB)	103,543.00		135,331.50	
52303	52303	Office Requisitions (CEN)	7,170.00		7,170.00	
52304	52304	Office Requisitions (NCP)	38,893.13		38,893.13	
52305	52305	Office Requisitions (NWP)	204,680.36		204,680.36	
52307	52307	Office Requisitions (PMU)	469,454.90		469,454.90	
52401	52401	Evaluation Fees (SOU)	18,750.00		39,100.00	
52402	52402	Evaluation Fees (SAB)	343,853.70		343,853.70	
52405	52405	Evaluation Fees (NWP)	8,500.00		11,600.00	
52407	52407	Evaluation Fees (PMU)	1,244,450.00		1,621,650.00	
52507	52507	Incidental Expenses (PMU)	165,347.70		165,347.70	
52602	52602	Office Maintenance (SAB)	175,700.00		175,700.00	
52603	52603	Office Maintenance (CEN)	9,700.00		87,700.00	
52604	52604	Office Maintenance (NCP)	19,510.00		19,510.00	
52605	52605	Office Maintenance (NWP)	3,480.00		3,480.00	
52607	52607	Office Maintenance (PMU)	829,159.14		1,034,101.64	
52701	52701	Membership Fees (SOU)	14,885.00		38,633.00	
52702	52702	Membership Fees (SAB)	1,953.00		34,187.78	
52703	52703	Membership Fees (CEN)	4,163.00		10,201.00	
52407	52704	Membership Fees (NCP)	4,995.00		15,863.00	
-	52705	Membership Fees (NWP)			29,627.00	
52707	52707	Membership Fees (PMU)	93,394.00		139,712.00	
52901	52901	Advertisement (SOU)	5,008,042.50		5,008,042.50	
52902	52902	Advertisement (SAB)	4,300,852.65		4,300,852.65	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
52903	52903	Advertisement (CEN)	564,591.00		564,591.00	
52904	52904	Advertisement (NCP)	9,421,822.67		9,707,540.17	
52905	52905	Advertisement (NWP)	6,730,469.83		6,730,469.83	
52906	52906	Advertisement (WP)	78,329.00		78,329.00	
52907	52907	Advertisement (PMU)	7,195,078.25		7,795,688.75	
-	52908	Advertisement (I Road II)			516,350.00	
53001	53001	Medical Encashment (SOU)	42,530.68		59,254.58	
53003	53003	Medical Encashment (CEN)	88,250.32		107,147.32	
53005	53005	Medical Encashment (NWP)	71,279.81		71,279.81	
53007	53007	Medical Encashment (PMU)	815,357.96		1,174,822.38	
53201	53201	Insurance Premium (SOU)	16,905.72		16,905.72	
53202	53202	Insurance Premium (SAB)	17,001.99		17,001.99	
53204	53204	Insurance Premium (NCP)	27,791.14		27,791.14	
53205	53205	Insurance Premium (NWP)	10,000.00		10,000.00	
53207	53207	Insurance Premium (PMU)	161,047.88		161,047.88	
53302	53302	Sanitary Items (SAB)	297.00		297.00	
-	53305	Sanitary Items (NWP)	2,016.00		2,016.00	
53401	53401	Incentive Payments (SOU)	20,812.50		20,812.50	
53403	53403	Incentive Payments (CEN)	8,250.00		8,250.00	
53404	53404	Incentive Payments (NCP)	448,333.33		448,333.33	
53405	53405	Incentive Payments (NWP)	455,083.33		455,083.33	
53406	53406	Incentive Payments (WP)	448,333.34		448,333.34	
53407	53407	Incentive Payments (PMU)	290,587.50		290,587.50	
-	53408	Incentive Payments (I Road II)			1,750,000.00	
53501	53501	Uniform Charges (SOU)	1,200.00		1,200.00	
53507	53507	Uniform Charges (PMU)	78,426.76		97,896.20	
53907	53907	Legal Fees (PMU)	50,400.00		92,400.00	
-	54001	Acting Allowance (SOU)			520,000.00	
54007	54007	Acting Allowance (PMU)	2,639,066.57		3,707,066.57	
54101	54101	Meeting Expenses (SOU)	81,921.00		229,421.09	
54102	54102	Meeting Expenses (SAB)	328,419.50		563,685.50	
54103	54103	Meeting Expenses (CEN)	173,772.88		355,259.38	
54104	54104	Meeting Expenses (NCP)	920,650.79		1,194,607.75	
54105	54105	Meeting Expenses (NWP)	66,239.21		344,623.71	
-	54106	Meeting Expenses (WP)			13,510.00	
54107	54107	Meeting Expenses (PMU)	2,934,740.45		4,417,166.89	
-	54108	Meeting Expenses (I Road II)			93,157.50	
54207	54207	Medical Insurance - (PMU)	75,028.64		75,028.64	
54307	54307	Utility Charges (PMU)	991,324.29		991,324.29	
54502	54502	Security Charge( SAB)	681,691.50		1,374,113.40	



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
54504	54504	Security Charge (NCP)	376,510.05		376,510.05	
54505	54505	Security Charge (NWP)	625,448.70		625,448.70	
546	546	Depreciation of Assets	4,167,314.61		17,372,178.78	
54701	54701	Gratuity - RDA Staff	3,571,847.75		5,560,943.42	
54801	54801	Overseas Training	872,551.64		1,656,129.14	
548021	548021	Local Training (SOU)	4,170.00		642,670.00	
548022	548022	Local Training (SAB)	28,170.00		79,170.00	
548023	548023	Local Training (CEN)	4,170.00		49,670.00	
548024	548024	Local Training (NCP)	23,370.00		89,370.00	
548025	548025	Local Training (NWP)	4,800.00		132,050.00	
548027	548027	Local Training (PMU)	1,164,083.80		1,261,583.80	
549	549	Survey Charges	25,529,553.75		25,529,553.75	
-	551	Prior year Adjustment			6,836.11	
-	55202	Office Equipment Service (SAB)			56,830.00	
-	55203	Office Equipment Service (CEN)			40,250.00	
-	55204	Office Equipment Service (NCP)			76,396.50	
-	55207	Office Equipment Service (PMU)			2,232,304.83	
		Civil Work Loan No 3171				
6000101	6000101	G1 KD Ebert & Sons Holdings	541,655,057.56		720,704,808.08	
6000102	6000102	G2 KDA Weerasinghe & Co.	713,652,049.22		935,001,910.07	
6000103	6000103	G3 KDA Weerasinghe & Co.	949,096,940.25		1,053,664,437.84	
6000104	6000104	M1 CML-MTD Construction Ltd	1,287,795,586.43		1,448,441,609.94	
6000105	6000105	M2 KD Ebert & Sons Holdings	724,068,789.85		872,225,506.02	
6000106	6000106	M3 KD Ebert & Sons Holdings	584,244,587.69		723,901,776.99	
6000107	6000107	H1 KDA Weerasinghe & Co.	721,313,834.11		933,056,830.29	
6000108	6000108	H2 CML-MTD Construction Ltd	704,881,589.88		780,321,509.35	
6000109	6000109	H3 RR Construction (Pvt) Ltd	577,702,317.18		639,228,917.40	
6000201	6000201	KA1 Sierra Construction (Pvt) Ltd	370,270,026.88		564,462,002.52	
6000202	6000202	KA2 Sierra Construction (Pvt) Ltd	550,666,151.10		604,353,402.47	
6000203	6000203	KA3 Edward and Christie	517,273,581.31		635,453,601.58	
6000204	6000204	MA1 KD Ebert & Sons Holdings	401,277,155.62		567,139,955.73	
6000205	6000205	MA2 Edward & Christies	364,888,755.13		490,011,456.84	
6000206	6000206	MA3 CML-MTD Construction Ltd	287,047,957.64		408,073,024.67	
6000207	6000207	NE1 Sierra Construction (Pvt) Ltd	432,941,927.33		556,554,051.12	
6000208	6000208	NE2 Sierra Construction (Pvt) Ltd	440,644,244.17		567,349,981.99	
6000209	6000209	NE3 Sierra Construction (Pvt) Ltd	562,013,814.12		691,178,110.62	
6000210	6000210	R1 KD Ebert & Sons Holdings	331,278,107.10		432,167,270.46	
6000211	6000211	R2 KD Ebert & Sons Holdings	319,064,597.86		404,097,152.53	
6000212	6000212	R3 RR Construction (Pvt) Ltd	491,515,662.46		621,070,160.92	
6000213	6000213	KE1 KD Ebert & Sons Holdings	340,232,011.21		451,228,164.45	



Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
6000214	6000214	KE2 Nawaloka Construction Co.(Pvt) Ltd	123,879,601.27		211,382,706.59	
6000215	6000215	KE3 Nawaloka Constructions Co.(Pvt) Ltd	92,833,443.97		206,179,488.26	
6000216	6000216	AP1 Maga Engineering (Pvt) Ltd	39,258,797.78		100,343,842.91	
6000217	6000217	AP2 Maga Engineering (Pvt) Ltd	25,620,160.19		90,336,718.80	
6000218	6000218	AP3 Maga Engineering (Pvt) Ltd	54,180,466.84		90,022,013.16	
6000219	6000219	AP4 Maga Engineering (Pvt) Ltd	29,704,435.16		124,036,888.19	
6000220	6000220	PO1 Maga Engineering (Pvt) Ltd	38,251,465.10		97,635,889.03	
6000221	6000221	PO2 Maga Engineering (Pvt) Ltd	35,967,390.18		35,967,390.18	
6000222	6000222	PO3 Tissa - AMSK JV	31,131,794.27		120,611,036.78	
6000223	6000223	KU1 Maga Engineering (Pvt) Ltd	190,353,333.93		301,376,259.19	
6000224	6000224	KU2 KDAW-BMG JV	103,273,329.27		191,160,284.12	
6000225	6000225	KU3 Ranken Railway Construction	111,169,970.65		154,558,958.00	
6000226	6000226	KU4 V.V.Karunaratna & Co	52,386,300.00		95,036,714.32	
6000227	6000227	KU5 Ranken Railway Construction	140,224,822.44		214,656,603.23	
6000228	6000228	PU1 Ranken Railway Construction	113,925,480.19		184,464,389.60	
6000229	6000229	PU2 V.V.Karunaratna & Co	126,297,784.27		176,566,044.20	
6000230	6000230	PU3 V.V.Karunaratna & Co	107,471,976.12		152,292,296.08	
6000231	6000231	KL1 Maga Engineering (Pvt) Ltd	110,514,171.13		238,551,694.60	
-	6000233	KL3 OCPL- RCPL JV			35,530,758.59	
		Civil Works Loan 3326				
6000419	6000419	NE1 Sierra Construction (Pvt) Ltd	48,368,252.89		98,167,143.76	
6000421	6000421	KA1 Sierra Construction (Pvt) Ltd	87,248,449.48		87,248,449.48	
6000422	6000422	R2 KD Ebert & Sons Holdings	85,379,483.35		85,379,483.35	
6000423	6000423	NE2 Sierra Construction (Pvt) Ltd	37,784,427.46		37,784,427.46	
6000424	6000424	M3 KD Ebert & Sons Holdings	87,671,618.37		87,671,618.37	
6000425	6000425	R3 RR Construction (Pvt) Ltd	238,516,600.31		330,458,182.45	
6000426	6000426	G3 KDA Weerasinghe & Co.	163,415,444.77		163,415,444.77	
6600427	6600427	MA1 KD Ebert & Sons Holdings	31,131,228.52		31,131,228.52	
6000428	6000428	MA3 CML-MTD Construction Ltd	28,739,346.28		28,739,346.28	
6000429	6000429	MA2 Edward & Christie	48,422,843.10		48,422,843.10	
6000430	6000430	KA2 Sierra Construction (Pvt) Ltd	44,285,381.71		107,377,247.00	
6000431	6000431	R1 KD Ebert & Sons Holdings	50,546,247.32		50,546,247.32	
6000432	6000432	KE3 Nawaloka Construction Co.(Pvt) Ltd	46,423,918.30		46,423,918.30	
6000433	6000433	KE2 Nawaloka Construction Co.(Pvt) Ltd	51,285,928.59		51,285,928.59	
-	6000501	AP1 Maga Engineering (Pvt) Ltd			414,025,976.34	
-	6000502	AP2 Maga Engineering (Pvt) Ltd			505,471,883.88	
-	6000503	AP3 Maga Engineering (Pvt) Ltd			386,621,047.43	
-	6000504	AP4 Maga Engineering (Pvt) Ltd			443,145,230.51	
-	6000505	PO1 Maga Engineering (Pvt) Ltd			421,501,244.41	
-	6000506	PO2 Maga Engineering (Pvt) Ltd			561,132,118.77	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12.2017	
			Debit	Credit	Debit	Credit
-	6000507	PO3 Tissa - AMSK JV			448,698,167.92	
-	6000508	KU1 Maga Engineering (Pvt) Ltd			505,948,260.01	
-	6000509	KU2 KDAW-BMG JV			559,402,021.61	
-	6000510	KU3 Ranken Railway Construction			351,641,509.84	
-	6000511	KU4 V.V.Karunaratna & Co			303,353,457.69	
-	6000512	KU5 Ranken Railway Construction			187,659,879.42	
-	6000513	PU1 Ranken Railway Construction			373,666,480.40	
-	6000514	PU2 V.V.Karunaratna & Co			241,545,202.08	
-	6000515	PU3 V.V.Karunaratna & Co			122,815,202.88	
-	6000516	KL1 Maga Engineering (Pvt) Ltd			392,706,152.18	
-	6000517	KL2 OCPL-RCPL JV			221,813,282.92	
-	6000518	KL3 OCPL- RCPL JV			217,333,378.93	
-	6000519	NE1 Sierra Construction (Pvt) Ltd			368,098,369.98	
-	6000520	M1 CML-MTD Construction Ltd			780,716,017.18	
-	6000521	KA1 Sierra Construction (Pvt) Ltd			341,661,680.66	
-	6000522	R2 KD Ebert & Sons Holdings			159,640,606.25	
-	6000523	NE2 Sierra Construction (Pvt) Ltd			311,085,941.97	
-	6000524	M3 KD Ebert & Sons Holdings			84,085,692.27	
-	6000525	R3 R R Construction (Pvt) Ltd			604,651,553.90	
-	6000526	G3 KDA Weerasinghe & Co.			311,250,542.80	
-	6000527	MA1 KD Ebert & Sons Holdings			58,379,588.46	
-	6000528	MA3 CML-MTD Construction Ltd			471,899,169.02	
-	6000529	MA2 Edward & Christie			305,230,207.96	
-	6000530	KA2 Sierra Construction (Pvt) Ltd			409,818,011.52	
-	6000531	R1 KD Ebert & Sons Holdings			160,395,229.68	
-	6000532	KE3 Nawaloka Construction Co.(Pvt) Ltd			222,410,844.06	
-	6000533	KE2 Nawaloka Construction Co.(Pvt) Ltd			323,756,238.55	
-	6000534	KE1 KD Ebert & Sons Holdings			134,665,358.43	
-	6000535	NE3 Sierra Construction (Pvt) Ltd			569,727,834.66	
-	6000536	H2 CML-MTD Construction Ltd			399,397,274.90	
-	6000537	H3 RR Construction Pvt Ltd			352,184,281.69	
-	6000538	KA3 Edward and Christie			454,237,326.50	
-	6000539	G2 KDA Weerasinghe & Co.			351,724,662.37	
-	6000540	M2 KD Ebert & Sons Holdings			67,084,883.37	
-	6000541	H1 KDA Weerasinghe & Co.			317,271,207.00	
-	6000542	G1 KD Ebert & Sons Holdings			17,746,933.93	
60101	60101	Interest and Commitment Charges 3171	82,202,711.66		264,266,116.42	
60102	60102	Interest and Commitment Charges 3221	37,491,833.71		190,550,134.37	
60103	60103	Interest and Commitment Charges 3222	13,940,183.12		25,682,892.62	
60104	60104	Interest and Commitment Charges 3325	16,522,187.50		64,276,887.04	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
	60105	Interest and Commitment Charges 3326			22,748,749.50	
60401	60401	GIS Mapping Works	4,992,000.00		4,992,000.00	
60402	60402	Environmental Assessment	8,951,397.25		8,951,397.25	
60403	60403	Geotechnical Investigation	58,352,855.00		58,352,855.00	
60404	60404	Preparation of Booklets	3,336,430.00		3,336,430.00	
60405	60405	Providing Video Clips	9,398,200.00		9,398,200.00	
60406	60406	Socio Economic Survey	15,000,000.00		15,000,000.00	
60407	60407	Survey Charges OPRC	25,265,000.00		25,265,000.00	
60408	60408	Traffic Survey	6,304,889.00		6,304,889.00	
60409	60409	Transect Walk	7,403,700.00		7,403,700.00	
60410	60410	Incentives for Survey Works	19,110,000.00		19,110,000.00	
		<b>Survey Works Inroad II</b>				
60501	60501	GIS Mapping	13,775,373.85		14,178,881.05	
60502	60502	Environment Assessments	9,242,256.45		15,845,590.16	
60503	60503	Geotechnical Investigation	4,531,800.00		32,044,793.14	
	60504	Preparation of Booklets			6,348,986.46	
60505	60505	Providing Video Clips	19,875,646.91		21,849,571.62	
60506	60506	Socio Economics Survey	21,123,864.08		52,654,545.28	
60507	60507	Survey Charges OPRC	50,312.50		3,337,127.19	
60508	60508	Traffic Survey	14,401,963.00		44,078,092.70	
60509	60509	Transect Walk	2,303,350.00		8,066,834.80	
-	60510	Extra work			16,138,011.54	
		<b>Consultancy Charges</b>				
70101	70101	MG Consultant - LKR	207,400,272.77		274,638,705.46	
70102	70102	MG Consultant - USD	56,825,965.21		65,353,734.74	
70104	70104	MG Consultant -PAYEE	4,615,094.00		4,615,094.00	
70201	70201	Egis International - EUR	3,334,159.78		5,067,636.53	
70202	70202	Egis International - USD	40,768,480.80		47,785,870.80	
70203	70203	Egis International - LKR	28,753,836.81		36,734,836.81	
70204	70204	Egis - CEA JV - LKR	224,848,669.50		265,415,153.25	
70206	70206	Egis International - PAYEE	3,245,656.00		3,245,656.00	
70301	70301	Procum.Spslt - Mr. G.Suren	11,297,788.36		13,738,988.36	
70302	70302	IT Spslt - Mr. I. Thushyanta	5,844,984.45		9,190,984.45	
70303	70303	Contract Claim.Spslt. Mr. Chadralsal	6,564,535.34		6,564,535.34	
70304	70304	International Cons. - Mr. ER Vowles	9,091,958.44		11,605,767.94	
70305	70305	Document Spslt. Mr.R.A.D.S.K.Ransthunga	1,457,500.00		4,587,500.00	
		<b>National Building Tax (Civil Works)</b>				
-	70504	M1 CML-MTD Construction Ltd			9,818,990.77	
-	70508	H2 CML-MTD Construction Ltd			5,193,469.89	
-	70510	KA1 Sierra Construction (Pvt) Ltd			3,672,092.48	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
-	70511	KA2 Sierra Construction (Pvt) Ltd			3,637,854.29	
-	70515	MA3 CML-MTD Construction Ltd			4,815,267.74	
-	70516	NE1 Sierra Construction (Pvt) Ltd			1,503,854.07	
-	70517	NE2 Sierra Construction (Pvt) Ltd			2,607,697.24	
-	70518	NE3 Sierra Construction (Pvt) Ltd			4,181,216.35	
-	70523	KE2 Nawaloka Construction Co.(Pvt) Ltd			2,900,387.73	
-	70524	KE3 Nawaloka Construction Co.(Pvt) Ltd			2,340,430.15	
-	70525	AP1 Maga Engineering (Pvt) Ltd			5,898,727.21	
-	70526	AP2 Maga Engineering (Pvt) Ltd			6,769,973.69	
-	70527	AP3 Maga Engineering (Pvt) Ltd			5,235,443.76	
-	70528	AP4 Maga Engineering (Pvt) Ltd			6,243,339.74	
-	70529	PO1 Maga Engineering (Pvt) Ltd			3,614,108.08	
-	70530	PO2 Maga Engineering (Pvt) Ltd			6,175,534.54	
-	70531	PO3 Tissa - AMSK JV			4,410,131.08	
-	70532	KU1 Maga Engineering (Pvt) Ltd			5,835,360.52	
-	70535	KU4 V.V.Karunaratna & Co			5,234,729.88	
-	70538	PU2 V.V.Karunaratna & Co			5,070,013.33	
-	70539	PU3 V.V.Karunaratna & Co			2,683,893.35	
-	70540	KI1 Maga Engineering (Pvt) Ltd			4,837,787.25	
		Exchange Rate Differences				
70401	70401	MG Consultant		564,797.00		910,989.44
70402	70402	Egis International		1,021,023.33		1,492,267.06
70404	70404	USD Revaluation Sub Ledger 179 CB		27,584,943.77		29,445,248.97
70405	70405	Pyungwha		588,784.47		1,647,145.20
70406	70406	Local Purchase		4.17		4.17
-	70407	Contract Claims Spilt. Mr. Chadralal				1.04
-	70408	International Cons. - Mr. ER Vowles			70,428.60	
-	70409	IT Spilt - Mr. I. Thushyanta				11.86
-	70410	Capacity Dev. Spilt. Mr. D.I.C. Welikala				85,440.54
-	70411	Procum. Spilt - Mr. G. Suren				12.00
-	70412	Rural Road Spilt. Mr. R.M. Amarasekara				5.98
-	70413	RDC - LKR				10.35
-	70414	USD Revaluation Sub Ledger 184 CB				941,456.97
708	708	Provision for Civil work and Consultancy	1,958,011,618.88		1,171,441,495.04	
		Consultancy				
70601	70601	Consultancy RDC LKR	61,549,910.00		110,063,915.33	
70602	70602	Consultancy Pyungwha USD	52,267,522.00		54,471,804.96	
		Consultancy Loan No 3325				
-	709011	MG Consultant - LKR			71,649,841.00	
-	709012	MG Consultant - USD			23,173,488.76	

Accts. Code 2016	Accts. Code 2017	Description	Balance as at 31.12.2016		Balance as at 31.12. 2017	
			Debit	Credit	Debit	Credit
-	709021	Egis International -EUR			4,803,576.42	
-	709022	Egis International -USD			40,605,442.56	
-	709023	Egis International -LKR			35,819,925.00	
-	709024	Egis CEA JV -LKR			189,800,828.14	
-	709026	Egis International -PAYEE Tax			1,793,117.00	
-	709031	Procum.Spstk - Mr. G.Suren			4,882,400.00	
-	709036	Rural Road Spstk. Mr.R.M.Amarasekara			1,537,200.00	
-	709037	Capacity Dev.Spstk.Mr.D.I.C.Welikala			9,257,500.75	
-	709041	RDC -LKR			153,713,662.21	
-	709042	Phyngwa -USD			43,512,856.09	
-	709044	RDC - PAYEE Tax			8,558,249.00	
801	801	Client Deposit- Water			12,000.00	
907	907	Shifting Electrical Poles	262,199.26		352,278.86	
<b>Total</b>			<b>28,328,695,599.27</b>	<b>28,328,695,599.27</b>	<b>46,044,084,336.19</b>	<b>46,044,084,336.19</b>