

Audited Project Financial Statements

Project Number: 47381-002
Loans 3267/3268(SF)
Period covered: 1 January to 31 December 2018

SRI: Mahaweli Water Security Investment Program – Tranche 1

Prepared by the Ministry of Mahaweli Development and Environment
for the Asian Development Bank
Received on 26 June 2019

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



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

IEN/B/MWSIP/4/18/27

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

24 June 2019

Secretary

Ministry of Mahaweli Development and Environment

Report of the Auditor General on the Financial Statements of the Mahaweli Water Security Investment Programme -Tranche 01 for the year ended 31 December 2018

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Mahaweli Water Security Investment Programme –Tranche 01 for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the expenditure account and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions in the Loan Agreements No 3267 SRI and No. 3268 SRI dated 17 September 2015 entered into between the Democratic Socialist Republic of Sri Lanka and the Asian Development Bank.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Project as at 31 December 2018, financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Opinion

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



1.3 Other Information on performance of the Project

The other information as stated below does not include in the financial statements and my opinion thereon does not cover the other information.

- a) According to the progress reports of the Project, the expected physical progress of 41.27 per cent of rehabilitation works of Minipe Left Bank Canal, 19.54 per cent of constructions of Upper Elahara Canal and 37.94 per cent North Western Province Canal had remained behind the targets and only the progress of 35.55 per cent, 13.45 per cent and 25.55 per cent respectively had been achieved as at 31 December 2018, due to temporally suspension of the works by the contractors and delays in awarding of the contracts etc.
- b) Eventhough the period of the contract for rehabilitation works of Weemadilla Left Bank Main Canal and the construction of branch canals under the construction of the North Western Province Canal was ended as at 31 December 2018, rehabilitation works of bridges, bathing steps and turnout structures in 50 locations were remained uncompleted. Further, the rehabilitation works of the Main Canal at 4+424 kilometres had not been commenced. The extension of time had been granted in 10 instance, due to delays in submission of structural designs by the Site Engineers and conflicts raised on land disputes.
- c) Further, the contracts for the construction of Main Canal from Nabadagahawatta to Mahakithula Reservoir and tunnel awarded on 05 July 2018 had not been commenced even as at 01 November 2018, due to delays in handing of the site to the contractor.
- d) Although 443 plots of lands in Galewela Divisional Secretariat had been identified to acquisition purposes, the compensation for 157 plots of lands only had been paid and taken over 82 plots of lands as at 31 December 2018. It was observed that a sum of Rs. 233.90 million had been remitted to the District Secretariats of Matale and Galewela and a sum of Rs. 103.8 million had been utilized at the end of the year under review for the purpose of payment of compensations thereon.

- e) The physical progress of the contract of construction canal from Moragahakanda Reservoir to Kongetiya Tank under the Upper Elahara Canal Project had shown slow progress of 27 per cent eventhough 60 per cent of works to be completed as at 31 December 2018, due to the suspension of works for over 03 months by the contractor.
- f) Although it was proposed to sign Memorandums of Understanding between Department of Forest Conservation and the contractor to carry out the activities including replantation of trees in 50 hectares of forest area, removal of invasive flora, awareness programs for the general public on environment conservation to minimize environmental damages, the respective activities had not been implemented as at 31 December 2018.

1.4 Responsibilities of management and those charged with governance for the Financial Statements

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

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

1.5 Auditor's responsibilities for the audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

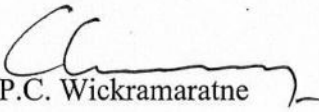
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting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

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

2. Report on other requirements of the Donor Agency

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

- (a) The basis of opinion of the audit is as stated above.
- (b) In my opinion:
 - the funds provided had been utilized for the purposes for which they were provided.
 - the Statements of Expenditure submitted could be fairly relied upon to support the applications for reimbursement in accordance with the requirements specified in the Loan Agreements.
 - the satisfactory measures had been taken by the management to rectify the issues highlighted in my previous year audit report, and
 - the financial covenants laid down in the Loan Agreements had been complied with.


W.P.C. Wickramaratne
Auditor General



Mahaweli Water Security Investment Programme - Tranche 01
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER - 2018

FUNDED BY

ADB - Loan Number - 3267 SRI - Ordinary Operations

ADB - Loan Number - 3268 SRI - Special Operations

And

Government of Sri Lanka



Ministry of Mahaweli Development & Environment

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Mahaweli Water Security Investment Programme - Tranche 01

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST DECEMBER - 2018

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Ministry of Mahaweli Development & Environment

MINISTRY OF MAHAWELI DEVELOPMENT AND ENVIRONMENT
MAHAWELI WATER SECURITY INVESTMENT PROGRAMME
(MWSIP) TRANCHE -1

Program Profile

1. Program Information

1.1 Program Investment Background

Mahaweli Water Security Investment Program (MWSIP) which is estimated at US\$ 675 million was approved by ADB on 24th June 2015. Its first tranche was approved by ADB President on 3rd July 2015, and the loan agreement was signed by ADB and Ministry of Finance on 17th September 2015.

Tranche 1 of the MWSIP comprises of the following components:

- The Upper Elahera Canal Project (UECP) comprises two components. The first component is the 9km kaluganga- Moragahakanda transfer canal (including an 8km tunnel) that transfers water between the Kaluganga and Moragahakanda Reservoirs. The second component is the Upper Elahera Canal that connects the Moragahakanda Reservoir to the existing reservoirs Kuruluwewa, Eruwewa and Mahakanadarawa via 82 km of canals (including a 28 km tunnel). These reservoirs supply existing irrigation and water supply schemes.
- The North Western Province Canal Project (NWPCP) will construct 96 km of new and upgraded canals (including a 940 m tunnel) and two new 25 m tall earth gravity dams impounding the Mahakithula and Mahakirula Reservoirs. It will transfer water from the Dambulu Oya River and the existing Nalanda and Wemedilla Reservoirs to command existing irrigation and water supply reservoirs.
- Minipe Left Bank Canal Rehabilitation Project (MLBCRP), located in the downstream reaches of the Mahaweli River, will: (a) add upstream storage by heightening the headwork's weir by 3.5 m, (b) construct new automated intake gates to the left bank canal and emergency spill weirs to both left and right bank canals; and (c) rehabilitate the 74 km Minipe Left Bank Canal to improve conveyance and reliability of service to existing farmers.

1.2 Program Organization Structure

Mahaweli Water Security Investment Program (MWSIP) consists of three Projects as investment components under the implementation management of different independent agencies, and a consultants' services component. The ownership of the investment program has been assigned to Ministry of Mahaweli Development and Environment (MMDE) by the Government of Sri Lanka (GOSL). MMDE acts as the investment program Executing Agency (EA).

MMDE has established and assigned the regular management role of program implementation activities to Mahaweli Water Security Investment Program Management Unit (PMU), which manages three Project Implementation Units.

2. Impact, Outcome, Outputs and Objectives of the program

- The investment program's impact will be improved agricultural production and sustained economic growth in the North Central, Central, North Western and Eastern Provinces.
- Its outcome will be secured access to water resources for agricultural and non – agricultural purposes in the project areas.
- It has three outputs as follows:
 - a. New and improved water conveyance and storage infrastructure developed,
 - b. Systems for improving water resources management and productivity developed and
 - c. Efficient multi-disciplinary investment program management operational.
- Its objectives are to facilitate social and economic development activities for Sri Lanka's northern dry zone region, mainly comprising North Central, North Western and Eastern Provinces, by transferring surplus water of Mahaweli river basin for irrigation, drinking and commercial purposes.

3. Loan Details

The Asian Development Bank (ADB) has agreed to provide financial assistance for Tranche 1 of the program under two loan agreements.

- Special Operations - Loan No. 3268-SRI with financing value of SDR53, 588,000 (SDR- Special Drawing Rights) equivalent to USD74.00 million, was approved on 3rd July 2015 by ADB President and signed by ADB and the Government of Sri Lanka (GOSL) on 17th September 2015.
- Ordinary Operations - Loan No.3267-SRI (SF) with the financing value of USD76.00 million was signed by ADB and the Government of Sri Lanka (GOSL) on the same date of 17 September 2015.

ADB declared both of these Program Loan Agreements effective since 26th October 2015.

4. Contract Packages

Six contract packages have been progressing of construction work of each component under MWSIP as at end of December 2018 as follows;

Contract Number	Contract Name	Contract signed date	Start date	Duration (Months)	Contract Value (Rs.Mn.)
MLBCR/NCB-1/3267-3268-SRI/NCB/2015/004	Edward & Christie	15/09/2016	13/10/2016	24	408.64
MLBCR/NCB-2/3267-3268-SRI/NCB/2016/010	Gamini Construction	31/03/2017	27/04/2017	24	343.06
/MLBCR/NCB-3/3267-3268-SRI/NCB/2016/012	Nawaloka Construction	31/03/2017	28/04/2017	24	829.03
MLBCR/NCB-4/3267-3268-SRI/NCB/2016/017	Gamini Construction	29/03/2017	27/04/2017	24	246.98
NWPC/NCB-1/3267-3268-SRI/NCB/2016/001	NEM Construction	1/12/2016	29/12/2016	24	926.11
UECP/ICB-1/3267-3268-SRI/ICB/SH/2016/002	CML Construction	29/11/2016	11/1/2017	36	3,742.44
MLBCRP/NCB-5/3267-3268-SRI/NCB/2016/019	Dockyard General Engineering Services Pvt Ltd	16/11/2017	07/02/2018	15	425.500
MLBCR/ICB-1/3267-3268-SRI/ICB/2016/0331	China Gezhouba Group Company Ltd	26/02/2018	07/02/2018	30	2,144.52
NWPC/ICB-2/3267-3268-SRI/ICB/2017/003	China State Construction Engineering Corporation Ltd	05/07/2018	01/11/2018	36	7,226.62
	Total				16,292.9

Following construction contract was scheduled to be awarded in 2017 under tranche 1. But it was delayed due to unexpected time gaps in between calling bids, following the ADB procurement procedure, technical and financial bid evaluations, approval from relevant procurement committees, appeal periods, technical board and Cabinets' approval of the procurement procedure.

Contract Name	Plan Contact amount (Rs. Mn)
NWPC- ICB-1	10,026.23

In addition, thirty-two community works contract amounting Rs.59.81 million have been awarded under Minipe Left Bank Canal Rehabilitation Project (MLCRP).

5. Other Investment and Recurrent Cost Items

Total estimated cost and expenditure for the year of the other investment cost items (except civil work) and recurrent cost items as follow:

Name of Cost Package	Summarized details of the package	Estimate amount (Rs. Mn)	Actual cost (Rs. Mn.)
Mechanical & Electrical Equipment	To implement three various lot package and MLBCR goods	296.50	187.06
Environment	Preparation & Implementation of wild life management plan in UECP&NWPC	28.96	13.83
Resettlement	Social awareness, establishment of GRCs, survey and land acquisition and payment of compensation	133.77	250.21
Communication	Implement communication activities in PMU, UECP,NWPC and MLBCRP	19.46	11.11
Training	Training activities in PMU & PIUs	59.94	30.73
Consultancy	Program management, Design & supervision and improving system efficiencies, water productivity consultants and expert panel and specialist assistance as required	692.80	577.16
Incremental PMU and PIUs salaries	Incremental PMU and PIUs salary uplift	152.0	160.42
Operation and maintainers	Equipment operation and management	39.99	39.57

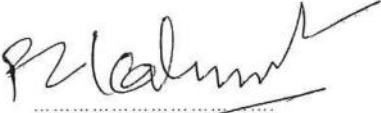
Financial and physical performance of the program end of the year 2018 of the planned activities are included in Monthly Report no 39 and Task 3-Contract management, Construction Supervision, Commissioning and operation up to December 2018 issued by consultant of the MWSIP.

Ministry of Mahaweli Development and Environment
Mahaweli Water Security Investment Programme - Tranche 1
Statement of Financial Position
As at 31st December, 2018


		2018		2017	
		Rs	Us \$	Rs	Us \$
ASSETS	Note				
Current Assets					
Central Bank Imprest Accounts					
ADB - L/N 3267 SRI - Ordinary Operations	01	399,012,608.26	2,183,381	923,455,440.30	6,041,390
ADB - L/N 3268 SRI - Special Operations	01	217,692,550.76	1,191,205	464,598,726.90	3,039,478
Sub imprest A/c - L/N 3267	01	6,860,385.87		5,675,626.90	
Sub imprest A/c - L/N 3268	01	13,917,903.68		6,968,324.17	
		<u>637,483,448.57</u>		<u>1,400,698,118.27</u>	
Non Current Assets					
Property Plant and Equipment	02	320,386,580.70		177,670,246.45	
Intangible Assets		3,546,828.44		4,196,714.92	
Project Development cost					
Programme related Cost	03	4,520,363,055.79		1,360,061,959.91	
Mobilization Advances	04	1,806,051,493.63		762,454,825.05	
Payment to Lahmeyer International GmbH	05	2,110,391,906.71		1,316,882,648.41	
Advanced Payments to Lahmeyer International - GmbH	05.1	-		77,374,995.91	
Payment to egis eau (ISEWP)	05.2	25,665,249.73		-	
Advanced Payments to egis eau (ISEWP)	05.2	41,012,027.82		-	
Expert panel and specialist assistance (IESM)		1,298,382.99		-	
Retention & Securities	06	201,245,732.31		53,897,088.95	
		<u>9,029,961,258.12</u>		<u>3,752,538,479.60</u>	
TOTAL ASSETS		<u>9,667,444,706.68</u>		<u>5,153,236,597.87</u>	
LIABILITIES					
Current Liabilities					
Retention On Contract	06	201,245,732.31		53,897,088.95	
Accrued Expenses	07	416,180,324.32		93,041,228.16	
Total Liabilities		<u>617,426,056.63</u>		<u>146,938,317.11</u>	
NET ASSETS		<u>9,050,018,650.05</u>		<u>5,006,298,280.76</u>	
Accumulated Fund					
GOSL - Contribution		1,699,112,295.97		752,809,596.27	
Revaluation of Loan Accounts					
ADB - L/N 3267 SRI - Ordinary Operations		423,055,838.29		1,647,065.04	
ADB - L/N 3268 SRI - Special Operations		511,729,056.81		5,175,794.74	
ADB Loan					
Loan No:3268					
Direct Payment	08	659,101,073.91	3,874,529	520,762,962.15	3,419,058
Special Operation - Imprest Release By the CBSL		304,559,690.00	1,700,000	430,648,967.26	2,811,575
Replenishment		305,712,167.81	1,776,505	-	
ADB - L/N 3268 SRI -Special Operations		2,328,653,920.07	15,389,953	1,372,066,195.92	9,159,320
Loan No:3267					
Direct Payment	08	713,413,249.20	4,213,499	291,375,185.87	1,920,025
Ordinary Operation - Imprest Release By the CBSL		179,846,600.00	1,000,000	627,517,067.84	4,096,867
Replenishment		-	-	-	-
ADB - L/N 3267 SRI -Ordinary Operations		1,924,834,764.36	12,721,134	1,004,295,445.61	6,704,242
TOTAL NET ASSETS/EQUITY		<u>9,050,018,650.05</u>		<u>5,006,298,280.76</u>	

The Notes annexed form an integral part of these Financial Statements.


These Financial Statements are prepared and presented in compliance with the requirements of the Sri Lanka Public Sector Accounting Standards (SLPSAS) and Lanka Accounting Standards (LKAS).


K.D. Ranjith
Finance Manager
Mahaweli Water Security
Investment Programme

Finance Manager
Mahaweli Water Security Investment Program
Ministry of Mahaweli Development
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Mahaweli Water Security
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No: 493 1/1, T.B. Jaya Mawatha,
Colombo - 10.


Anura Dissanayake
Secretary
Ministry Of Mahaweli Development
and Environment

Anura Dissanayake
Secretary
Ministry of Mahaweli Development
and Environment

Ministry of Mahaweli Development and Environment
Mahaweli Water Security Investment Programme - Tranche 1
Expenditure Account for the year ended 31st December, 2018

Description	Note	2018						2017					
		Total		Financed By				Total		Financed By			
				ADB Funds		GOSL				ADB Funds		GOSL	
				Loan No:3267	Loan No:3268	Funds				Loan No:3267	Loan No:3268	Funds	
Investment Cost	09	4,047,101,746.24	1,526,608,807.48	1,736,134,594.72	784,358,344.03	1,749,841,426.99	535,108,339.92	939,353,319.52	275,379,767.55				
Recurrent Cost	10	271,398,571.85	34,404,728.84	24,345,540.32	212,648,302.69	188,024,458.85	18,572,874.18	13,484,852.47	155,966,732.23				
Recurrent Cost- Non Cash Items -(Dep)		57,255,997.84			57,255,997.84	45,981,633.28	-	-	45,981,633.28				
Foreign Currency Gain/(Loss)		820,159,969.82			820,159,969.82	(9,701,213.49)	-	-	(9,701,213.49)				
Contingencies													
Financial Chagres During the Implementation													
Total Expenditure of the Project	Rs.	5,195,916,285.75	1,561,013,536.32	1,760,480,135.04	1,874,422,614.38	1,974,146,305.63	553,681,214.10	952,838,171.99	467,626,919.57				

Ministry of Mahaweli Development and Environment
Mahaweli Water Security Investment Programme - Tranche 1
Cash Flow Statement for the year ended 31st December 2018

	2018 Rs.	2017 Rs.
Cash Flow From Investment Activities		
Civil Works	(2,696,008,250.71)	(1,063,505,614.09)
Mechanical And Electrical Equipment (P.P.E)	(187,045,907.63)	(14,970,858.99)
Environment and Social Mitigation	(263,538,155.78)	(19,770,453.63)
Consulting Services	(577,150,170.31)	(685,194,170.61)
Incremental PMU and PIU salaries	(156,730,155.39)	(138,199,515.94)
Strategic Communication	(36,563,289.94)	(12,173,856.21)
Training	(30,738,990.34)	(3,500,698.00)
Equipment Operation And Maintenance	(39,000,053.39)	(34,702,214.56)
Net Cash flow From Investment Activities	(3,986,774,973.49)	(1,972,017,382.03)
Cash flow From Financing Activities		
GOSL - Contribution	946,302,699.70	436,391,210.88
Repayment of Expenses		72,467.75
ADB Loans		
ADB - L/N 3268 SRI - Special Operations-Direct Payment	659,101,073.91	520,762,962.15
ADB - L/N 3268 SRI - Special Operations-Imprest Release to CBSL	610,271,757.81	430,648,967.26
ADB - L/N 3268 SRI - Special Operations-Sub imprest Revaluation	23,429,505.38	9,473,856.53
		960,885,785.94
ADB - L/N 3267 SRI - Ordinary Operations-Direct Payment	713,413,249.20	291,375,185.87
ADB - L/N 3267 SRI - Ordinary Operations-Imprest Release to CBSL	179,846,600.00	627,517,067.84
ADB - L/N 3267 SRI - Ordinary Operations-Sub imprest Revaluation	91,195,322.91	7,050,160.54
Net Cash flow From Financing Activities	3,223,560,208.91	2,323,291,878.82
Increase/(Decreases) in cash and cash equivalents	(763,214,669.67)	351,274,496.79
Cash and cash equivalents at the beginning of the year 2018	1,400,698,118.24	1,049,423,621.45
Cash and cash equivalents at the end of the year 2018	(Note - A) 637,483,448.57	1,400,698,118.24

Note - A

Imprest Accounts at Central Bank of Sri Lanka

ADB - L/N 3267 SRI - Ordinary Operations	399,012,608.26	923,455,440.28
ADB - L/N 3268 SRI - Special Operations	217,692,550.76	464,598,726.89
Sub imprest A/c - L/N 3267	6,860,385.87	5,675,626.90
Sub imprest A/c - L/N 3268	13,917,903.68	6,968,324.17
	637,483,448.57	1,400,698,118.24

Ministry of Mahaweli Development and Environment
Mahaweli Water Security Investment Programme - Tranche 1
STATEMENT OF CHANGES IN NET ASSETS / EQUITY

DESCRIPTION	ADB LOAN NO 3267		ADB LOAN NO 3268		GOSL FUND		TOTAL	
	US\$	RS	US\$	RS	RS	ADB - US\$	RS	
BALANCE AS AT 01/01/2018	12,721,133.86	1,924,834,764.35	15,389,953.87	2,328,653,920.06	752,809,596.27	28,111,087.73	5,006,298,280.68	
ADB REPLENISHMENT		-	1,776,505.04	305,712,167.81	-	1,776,505.04	305,712,167.81	
ADB DIRECT PAYMENT	4,213,499.08	713,413,249.20	3,874,529.14	659,101,073.91	-	8,088,028.22	1,372,514,323.11	
REVALUATION GAIN / (LOSS)		423,055,838.29		511,729,056.81	-	-	934,784,895.10	
FUNDS RECEIVED DURING THE YEAR	1,000,000.00	179,846,600.00	1,700,000.00	304,559,690.00	946,302,699.70	2,700,000.00	1,430,708,989.70	
BALANCE AS AT 31/12/2018 (EXCHANGE RATE AS AT 31/12/2018 - CENTRAL BANK - 180.7202)	17,934,632.94	3,241,150,451.84	22,740,988.05	4,109,755,908.59	1,699,112,295.97	40,675,620.99	9,050,018,656.40	

MINISTRY OF MAHAWELI DEVELOPMENT AND ENVIRONMENT

MAHAWELI WATER SECURITY INVESTMENT PROGRAMME (MWSIP) TRANCHE -1 FINANCIAL STATEMENTS IN 2018

1. Summary of Significant Accounting Policies

1.1 Basis of Preparation and Accounting Statements

1.2 Statement of compliance

The financial statements of the MWSIP comprising the Statement of Financial Position, Statement of Expenditure, Statement of Changes in Net Asset / Equity, Cash Flow Statement and significant Accounting Policies and Notes. Comparative information is given for 2017 & 2018. These Financial statements have been prepared in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Public Sector Accounting Standards Committee of the Institute of Chartered Accountants of Sri Lanka (ICASL) and Lanka Accounting Standards issued by ICASL.

1.3 Basis of Measurement

The Financial Statements are prepared on historical cost basis.

1.4 Presentation Currency

Financial Statements are prepared in Sri Lanka Rupees with two decimals to represent cents which is the functional and presentation currency. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

1.5 Events occurring after the Balance Sheet Date

All the material post Balance Sheet events have been considered, disclosed and adjusted where applicable.

1.6 Property, Plant and Equipment

1.6.1 Assets purchased for the program are shown in the Financial statement as net value.

1.6.2 The provision for depreciation is provided at the following rates on straight line basis, over the period of estimated useful life of the assets.

Furniture and Office equipment	10%
Computer and Accessories	25%
Air Conditioners (fittings)	20%
Vehicles	20%
Plant Machinery & Equipment	33 1/3 %
Generator	33 1/3%
Intangible Assets	33 1/3 %

1.6.3 Intangible assets include two GIS software, eleven AutoCAD software, five River ware license software And GIS Basic single use License which cost are amortized considering life time of the software accordingly to LKS 38.

1.6.4 The furniture and office equipment handed over to the program by the Ministry of Mahaweli Development and Environment or Department of Irrigation has not been brought to the program accounts as these assets are owned by said Ministry and Department.

1.7 Office Building

Office space of the main office (PMU) and PIUs of the MWSIP have obtained from the Ministry of Mahaweli Development and Environment, Department of Irrigation and Mahaweli Authority of Sri Lanka on the payment of utility bills basis.

1.8 Retention Money

Retention monies are deducted from the relevant construction contract are shown under current assets and current liabilities of the financial statements.

1.9 Reporting Currency

Amounts paid from Asian Development Bank in US Dollars are converted to Sri Lankan Rupees at the conversion rates used by CBSL & External Resource Department (ERD).

Two imprest Fund accounts are maintained with the Central Bank of Sri Lanka (CBSL). One imprest account for loan No 3267 SRI and the other for loan No. 3268 (SF). The accounts are maintained in United States Dollars. The exchange rates and revalues of the US Dollars used by the CBSL have been used for preparing financial statements.

1.10 Related party transactions

No related party transactions were available to disclose as per the SLPSAS and no any arbitration issues were reported for the year 2018.

1.11 Accrued Expenditure

In terms of Sri Lanka public sector Accounting Standards, accrued expenditure defines as liabilities to pay for goods or services that have been received or supplied, but have not been paid, invoiced, or formally agreed with the supplier. Accordingly, accrued expenses are included for the accounts.

1.12 Taxation

The Department of Inland Revenue has confirmed that MWSIP is not entitled to claim, Value Added Tax refund or the income tax payment. Payee Tax has been calculated and deducted from employee's salary on Circular No 01 dated 01/04/2014 issued by Inland Revenue Department. MWSIP has deducted Payee Tax and Stamp Duty from the eligible employees and remitted to the Department of Inland Revenue on monthly basis.

1.13 Other Revenue

Non-refundable tender fees collected by the program from the bidders on some procurement, is transferred to the consolidated fund as revenue through MMD&E.

1.14 Cash Flow Statement

The Cash Flow Statement has been prepared using the "Direct Method" in accordance with the (SLPSAS). Cash and cash equivalents comprise short term, highly liquid investments that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. For the purpose of cash flow statement, cash and cash equivalents consist of cash in hand and balance with banks.

1.15 Borrowing Costs

All borrowing costs are recognized in expenditure in the period in which they are incurred.

1.16 Retirement Benefits Obligations

As per circulars issued by the Management Services Department of the General Treasury, the entitled officers for employees Provident Fund (EPF) 8% and 12% for EPF and 3% for Employees Trust Fund of gross emoluments of employees by MWSIP.

1.17 Comparative information

Comparative information of the program activities is included in the financial statements from November 2015 after signing of the loan agreement.

1.18 Program management expenses

All accumulated expenditure has been capitalized.

1.19 Mobilization Advances

Mobilization advances paid for Consultancy organization and Civil Works have been accounted as Non-current assets until recovery from the Consultancy organization according to agreement and after exceeding the work done value 20% of each civil construction contract.

1.20 Working progress of civil works

Working progress of civil works has been accumulated and accounted under Non-Current Assets until completion of the contract. After completion of the construction contract handed over to the Irrigation Department or Mahaweli Authority of Sri Lanka in according to the program agreement.

Note 01

IMPREST FUND RECONCILIATION

CENTRAL BANK ACC NO. - 74140 - S/L 182 FOR ADB LOAN NO. 3267 SRI (ORDINARY OPERATION)

CENTRAL BANK ACC NO. - 74141 - S/L 183 FOR ADB LOAN NO. 3268 SRI (SPECIAL OPERATION)

DESCRIPTION	ADB L/N. 3267				ADB L/N. 3268			
	2017		2018		2017		2018	
	US\$	RS	US\$	RS	US\$	RS	US\$	RS
BALANCE AS AT 01 ST OF JANUARY 2018	3,709,343.21	555,659,612.84	6,041,389.86	923,455,440.30	3,201,570.71	479,595,292.35	3,039,477.51	464,598,726.90
ADD :								
IMPREST ADVANCE	4,096,866.67	627,517,067.84	1,000,000.00	179,846,600.00	2,811,575.16	430,648,967.26	1,700,000.00	304,559,690.00
REPLENISHMENT	-	-	-	-	-	-	1,776,505.04	305,712,167.81
USD REVALUATION GAIN / (LOSS)	-	9,473,856.53		91,195,322.91	-	7,050,160.54		23,429,505.38
LESS :								
TRANSFER TO SUB IMPREST ACCOUNT	(193,965.20)	(29,601,760.04)	(513,259.92)	(86,215,842.34)	(134,693.99)	(20,551,963.82)	(402,521.73)	(67,969,579.68)
PAYMENTS DURING THE YEAR	(1,570,854.82)	(239,593,336.87)	(4,344,749.22)	(709,268,912.61)	(2,838,974.37)	(432,143,729.43)	(4,922,256.06)	(812,637,959.65)
BALANCE AS AT 31 ST DECEMBER 2018	6,041,389.86	923,455,440.30	2,183,380.72	399,012,608.26	3,039,477.51	464,598,726.90	1,191,204.76	217,692,550.76

DESCRIPTION	Sub Imprest Account L/N. 3267		Sub Imprest Account L/N. 3268	
	2018		2018	
	US\$	RS	US\$	RS
BALANCE AS AT 01 ST OF JANUARY 2018	37,200.73	5,675,626.90	45,873.15	6,968,324.17
ADD :				
INITIAL ADVANCE / REPLENISHMENT	513,109.37	86,215,842.53	402,521.73	67,969,580.92
LESS :				
PAYMENTS DURING THE YEAR	512,007.54	85,031,083.56	370,693.89	61,020,001.41
BALANCE AS AT 31 ST DECEMBER 2018	38,302.56	6,860,385.87	77,700.99	13,917,903.68

Note 2

Property Plant & Equipment (Rs)

Description	Furniture & Office Equipment	Computer & Accessories	Fittings	Vehicle	Plant Machinery & Equipment	Generator	Total Value
Depreciation Rate	10%	25%	20%	20%	33.33%	33.33%	
Balance as at 01.01.2018	19,474,254.23	14,782,398.13	6,839,089.85	171,850,000.00	-	-	212,945,742.21
Additions During the Year-2018	3,053,352.35	1,779,952.90	1,286,050.00	156,499,175.00	19,082,459.99	10,240,665.37	191,941,655.61
Balance as at 31.12.2018	22,527,606.58	16,562,351.03	8,125,139.85	328,349,175.00	19,082,459.99	10,240,665.37	404,887,397.82
Depreciation							
Balance as at 01.01.2018	2,984,451.85	3,636,862.05	2,134,458.25	41,808,986.30	-	-	50,564,758.45
Charge for the Year	2,067,829.02	3,882,123.55	1,580,373.89	41,633,216.56	1,062,569.82	15,839.21	50,241,952.05
Balance as at 31.12.2018	5,052,280.87	7,518,985.60	3,714,832.14	83,442,202.86	1,062,569.82	15,839.21	100,806,710.50
Net Book Balance as at 31.12.2017	16,489,802.38	11,145,536.08	4,704,631.60	130,041,013.70	-	-	162,380,983.76
Net Book Balance as at 31.12.2018	17,475,325.71	9,043,365.43	4,410,307.71	244,906,972.14	18,019,890.17	10,224,826.16	304,080,687.32

Property Plant & Equipment (Rs) - PMDSC

Description	Furniture & Office Equipment	Computer & Accessories	Software	Vehicle	Plant Machinery & Equipment	Total Value
Depreciation Rate	10%	25%	33.33%	20%	33.33%	
Balance as at 01.01.2018	11,197,925.00	3,594,560.00	9,384,355.27	3,238,800.00	-	27,415,640.27
Additions During the Year-2018	-	91,500.00	3,331,320.00	-	2,910,000.00	6,332,820.00
Balance as at 31.12.2018	11,197,925.00	3,686,060.00	12,715,675.27	3,238,800.00	2,910,000.00	33,748,460.27
Depreciation						
Balance as at 01.01.2018	658,198.47	1,466,233.48	5,187,640.35	617,590.36	-	7,929,662.66
Charge for the Year	1,119,792.50	920,574.93	3,981,206.48	647,760.00	241,811.43	6,911,145.34
Balance as at 31.12.2018	1,777,990.97	2,386,808.41	9,168,846.83	1,265,350.36	241,811.43	14,840,808.00
Net Book Balance as at 31.12.2017	10,539,726.53	2,128,326.52	4,196,714.92	2,621,209.64	-	19,485,977.61
Net Book Balance as at 31.12.2018	9,419,934.03	1,299,251.59	3,546,828.44	1,973,449.64	2,668,188.57	18,907,652.27

Property Plant & Equipment (Rs) - ISEWP

Description	Furniture & Office Equipment	Computer & Accessories	Total Value
Depreciation Rate	10%	25%	
Balance as at 01.01.2018	-	-	-
Additions During the Year-2018	833,970.00	214,000.00	1,047,970.00
Balance as at 31.12.2018	833,970.00	214,000.00	1,047,970.00
Depreciation			
Balance as at 01.01.2018	-	-	-
Charge for the Year	49,400.45	53,500.00	102,900.45
Balance as at 31.12.2018	49,400.45	53,500.00	102,900.45
Net Book Balance as at 31.12.2017	-	-	-
Net Book Balance as at 31.12.2018	784,569.55	160,500.00	945,069.55

Description	Furniture & Equipment	Computer & Accessories	Fittings	Vehicle	Plant Machinery & Equipment	Generator	Total Value
P.P.E-PMU/PIU	17,475,325.71	9,043,365.43	4,410,307.71	244,906,972.14	18,019,890.17	10,224,826.16	304,080,687.32
P.P.E-PMDSC	9,419,934.03	1,299,251.59	-	1,973,449.64	2,668,188.57	-	15,360,823.83
P.P.E-ISEWP	784,569.55	160,500.00	-	-	-	-	945,069.55
Net Book Balance as at 31.12.2018	27,679,829.29	10,503,117.02	4,410,307.71	246,880,421.78	20,688,078.74	10,224,826.16	320,386,580.70

Note 03

Other Project related Cost (Rs)

Description	As at 01.01.2018	Addition during the Year	As at 31.12.2018
Civil	954,144,849.24	1,751,523,683.76	2,705,668,533.00
Environment & Social Mitigation	31,428,350.81	259,962,640.78	291,390,991.59
Incremental PMU and PIU Salaries	203,227,666.86	156,981,784.03	360,209,450.89
Strategic communication plan	3,703,838.00	43,978,856.10	47,682,694.10
Training	29,033,939.78	30,738,990.34	59,772,930.12
Equipment Operation and Maintenance	57,869,554.16	39,699,076.22	97,568,630.38
Other Consultancy Services	1,486,279.00	-	1,486,279.00
Foreign Currency Gain or Loss Expenditure	20,673,060.65	820,160,066.81	840,833,127.46
Depreciation	58,494,421.41	57,255,997.84	115,750,419.25
Total	1,360,061,959.91	3,160,301,095.88	4,520,363,055.79

Note 04

Mobilization Advances-Civil Works (Rs)

Contractor Name	Contract Package No:	Opening Balance As at 01.01.2018	Addition during the Year	Recovery during the year	As at 31.12.2018
Mobilization Advances-Edward & Christie	MLBCR-NCB-01	33,080,535.75	-	(12,986,216.65)	20,094,319.10
Mobilization Advances-Gamini Construction (pvt) Ltd	MLBCR-NCB-02	40,733,859.34	-	(8,222,673.47)	32,511,185.87
Mobilization Advances-Nawaloka Construction (pvt) Ltd	MLBCR-NCB-03	101,164,681.37	-	(23,839,677.09)	77,325,004.28
Mobilization Advances-Gamini Construction (pvt) Ltd	MLBCR-NCB-04	19,133,165.26	-	(9,890,269.35)	9,242,895.91
Mobilization Advances-Dock Yard General	MLBCR-NCB-05	-	47,056,883.68	-	47,056,883.68
Mobilization Advances-Chaina Gezhouba	MLBCR-NCB-01	-	259,218,360.28	-	259,218,360.28
Mobilization Advances-NEM Construction (pvt) Ltd	NWPC-NCB-01	117,606,210.44	-	(67,203,547.93)	50,402,662.51
Mobilization Advances-Chaina State Co operation	NWPC-NCB-02	-	931,693,612.97	-	931,693,612.97
Mobilization Advances-CML-MTD Construction Limited	UEC-NCB-01	450,736,372.89	-	(72,229,803.86)	378,506,569.03
Total		762,454,825.05	1,237,968,856.93	(194,372,188.35)	1,806,051,493.63

Note 05

Consultancy Services - Lahmeyer International GmbH

Description	Sch.No.	Total (Rs)
Payments to Lahmeyer International GmbH in 2015		8,360,697.00
Payment to Lahmeyer International GmbH -2016		359,883,672.61
Payment to Lahmeyer International GmbH -2017		657,514,143.15
Payment to Lahmeyer International GmbH -2018		731,053,442.22
Recovery of Mobilization Advance		387,328,412.00
Total		2,144,140,366.98

Transfer to Property, Plant, Equipment	(33,748,460.27)
	2,110,391,906.71

Note 05.1

Mobilization Advance-Lahmeyer International GmbH

Description	Sch.No.	Total (Rs.)
Mobilization Advance		387,328,412.00
Recovery of Mobilization Advance		(387,328,412.00)
Balance of Mobilization Advance as at 31/12/2018		-

Total payment of consultancy-Lahmeyer International GmbH up to end of 2018 is Rs.2144.14 million which includes Rs.33.748 million assets as follow

Description	Rs.Mn
(i).Furniture & Equipment	11.198
(ii).Computer & Accessories	3.686
(iii).Software	12.716
(iv).Vehicle	3.239
(v). Plant Machinery & Equipment	2.91
Total	33.75

Above assets value has been deducted from total consultancy-Lahmeyer payment and added to the property, Plant & Equipment value same for accounting purposes.

Note 05.2

Consultancy Services - egis eau (ISEWP)

Description	Sch.No.	Total (Rs)
Payments to egis eau (ISEWP) in 2018	4	19,731,362.58
Recovery of Mobilization Advance		6,981,857.15
Total		26,713,219.73

Transfer to Property,Plant,Equipment

(1,047,970.00)

25,665,249.73

Note 05.2.1

Mobilization Advance-egis eau (ISEWP)

Description	Sch.No.	Total (Rs.)
Mobilization Advance		47,993,884.97
Recovery of Mobilization Advance		(6,981,857.15)
Balance of Mobilization Advance as at 31/12/2018		41,012,027.82

Note 06

Current Assets

Retention & Securities

Edward & Christie (NCB-01)	11,957,644.38
Gamini Cons (NCB-02)	4,984,881.41
Nawaloka Cons (NCB-03)	12,089,272.42
Gamini Cons (NCB-04)	7,555,773.48
Dock Yard General (NCB 05)	4,481,114.97
Chaina Gezhoubu - ICB 01	48,203,482.68
NEM Construction (NCB-01)	23,630,937.95
CML-MTD (ICB-01)	84,280,271.78
Building & Renovation-Wasana	810,386.35
Building & Renovation-22 Construction	42,994.01
Building & Renovation-Nimal Construction	262,261.71
Building & Renovation-Nadeeka Construction	4,869.07
MLBCRP-D 02 Farmer Organization	143,738.68
MLBCRP-D 04 Farmer Organization	213,308.95
MLBCRP-D 05 Farmer Organization	108,664.74
MLBCRP-Malgammana D Cannal Farmer Organization	228,031.16
MLBCRP-Dewagiriya Farmer Organization	236,243.18
MLBCRP-Bogahawewa Bedum Ela Farmer Organization -1	227,928.28
MLBCRP-D 52 Bedum Ela Farmer Organization	63,203.86
MLBCRP-Guruwela Yaya Bedum Ela Farmer Organization - 1	82,199.45
MLBCRP-D 52 Bedum Ela Farmer Organization - 2	232,448.94
MLBCRP-D 02 Farmer Organization - 2	166,876.99
MLBCRP-D 01 Farmer Organization	144,099.80
MLBCRP-D 03 Farmer Organization	203,362.38
MLBCRP-D 58/59 Farmer Organization	54,655.07
MLBCRP-Guruwela Yaya Bedum Ela Farmer Organization - 2	103,557.26
MLBCRP-Marakawewa Farmer Organization	262,066.48
MLBCRP-Bogahawewa Bedum Ela Farmer Organization - 2	73,796.94
MLBCRP-D 52 Bedum Ela Farmer Organization - 3	270,103.75
MLBCRP-D 52 Bedum Ela Farmer Organization - 4	127,556.19
	<u>201,245,732.31</u>

Current Liability

Retention On Contract

Edward & Christie (NCB-01)	11,957,644.38
Gamini Cons (NCB-02)	4,984,881.41
Nawaloka Cons (NCB-03)	12,089,272.42
Gamini Cons (NCB-04)	7,555,773.48
Dock Yard General (NCB 05)	4,481,114.97
Chaina Gezhoubu - ICB 01	48,203,482.68
NEM Construction (NCB-01)	23,630,937.95
CML-MTD (ICB-01)	84,280,271.78
Building & Renovation-Wasana	810,386.35
Building & Renovation-22 Construction	42,994.01
Building & Renovation-Nimal Construction	262,261.71
Building & Renovation-Nadeeka Construction	4,869.07
MLBCRP-D 02 Farmer Organization	143,738.68
MLBCRP-D 04 Farmer Organization	213,308.95
MLBCRP-D 05 Farmer Organization	108,664.74
MLBCRP-Malgammana D Cannal Farmer Organization	228,031.16
MLBCRP-Dewagiriya Farmer Organization	236,243.18
MLBCRP-Bogahawewa Bedum Ela Farmer Organization -1	227,928.28
MLBCRP-D 52 Bedum Ela Farmer Organization	63,203.86
MLBCRP-Guruwela Yaya Bedum Ela Farmer Organization - 1	82,199.45
MLBCRP-D 52 Bedum Ela Farmer Organization - 2	232,448.94
MLBCRP-D 02 Farmer Organization - 2	166,876.99
MLBCRP-D 01 Farmer Organization	144,099.80
MLBCRP-D 03 Farmer Organization	203,362.38
MLBCRP-D 58/59 Farmer Organization	54,655.07
MLBCRP-Guruwela Yaya Bedum Ela Farmer Organization - 2	103,557.26
MLBCRP-Marakawewa Farmer Organization	262,066.48
MLBCRP-Bogahawewa Bedum Ela Farmer Organization - 2	73,796.94
MLBCRP-D 52 Bedum Ela Farmer Organization - 3	270,103.75
MLBCRP-D 52 Bedum Ela Farmer Organization - 4	127,556.19
	<u>201,245,732.31</u>

Note 07

Accrued Expenses (Rs)

Description		Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL
1100 CML MTD (ICB 01)		33,302,350.32	-	-	-	33,302,350.32	16,984,198.66	11,655,832.61	4,662,329.04
1100 NEM Cons (NCB 01)		7,137,259.39	-	-	7,137,259.39	-	3,640,002.29	2,498,040.79	999,216.31
1100 Edward & Christie (NCB 01)		5,697,157.81	-	5,697,157.81	-	-	2,905,550.48	1,994,005.23	797,602.09
1100 Gamini Cons (NCB 02)		2,694,831.36	-	2,694,831.36	-	-	1,374,363.99	943,190.98	377,276.39
1100 Nawaloka Cons (NCB 03)		32,562,518.33	-	32,562,518.33	-	-	16,606,884.35	11,396,881.42	4,558,752.57
1100 Chaina Gezouba (ICB 01)		16,876,756.58	-	16,876,756.58	-	-	8,607,145.86	5,906,864.80	2,362,745.92
1100 Improvement of field canals of MLBCR (15 canals)		841,227.84	-	841,227.84	-	-	429,026.20	294,429.74	117,771.90
1200 Furniture & Equipment		142,600.00	142,600.00	-	-	-	75,578.00	52,762.00	14,260.00
1200 Plant Machinery & Equipment		2,720,000.00	-	2,490,000.00	230,000.00	-	1,441,600.00	1,006,400.00	272,000.00
1200 Generator		2,045,050.43	-	582,847.28	832,161.39	630,041.76	1,083,876.73	756,668.66	204,505.04
1300 Environment & Resettlement		129,812.50	-	-	94,450.00	35,362.50	-	-	-
1400 Consultancy Payment-Lahmeyer International GmbH		281,133,745.72	281,133,745.72	-	-	-	-	-	129,812.50
1460 Consultancy Payment-egis eau (ISEWP)		19,731,362.58	19,731,362.58	-	-	-	-	241,326.135.87	39,807,609.84
1460 Expert panel and specialist assistance-Mr.P.R Attygalle (IESM)		77,000.00	77,000.00	-	-	-	-	16,968,971.82	2,762,390.76
2100 Director Of Irrigation		620,163.00	166,369.00	-	453,794.00	-	-	66,220.00	10,780.00
2100 River Basin Manager		117,909.50	-	-	-	-	-	-	620,163.00
2100 Director General Mahaweli Authority		343,130.10	-	-	-	117,909.50	-	-	117,909.50
2100 Director General Of Pensions		216,824.51	-	134,971.51	81,853.00	343,130.10	-	-	343,130.10
2100 OT		250,876.60	-	50,939.05	47,588.03	-	-	-	216,824.51
2100 Salary - (Full GOSL)		144,294.00	66,752.32	-	-	85,597.20	20,070.13	15,052.60	215,753.88
2200 Strategic Communication		7,150.00	-	-	7,150.00	144,294.00	-	-	144,294.00
2200 Strategic Communication (GOSL)		7,408,417.50	7,408,417.50	-	-	-	4,218.50	2,931.50	-
2400 Vehicle Repair & Maintenance		376,544.60	-	265,729.60	18,830.00	91,985.00	-	-	7,408,417.50
2400 Water		41,697.27	26,667.27	-	5,880.00	9,150.00	-	-	376,544.60
2400 Electricity		422,358.90	357,090.00	12,076.30	27,450.00	25,742.60	-	-	41,697.27
2400 Telephone		112,659.90	76,923.62	13,359.91	11,422.53	10,953.84	-	-	422,358.90
2400 Fuel		300,822.00	24,509.00	42,465.00	148,123.00	85,725.00	-	-	112,659.90
2400 Travelling and subsistence		507,109.50	39,855.00	187,928.50	88,800.00	190,526.00	-	-	300,822.00
2400 Advertisement		58,218.75	58,218.75	-	-	-	-	-	507,109.50
2400 Security Chargers		14,540.69	14,540.69	-	-	-	-	-	58,218.75
2400 Cleaning Services		80,298.75	80,298.75	-	-	-	-	-	14,540.69
2400 News Papers		5,490.00	2,820.00	1,230.00	-	-	-	-	80,298.75
2400 Sundry		60,145.89	6,332.14	13,513.75	40,300.00	1,440.00	-	-	5,490.00
		416,180,324.32	309,413,502.34	62,467,552.82	9,225,061.34	35,074,207.82	53,172,515.19	294,884,378.01	68,123,431.11

* Known accrued expenditure up to 22/03/2019 have been accounted in the financial statement for the year 2018.

* Variation Order 2 & 3 have been not accounted due to cabinet approval have not been given.

Note 08

Direct Payment (Rs)

Month	Description	Amount	
		L/N 3267	L/N 3268
April	CML (ICB 01)	-	32,687,300.87
June	CML (ICB 01)	37,609,349.85	25,810,338.13
August	CML (ICB 01)	28,300,073.71	19,421,619.21
September	China Gezhouba	37,705,945.46	25,876,629.24
September	China State Construction Engineering	475,163,742.61	326,092,764.54
September	NEM	20,398,537.42	13,998,996.27
October	Nawaloka Cons	20,552,896.65	14,104,929.07
October	Lahmeyer Int GmbH	-	28,286,818.29
October	Lahmeyer Int GmbH	-	15,378,893.92
October	United Motors Lanka PLC	51,168,320.00	35,721,280.00
November	NEM	25,288,199.12	17,354,646.46
November	Lahmeyer Int GmbH	-	28,510,287.12
November	Lahmeyer Int GmbH	-	15,410,039.45
November	Lahmeyer Int GmbH	-	60,446,531.35
November	Dock yard	17,226,184.38	-
		713,413,249.20	659,101,073.91

Note - 09
Investment Cost

ACC code	Sub Code	Sch.No.	Payment during the year 2018					Financed By		
			Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL
1000	1100	Civil Works	2,795,120,352.34	5,426,361.42	1,020,137,279.32	1,265,559,332.61	503,997,178.99	1,425,443,389.25	978,245,452.33	391,431,510.76
	1200	Mechanical and Electrical Equipment	191,941,655.61	158,713,854.48	22,918,472.08	5,884,314.95	4,425,014.10	101,165,418.23	70,624,914.61	20,151,322.76
	1300	Environment and Social Mitigation	259,962,640.78	696,925.00	1,109,150.00	251,919,054.98	6,237,510.80	-	-	259,962,640.78
	1400	Consulting Services	800,077,097.51	800,077,097.51	-	-	-	-	687,264,227.77	112,812,869.74
		Total (Rs)	4,047,101,746.24	964,914,438.41	1,044,164,901.40	1,533,362,702.54	514,659,703.89	1,526,608,807.48	1,736,134,594.72	784,358,344.03

Note - 10
Recurrent Cost

ACC code	Sub Code	Sch.No.	Payment during the year 2018					Financed By		
			Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL
2000	2100	Incremental PMU and PDU Salaries	156,981,784.03	79,835,757.73	15,444,309.12	26,920,030.16	34,781,687.02	11,466,759.16	8,000,069.37	136,914,955.50
	2200	Strategic Communication plan	43,978,721.26	40,689,187.60	1,089,160.00	942,396.50	1,258,112.00	6,531,561.00	4,538,881.37	32,908,278.90
	2300	Training	30,738,990.34	30,654,950.34	84,040.00	-	-	16,406,408.68	11,206,589.58	3,125,992.07
	2400	Equipment Operation and Maintenance	39,699,076.22	23,515,176.38	3,757,412.05	6,329,086.81	6,097,400.98	-	-	39,699,076.22
		Total (Rs)	271,398,571.85	174,695,072.05	20,374,921.17	34,191,513.47	42,137,200.00	34,404,728.84	24,345,540.32	212,648,302.69

Revised Budget

PMU	Project Management Unit
MLBCRP	Minipe Left bank Central Project
NWPCP	North West Cannel Project
UECP	Upper Elahera cannel Project

Schedules to the Financial Statements

Main code
1000Sub Code
1100

	Total	PMU	MLBCR	NWPC	UECP	LN 3267	LN 3268	GOSL
MLBCRP-NCB 01 (Edward & Christie)	70,718,100.24	-	70,718,100.24	-	-	36,066,228.94	24,751,330.84	9,900,534.03
MLBCRP-NCB 02 (Ganini Construction)	70,823,747.70	-	70,823,747.70	-	-	36,120,106.23	24,788,307.95	9,915,324.66
MLBCRP-NCB 03 (Navaloka Construction)	201,031,978.88	-	201,031,978.88	-	-	102,326,305.05	70,361,185.38	28,144,477.04
MLBCRP-NCB 04 (Ganini Construction)	72,825,551.18	-	72,825,551.18	-	-	37,141,024.99	25,488,937.21	10,195,577.17
MLBCRP-NCB 05 (Dock Yard General)	90,830,909.03	-	90,830,909.03	-	-	46,323,761.52	31,790,816.09	12,716,327.26
MLBCRP-ICB 01 (China Gezhoubu)	173,513,002.69	-	173,513,002.69	-	-	88,430,752.62	60,687,773.11	24,394,472.67
NWPCP-NCB 01 (NEM Construction)	331,892,902.18	-	-	331,892,902.18	-	169,265,371.92	116,162,509.14	46,465,006.28
UECP-ICB 01 (CML MTD)	501,923,578.78	-	-	-	501,923,578.78	255,981,021.37	175,673,248.81	70,269,301.03
Improvement of field canals of MLBCR (13 canals)	4,932,879.58	-	4,932,879.58	-	-	2,515,768.59	1,726,507.85	690,603.14
Improvement of field canals of MLBCR (19 canals)	27,426,281.72	-	27,426,281.72	-	-	13,987,403.68	9,599,198.60	3,819,679.44
Mobilization Advances	1,237,968,856.93	-	306,275,243.96	931,693,612.97	-	631,356,994.92	433,284,211.37	173,327,640.16
Other Civil Cost	11,232,563.43	5,426,561.42	1,759,584.34	1,972,817.46	2,073,600.21	5,728,607.35	3,931,307.20	1,572,558.98
Central Bank Differ	-	-	-	-	-	42.08	28.88	-
	2,795,120,352.34	5,426,561.42	1,020,137,279.32	1,265,559,332.61	503,997,178.99	1,425,443,389.25	978,245,452.33	301,431,510.76
Mobilization Advances Recovery-NCB 01	12,986,216.65	-	12,986,216.65	-	-	-	-	-
Mobilization Advances Recovery-NCB 02	8,222,673.47	-	8,222,673.47	-	-	-	-	-
Mobilization Advances Recovery-NCB 03	23,839,677.09	-	23,839,677.09	-	-	-	-	-
Mobilization Advances Recovery-NCB 04	9,890,269.35	-	9,890,269.35	-	-	-	-	-
Mobilization Advances Recovery-NCB 01	67,203,547.93	-	-	67,203,547.93	-	-	-	-
Mobilization Advances Recovery-ICB 01	72,229,803.86	-	-	-	72,229,803.86	-	-	-
	2,989,492,540.69	5,426,561.42	1,075,076,115.88	1,332,762,880.54	576,226,982.85	-	-	-

Main code
1000

Sub Code
1200

Furniture & Office Equipment

	Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
Pin Board	3,600.00	3,600.00	-	-	-	-	-	3,600.00
Photo Copier	1,085,600.00	550,850.00	-	178,250.00	356,500.00	575,368.00	401,672.00	108,560.00
Scale	2,590.00	2,590.00	-	-	-	-	-	2,590.00
Frankline Machine	212,750.00	212,750.00	-	-	-	112,757.50	78,717.50	21,275.00
Safe - lockers	35,190.00	17,595.00	-	17,595.00	-	-	-	35,190.00
Writing Tables (Multiboard Office Tables) with two fixed Drawers	84,645.00	84,645.00	-	-	-	44,861.85	31,318.65	8,464.50
Adjustable Rexene Chairs with heavy duty rollers - low back chair	92,002.50	79,245.00	12,757.50	-	-	48,761.31	34,040.93	9,200.25
Multiboard Office Table (180 cm x 90 cm 75 cm)	146,986.25	17,106.25	60,900.00	-	68,980.00	77,902.71	54,384.91	14,698.63
Adjustable fabric half back chairs with heavy duty rollers	20,930.00	20,930.00	-	-	-	11,092.90	7,744.10	2,093.00
Multiboard Dining table (178 cm x 90 cm x 75 cm)	35,765.00	35,765.00	-	-	-	18,955.45	13,233.05	3,576.50
Dining Chair	4,450.00	-	-	-	4,450.00	2,358.50	1,646.50	445.00
Chair	13,690.00	-	-	-	13,690.00	-	-	13,690.00
Multiboard lobby table (110 cm x 55 cm x 45 cm)	11,701.25	11,701.25	-	-	-	6,201.66	4,329.46	1,170.13
Multiboard lockable Cupboards (with wooden doors)	308,102.47	191,475.00	103,737.47	-	-	163,294.31	113,997.91	30,810.25
Multiboard lockable Cupboards	13,790.00	-	-	13,790.00	12,890.00	-	-	13,790.00
Multiboard Office Table with 2 lockable Drawers	61,829.38	51,591.88	10,237.50	-	-	32,769.57	22,876.87	6,182.93
Revene Visitors Chairs with Partly Chromium plated/stainless steel arms & pedestal/ stand	46,427.25	33,827.25	-	-	12,600.00	24,606.44	17,178.08	4,642.73
Adjustable highback rexene executive chairs with chromium plated with heavy duty rollers	21,062.25	21,062.25	-	-	-	11,162.99	7,791.03	2,106.23
Filing Cabinet with 4 drawers -steel	49,985.00	38,295.00	-	-	11,690.00	26,492.05	18,404.45	4,998.50
Lockable steel cupboards with glass window panes Infront side	41,273.50	41,273.50	-	-	-	21,874.96	15,271.20	4,127.35
Front side open Multiboard File rack with 5 rows	143,643.50	49,783.50	74,480.00	-	19,380.00	76,131.06	53,148.10	14,364.15
Digital voice Recorder	15,800.00	-	-	15,800.00	-	8,374.00	5,846.00	1,580.00
Table ware	25,248.00	-	-	25,248.00	-	-	-	25,248.00
Refrigerator	70,200.00	-	-	70,200.00	-	37,206.00	25,974.00	7,020.00
Wakum cleaner	7,450.00	-	-	-	-	3,948.50	2,756.50	745.00
Wireless Presenter	4,700.00	-	-	-	4,700.00	2,491.00	1,739.00	470.00
Rice Cooker	13,950.00	-	-	-	13,950.00	-	-	13,950.00
Gas Cooker	3,500.00	-	-	-	3,500.00	-	-	3,500.00
Gas Ceylinder	3,665.00	-	-	-	3,665.00	-	-	3,665.00
Steel Table	12,420.00	-	-	-	12,420.00	6,582.60	4,595.40	1,242.00
Steel Chair	18,090.00	-	-	-	18,090.00	9,587.70	6,693.30	1,809.00
Teek Bed	170,285.00	-	-	-	170,285.00	-	-	170,285.00
Regular Table	23,970.00	-	-	-	23,970.00	12,704.10	8,868.90	2,397.00
Half Back Chairs	62,660.00	-	-	-	62,660.00	33,209.80	23,184.20	6,266.00
Normal Tables	7,200.00	-	-	-	7,200.00	-	-	7,200.00
Steam Spray Iron	2,601.00	-	-	-	2,601.00	1,378.53	962.37	260.10
Fax Machine	66,700.00	-	-	-	66,700.00	35,351.00	24,679.00	6,670.00
Mobile Drawer Box	30,555.00	-	30,555.00	-	-	16,194.15	11,305.35	3,055.50
Scientific Calculator	4,950.00	-	4,950.00	-	-	2,623.50	1,831.50	495.00
Lader	13,500.00	-	13,500.00	-	-	-	-	13,500.00
Drawer Box With 2 Drawers	6,030.00	-	6,030.00	-	-	3,195.90	2,231.10	603.00
Typist chair With arms	53,865.00	-	53,865.00	-	-	28,548.45	19,930.05	5,386.50
Sub Total	3,053,352.35	1,464,085.88	371,012.47	328,333.00	889,921.00	1,455,986.51	1,016,443.41	580,922.44

Computer & Accessories

Mouse	2,800.00	-	1,700.00	1,100.00	-	1,484.00	1,016.00	280.00
Colour Printer	35,400.00	-	-	35,400.00	-	18,762.00	13,098.00	3,540.00
32GB Pen drives	11,250.00	-	-	11,250.00	-	-	-	11,250.00
8GB Pen drives	3,600.00	-	3,600.00	-	-	1,908.00	1,332.00	360.00
DeskTop Computer	261,000.00	-	-	261,000.00	-	-	-	261,000.00
NoteBook Computer	1,154,652.90	769,768.60	-	-	384,884.30	611,966.04	427,221.57	115,468.29
A4 Printers	11,250.00	-	-	11,250.00	-	-	-	11,250.00

Sch - 03 Environment & Social Mitigation

Main code
1000Sub Code
1300

International Union for Conservation of nature
Survey Department
Compensation-Land Acquisition
Livelihood Restoration Programme
Conservator General of forest
Central Environment Authority
Fuel
Fees for land acquisition works/Refreshments & Other expenditures

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
7,720,807.00	-	-	4,038,287.00	3,682,520.00	-	-	7,720,807.00
5,591,095.87	-	-	4,476,170.87	1,114,925.00	-	-	5,591,095.87
242,006,445.00	-	-	242,006,445.00	-	-	-	242,006,445.00
1,333,368.80	50,168.00	1,037,300.00	114,450.00	131,450.80	-	-	1,333,368.80
94,987.00	-	-	94,987.00	-	-	-	94,987.00
661,950.00	600,000.00	61,950.00	-	-	-	-	661,950.00
574,051.00	-	-	8,880.00	565,171.00	-	-	574,051.00
1,979,936.11	46,757.00	9,900.00	1,179,835.11	743,444.00	-	-	1,979,936.11
259,962,640.78	696,925.00	1,109,150.00	251,919,054.98	6,237,510.80	-	-	259,962,640.78

Sch - 04 Consulting Services

Main code
1000Sub Code
1400

Lahmeyer international GmbH
IESM
ISEWP
Central Bank Differ

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
731,053,442.22	731,053,442.22	-	-	-	-	627,938,161.05	103,115,281.17
1,298,382.99	1,298,382.99	-	-	-	-	1,116,609.37	181,773.62
67,721,247.55	67,721,247.55	-	-	-	-	58,209,432.60	9,511,814.95
24.75	24.75	-	-	-	-	-	24.75
800,077,072.76	800,077,097.51	-	-	-	-	687,264,227.77	112,812,869.74

Sch - 05 Incremental PMU and PIU Salaries

Main code
2000Sub Code
2100

Personal Emoluments
Personal Emoluments-Full GOSL

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
143,334,489.53	77,032,159.02	14,827,240.10	20,508,187.66	30,966,902.75	11,466,759.16	8,600,069.37	121,267,661.00
13,647,294.50	2,803,598.71	617,069.02	6,411,842.50	3,814,784.27	-	-	13,647,294.50
156,981,784.03	79,835,757.73	15,444,309.12	26,920,030.16	34,781,687.02	11,466,759.16	8,600,069.37	136,914,955.50

Sch - 06 Strategic communication plan

Main code
2000Sub Code
2200

Strategic Communication Plan
Strategic Communication Plan - Inaugural Ceremony

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
11,118,397.50	7,828,729.00	1,089,160.00	942,396.50	1,258,112.00	6,531,561.00	4,538,881.37	47,820.10
32,860,458.60	32,860,458.60	-	-	-	-	-	12,860,458.60
43,978,856.10	40,689,187.60	1,089,160.00	942,396.50	1,258,112.00	6,531,561.00	4,538,881.37	32,908,278.60

Sch - 07 Training

Main code
2000 Sub Code
2300

Training

	Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
Local Training	398,723.00	314,683.00	84,040.00	-	-	206,033.19	143,827.51	48,872.30
Foreign Training	30,340,267.34	30,340,267.34	-	-	-	16,200,385.49	11,062,762.07	3,077,119.77
	30,738,990.34	30,654,950.34	84,040.00	-	-	16,406,408.68	11,206,589.58	3,125,992.07

Sch - 08 Equipment Operation and Maintenance

Main code
2000 Sub Code
2400

	Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
Fuel	7,568,107.35	2,110,329.15	1,597,454.00	2,189,644.20	1,670,680.00	-	-	7,568,107.35
Telephone	1,041,831.96	660,921.90	134,724.08	112,681.27	133,504.71	-	-	1,041,831.96
Electricity	3,153,611.55	2,434,243.25	175,215.30	264,509.58	279,643.42	-	-	3,153,611.55
Rubber stamp	25,980.00	8,700.00	4,000.00	13,280.00	-	-	-	25,980.00
Stationery and Consumables	3,667,656.51	2,621,943.91	183,154.78	650,054.47	212,503.35	-	-	3,667,656.51
Vehicle repairs and Maintain	9,170,837.33	5,913,944.95	601,717.64	1,416,337.79	1,238,837.15	-	-	9,170,837.33
Refreshment	937,423.75	669,189.35	2,800.00	156,030.40	109,404.00	-	-	937,423.75
Water	652,189.27	448,934.54	-	87,298.50	115,956.23	-	-	652,189.27
Repairs and maintenance of Equipment	2,289,418.45	1,559,732.46	331,883.50	269,074.50	128,727.99	-	-	2,289,418.45
Labour charges-cleaning	1,363,389.12	723,044.12	6,000.00	84,500.00	549,845.00	-	-	1,363,389.12
Travelling and subsistence	3,107,273.31	674,176.31	646,409.00	771,765.10	1,014,922.90	-	-	3,107,273.31
Advertisement	2,265,787.50	2,265,787.50	-	-	-	-	-	2,265,787.50
Security services	166,259.41	166,259.41	-	-	-	-	-	166,259.41
Sundry expenses	2,270,197.97	1,724,778.99	142,113.75	217,450.00	313,755.23	-	-	2,270,197.97
News papers	80,670.00	38,750.00	13,270.00	11,160.00	17,490.00	-	-	80,670.00
Transport	4,000.00	-	-	-	-	-	-	4,000.00
Office Maintenance	371,744.00	76,804.00	46,570.00	63,153.00	185,217.00	-	-	371,744.00
Inaugural Ceremony Other Exp	459,020.29	313,958.29	-	22,148.00	122,914.00	-	-	459,020.29
TEC/Pro.Committee Attendance Fees	319,654.00	319,654.00	-	-	-	-	-	319,654.00
Evaluation Fees	25,000.00	25,000.00	-	-	-	-	-	25,000.00
Tax Clearance	759,024.25	759,024.25	-	-	-	-	-	759,024.25
	39,699,076.22	23,515,176.38	3,757,412.05	6,329,086.81	6,097,400.98	-	-	39,699,076.22

* December 2018 expenses not reimbursed from central bank imprest a/c

Sch - 07 Training

Main code
2000 Sub Code
2300

Training

Total	PMU	MLBCRP	NWPCT	UECP	L/N 3267	L/N 3268	GOSL
398,723.00	314,683.00	84,040.00	-	-	206,023.19	142,827.51	48,872.30
30,340,267.34	30,340,267.34	-	-	-	16,200,385.49	11,062,762.07	3,077,119.77
30,738,990.34	30,654,950.34	84,040.00	-	-	16,406,408.68	11,206,589.58	3,125,992.07

Local Training
Foreign Training

Sch - 08 Equipment Operation and Maintenance

Main code
2000 Sub Code
2400

Total	PMU	MLBCRP	NWPCT	UECP	L/N 3267	L/N 3268	GOSL
7,568,107.35	2,110,329.15	1,597,454.00	2,189,644.20	1,670,680.00	-	-	7,568,107.35
1,041,831.96	660,921.90	134,724.08	112,681.27	133,504.71	-	-	1,041,831.96
3,153,611.55	2,434,243.25	175,215.30	264,509.58	279,643.42	-	-	3,153,611.55
25,980.00	8,700.00	4,000.00	13,280.00	-	-	-	25,980.00
3,667,656.51	2,621,943.91	183,154.78	650,054.47	212,503.35	-	-	3,667,656.51
9,170,837.33	5,913,944.95	601,717.64	1,416,337.79	1,238,837.15	-	-	9,170,837.33
937,423.75	669,189.35	2,800.00	156,030.40	109,404.00	-	-	937,423.75
652,189.27	448,934.54	-	87,298.50	115,956.23	-	-	652,189.27
2,289,418.45	1,559,732.46	331,883.50	269,074.50	128,727.99	-	-	2,289,418.45
1,363,389.12	723,044.12	6,000.00	84,500.00	549,845.00	-	-	1,363,389.12
3,107,273.31	674,176.31	646,409.00	771,765.10	1,014,922.90	-	-	3,107,273.31
2,265,787.50	2,265,787.50	-	-	-	-	-	2,265,787.50
166,259.41	166,259.41	-	-	-	-	-	166,259.41
2,270,197.97	1,724,778.99	14,213.75	217,450.00	313,755.23	-	-	2,270,197.97
80,670.00	38,750.00	13,270.00	11,160.00	17,490.00	-	-	80,670.00
4,000.00	-	-	-	4,000.00	-	-	4,000.00
371,744.00	76,804.00	46,570.00	63,153.00	185,217.00	-	-	371,744.00
459,020.29	313,938.29	-	22,148.00	122,914.00	-	-	459,020.29
319,654.00	319,654.00	-	-	-	-	-	319,654.00
25,000.00	25,000.00	-	-	-	-	-	25,000.00
759,024.25	759,024.25	-	-	-	-	-	759,024.25
39,699,076.22	23,515,176.38	3,757,412.05	6,329,086.81	6,097,400.98	-	-	39,699,076.22

Fuel
Telephone
Electricity
Rubber stamp
Stationery and Consumables
Vehicle repairs and Maintain
Refreshment
Water
Repairs and maintenance of Equipment
Labour charges-cleaning
Travelling and subsistence
Advertisement
Security services
Sundry expenses
News papers
Transport
Office Maintenance
Inaugural Ceremony Other Exp
TEC/Pro.Committee Attendance Fees
Evaluation Fees
Tax Clearance

Description	Opening Balances		Adjusted within Year		Final JE		Final	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Property Plant Equipment (Cost)								
Furniture & Equipment	19,474,254.22		9,313,212.30	-	142,600.00	6,402,459.99	22,527,606.53	
Computer & accessories	14,782,398.13		1,779,952.90	-			16,562,351.03	
Fittings	6,839,089.85		1,286,050.00	-			8,125,139.85	
Vehicle	17,850,000.00		156,499,175.00	-			328,349,175.00	
Plant Machinery & Equipment			9,960,000.00	-	9,122,459.99		19,082,459.99	
Generator			8,195,614.94	-	2,045,050.43		10,240,665.37	
Accumulated Depreciation								
Furniture & Equipment		3,642,650.32	-	-		3,187,621.52		6,830,271.84
Computer & accessories		5,103,095.53	-	-		8,684,822.03		13,787,917.56
Fittings		2,134,458.25	-	-		3,160,747.78		5,295,206.03
Vehicle		42,426,576.66	-	-		83,914,193.12		126,340,769.78
Soft ware		5,187,640.35	-	-		3,981,206.48		9,168,846.83
Plant Machinery & Equipment			-	-		2,366,951.07		2,366,951.07
Generator			-	-		31,678.42		31,678.42
Depreciation								
Furniture & Equipment Depreciation			-	-	3,187,621.52		3,187,621.52	
Computer & accessories Depreciation			-	-	8,684,822.03		8,684,822.03	
Fittings Depreciation			-	-	3,160,747.78		3,160,747.78	
Vehicle Depreciation			-	-	83,914,193.12		83,914,193.12	
Soft ware Depreciation			-	-	3,981,206.48		3,981,206.48	
Plant Machinery & Equipment Depreciation			-	-	2,366,951.07		2,366,951.07	
Generator Depreciation			-	-	31,678.42		31,678.42	
Development Cost								
Other Project Related Cost	1,360,061,959.87							
Mobilization Advance	762,454,825.05		1,237,968,856.93	-			1,360,061,959.87	
Advanced payments to Lameyer International -Consultancy	77,374,995.91		-	177,472,692.86		16,899,495.49	1,806,051,493.63	
Consultancy payments-Lameyer International	1,344,298,288.68		527,294,792.42	8,586,359.83	281,133,745.72		2,144,140,466.99	
Advanced payments to IESM Consultancy			154,000.00	-				
Consultancy payments-IESM Consultancy			1,221,382.99	-	77,000.00		1,298,382.99	
Advanced payments to EGIS EAU Consultancy -ISEWP			47,993,884.97	-			47,993,884.97	
Consultancy payments-EGIS EAU Consultancy -ISEWP			-	-	19,731,362.58		19,731,362.58	
Civil								
Other Civil Cost								
Edward & Christie (NCB 01)-MLBCRP			11,232,563.43	-			11,232,563.43	
CML (ICB 03)-UECP			76,875,719.72	-	6,828,597.17		83,704,316.89	
NEM (NCB 01)-NWPCP			533,012,138.87	-	41,141,243.77		574,153,382.64	
Gamini (NCB 02)-MLBCRP			390,206,054.66	-	8,890,395.45		399,096,450.11	
Nawaloba (NCB 03)-MLBCRP			75,880,999.88	-	3,165,421.29		79,046,421.17	
Gamini (NCB 04)-MLBCRP			186,603,700.95	-	38,267,955.02		224,871,655.97	
Dockyard General (NCB 05)-MLBCRP			82,715,820.53	-			82,715,820.53	
China Gethouba (ICB 01)-MLBCRP			90,830,909.03	-			90,830,909.03	
			156,636,246.11	-	16,876,756.58		173,513,002.69	
			-	-				
			-	-				
Civil-MLBCR D 26 farmer Organization			506,141.22	-			506,141.22	
Civil-MLBCR D 03 farmer Organization			431,304.64	-			431,304.64	
Civil-MLBCR D 30 farmer Organization			619,056.55	-			619,056.55	
Civil-MLBCR D 25 farmer Organization(Stage-I)-04			122,072.03	-			122,072.03	
Civil-MLBCR D 01 farmer Organization			226,703.55	-			226,703.55	
Civil-MLBCR D 43 farmer Organization(Stage-III)			759,411.80	-			759,411.80	
Civil-MLBCR D 21 farmer Organization			738,920.88	-			738,920.88	
Civil-MLBCR D 43 farmer Organization(Stage-I/II)			301,437.38	-			301,437.38	
Civil-MLBCR D 47 farmer Organization			544,477.87	-			544,477.87	
Civil-MLBCR Guruwela Yaya farmer Organization			96,822.03	-			96,822.03	
Civil-MLBCR D 57 farmer Organization (Stage-III)			198,261.03	-			198,261.03	
Civil-MLBCR D 25 farmer Organization (Stage-II)-05			137,327.34	-			137,327.34	

Description	Opening Balances		Adjusted within Year		Final JE		Final	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Civi-MLBCR D 04 farmer Organization (Stage-iv)			250,943.26	-				250,943.26
Civi-MLBCR D 02 farmer Organization-1			1,293,648.16	-	200,139.59			1,493,787.75
Civi-MLBCR D 05 farmer Organization			1,919,780.59	-				1,919,780.59
Civi-MLBCR Matgammana D Cannal farmer Organization			991,512.57	-				991,512.57
Civi-MLBCR Dewagiriya farmer Organization			2,060,680.34	-				2,060,680.34
Civi-MLBCR Bogahawewa Bedum Ela farmer Organization			2,140,948.59	-				2,140,948.59
Civi-MLBCR D 52 Bedum Ela farmer Organization - 1			2,063,654.32	-				2,063,654.32
Civi-MLBCR Guruwela Yaya Bedum Ela farmer Organization - 1			568,834.77	-				568,834.77
Civi-MLBCR D 52 Bedum Ela farmer Organization - 2			739,795.06	-				739,795.06
Civi-MLBCR D 02 farmer Organization- 2			2,100,440.41	-				2,100,440.41
Civi-MLBCR D 01 farmer Organization			1,511,732.95	-				1,511,732.95
Civi-MLBCR D 03 farmer Organization			1,311,698.16	-				1,311,698.16
Civi-MLBCR D 58/59 farmer Organization -01			1,843,791.42	-				1,843,791.42
Civi-MLBCR D 58/59 farmer Organization -02			491,895.60	-				491,895.60
Civi-MLBCR Guruwela Yaya Bedum Ela farmer Organization - 2			932,015.35	-	641,088.25		641,088.25	
Civi-MLBCR Marakawewa Bedum Ela farmer Organization			2,358,598.40	-				932,015.35
Civi-MLBCR D 52 Bedum Ela farmer Organization - 3			2,430,933.75	-				2,358,598.40
Civi-MLBCR D 52 Bedum Ela farmer Organization - 4			1,148,005.71	-				2,430,933.75
Civi-MLBCR Bogahawewa Bedum Ela farmer Organization - 2			677,087.51	-				1,148,005.71
Civil ICB-01 NWPCP			-	-				677,087.51
Civil KMTCC			-	-				-
Civil KMTCC-Geological Surveys & Mines Bureau			-	-				-
Central Bank Imprest Accounts			-	-				-
ADB - L/N 3267 SRI - Ordinary operation	923,455,440.28		271,041,922.91	795,484,754.93				
ADB - L/N 3268 SRI - Special operation	464,598,726.89		633,701,263.19	880,607,439.32			399,012,608.26	
GOSL - Contribution				946,479,419.10			217,692,550.76	
Treasury Imprest AC		752,809,596.27	176,719.40	951,997,575.91				1,699,112,295.97
Sub Imprest A/C 3267	3,675,626.90		86,388,425.76	85,203,666.55			6,860,386.11	
Sub Imprest A/C 3268	6,968,324.17		67,975,881.76	61,026,301.15			13,917,904.78	
ADB Loans -			-	-				
Loan No 3267		1,923,187,699.31	-	894,906,914.23				2,818,094,613.54
Loan No 3268		2,323,478,125.32	-	1,274,548,726.49				3,598,026,851.81
Revaluation Of Imprest Accounts								
ADB - L/N 3267 SRI - Ordinary operation				91,195,322.91				
ADB - L/N 3268 SRI - Special operation				23,429,505.38				
Revaluation Of Loan Accounts								
ADB - L/N 3267 SRI - Ordinary operation		1,647,065.04	1,647,065.04	-		423,055,838.29		423,055,838.29
ADB - L/N 3268 SRI - Special operation		5,175,794.74	5,175,794.74	-		511,729,056.81		511,729,056.81
Foreign Currency Gain or Loss A/c					934,784,895.10		820,160,066.81	
Other Income				349,110.00				
Accrued		93,041,228.16	93,041,228.16	-		416,180,324.32		416,180,324.32
Advances			11,046,719.00	11,046,719.00				
Environment			10,444,207.50	272,500.00				
Resettlement			249,661,120.78	-			10,171,707.50	
Personal Emoluments			143,188,612.92	105,000.00			249,790,933.28	
Personal Emoluments-Full GOSL			12,204,973.39	-			143,334,489.52	
Strategic Communication			11,111,248.00	-			13,647,294.50	
Training			30,738,990.33	-			11,118,398.00	
Fuel			7,267,285.35	-			30,738,990.33	
Telephone			929,172.02	-			7,568,107.35	
Electricity			2,731,253.25	-			1,041,831.92	
Stationery And Consumables			3,667,656.49	-			3,153,612.15	
Vehicle Repairs And Maintenance			8,794,293.37	-			4,044,201.09	
Water			610,491.96	-			8,794,293.37	
Labour Charges- Cleaning			1,283,090.37	-			652,189.23	
Security Services			151,718.72	-			1,363,389.12	
Vehicle Hire Chargers			-	-			166,259.41	

Description	Opening Balances		Adjusted within Year				Final JE		Final	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Advertisement										
Refreshment			2,207,568.75	-			58,218.75		2,265,787.50	
Repair & Maintenance			937,423.75	-					937,423.75	
News Papers			2,314,718.45	25,300.00					2,289,418.45	
Travelling & Subsistence			75,180.00	-			5,490.00		80,670.00	
Other Equipment			2,600,163.81	-			507,109.50		3,107,273.31	
Rubber Stamp			371,744.00	-					371,744.00	
Transport			25,980.00	-					25,980.00	
Evaluation Fees			4,000.00	-					4,000.00	
TEC/Pro.Committee /Interview Attendant fee			25,000.00	-					25,000.00	
Sundry Expenses			336,904.00	17,250.00					319,654.00	
Tax Clearance			2,210,052.05	-			60,145.89		2,270,197.94	
KMTC Expenses -1300			759,024.25	-					759,024.25	
KMTC Expenses-2400			502,131.00	502,131.00					-	
KMTC Expenses-2200			610,215.03	610,215.03					-	
KMTC Expenses -2100			41,233.00	41,233.00					-	
KMTC Expenses -1200			2,708,750.77	2,708,750.77					-	
Inaugural Ceremony Exp -2200			4,450.00	4,450.00					-	
Inaugural Ceremony Exp -2400			25,452,041.30	-			7,408,417.50		32,860,458.80	
central bank difference			459,020.79	-					459,020.79	
Retention & Securities -Edward & Christie (NCB 01)			7,461,921.62	-			96.99		11,957,644.38	
Retention on Contract -Edward & Christie (NCB 01)			763,182.39	-			4,495,722.76		11,957,644.38	
Retention & Securities -Building Renovation-Wasana			763,182.39	-			47,203.96		810,386.35	
Retention on contract -Building renovation-Wasana			5,294,314.59	-			18,336,623.36		23,630,937.95	
Retention & Securities -NEM Cons (NCB 01)			5,294,314.59	-			-		810,386.35	
Retention on Contract -NEM Cons (NCB 01)			29,710,485.44	-			54,569,786.62		23,630,937.95	
Retention & Securities -CML-MTD (ICB 01)			29,710,485.44	-			-		84,280,272.06	
Retention on Contract -CML-MTD (ICB 01)			1,537,612.57	-			3,447,268.84		4,984,881.41	
Retention & Securities -Gamini Cons (NCB 02)			1,537,612.57	-			-		4,984,881.41	
Retention on Contract -Gamini Cons (NCB 02)			3,510,407.81	-			4,045,365.67		7,555,773.48	
Retention & Securities -Gamini Cons (NCB 04)			3,510,407.81	-			-		7,555,773.48	
Retention on Contract -Gamini Cons (NCB 04)			4,163,909.66	-			7,925,362.76		12,089,272.42	
Retention & Securities -Nawaloaka Cons (NCB 03)			4,163,909.66	-			-		12,089,272.42	
Retention on Contract -Nawaloaka Cons (NCB 03)			135,397.75	-			33,627.91		-	
Retention & Securities -MLBCR D 26 farmer Organization			135,397.75	-			169,025.66		-	
Retention on Contract -MLBCR D 26 farmer Organization			132,068.35	-			29,333.63		-	
Retention & Securities -MLBCR D 03 farmer Organization			132,068.35	-			161,401.98		-	
Retention on Contract -MLBCR D 03 farmer Organization			118,280.04	-			29,333.63		-	
Retention & Securities -MLBCR D 30 farmer Organization			118,280.04	-			49,225.51		-	
Retention on Contract -MLBCR D 30 farmer Organization			69,867.40	-			167,505.55		-	
Retention & Securities -MLBCR D 25 farmer Organization(Stage-ii)-04			69,867.40	-			49,225.51		-	
Retention on Contract -MLBCR D 25 farmer Organization(Stage-ii)-04			73,251.26	-			72,747.06		-	
Retention & Securities -MLBCR D 01 farmer Organization			73,251.26	-			2,879.66		-	
Retention on Contract -MLBCR D 01 farmer Organization			116,760.43	-			13,960.23		(0.00)	
Retention & Securities -MLBCR D 43-Stage III farmer Organization			116,760.43	-			87,211.49		(0.00)	
Retention on Contract -MLBCR D 43-Stage III farmer Organization			116,760.43	-			13,960.23		-	
Retention & Securities -MLBCR D 21 farmer Organization			66,101.83	-			178,466.57		-	
Retention on Contract -MLBCR D 21 farmer Organization			136,215.08	-			61,706.14		-	
Retention & Securities -MLBCR D 43-Stage I/II farmer Organization			136,215.08	-			130,052.31		-	
Retention on Contract -MLBCR D 43-Stage I/II farmer Organization			88,194.89	-			63,950.48		-	
Retention & Securities -MLBCR D 47 farmer Organization			88,194.89	-			130,052.31		-	
Retention on Contract -MLBCR D 47 farmer Organization			65,490.59	-			151,903.32		-	
Retention & Securities -MLBCR Guruwela Yaya farmer Organization			65,490.59	-			15,688.24		(0.00)	
Retention on Contract -MLBCR Guruwela Yaya farmer Organization			168,367.01	-			151,903.32		-	
Retention & Securities -MLBCR D 57 farmer Organization (Stage-iii)			168,367.01	-			44,206.15		-	
Retention on Contract -MLBCR D 57 farmer Organization (Stage-iii)			118,918.89	-			132,401.04		-	
Retention & Securities -MLBCR D 25 farmer Organization (Stage-ii)-05			118,918.89	-			44,206.15		-	
Retention on Contract -MLBCR D 25 farmer Organization (Stage-ii)-05			118,918.89	-			67,483.43		-	
Retention & Securities -MLBCR D 25 farmer Organization (Stage-ii)-05			118,918.89	-			1,992.84		-	
Retention on Contract -MLBCR D 25 farmer Organization (Stage-ii)-05			118,918.89	-			168,367.01		-	
Retention & Securities -MLBCR D 25 farmer Organization (Stage-ii)-05			118,918.89	-			168,367.01		-	
Retention on Contract -MLBCR D 25 farmer Organization (Stage-ii)-05			118,918.89	-			118,918.89		-	

Description	Opening Balances		Adjusted within Year		Final JE		Final	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Retention & Securities -MLBCR D 04 farmer Organization (Stage-iv)								
Retention on Contract -MLBCR D 04 farmer Organization (Stage-iv)	139,861.35		9,604.19	149,465.54				
Retention & Securities -102/01/D1 A Farmer Organization		139,861.35	149,465.54					
Retention on Contract -102/01/D1 A Farmer Organization	26,480.00			26,480.00				
Retention & Securities -Building Renovation & Other -Dasun Aluminium								
Retention on Contract -Building Renovation & Other -Dasun Aluminium		26,480.00	26,480.00					
Retention & Securities -Building Renovation & Other -22 Construction			20,906.25	20,906.25				
Retention on Contract -Building Renovation & Other -22 Construction		20,906.25						
Retention & Securities -Dock Yard General (NCB 05)			64,701.51	21,707.50				
Retention on Contract -Dock Yard General (NCB 05)			21,707.50	64,701.51				
Retention & Securities -MLBCR D 02 farmer Organization			4,481,114.97					
Retention on Contract -MLBCR D 02 farmer Organization				4,481,114.97				
Retention & Securities -MLBCR D 02 farmer Organization			143,738.68					
Retention on Contract -MLBCR D 02 farmer Organization				143,738.68				
Retention & Securities -MLBCR D 04 farmer Organization			213,308.95					
Retention on Contract -MLBCR D 04 farmer Organization				213,308.95				
Retention & Securities -MLBCR D 05 farmer Organization			108,664.74					
Retention on Contract -MLBCR D 05 farmer Organization				108,664.74				
Retention & Securities -MLBCR Malgammana D Cannal farmer Organization			228,031.16					
Retention on Contract -MLBCR Malgammana D Cannal farmer Organization				228,031.16				
Retention & Securities -MLBCR Dewagiriya farmer Organization			236,243.18					
Retention on Contract -MLBCR Dewagiriya farmer Organization				236,243.18				
Retention & Securities -China Gezhoubu (ICB 01)			48,203,482.68					
Retention on Contract -China Gezhoubu (ICB 01)				48,203,482.68				
Retention & Securities -Building Renovation & Other -Nimal Construction			48,203,482.68					
Retention on Contract -Building Renovation & Other -Nimal Construction				48,203,482.68				
Retention & Securities -MLBCRP Bogahawewa Bedum Ela farmer Organization			344,927.13	82,665.42				
Retention on Contract -MLBCRP Bogahawewa Bedum Ela farmer Organization			82,665.42	344,927.13				
Retention & Securities -MLBCR D 52 Bedum Ela farmer Organization			227,928.28					
Retention on Contract -MLBCR D 52 Bedum Ela farmer Organization				227,928.28				
Retention & Securities -MLBCR D 52 Bedum Ela farmer Organization			63,203.86					
Retention on Contract -MLBCR D 52 Bedum Ela farmer Organization				63,203.86				
Retention & Securities -MLBCR Guruwela Yaya Bedum Ela farmer Organization			82,199.45					
Retention on Contract -MLBCR Guruwela Yaya Bedum Ela farmer Organization				82,199.45				
Retention & Securities -MLBCR D 52 Bedum Ela farmer Organization - 2			232,448.94					
Retention on Contract -MLBCR D 52 Bedum Ela farmer Organization - 2				232,448.94				
Retention & Securities -MLBCR D 02 farmer Organization - 2			166,876.99					
Retention on Contract -MLBCR D 02 farmer Organization - 2				166,876.99				
Retention & Securities -MLBCR D 01 farmer Organization			144,099.80					
Retention on Contract -MLBCR D 01 farmer Organization				144,099.80				
Retention & Securities -MLBCR D 03 farmer Organization			203,362.38					
Retention on Contract -MLBCR D 03 farmer Organization				203,362.38				
Retention & Securities -MLBCR D 58/59 farmer Organization			54,655.07					
Retention on Contract -MLBCR D 58/59 farmer Organization				54,655.07				
Retention & Securities -MLBCR Guruwela yaya farmer Organization - 2			103,557.26					
Retention on Contract -MLBCR Guruwela yaya farmer Organization - 2				103,557.26				
Retention & Securities -MLBCR Marakawewa farmer Organization - 2			262,066.48					
Retention on Contract -MLBCR Marakawewa farmer Organization - 2				262,066.48				
Retention & Securities -Building Renovation & Other -Nadeeka Construction			4,869.07					
Retention on Contract -Building Renovation & Other -Nadeeka Construction				4,869.07				
Retention & Securities -MLBCR D 52 Bedum Ela farmer Organization - 3			270,103.75					
Retention on Contract -MLBCR D 52 Bedum Ela farmer Organization - 3				270,103.75				
Retention & Securities -MLBCR D 52 Bedum Ela farmer Organization - 4			127,556.19					
Retention on Contract -MLBCR D 52 Bedum Ela farmer Organization - 4				127,556.19				
Retention & Securities -MLBCRP Bogahawewa Bedum Ela farmer Organization-2			73,796.94					
Retention on Contract -MLBCRP Bogahawewa Bedum Ela farmer Organization-2				73,796.94				
	5,211,731.019	5,211,731.019	6,435,312.492	6,435,312.492	1,594,219.224	1,594,219.224	9,831,266.452	9,831,266.452