

# Audited Project Financial Statements

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Project Number: 47381-002

Loans 3267/3268(SF)

Period covered: 1 January to 31 December 2019

## SRI: Mahaweli Water Security Investment Program – Tranche 1

Prepared by the Ministry of Mahaweli Development and Environment  
for the Asian Development Bank

Received on 24 July 2020

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# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

IEN/B/MWSIP/4/19/15

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

17 July 2020

Secretary

Ministry of Mahaweli, Agriculture, Irrigation and Rural Development

### Report of the Auditor General on the Financial Statements of the Mahaweli Water Security Investment Programme -Tranche 01 for the year ended 31 December 2019

#### 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 2019 comprising the statement of financial position as at 31 December 2019 and the statement of expenditure 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 Programme as at 31 December 2019 and its expenditure and 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 Programme

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

- According to the progress reports of the Programme, the expected physical progress of the rehabilitation works of Minipe Left Bank Canal, constructions of Upper Elahara Canal and North Western Province Canal was 74 per cent, 60 per cent and 65 per cent. However, the physical progress of 48 per cent, 38 per cent and 30 per cent respectively had been achieved as at 31 December 2019, due to delay in awarding of the contracts and temporarily suspension of the works by the contractors etc.
- Eventhough the period for the completion of the contract for rehabilitation works of Wemadilla Left Bank Main Canal and the construction of branch canals under construction of the North Western Province Canal was ended on 31 December 2018, rehabilitation works of the bridges, bathing steps and turnout structures remained in 60 locations had not been completed and the works on 24 locations had not been even started. The extension period of time for the completion of the works had been granted by another two years until 04 November 2020, due to conflicts on land disputes.
- Although contract for construction of Main Canal and tunnel from Nabadagahawatta to Mahakithula Reservior had been expected to 25 per cent physical progress as at 31 December 2019, only 6 per cent progress had been achieved. Eventhough various types of trees belong to the area of 3 km 600 m of Korakahagolla reserve had been removed, the construction of the cannel had not been commenced up to 31 December 2019. Further, a sum of Rs.10 million had been allocated for the renovation and repairs of the Dewahuwa irrigation camp for the use of the Project. However, a sum of Rs.52 million had been spent for the rent expenditure and purchase of office equipment without being renovation and repairs of the above camp.



- Eventhough Rehabilitation of Minor Tanks had not been included in the implementation schedule of the Mahaweli Water Security Investment Program, the allocation of Rs.200 million had been allocated in the budget for the rehabilitation of 50 Minor Tanks under the North Western Province cannel project during the year under review. However, the total cost estimate for the rehabilitation of Minor Tanks had not been approved by the Secretary of the Line Ministry as per the 4.3.2 of the Procurement Guidelines. Further, the cascade system of the above tanks could be supplied with water diversion after completion of the ICB- 4 contract package of tranche-3 which had not been approved up to now.
- Although the expected physical progress on the Upper Elahara Canal ICB -01 contract package was 65 per cent, the actual progress was only 44 per cent as at 31 December 2019. Further, the construction work of 872 m in 5 locations had not been even commenced as at 31 December 2019.
- Although office facilities had been provided to the Chief Residential Engineer and Residential Engineer at the Polpithigama Project Office Building, three private buildings had been rented out at a cost of Rs.2,160,000 to provide office facilities during the year under review.
- A sum of Rs.7,693,956 and Rs.8,730,545 had been spent for the overseas training courses during the years 2018 and 2019, eventhough the expenditure were not included in the revised training plan.
- Out of the nine packages awarded under Mahaweli Water Security Investment Program – tranche 1, six contract packages had not been completed within the completion of contract period. The remaining three contract packages had not been achieved the expected progress. Further, NWPCP – ICB – 01 contract package scheduled to be awarded in 2017 had not been awarded even as at 31 December 2019.

- Eventhough provision of Rs. 543 million had been allocated in the budget for the consultancy services, a sum of Rs.1,396 million which represent 157 per cent had been spent by exceeding the budgetary allocation for consultancy services during the year under review.

#### **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 Programme'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 Programme'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 opening and closing balances, withdrawals from and replenishments to the Special (Dollar) Account had been truly and fairly disclosed in the books and records maintained by the Programme and the balance as at 31 December 2019 had been satisfactorily reconciled with the accounting records of the Central Bank of Sri Lanka as at that date,
- 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**  
**31<sup>ST</sup> DECEMBER - 2019**

**FUNDED BY**

**ADB - Loan Number - 3267 SRI - Ordinary Operations**

**ADB - Loan Number - 3268 SRI - Special Operations**

**And**

**Government of Sri Lanka**



**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND**  
**RURAL DEVELOPMENT**



**Mahaweli Water Security Investment Programme - Tranche 01**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER - 2019**

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**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND  
RURAL DEVELOPMENT**

# **MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND RURAL DEVELOPMENT**

## **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 3<sup>rd</sup> July 2015, and the loan agreement was signed by ADB and Ministry of Finance on 17<sup>th</sup> 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 Agriculture Irrigation and Rural Development (MMAIRD) by the Government of Sri Lanka (GOSL). MMAIRD acts as the investment program Executing Agency (EA).

MMAIRD 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 3<sup>rd</sup> July 2015 by ADB President and signed by ADB and the Government of Sri Lanka (GOSL) on 17<sup>th</sup> 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

Nine contract packages have been progressing of construction work of each component under MWSIP as at end of December 2019 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	40	408.64
MLBCR/NCB-2/3267-3268-SRI/NCB/2016/010	Gamini Construction	31/03/2017	27/04/2017	30	343.06
/MLBCR/NCB-3/3267-3268-SRI/NCB/2016/012	Nawaloka Construction	31/03/2017	28/04/2017	30	829.03
MLBCR/NCB-4/3267-3268-SRI/NCB/2016/017	Gamini Construction	29/03/2017	27/04/2017	32	246.98
NWPC/NCB-1/3267-3268-SRI/NCB/2016/001	NEM Construction	1/12/2016	29/12/2016	47	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	24	425.50
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	30	7,226.62
	<b>Total</b>				<b>16,292.90</b>



Following NWPC-ICB-1 construction contract was scheduled to be awarded in 2017 under tranche 1.(Posen of the contract value ) But it was delayed since selected bidder was insolvency. Then this bid has been retendering and evaluation processes in progress

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

Financial and physical performance of the program end of the year 2019 of the planned activities are included in Quarterly Report no 15 and Task 3-Contract management, Construction Supervision, Commissioning and operation up to January 2019 issued by consultant of the MWSIP.

**MAHAWELI WATER SECURITY INVESTMENT PROGRAMME  
(MWSIP) TRANCHE -1  
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:

<b>Name of Cost Package</b>	<b>Summarized details of the package</b>	<b>Estimate amount (Rs. Mn)</b>	<b>Actual cost (Rs. Mn.)</b>
Mechanical & Electrical Equipment	To implement three various lot package and MLBCR goods	74.80	69.20
Environment	Preparation & Implementation of wild life management plan in UECP&NWPC	75.41	4.34
Resettlement	Social awareness, establishment of GRCs, survey and land acquisition and payment of compensation	229.89	273.79
Communication	Implement communication activities in PMU, UECP,NWPC and MLBCRP	13.39	8.19
Training	Training activities in PMU & PIUs	60.00	25.66
Consultancy	Program management, Design & supervision and improving system efficiencies, water productivity consultants and expert panel and specialist assistance as required	543.14	1396.52
Incremental PMU and PIUs salaries	Incremental PMU and PIUs salary uplift	216.00	218.17
Operation and maintainers	Equipment operation and management	38.01	50.99

**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND RURAL DEVELOPMENT**  
**Mahaweli Water Security Investment Programme - Tranche 1**  
**Statement of Financial Position**  
**As at 31st December, 2019**

		2019	Us \$	2018	Us \$
	Note	Rs		Rs	
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Central Bank Imprest Accounts</b>					
ADB - L/N 3267 SR1 - Ordinary Operations	01	197,033,993.08	1,084,786	399,012,608.26	2,183,381
ADB - L/N 3268 SR1 - Special Operations	01	162,135,370.32	892,649	217,692,550.76	1,191,205
Sub imprest A/c - L/N 3267	01	10,911,086.69		6,860,385.87	
Sub imprest A/c - L/N 3268	01	16,785,134.78		13,917,903.68	
		<u>386,865,584.87</u>		<u>637,483,448.57</u>	
<b>Non Current Assets</b>					
Property Plant and Equipment	02	287,516,928.11		320,386,580.70	
Intangible Assets		7,485,004.32		3,546,828.44	
<b>Project Development cost</b>					
Programme related Cost	03	7,435,189,822.80		4,520,363,055.79	
Mobilization Advances	04	1,661,574,728.14		1,806,051,493.63	
Payment to Tractebel Engineering GmbH	05	3,539,180,997.58		2,110,391,906.71	
Advanced Payments to Tractebel Engineering GmbH	05.1	-		-	
Payment to egis eau (ISEWP)	05.2	164,271,034.82		25,665,249.73	
Advanced Payments to egis eau (ISEWP)	05.21	20,648,338.62		41,012,027.82	
Expert panel and specialist assistance (IESM)	05.3	2,528,323.99		1,298,382.99	
Retention & Securities	06	615,901,635.94		201,245,732.31	
		<u>13,734,296,814.32</u>		<u>9,029,961,258.12</u>	
<b>TOTAL ASSETS</b>		<b>14,121,162,399.19</b>		<b>9,667,444,706.69</b>	
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Retention On Contract	06	615,901,635.94		201,245,732.31	
Accrued Expenses	07	798,680,714.11		416,180,324.32	
<b>Total Liabilities</b>		<b>1,414,582,350.05</b>		<b>617,426,056.63</b>	
<b>NET ASSETS</b>		<b>12,706,580,049.14</b>		<b>9,050,018,650.06</b>	
<b>Accumulated Fund</b>					
GOSL - Contribution		2,707,124,129.77		1,699,112,295.97	
<b>Revaluation of Loan Accounts</b>					
ADB - L/N 3267 SR1 - Ordinary Operations		(24,240,298.99)		423,055,838.29	
ADB - L/N 3268 SR1 - Special Operations		(20,394,841.78)		511,729,056.81	
<b>ADB Loan</b>					
<b>Loan No:3268</b>					
Direct Payment	08	1,136,188,104.59	6,348,760	659,101,073.91	3,874,529
Special Operation - Imprest Release By the CBSL		267,693,600.00	1,500,000	304,559,690.00	1,700,000
Replenishment		462,499,939.27	2,559,627	305,712,167.81	1,776,505
ADB - L/N 3268 SR1 -Special Operations		4,109,755,908.60	22,740,987	2,328,653,920.07	15,389,953
<b>Loan No:3267</b>					
Direct Payment	08	430,620,142.90	2,392,554	713,413,249.20	4,213,499
Ordinary Operation - Imprest Release By the CBSL		254,719,780.00	1,400,000	179,846,600.00	1,000,000
Replenishment		141,463,139.30	779,924	-	-
ADB - L/N 3267 SR1 -Ordinary Operations		3,241,150,451.85	17,934,633	1,924,834,764.36	12,721,134
<b>TOTAL NET ASSETS/EQUITY</b>		<b>12,706,580,049.14</b>		<b>9,050,018,650.05</b>	

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**  
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 Mahaweli Water Security  
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**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND RURAL DEVELOPMENT**  
**Mahaweli Water Security Investment Programme - Tranche 1**  
**Expenditure Account for the year ended 31st December , 2019**

Description	Note	2019				2018			
		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	3,966,199,115.93	1,083,993,595.00	2,075,313,946.77	806,891,574.17	4,047,101,746.24	1,526,608,807.48	1,736,134,594.72	784,358,344.03
Recurrent Cost	10	348,294,896.12	35,061,713.97	25,280,742.77	287,952,439.38	271,398,571.82	34,404,728.84	24,345,540.32	212,648,302.69
Recurrent Cost- Non Cash Items -(Dep)		106,369,067.99			106,369,067.99	57,255,997.84			57,255,997.84
Foreign Currency Gain/(Loss)		(24,692,334.93)			(24,692,334.93)	820,159,969.82			820,159,969.82
Contingencies									
Financial Chagres During the Implementation									
<b>Total Expenditure of the Project</b>	<b>Rs.</b>	<b>4,396,170,745.11</b>	<b>1,119,055,308.96</b>	<b>2,100,594,689.55</b>	<b>1,176,520,746.61</b>	<b>5,195,916,285.72</b>	<b>1,561,013,536.32</b>	<b>1,760,480,135.04</b>	<b>1,874,422,614.38</b>



**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND RURAL DEVELOPMENT**  
**Mahaweli Water Security Investment Programme - Tranche 1**  
**Cash Flow Statement for the year ended 31st December 2019**

	2019 Rs.	2018 Rs.
<b>Cash Flow From Investment Activities</b>		
Civil Works	(1,834,655,861.22)	(2,696,008,250.71)
Mechanical And Electrical Equipment (P.P.E)	(69,203,868.70)	(187,045,907.63)
Environment and Social Mitigation	(278,251,490.18)	(263,538,155.78)
Consulting Services	(1,396,617,131.49)	(577,150,170.31)
Incremental PMU and PIU salaries	(218,275,345.65)	(156,730,155.39)
Strategic Communication	(58,006,586.33)	(36,563,289.94)
Training	(25,621,436.93)	(30,738,990.34)
Equipment Operation And Maintenance	(51,239,877.22)	(39,000,053.39)
<b>Net Cash flow From Investment Activities</b>	<b>(3,931,871,597.72)</b>	<b>(3,986,774,973.49)</b>
<b>Cash flow From Financing Activities</b>		
GOSL - Contribution	1,008,011,833.80	946,302,699.70
<b>ADB Loans</b>		
ADB - L/N 3268 SRI - Special Operations-Direct Payment	1,136,188,104.59	659,101,073.91
ADB - L/N 3268 SRI - Special Operations-Imprest Release to CBSL	730,193,539.27	610,271,757.81
ADB - L/N 3268 SRI - Special Operations-Sub imprest Revaluation	(6,933,170.55)	23,429,505.38
		1,292,802,337.10
ADB - L/N 3267 SRI - Ordinary Operations-Direct Payment	430,620,142.90	713,413,249.20
ADB - L/N 3267 SRI - Ordinary Operations-Imprest Release to CBSL	396,182,919.30	179,846,600.00
ADB - L/N 3267 SRI - Ordinary Operations-Sub imprest Revaluation	(13,009,635.29)	91,195,322.91
<b>Net Cash flow From Financing Activities</b>	<b>3,681,253,734.02</b>	<b>3,223,560,208.91</b>
Increase/(Decreases) in cash and cash equivalents	(250,617,863.70)	(763,214,669.67)
Cash and cash equivalents at the beginning of the year 2019	637,483,448.57	1,400,698,118.24
<b>Cash and cash equivalents at the end of the year 2019</b>	<b>(Note - A) 386,865,584.87</b>	<b>637,483,448.57</b>

**Note - A**

**Imprest Accounts at Central Bank of Sri Lanka**

ADB - L/N 3267 SRI - Ordinary Operations	197,033,993.08	399,012,608.26
ADB - L/N 3268 SRI - Special Operations	162,135,370.32	217,692,550.76
Sub imprest A/c - L/N 3267	10,911,086.69	6,860,385.87
Sub imprest A/c - L/N 3268	16,785,134.78	13,917,903.68
	<b>386,865,584.87</b>	<b>637,483,448.57</b>

**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND RURAL DEVELOPMENT**  
**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 01/01/2019	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
ADB REPLENISHMENT	779,924.31	141,463,139.30	2,559,626.83	462,499,939.27	-	3,339,551.14	603,963,078.57
ADB DIRECT PAYMENT	2,392,554.45	430,620,142.90	6,348,760.29	1,136,188,104.59	-	8,741,314.74	1,566,808,247.49
REVALUATION GAIN / (LOSS)		(24,240,298.99)		(20,394,841.78)	-	-	(44,635,140.77)
FUNDS RECEIVED DURING THE YEAR	1,400,000.00	254,719,780.00	1,500,000.00	267,693,600.00	1,008,011,833.80	2,900,000.00	1,530,425,213.80
<b>BALANCE AS AT 31/12/2019 (EXCHANGE RATE AS AT 31/12/2019 - CENTRAL BANK - (179.6638)</b>	<b>22,507,111.70</b>	<b>4,043,713,215.05</b>	<b>33,149,375.17</b>	<b>5,955,742,710.67</b>	<b>2,707,124,129.77</b>	<b>55,656,486.87</b>	<b>12,706,580,055.49</b>

**MINISTRY OF MAHAWELI AGRICULTURE IRRIGATION AND  
RURAL DEVELOPMENT**

**MAHAWELI WATER SECURITY INVESTMENT  
PROGRAMME (MWSIP) TRANCHE -1  
FINANCIAL STATEMENTS IN 2019**

**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 2018 & 2019. 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).

**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 2019.

#### **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. VAT percentage was adjusted from 15% - 8% from 01 Dec 2019 by the government.

#### **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 MMAI&RD.

#### **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			
	2018		2019		2018		2019	
	US\$	RS	US\$	RS	US\$	RS	US\$	RS
BALANCE AS AT 01 <sup>ST</sup> OF JANUARY 2019	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
ADD :								
IMPREST ADVANCE	1,000,000.00	179,846,600.00	1,400,000.00	254,719,780.00	1,700,000.00	304,559,690.00	1,500,000.00	267,693,600.00
REPLENISHMENT			779,924.31	141,463,139.30	1,776,505.04	305,712,167.81	2,559,626.83	462,499,939.27
USD REVALUATION GAIN / (LOSS)		91,195,322.91		(13,009,635.29)		23,429,505.38		(6,933,170.55)
LESS :								
TRANSFER TO SUB IMPREST ACCOUNT	(513,259.92)	(86,215,842.34)	(586,830.00)	(104,670,732.39)	(402,521.73)	(67,969,579.68)	(426,100.38)	(76,070,076.46)
PAYMENTS DURING THE YEAR	(4,344,749.22)	(709,268,912.61)	(2,691,689.18)	(480,481,166.78)	(4,922,256.06)	(812,637,959.65)	(3,932,082.42)	(702,747,472.70)
BALANCE AS AT 31 <sup>ST</sup> DECEMBER 2019	2,183,380.72	399,012,608.26	1,084,785.85	197,033,993.10	1,191,204.76	217,692,550.76	892,648.79	162,135,370.32

DESCRIPTION	Sub Imprest Account L/N. 3267		Sub Imprest Account L/N. 3268	
	2019		2019	
	US\$	RS	US\$	RS
BALANCE AS AT 01 <sup>ST</sup> OF JANUARY 2019	38,302.56	6,860,385.87	77,700.99	13,917,903.68
ADD :				
INITIAL ADVANCE / REPLENISHMENT	586,830.00	104,670,732.39	426,100.38	76,070,076.46
LESS :				
PAYMENTS DURING THE YEAR	562,007.84	100,620,031.57	408,852.91	73,202,845.36
BALANCE AS AT 31 <sup>ST</sup> DECEMBER 2019	63,124.72	10,911,086.69	94,948.46	16,785,134.78

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 01.01.2019	22,527,606.58	16,562,351.03	8,123,139.85	328,349,175.00	19,082,459.99	10,240,665.37	404,887,397.82
Additions During the Year-2019	3,659,160.58	4,149,118.70	188,160.00	-	54,158,000.00	2,734,470.00	64,888,909.28
Balance as at 31.12.2019	26,186,767.16	20,711,469.73	8,313,299.85	328,349,175.00	73,240,459.99	12,975,135.37	469,776,307.10
Depreciation							
Balance as at 01.01.2019	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
Charge for the Year	2,441,410.65	5,078,766.24	1,656,886.66	65,669,835.00	19,195,605.37	3,699,914.45	97,742,418.37
Balance as at 31.12.2019	7,493,691.52	12,597,751.84	5,371,718.80	149,112,037.86	20,258,175.19	3,715,753.66	198,549,128.87
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	384,080,687.32
Net Book Balance as at 31.12.2019	18,693,075.64	8,113,717.89	2,941,581.05	179,237,137.14	52,982,284.80	9,259,381.71	271,227,178.23

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 01.01.2019	11,197,923.00	3,686,060.00	12,715,675.27	3,238,800.00	2,910,000.00	33,748,460.27
Additions During the Year-2019	348,000.00	1,852,541.50	3,110,981.00	-	-	5,311,522.50
Balance as at 31.12.2019	11,545,923.00	5,538,601.50	15,826,656.27	3,238,800.00	2,910,000.00	39,059,982.77
Depreciation						
Balance as at 01.01.2019	1,777,990.97	2,386,808.41	9,168,846.83	1,265,350.36	241,811.43	14,840,808.00
Charge for the Year	1,145,916.34	1,350,819.18	3,470,198.59	647,760.00	969,903.00	7,584,597.11
Balance as at 31.12.2019	2,923,907.31	3,737,627.59	12,639,045.42	1,913,110.36	1,211,714.43	22,425,405.11
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
Net Book Balance as at 31.12.2019	8,622,017.69	1,800,973.91	3,187,610.85	1,325,689.64	1,698,285.57	16,634,577.66

Property Plant & Equipment (Rs) - ISEWP

Description	Furniture & Office Equipment	Computer & Accessories	Software	Total Value
Depreciation Rate	10%	25%	33.33%	
Balance as at 01.01.2019	833,970.00	214,000.00	-	1,047,970.00
Additions During the Year-2019	366,159.50	1,881,000.00	4,990,000.00	7,237,159.50
Balance as at 31.12.2019	1,200,129.50	2,095,000.00	4,990,000.00	8,285,129.50
Depreciation				
Balance as at 01.01.2019	49,400.45	33,500.00	-	102,900.45
Charge for the Year	96,761.05	252,684.93	692,606.53	1,042,052.51
Balance as at 31.12.2019	146,161.50	306,184.93	692,606.53	1,144,952.96
Net Book Balance as at 31.12.2018	784,569.55	160,500.00	-	945,069.55
Net Book Balance as at 31.12.2019	1,053,968.00	1,788,815.07	4,297,393.47	7,140,176.54

Description	Furniture & Office Equipment	Computer & Accessories	Fittings	Vehicle	Plant Machinery & Equipment	Generator	Total Value
P.P.E-PMU/PIU	18,693,075.64	8,113,717.89	2,941,581.05	179,237,137.14	52,982,284.80	9,259,381.71	271,227,178.23
P.P.E-PMDSC	8,622,017.69	1,800,973.91	-	1,325,689.64	1,698,285.57	-	13,446,966.81
P.P.E-ISEWP	1,053,968.00	1,788,815.07	-	-	-	-	2,842,783.07
Net Book Balance as at 31.12.2019	28,369,061.33	11,703,506.87	2,941,581.05	180,562,826.78	54,680,570.37	9,259,381.71	287,516,928.11



**Note 03**

**Other Project related Cost (Rs)**

Description	As at 01.01.2019	Addition during the Year	As at 31.12.2019
Civil	2,705,542,553.29	2,205,687,291.51	4,911,229,844.80
Environment & Social Mitigation	291,390,991.59	279,293,826.03	570,684,817.62
Incremental PMU and PIU Salaries	360,209,450.89	218,236,206.93	578,445,657.82
Strategic communication plan	47,682,694.10	51,397,848.83	99,080,542.93
Training	59,772,930.12	25,621,436.93	85,394,367.05
Equipment Operation and Maintenance	97,568,630.38	53,039,403.43	150,608,033.81
Other Consultancy Services	1,486,279.00	-	1,486,279.00
Foreign Currency Gain or Loss Expenditure	840,833,127.46	(24,692,334.93)	816,140,792.53
Depreciation	115,750,419.25	106,369,067.99	222,119,487.24
<b>Total</b>	<b>4,520,237,076.08</b>	<b>2,914,952,746.72</b>	<b>7,435,189,822.80</b>

**Note 04**

**Mobilization Advances-Civil Works (Rs)**

Contractor Name	Contract Package No:	Opening Balance As at 01.01.2019	Addition during the Year	Recovery during the year	As at 31.12.2019
Mobilization Advances-Edward & Christie	MLBCR-NCB-01	20,094,319.10	22,875,142.45	(26,253,044.65)	16,716,416.90
Mobilization Advances-Gamini Construction (pvt) Ltd	MLBCR-NCB-02	32,511,185.87	-	(3,055,818.46)	29,455,367.41
Mobilization Advances-Nawaloka Construction (pvt) Ltd	MLBCR-NCB-03	77,325,004.28	-	(15,395,811.20)	61,929,193.08
Mobilization Advances-Gamini Construction (pvt) Ltd	MLBCR-NCB-04	9,242,895.91	-	(6,248,437.19)	2,994,458.72
Mobilization Advances-Dock Yard General	MLBCR-NCB-05	47,056,883.68	-	(20,991,462.03)	26,065,421.65
Mobilization Advances-Chaina Gezhouba	MLBCR-ICB-01	259,218,360.28	-	-	259,218,360.28
Mobilization Advances-NEM Construction (pvt) Ltd	NWPC-NCB-01	50,402,662.51	-	(8,619,585.60)	41,783,076.91
Mobilization Advances-Chaina State Co operation	NWPC-ICB-02	931,693,612.97	-	-	931,693,612.97
Mobilization Advances-CML-MTD Construction Limited	UEC-ICB-01	378,506,569.03	-	(86,787,748.81)	291,718,820.22
<b>Total</b>		<b>1,806,051,493.63</b>	<b>22,875,142.45</b>	<b>(167,351,907.94)</b>	<b>1,661,574,728.14</b>

Note 05

Consultancy Services - Tractebel Engineering 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
Payment to Lahmeyer International GmbH -2019		1,434,100,613.37
Recovery of Mobilization Advance		387,328,412.00
<b>Total</b>		<b>3,578,240,980.35</b>

Transfer to Property,Plant,Equipment

(39,059,982.77)

3,539,180,997.58

Note 05.1

Mobilization Advance-Tractebel Engineering 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 31/12/2019		-

Total payment of consultancy-Tractebel Engineering GmbH up to end of 2019 is Rs.3578.24 million which includes Rs.39.06 million assets as follow

Description	Rs.Mn
(i).Furniture & Equipment	11.55
(ii).Computer & Accessories	5.54
(iii).Software	15.83
(iv).Vehicle	3.24
(v). Plant Machinery & Equipment	2.91
<b>Total</b>	<u>39.06</u>

Above assets value has been deducted from total consultancy-Tractebel Engineering 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
Payments to egis eau (ISEWP) in 2019		125,475,300.23
Recovery of Mobilization Advance		27,349,501.51
<b>Total</b>		<b>172,556,164.32</b>

<b>Transfer to Property,Plant,Equipment</b>	<b>(8,285,129.50)</b>
	<b>164,271,034.82</b>

**Note 05.2.1**

**Mobilization Advance-egis eau (ISEWP)**

Description	Sch.No.	Total (Rs.)
Mobilization Advance		47,997,840.13
Recovery of Mobilization Advance		(27,349,501.51)
Balance of Mobilization Advance as at 31/12/2019		20,648,338.62

**Note 05.3**

**Consultancy Services - IESM Consultancy**

Description	Sch.No.	Total (Rs)
Payments to IESM in 2018	4	1,298,382.99
Payments to IESM in 2019		1,229,941.00
<b>Total</b>		<b>2,528,323.99</b>

Note 06

Current Assets

Retention & Securities

(Rs)

Edward & Christie (NCB-01)	18,095,631.46
Gamini Cons (NCB-02)	6,460,985.50
Nawaloka Cons (NCB-03)	21,712,943.69
Gamini Cons (NCB-04)	9,137,091.24
Dock Yard General (NCB 05)	13,819,571.80
Chaina Gezhouba - ICB 01	335,227,681.01
NEM Construction (NCB-01)	26,254,577.79
Chaina State Engineering (ICB -02)	23,696,803.34
CML-MTD (ICB-01)	155,572,513.89
R.P.J Contractor Kumbukulawa Tank	217,573.14
Building Renovation-Wasana	810,386.35
Building Renovation & Other -Nimal Construction	456,823.44
Building Renovation & Other -Nadeeka Construction	28,446.59
Para Samudra Cons	106,942.67
Bandula Cons	138,011.88
Nipuna Cons Env	41,822.15
MLBCR D 02 farmer Organization	165,498.63
MLBCR Malgammana D Cannal farmer Organization	228,031.16
MLBCR Dewagiriya farmer Organization	236,243.18
MLBCRP Bogahawewa Bedum Ela farmer Organization	227,928.28
MLBCR Guruwela Yaya Bedum Ela farmer Organization	82,199.45
MLBCR D 02 farmer Organization - 2	199,026.92
MLBCR D 58/59 farmer Organization	73,407.94
MLBCR Guruwela yaya farmer Organization - 2	136,478.12
MLBCR D 52 Bedum Ela farmer Organization - 4	127,556.19
MLBCR D 58/59 farmer Organization 2	95,226.03
MLBCR D 04 farmer Organization-01	187,135.05
MLBCR D 04 farmer Organization-02	210,833.52
MLBCR D 04 farmer Organization-03	151,017.05
MLBCR Randunuwewa Bedum Ela farmer Organization	294,634.16
MLBCR Marakawewa Bedum Ela farmer Organization	182,455.75
MLBCR D 52 Bedum Ela farmer Organization	88,754.84
MLBCR Karaugahawewa Bedum Ela farmer Organization 01	201,865.46
MLBCR D 04 Bedum Ela farmer Organization -04	206,637.99
MLBCR D 21 Bedum Ela farmer Organization	218,645.95
MLBCR Karaugahawewa Bedum Ela farmer Organization 02	90,740.69
MLBCR D 25 Bedum Ela farmer Organization	236,276.82
MLBCR D 58/59 Bedum Ela farmer Organization	112,504.57
MLBCR D 24 Bedum Ela farmer Organization	209,159.73
MLBCR D 01 Bedum Ela farmer Organization	161,572.52
	<u>615,901,635.94</u>

Current Liability

Retention On Contract

(Rs)

Edward & Christie (NCB-01)	18,095,631.46
Gamini Cons (NCB-02)	6,460,985.50
Nawaloka Cons (NCB-03)	21,712,943.69
Gamini Cons (NCB-04)	9,137,091.24
Dock Yard General (NCB 05)	13,819,571.80
Chaina Gezhouba - ICB 01	335,227,681.01
NEM Construction (NCB-01)	26,254,577.79
Chaina State Engineering (ICB -02)	23,696,803.34
CML-MTD (ICB-01)	155,572,513.89
R.P.J Contractor Kumbukulawa Tank	217,573.14
Building Renovation-Wasana	810,386.35
Building Renovation & Other -Nimal Construction	456,823.44
Building Renovation & Other -Nadeeka Construction	28,446.59
Para Samudra Cons	106,942.67
Bandula Cons	138,011.88
Nipuna Cons Env	41,822.15
MLBCR D 02 farmer Organization	165,498.63
MLBCR Malgammana D Cannal farmer Organization	228,031.16
MLBCR Dewagiriya farmer Organization	236,243.18
MLBCRP Bogahawewa Bedum Ela farmer Organization	227,928.28
MLBCR Guruwela Yaya Bedum Ela farmer Organization	82,199.45
MLBCR D 02 farmer Organization - 2	199,026.92
MLBCR D 58/59 farmer Organization	73,407.94
MLBCR Guruwela yaya farmer Organization - 2	136,478.12
MLBCR D 52 Bedum Ela farmer Organization - 4	127,556.19
MLBCR D 58/59 farmer Organization 2	95,226.03
MLBCR D 04 farmer Organization-01	187,135.05
MLBCR D 04 farmer Organization-02	210,833.52
MLBCR D 04 farmer Organization-03	151,017.05
MLBCR Randunuwewa Bedum Ela farmer Organization	294,634.16
MLBCR Marakawewa Bedum Ela farmer Organization	182,455.75
MLBCR D 52 Bedum Ela farmer Organization	88,754.84
MLBCR Karaugahawewa Bedum Ela farmer Organization 01	201,865.46
MLBCR D 04 Bedum Ela farmer Organization -04	206,637.99
MLBCR D 21 Bedum Ela farmer Organization	218,645.95
MLBCR Karaugahawewa Bedum Ela farmer Organization 02	90,740.69
MLBCR D 25 Bedum Ela farmer Organization	236,276.82
MLBCR D 58/59 Bedum Ela farmer Organization	112,504.57
MLBCR D 24 Bedum Ela farmer Organization	209,159.73
MLBCR D 01 Bedum Ela farmer Organization	161,572.52
	<u>615,901,635.94</u>



Note 07

Accrued Expenses (Rs)

Description	Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL
1100 CML MTD (ICB 01)	67,213,861.17				67,213,861.17	34,279,069.20	23,524,851.41	9,409,940.56
1100 NEM Cons (NCB 01)	8,085,469.55			8,085,469.55		3,309,463.74	2,271,300.60	2,504,805.21
1100 Edward & Christie (NCB 01)	21,207,805.47		21,207,805.47			10,815,980.79	7,422,731.91	2,969,092.77
1100 Gamini Cons (NCB 02)	2,501,122.82		2,501,122.82			-	-	2,501,122.82
1100 Gamini Cons (NCB 04)	1,827,248.68		1,827,248.68			931,896.83	639,537.04	255,814.82
1100 Dock Yard General (NCB 05)	19,223,453.55		19,223,453.55			9,803,961.31	6,728,208.74	2,691,283.50
1100 Chaina Gezhouba (ICB 01)	59,177,808.52		59,177,808.52			29,361,233.67	20,149,866.24	9,666,708.61
1100 Chaina State Engineering Co	132,835,870.16			132,835,870.16		64,192,680.00	44,053,800.00	24,589,390.16
1100 Nadeeka Construction	11,496.37			11,496.37		5,863.15	4,023.73	1,609.49
1100 R.P.J Construction	1,949,071.43			1,949,071.43		-	-	1,949,071.43
1100 Bandara Construction	922,130.52	922,130.52				470,286.57	322,745.68	129,098.27
1100 Improvement of field canals of MLBCR	10,589,404.25		10,589,404.25			5,400,596.17	3,706,291.49	1,482,516.60
1200 Furniture & Equipment	588,341.00			588,341.00		311,820.73	217,686.17	58,834.10
1200 Computer & Accessories	4,350.00			4,350.00		2,305.50	1,609.50	435.00
1300 Environment & Resettlement	1,172,148.35	2,310.00	355,173.00	774,625.35	40,040.00	-	-	1,172,148.35
1400 Consultancy Payment-Tractebel Engineering GmbH	452,862,813.17	452,862,813.17				-	363,700,211.64	89,162,601.53
1460 Consultancy Payment-egis eau (ISEWP)	12,191,017.63	12,191,017.63				-	9,189,631.43	3,001,386.20
1460 Expert panel and specialist assistance-Mr.P.R Attygalle (IESM)	77,000.00	77,000.00				-	66,220.00	10,780.00
2100 Director Of Irrigation	219,072.00			219,072.00		-	-	219,072.00
2100 River Basin Manager	119,082.50				119,082.50	-	-	119,082.50
2100 Director General Mahaweli Authority	169,204.10	169,204.10				-	-	169,204.10
2100 Director General Of Pensions	359,922.25		211,394.75	148,527.50		-	-	359,922.25
2100 OT	574,764.39	211,920.62	152,481.12	83,469.76	126,892.89	45,981.15	34,485.86	494,297.38
2100 Salary - (Full GOSL)	25,500.00	25,500.00				-	-	25,500.00
2100 Salary	186,513.75		91,242.00		95,271.75	14,921.10	11,190.83	160,401.83
2200 Strategic Communication	308,330.00	128,800.00	122,560.00	43,770.00	13,200.00	181,914.70	126,415.30	-
2200 Strategic Communication (GOSL)	498,500.00	498,500.00				-	-	498,500.00
2400 Vehicle Repair & Maintenance	1,425,272.30	755,335.00	265,474.05	303,788.25	100,675.00	-	-	1,425,272.30
2400 Water	48,819.57	33,495.31		4,625.00	10,699.26	-	-	48,819.57
2400 Electricity	586,145.17	526,068.57	12,144.85	27,945.55	19,986.20	-	-	586,145.17
2400 Telephone	229,311.50	190,916.19	9,114.81	19,415.86	9,864.64	-	-	229,311.50
2400 Fuel	604,985.50	7,280.00	215,060.50	255,245.00	127,400.00	-	-	604,985.50
2400 Travelling and subsistence	493,967.17	72,670.67	163,423.50	139,140.00	118,733.00	-	-	493,967.17
2400 Stationary & Consumable	143,875.30		22,710.00	121,165.30		-	-	143,875.30
2400 Security Chargers	120,832.30	33,992.68			86,839.62	-	-	120,832.30
2400 Cleaning Services	75,411.00	75,411.00				-	-	75,411.00
2400 Refreshment	2,195.00	2,195.00				-	-	2,195.00
2400 Rubber Seals	2,250.00			2,250.00		-	-	2,250.00
2400 News Papers	6,200.00	4,700.00			1,500.00	-	-	6,200.00
2400 Repair & Maintenance	26,347.67	23,847.67		2,500.00		-	-	26,347.67
2400 Sundry	13,800.00			13,800.00		-	-	13,800.00
	798,680,714.11	468,815,108.13	116,147,621.87	145,633,938.08	68,084,046.03	159,127,974.60	482,170,707.57	157,382,031.94

\* Known accrued expenditure up to 14/02/2020 have been accounted in the financial statement for the year 2019.

Note 08  
Direct Payment (Rs)

Month	Description	Amount	
		L/N 3267	L/N 3268
March	CML (ICB 01)	36,273,918.13	24,893,865.38
April	Tractebel Engineering GmbH	-	14,388,376.74
April	Tractebel Engineering GmbH	-	34,675,467.83
April	Tractebel Engineering GmbH	-	45,842,063.47
May	Tractebel Engineering GmbH	-	27,949,284.33
May	Tractebel Engineering GmbH	-	10,838,634.48
May	Tractebel Engineering GmbH	-	32,661,734.49
May	Tractebel Engineering GmbH	-	28,124,335.35
May	Tractebel Engineering GmbH	-	39,473,294.07
May	Tractebel Engineering GmbH	-	11,686,417.61
July	Tractebel Engineering GmbH	-	31,662,985.35
July	Tractebel Engineering GmbH	-	16,128,637.73
July	Tractebel Engineering GmbH	-	62,124,675.04
July	Tractebel Engineering GmbH	-	31,750,960.38
July	Tractebel Engineering GmbH	-	10,932,809.97
July	Tractebel Engineering GmbH	-	28,521,362.83
July	Chaina State Engineering	29,426,390.41	20,194,581.65
AUG	CML	29,353,812.96	20,144,773.60
AUG	CML	19,602,223.14	13,452,506.07
SEPT	CML	34,053,009.76	23,969,712.58
SEPT	Tractebel Engineering GmbH		41,988,775.09
SEPT	Tractebel Engineering GmbH		19,912,065.50
SEPT	Tractebel Engineering GmbH		64,561,200.73
SEPT	Tractebel Engineering GmbH		10,548,317.15
SEPT	Edward & Christie	11,666,322.65	
OCT	Tractebel Engineering GmbH		39,398,172.17
OCT	Tractebel Engineering GmbH		14,018,709.65
OCT	Tractebel Engineering GmbH		42,934,296.88
OCT	Chaina State Engineering	52,286,216.58	35,882,697.66
NOV	CML	23,058,181.65	
NOV	Chaina State Engineering	35,666,529.26	24,477,029.89
NOV	Dock Yard General	21,217,538.25	
DEC	Tractebel Engineering GmbH		39,944,735.84
DEC	Tractebel Engineering GmbH		16,539,941.74
DEC	Tractebel Engineering GmbH		51,853,104.00
DEC	Tractebel Engineering GmbH		46,409,976.47
DEC	Tractebel Engineering GmbH		20,151,817.15
DEC	Tractebel Engineering GmbH		59,729,837.00
DEC	Chaina State Engineering	42,418,652.60	29,110,840.02
DEC	Chaina State Engineering	25,386,525.57	17,422,125.39
DEC	CML	22,262,862.19	15,278,434.84
DEC	CML	22,871,180.40	
DEC	Edward & Christie	25,076,779.37	17,209,554.47
		430,620,142.90	1,136,188,104.59

Note - 09  
Investment Cost

ACC code	Sub Code	Sch.No.	Payment during the year 2019					Financed By			
1000	1100		Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL	Total
	Civil Works	01	2,061,210,526.02	16,143,867.96	826,292,358.53	555,136,108.75	663,638,190.78	1,049,869,050.36	720,503,887.51	290,637,588.16	2,061,210,526.02
	Mechanical and Electrical Equipment	02	64,888,909.28	4,092,440.23	52,955,275.00	3,204,670.30	2,636,523.75	34,124,544.64	23,822,795.31	8,941,569.13	64,888,909.28
	Environment and Social Mitigation	03	279,293,826.03	467,555.00	3,064,895.08	271,887,083.50	3,874,292.45	-	-	279,293,826.03	279,293,826.03
	Consulting Services	04	1,560,805,854.60	1,560,805,854.60	-	-	-	-	1,330,987,263.95	229,818,590.65	1,560,805,854.60
	<b>Total (Rs)</b>		<b>3,966,199,115.93</b>	<b>1,581,509,717.79</b>	<b>882,312,528.61</b>	<b>832,227,862.55</b>	<b>670,149,006.98</b>	<b>1,083,993,595.00</b>	<b>2,075,313,946.77</b>	<b>806,891,574.17</b>	<b>3,966,199,115.93</b>

Note - 10  
Recurrent Cost

ACC code	Sub Code	Sch.No.	Payment during the year 2019					Financed By				
			Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL	Total	
2000	2100	Incremental PMU and PIU Salaries	05	218,236,206.93	103,895,157.34	28,070,204.91	41,312,617.42	44,958,227.26	16,489,177.07	12,360,882.80	189,380,147.06	218,236,206.93
	2200	Strategic Communication plan	06	31,397,848.83	46,865,063.33	2,241,192.00	1,404,798.00	886,795.50	5,008,155.30	3,480,243.51	42,909,450.02	31,397,848.83
	2300	Training	07	25,621,436.93	25,621,436.93	-	-	-	13,564,381.60	9,433,616.46	2,623,438.87	25,621,436.93
	2400	Equipment Operation and Maintenance	08	53,039,403.43	32,307,355.75	5,345,731.41	7,499,677.05	7,982,639.22	-	-	53,039,403.43	53,039,403.43
		Total (Rs)		348,294,896.12	208,589,013.35	35,661,128.32	50,217,092.47	53,827,661.98	35,061,713.97	25,280,742.77	287,955,430.38	348,294,896.12

## Revised Budget

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

## Sch - 01 Civil Works

## Schedules to the Financial Statements

Main code  
1000Sub Code  
1100

MLBCRP-NCB 01 (Edward & Christie)
MLBCRP-NCB 02 (Gemini Construction )
MLBCRP-NCB 03 (Nawaloka Construction)
MLBCRP-NCB 04 (Gemini Construction )
MLBCRP-NCB 05 (Dock Yard General )
MLBCRP-ICB 01 (Chaina Gezhouba )
NWPCP-NCB 01 (NEM Construction)
NWPCP-ICB 02 (Chaina State Co)
UECP-ICB 01 (CML MTD )
Improvement of field canals of MLBCR (19 canals)
Improvement of field canals of MLBCR (25 canals)
Kumbukulawa Tank - R.P.J Construction
Mobilization Advances
Other Civil Cost
Central Bank Differ

Mobilization Advances Recovery-NCB 01
Mobilization Advances Recovery-NCB 02
Mobilization Advances Recovery-NCB 03
Mobilization Advances Recovery-NCB 04
Mobilization Advances Recovery-NCB 05
Mobilization Advances Recovery-NCB 01
Mobilization Advances Recovery-ICB 01

Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL
104,058,802.39	-	104,058,802.39	-	-	54,406,992.80	37,138,130.57	12,313,675.77
37,612,416.21	-	37,612,416.21	-	-	19,182,332.21	13,164,344.80	5,265,738.28
96,875,144.64	-	96,875,144.64	-	-	49,406,319.46	33,906,297.23	13,562,520.25
26,038,721.39	-	26,038,721.39	-	-	13,279,747.90	9,113,552.49	3,645,421.00
161,054,530.99	-	161,054,530.99	-	-	82,137,809.07	56,369,082.00	22,547,634.34
339,628,589.38	-	339,628,589.38	-	-	174,010,339.06	119,424,392.42	46,193,848.03
58,880,348.50	-	-	58,880,348.50	-	30,028,973.15	20,608,115.01	8,243,248.80
488,973,518.86	-	-	488,973,518.86	-	249,376,994.41	171,141,074.61	68,455,449.84
663,583,470.78	-	-	-	663,583,470.78	338,427,565.80	232,254,210.94	92,901,685.89
3,930,375.11	-	3,930,375.11	-	-	2,004,491.31	1,375,631.29	550,252.52
33,048,434.72	-	33,048,434.72	-	-	16,854,701.71	11,566,952.15	4,626,780.86
6,703,044.53	-	-	6,703,044.53	-	-	-	6,703,044.53
22,875,142.45	-	22,875,142.45	-	-	11,666,322.65	8,006,296.94	3,202,519.94
17,947,985.87	16,143,867.96	1,170,201.05	579,196.86	54,720.00	9,086,431.46	6,235,786.29	2,625,768.11
-	-	-	-	-	29.37	20.16	-
2,061,210,526.02	16,143,867.96	826,292,338.53	555,136,108.75	663,638,190.78	1,049,869,050.36	720,501,887.51	290,837,588.16
26,253,044.65	-	26,253,044.65	-	-	-	-	-
3,055,818.46	-	3,055,818.46	-	-	-	-	-
15,395,811.20	-	15,395,811.20	-	-	-	-	-
6,248,437.19	-	6,248,437.19	-	-	-	-	-
20,991,462.03	-	20,991,462.03	-	-	-	-	-
8,619,585.60	-	-	8,619,585.60	-	-	-	-
86,787,748.81	-	-	-	86,787,748.81	-	-	-
2,228,562,433.96	16,143,867.96	877,245,470.03	563,755,694.35	750,425,919.59	-	-	-



Sch - 02 Mechanical and Electrical Equipment

Main code  
1000

Sch Code  
1200

**Furniture & Office Equipment**

	Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
Steel Cupboard	18,246.00	-	-	18,246.00	-	-	-	18,246.00
Typist chair with arms	17,955.00	-	-	17,955.00	-	-	-	17,955.00
Computer Table	18,855.00	-	-	18,855.00	-	-	-	18,855.00
Writing Tables (Multiboard Office Tables) with two fixed Drawers	93,037.50	-	-	93,037.50	-	-	-	93,037.50
Typist chair	61,132.50	-	-	61,132.50	-	-	-	61,132.50
Filing Rack	41,512.50	-	-	41,512.50	-	-	-	41,512.50
Low Back Chair	19,620.00	-	-	19,620.00	-	-	-	19,620.00
Half Door Cupboard	20,407.50	-	-	20,407.50	-	-	-	20,407.50
20 Feet Multi Ladder	8,400.00	-	-	8,400.00	-	4,452.00	3,948.00	8,400.00
DSLR Camera	1,233,825.00	-	411,275.00	411,275.00	411,275.00	651,927.25	450,372.75	1,233,825.00
Public address system	327,630.40	327,630.40	-	-	-	173,644.11	153,986.29	327,630.40
Mega Phone	16,680.00	16,680.00	-	-	-	8,840.40	7,839.60	16,680.00
Lobby seater	99,650.50	99,650.50	-	-	-	51,614.77	48,035.73	99,650.50
Projector with 7' x 7' Tripod Screen	198,375.00	198,375.00	-	-	-	108,138.75	90,236.25	198,375.00
LED TV	32,990.00	32,990.00	-	-	-	-	-	32,990.00
Plastic Chairs	22,698.00	11,520.00	-	-	11,178.00	3,924.34	4,135.66	22,677.00
Multifunctional laser Photocopier	46,700.00	46,700.00	-	-	-	33,351.00	13,349.00	46,700.00
Melamine Board Executive Table with 2 Drawers	207,899.30	207,899.30	-	-	-	110,186.63	97,712.67	207,899.30
Fabric High back chairs with rollers - Blue Colour	91,266.30	91,266.30	-	-	-	48,371.14	42,895.16	91,266.30
Melamine Board Filing Cupboards	33,189.00	33,189.00	-	-	-	17,989.17	15,200.83	33,189.00
Lockable Steel Cupboard with Glass windows	47,868.75	47,868.75	-	-	-	25,370.44	22,498.31	47,868.75
Melamine Board Lockable Cupboard	33,484.38	23,934.38	-	-	9,550.00	17,746.72	16,187.66	33,934.38
Fabric Visitor Chairs with Arms	15,746.95	15,746.95	-	-	-	8,345.88	7,401.07	15,746.95
Water Dispenser	18,500.00	18,500.00	-	-	-	-	-	18,500.00
Steel Chair	18,090.00	-	-	-	18,090.00	9,587.70	8,502.30	18,090.00
Dining table	12,420.00	-	-	-	12,420.00	6,582.00	5,838.00	12,420.00
Teak bed	77,700.00	-	-	-	77,700.00	-	-	77,700.00
Plyester Writing Table	86,660.00	-	-	-	86,660.00	45,929.80	40,730.20	86,660.00
Half Back Chair	54,480.00	-	-	-	54,480.00	28,874.40	25,605.60	54,480.00
Steel drawer	12,100.00	-	-	-	12,100.00	6,413.00	5,687.00	12,100.00
Fax Machine	32,200.00	-	-	-	32,200.00	17,066.00	15,134.00	32,200.00
Sound System	11,500.00	-	-	-	11,500.00	-	-	11,500.00
Office Furniture	588,341.00	-	-	588,341.00	-	311,820.73	276,520.27	588,341.00
Sub Total	3,659,160.58	1,151,950.58	411,275.00	1,358,782.00	737,153.00	1,072,777.85	1,167,382.73	3,659,160.58

**Computer & Accessories**

Dell Top Computer	3,255,374.70	1,989,595.65	-	361,208.30	904,270.75	1,725,348.39	1,204,409.64	3,255,374.70
NovBook Computer	608,934.00	608,934.00	-	-	-	322,778.02	225,375.98	608,934.00
A4 Printers	13,900.00	-	-	-	13,900.00	7,367.00	6,533.00	13,900.00
External Hard Drive	41,950.00	-	-	33,000.00	8,950.00	22,233.50	19,716.50	41,950.00
Ups	224,610.00	154,000.00	-	27,360.00	43,250.00	119,643.30	83,966.70	224,610.00
Ups	4,350.00	-	-	4,350.00	-	2,305.5	2,044.5	4,350.00
Sub Total	4,149,118.70	2,752,529.65	-	426,418.30	970,370.75	2,199,032.91	1,535,173.92	4,149,118.70

**Fittings**

Wall Mounted 12 litre Air Conditioners	188,160.00	188,160.00	-	-	-	99,724.80	88,435.20	188,160.00
Sub Total	188,160.00	188,160.00	-	-	-	99,724.80	88,435.20	188,160.00

**Plant Machinery & Equipment**

Total Station	1,370,000.00	-	-	685,000.00	685,000.00	726,100.00	506,900.00	1,370,000.00
Leveling Instrument - Digital	230,000.00	-	-	230,000.00	-	121,900.00	85,100.00	230,000.00
Brush Cutters with Accessories	14,000.00	-	-	-	14,000.00	7,420.00	6,580.00	14,000.00
Wheel Excavator	20,000,000.00	-	25,000,000.00	-	-	13,780,000.00	6,220,000.00	20,000,000.00
4 wheel Tractors	6,144,000.00	-	6,144,000.00	-	-	3,236,320.00	2,907,680.00	6,144,000.00
Excavator	20,400,000.00	-	20,400,000.00	-	-	10,812,000.00	9,588,000.00	20,400,000.00
Sub Total	34,118,000.00	-	31,544,000.00	685,000.00	929,000.00	28,755,740.00	20,018,400.00	34,118,000.00

**Generator**

Generator	2,734,470.00	-	-	2,734,470.00	-	1,449,269.10	1,011,755.90	2,734,470.00
Sub Total	2,734,470.00	-	-	2,734,470.00	-	1,449,269.10	1,011,755.90	2,734,470.00

**Total (Rs)**

	64,888,909.28	4,092,440.23	32,955,275.00	3,208,670.30	2,676,523.75	34,134,544.64	23,822,795.31	64,888,909.28
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## Sch - 03 Environment &amp; Social Mitigation

Main code  
1000Sub Code  
1300

Survey Department  
 Compensation-Land Acquisition  
 Livelihood Restoration Programme  
 Central Environment Authority  
 Wildlife Conservator General/Wild life plan  
 Fuel  
 Translation Fee  
 Fees for land acquisition works/Refreshments & Other expenditures  
 Environment - T 03  
 Resettlement - T 03

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
1,631,122.23	-	-	1,631,122.23	-	-	-	1,631,122.23
268,656,587.96	-	-	268,656,587.96	-	-	-	268,656,587.96
526,880.32	-	-	202,490.00	324,390.32	-	-	526,880.32
475,000.00	400,000.00	75,000.00	-	-	-	-	475,000.00
3,509,280.58	-	2,880,045.58	-	629,235.00	-	-	3,509,280.58
720,346.45	-	-	-	720,346.45	-	-	720,346.45
65,030.00	-	-	-	65,030.00	-	-	65,030.00
2,978,611.66	67,555.00	109,849.50	1,396,883.31	1,404,323.85	-	-	2,978,611.66
2,260.00	-	-	-	2,260.00	-	-	2,260.00
728,706.83	-	-	-	728,706.83	-	-	728,706.83
279,293,826.03	467,555.00	3,064,895.08	271,887,083.50	3,874,292.45	-	-	279,293,826.03

## Sch - 04 Consulting Services

Main code  
1000Sub Code  
1400

Tractebel Engineering GmbH  
 IESM  
 ISEWP  
 Central Bank Differ

Total	PMU	MLBCR	NWPC	UECP	L/N 3267	L/N 3268	GOSL
1,434,100,613.37	1,434,100,613.37	-	-	-	-	1,222,083,299.21	212,017,314.16
1,229,941.00	1,229,941.00	-	-	-	-	1,057,749.26	172,191.74
125,475,300.23	125,475,300.23	-	-	-	-	107,846,215.48	17,629,084.75
-	-	-	-	-	-	-	-
1,560,805,854.60	1,560,805,854.60	-	-	-	-	1,330,987,263.95	229,818,590.65

## 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
206,116,113.34	101,232,954.44	27,281,380.16	36,909,433.58	40,692,345.16	16,489,177.07	12,366,882.80	177,260,953.47
12,120,093.59	2,662,202.90	788,824.75	4,401,183.84	4,265,882.10	-	-	12,120,093.59
218,236,206.93	103,895,157.34	28,070,204.91	41,312,617.42	44,958,227.26	16,489,177.07	12,366,882.80	189,380,147.06

## 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
8,696,398.81	4,163,613.31	2,241,192.00	1,404,798.00	886,795.50	5,008,155.30	3,480,243.51	208,000.00
42,701,450.02	42,701,450.02	-	-	-	-	-	42,701,450.02
51,397,848.83	46,865,063.33	2,241,192.00	1,404,798.00	886,795.50	5,008,155.30	3,480,243.51	42,909,450.02

## Sch - 07 Training

Main code  
2000Sub Code  
2300

## Training

Local Training  
Foreign Training

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
2,074,519.71	2,074,519.71	-	-	-	1,095,761.31	764,966.84	213,789.56
23,546,917.22	23,546,917.22	-	-	-	12,468,618.29	8,668,640.62	2,409,648.31
25,621,436.93	25,621,436.93	-	-	-	13,564,381.60	9,433,616.46	2,623,438.87

## Sch - 08 Equipment Operation and Maintenance

Main code  
2000Sub Code  
2400

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  
Office Maintenance  
TEC/Pro.Committee Attendance Fees  
Tax Clearance

Total	PMU	MLBCRP	NWPCP	UECP	L/N 3267	L/N 3268	GOSL
9,935,476.80	3,445,170.00	1,890,379.50	2,660,141.00	1,939,786.30	-	-	9,935,476.80
1,239,474.99	830,922.55	139,662.33	134,365.33	134,524.78	-	-	1,239,474.99
6,978,824.21	5,870,422.08	224,687.70	360,985.70	522,728.73	-	-	6,978,824.21
35,100.00	26,000.00	3,100.00	6,000.00	-	-	-	35,100.00
4,735,865.12	2,907,326.35	286,904.11	1,239,063.01	302,571.65	-	-	4,735,865.12
10,431,788.32	6,143,199.25	1,287,995.66	1,486,028.12	1,514,564.29	-	-	10,431,788.32
1,444,459.31	1,309,375.17	32,749.64	24,256.00	78,078.50	-	-	1,444,459.31
866,745.46	583,050.21	-	146,160.00	137,535.25	-	-	866,745.46
3,058,371.73	1,883,013.95	515,135.64	58,705.00	601,517.14	-	-	3,058,371.73
1,576,277.75	961,577.75	8,900.00	104,300.00	501,500.00	-	-	1,576,277.75
4,034,445.62	1,422,709.73	702,677.50	854,534.39	1,054,524.00	-	-	4,034,445.62
2,466,520.00	2,466,520.00	-	-	-	-	-	2,466,520.00
1,403,917.18	333,532.10	-	-	1,070,385.08	-	-	1,403,917.18
4,011,642.61	3,270,712.28	241,829.33	404,087.50	95,013.50	-	-	4,011,642.61
84,750.00	55,380.00	11,610.00	-	17,760.00	-	-	84,750.00
111,045.00	73,745.00	4,100.00	21,050.00	12,150.00	-	-	111,045.00
573,378.00	573,378.00	-	-	-	-	-	573,378.00
51,121.33	51,121.33	-	-	-	-	-	51,121.33
53,039,403.43	32,207,355.75	5,349,731.41	7,499,677.05	7,982,639.22	-	-	53,039,403.43

## Sch - 09 Reconciliation with Treasury print outs (Rs)

	Payment from Imprest Account at CBSL				Payment from GOSL Funds		Total
	Loan No:3267	Loan No:3268	Loan No:3625	Loan No:3626	GOSL - T01	GOSL - T02	
Total Expenditure as per A/c	1,119,055,308.96	2,100,594,689.55	73,397,333.62	995,575,671.44	1,094,844,013.55	199,518,062.43	5,582,985,079.55
<b>Add:</b>							
Accrued Expenses as at 01/01/2019	53,172,515.19	292,457,956.06	164,527.00	142,173,947.35	25,456,937.41	70,549,853.06	583,975,736.07
2018 DEC Exp (2019 JAN - WA 138)	23,139,595.88	-	-	-	-	-	23,139,595.88
2018 DEC Exp ( 2019 JAN WA 231)	-	16,082,077.74	-	-	-	-	16,082,077.74
2018 DEC Exp ( 2019 JAN WA 02)	-	-	4,532,381.37	-	-	-	4,532,381.37
Direct Payment-Last Year	17,226,184.38	-	-	-	-	-	17,226,184.38
<b>Less:</b>							
Accrued Expenses as at 31/12/2019	(159,127,974.60)	(482,170,707.57)	(196,587.49)	(163,048,173.75)	(157,382,031.94)	(88,986,834.51)	(1,050,912,309.86)
* 2019 DEC Exp (2020JAN - WA 203 & 207)	(19,088,885.41)	-	-	-	-	-	(19,088,885.41)
* 2019 DEC Exp ( 2020 JAN WA 351 & 356)	-	(13,214,834.52)	-	-	-	-	(13,214,834.52)
* 2019 DEC Exp ( 2020 JAN WA 14)	-	-	(4,884,595.79)	-	-	-	(4,884,595.79)
Direct Payment Not recorded in Treasury	(364,919,834.36)	(787,781,026.06)	(25,230,262.00)	(573,514,947.92)	-	-	(1,751,446,070.34)
Expenditure as per the Treasury Print Outs Rs	669,456,910.04	1,125,968,155.20	47,782,796.71	401,186,497.12	962,918,919.02	181,081,080.98	3,388,394,359.07

\* December 2019 expenses not reimbursed from central bank imprest a/c



Sch - 10 Release of ADB Loan Funds

	OCR - Loan L/No:3267 US \$	ADF - loan L/No:3268 SDR	
Total Loan Amount	76,000,000	53,558,000	
Direct payment	8,526,079	10,804,950	SDR
Replenishment	779,924.31	3,062,263	US \$
Imprest released to the CBSL	13,201,109	14,901,282	US \$

Notes:

1. The ADF Loan (No:3268) Should be repaid to ADB with installments in December and June of each year respectively commencing from December 2020 to June 2040. The value of an installment is SDR 1,339,700/=. The total number of installments are forty(40) and total value is SDR 53,588,000/=
2. The OCR Loan (No:3267) should be repaid to ADB in equal 42 installments in December and June of each year respectively commencing from December 2020 to June 2041.

Sch - 11

Foreign Currency Gain or Loss A/C

	Dr	Cr
ADB L/N 3267 Revaluation Gain/(Loss)		24,240,298.99
ADB L/N 3268 Revaluation Gain/(Loss)		20,394,841.78
CENTRAL BANK ACC NO. - 74140 - S/L 182 FOR ADB LOAN NO. 3267 SRI (ORDINARY OPERATION)	13,009,635.29	
CENTRAL BANK ACC NO. - 74141 - S/L 183 FOR ADB LOAN NO. 3268 SRI (SPECIAL OPERATION)	6,933,170.55	
Exchange rate Diff		
Gain/(Loss)	24,692,334.93	
	44,635,140.77	44,635,140.77