

Audited Project Financial Statements

Project Number: 50301-002

Loan Numbers: Tranche 1 – 3579 / 3580

Period covered: 1 January 2019 to 31 December 2019

SRI: Second Integrated Road Investment Project —Tranche 1

Prepared by Ministry of Highways

For the Asian Development Bank

Date accepted by ADB: 28 December 2020

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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

RCT/A/i-road II/FA/2019/04

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

03 October 2020

The Secretary,
Ministry of Highways

Report of the Auditor General on the Financial Statements of the Second Integrated Road Investment Program (i-Road II) for the year ended 31 December 2019

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Second Integrated Road Investment Program-II for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of changes of net assets 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 Section 4.63 of Article IV of the Loan Agreement No. 3579 SRI and Loan Agreement No.3580 SRI(COL) dated 22 November 2017 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 Program as at 31 December 2019 and of 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 this 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 the Performance of the Program

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 initial plans, the road rehabilitation works of 340 km of national roads and 3,400 km of rural roads in Northern, Eastern, Uva and Western Provinces were expected to be rehabilitated during the period of the Program. However, out of that rehabilitation works, only 1,041.96 km of rural roads in Monaragala and Badulla Districts of Uva Province, 845.57 km of rural roads in Batticalo, Trincomalee and Ampara Districts of Eastern Province and 1,036.26 km of rural roads in Jaffna, Kilinochchi, Mannar and Mulathivu of Northern Province had only been awarded as at 31 December 2019. Accordingly, the rehabilitation works of remaining 476.21km of rural roads and none of the national roads had been awarded even up to 31 December 2019.
- Out of awarded rehabilitation works of 1,041.96 km of rural roads in Uva Province, only 210.1 km had been completed as at 31 December 2019. Further it was observed that the construction progress of 07 contract packages in Badulla district and 02 contract packages in Monaragala district were far behind the expected target as at 31 December 2019. As a result of this slow physical progress, the contractors would not be able to complete the construction works before the due date of completion.
- Out of awarded rehabilitation works of 845.57 km of rural roads in Eastern Province, only 9.8 km had only been completed as at 31 December 2019.
- Commitment charges amounting to Rs.206.03 million had been paid to the Lending Agency as at 31 December 2019 on undisbursed proceeds of the Loan.
- As per Particular Conditions of Contracts, the ownership of the equipment which was procured under the Bill of Quantities should be transferred to the contractor at the end of the Program. However, an amount of Rs. 98.42 million and Rs.178.95 million for equipment and Lab equipment had been paid as

lump sum basis to meet the cost thereon as at 31 December 2019. Further, Rs. 44.23 million had been made as maintenance of lab equipment up to 31 December 2019. It may indicate that, an undue advantage had been given to the contractor as contractor is owning equipment at the end of the Program.

- According to the Sub Clause 14.6 of the Particular Condition of Contract, the Engineer shall not be bound to issue an Interim Payment Certificate less than 1.5 per cent of the value of the contract. However, it was observed that 130 instances in Uva Province where evaluation of Interim Payment Certificates below than the required threshold up to 31 December 2019.
- Contrary to the sub clause 4.2 of the General Condition of the Contract, a separate pay items had been made in the Bill of Quantities on road rehabilitation works by allowing contractors to quote the cost of providing performance guarantees. Accordingly, a sum of Rs.85.64 million had been paid additionally to the contractors of Uva Province to reimburse the cost of performance security bonds obtained by the contractors.
- Loss of Rs.28.7 million had been incurred by Programme as at 31 December 2019 in respect to BA 4 and BA 5 contract packages, due to the rate discrepancies took place among Engineer estimates, bid documents and Bill of quantities by given wrong interpretation of items. The Procurement Committee or Technical Evaluation Committee had not been properly evaluated those documents in line with the Sub Clause 2.4 and 2.6 of the Government Procurement Guidelines.
- Contrary to the Sub Clause 54 of the Contract Agreement for Consultant's Services, Rs.1.19 million had been paid to provide accommodation for the international staff (team leader) through contract package BA06 from September 2018 to December 2019.

- According to the Sub clause 103.1 of Particular Conditions of Contracts, the contractor should take necessary measures for the safety of traffic and third parties. Even though an amount of Rs.7,545,000 and Rs.2,050,600 had been made to the contractor for the respective item relating to BA 2 and BA6 packages, it was observed during the site inspection on 25 February 2020 that the above safety measures were not properly followed in the site either by contractor or third party. It may be caused to unsafety of General public and project staff.
- According to Sub Clause 103.2.2 of Particular Specifications of the Conditions of contracts, the contractor should commence the routine maintenance works of roads to maintain the roads in good motorable condition. However, based on the physical inspection carried out on 25 February 2020, it revealed that the above maintenance works had not been carried out by the contractors and Rs.4,685,800, Rs.9,046,383 and Rs.3,162,635 had been paid relating to BA 02, BA 06 and BA 05 contract packages as at 31 December 2019. This situation will cause more inconvenience and lead to accidents to the General Public.

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 Program'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 internal control of the program.
- 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 opening and closing balances, withdrawals from and replenishments to the Imprest Fund 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 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



**DEMOCRATIC SOCIALIST REPUBLIC OF
SRI LANKA**

MINISTRY OF ROADS & HIGHWAYS



iRoad

ADB Funded Integrated Road Investment Program

LOAN NO'S 3579 SRI, 3580 SRI (COL)

**ASIAN DEVELOPMENT BANK FUNDED
SECOND INTEGRATED ROAD INVESTMENT PROGRAM
(iROAD II)**

**FINANCIAL STATEMENTS
2019**

**MINISTRY OF ROADS & HIGHWAYS
ROAD DEVELOPMENT AUTHORITY
LOAN NO'S 3579 SRI, 3580 SRI (COL)
ASIAN DEVELOPMENT BANK FUNDED
SECOND INTEGRATED ROAD INVESTMENT PROGRAM (I ROAD II)**

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SECOND INTEGRATED ROAD INVESTMENT PROGRAM

(I ROAD II)

Funded by Asian Development Bank

Project Profile

1. Project Details

The Second Integrated Road Investment program has been initiated to upgrade and maintain 3400 km of rural access roads to all weather standard; rehabilitate and maintain at a good condition about 340 km of National Roads in Northern, Eastern, Uva and Western Provinces. The Total cost of Investment Program over the period 2017 to 2027 is expected to be USD 1,084,600 equivalent.

The Investment Program will be implemented in the respective provinces as follows,

- Northern Province
- Eastern Province
- Uva Province
- Western Province

2. Benefits

- ❖ Development of inter connectivity between rural communities and Socio-Economic Centers.
- ❖ Increased transport efficiency in rural areas.
- ❖ Ability to transport agriculture and other products on time.
- ❖ Development in education, health and social sectors due to improved connectivity between cities and villages.
- ❖ Development in rural areas.
- ❖ Enhance capacity of road agencies

3. Summarized Financing Plan

| Financing Source | Total USD | Share of Total |
|--------------------------|-----------|----------------|
| Asian Development bank | 900.00 | 83% |
| Government of Sri Lanka | 184.6 | 17% |
| Total Investment Program | 1084.6 | 100% |

4. Estimated Cost of Investment Program (\$ Million)

A. Base Cost

| | |
|---------------------------|--------|
| I. Civil Works | 892.40 |
| II. Equipment | 5.80 |
| III. Consultancy Services | 37.90 |
| IV. Project Management | 17.20 |

B. Contingencies 108.30

C. Financing Charges 23.00

Total **1,084.60**

5. Tranche Schedule and Bar Chart

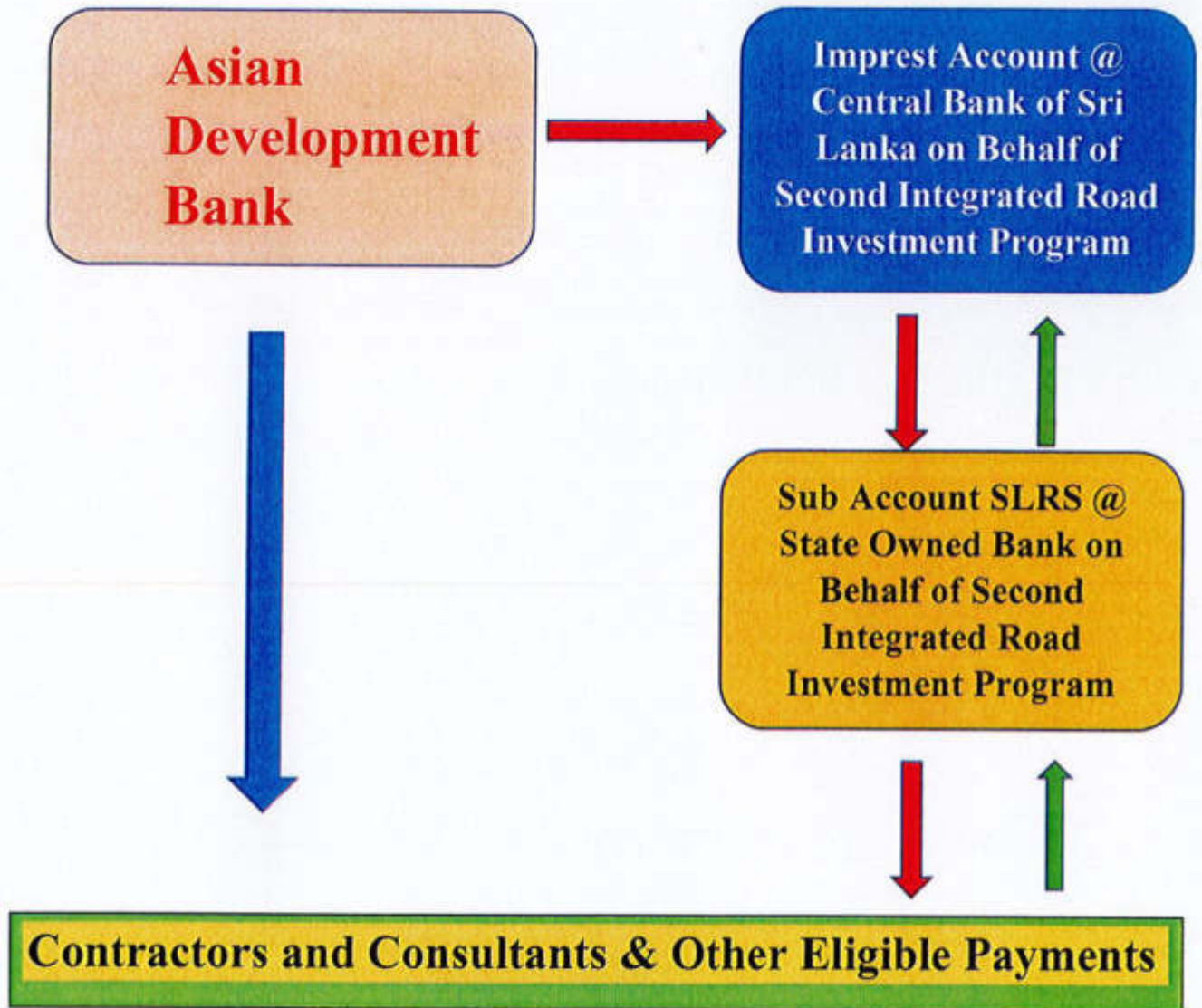
| Year | 2017 | 2018 | 2019 | 2020 | 2021 | Total USD (Mn.) |
|-----------------|-------|-------|-------|-------|-------|-----------------|
| Tranche | 1 | 2 | 3 | 4 | 5 | |
| ADB USD (Mn.) | 150.0 | 150.0 | 200.0 | 200.0 | 200.0 | 900.0 |
| GOSL USD (Mn.) | 22.1 | 22.1 | 28.7 | 28.7 | 83.0 | 184.6 |
| TOTAL USD (Mn.) | 172.1 | 172.1 | 228.7 | 228.7 | 283.0 | 1084.6 |



Financing Plan

■ ADB ■ GOSL

Fund Flow Diagram – Asian Development Bank



Cash Flow



Report and Reconciliation, Replenishment

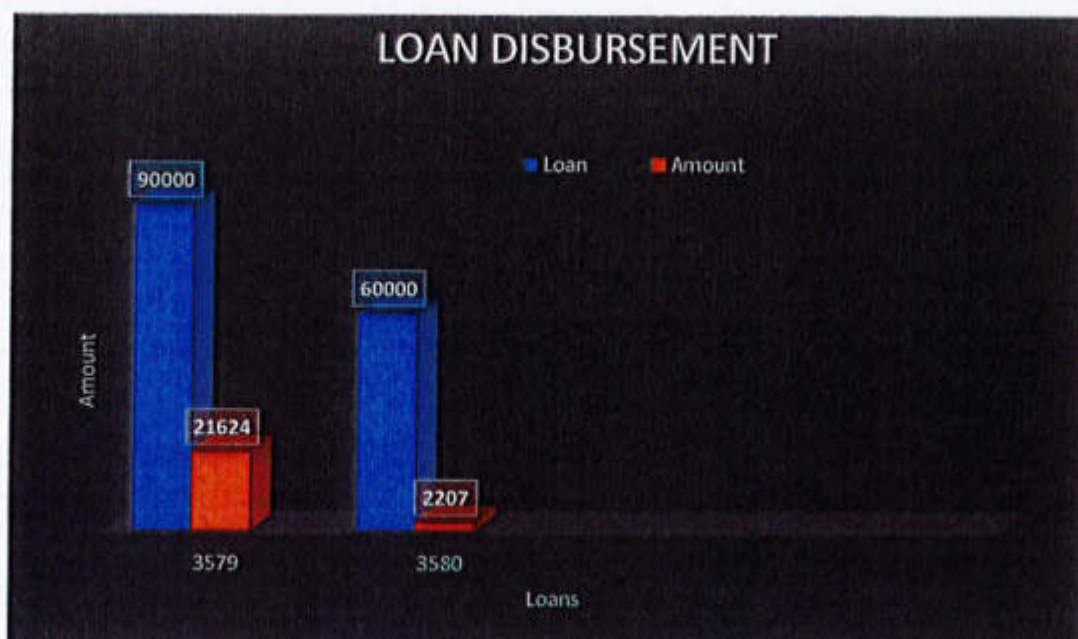


Direct payment

Second Integrated Road Investment Program
Asian Development Bank Funded
Active Loans

| Loan Number | 3579 SRI | | | | 3580 SRI (COL) | | | |
|-------------------------------------|---------------|---------------|------------------|---------------|----------------|---------------|-----|------------------|
| Project Number | 50301 | | | | 50301 | | | |
| Tranche | I | | | | I | | | |
| | USD | USD | LKR | USD | USD | USD | LKR | LKR |
| Original Loan Amount | | 90,000,000.00 | | | | 60,000,000.00 | | |
| Opening Balance as at 31.12.2018 | 21,623,977.06 | | 3,551,439,130.53 | 1,318,108.92 | | | | 209,649,689.54 |
| For the Year 2019 | | | | | | | | |
| Disbursement as at 31.12.2019 | 29,637,110.56 | | 5,310,249,984.23 | 25,053,425.99 | | | | 4,499,409,774.96 |
| Undisbursement as at 31.12.2019 | | | | 1,215,913.35 | | | | 220,479,562.26 |
| Total Disbursement up to 31.12.2019 | | 51,261,087.62 | 8,861,689,114.76 | | | 27,587,448.26 | | 4,929,539,026.76 |
| Balance as at 31.12.2019 | | 38,738,912.38 | | | | 32,412,551.74 | | |
| Milestone Dates | | | | | | | | |
| Approval Date | 06.10.2017 | | | | 06.10.2017 | | | |
| Signing Date | 22.11.2017 | | | | 22.11.2017 | | | |
| Effective Date | 09.02.2018 | | | | 09.02.2018 | | | |
| Original Closing Date | 31.12.2020 | | | | 31.12.2020 | | | |
| Current Closing Date | 31.12.2020 | | | | 31.12.2020 | | | |

Active Loans



➤ Project Implementation Consultancy (PIC) Services for Rural Roads

| Package No | Name of the consultant | Contract Sum |
|----------------------------|---|---|
| PIC 04 (Northern Province) | MG Consultants (Pvt) Ltd Joint Venture with Engineering Consultants (Pvt) Ltd | <div>US\$ 2,367,300.00</div> <div>LKR 791,483,100.00</div> |
| PIC 05 (Eastern Province) | Egis International (France) on behalf of the Joint Venture of Egis International (France) Greentech Consultants (Pvt) Ltd (Sri Lanka) | <div>US\$ 1,098,900.00</div> <div>EURO 792,000.00</div> <div>LKR 637,871,908.00</div> |
| PIC 06 (UVA Province) | Pyunghwa Engineering Consultants Ltd (Korea) and Consulting Engineers and Architects Associated (Pvt.) Ltd (Sri Lanka) | <div>US\$ 2,537,737.00</div> <div>LKR 761,325,000.00</div> |
| PIC 07 (Western Province) | SMEC International Pty Ltd (Australia) Sub – Consultant with Resources Development Consultants (Pvt) Ltd (Sri Lanka) Sub – Consultant with Master Hellie's Engineering Consultants (Pvt) Ltd (Sri Lanka) | <div>US\$ 2,419,580.00</div> <div>LKR 592,442,769.00</div> |

➤ Civil Work Contracts – Uva Province

| No. | Contract Package No. | Name of the Contractor | Contract Sum (LKR) |
|-----|----------------------|--------------------------------|--------------------|
| 01 | BA1 | NEM Construction (Pvt) Ltd | 2,055,897,217.55 |
| 02 | BA2 | Komuthi -HCM Engineering JV | 2,262,823,158.00 |
| 03 | BA3 | CML-MTD Construction Limited | 2,458,963,395.33 |
| 04 | BA4 | CNTIC-RDCE JV | 2,118,733,738.12 |
| 05 | BA5 | CNTIC-RDCE JV | 2,504,966,968.06 |
| 06 | BA6 | CML-MTD Construction Limited | 2,345,800,424.97 |
| 07 | BA7 | CML-MTD Construction Limited | 2,461,426,008.14 |
| 08 | BA8 | Tissa - PND JV | 1,847,725,581.60 |
| 09 | MO 1 | AMSK - CGGC JV | 2,241,235,656.00 |
| 10 | MO 2 | Tudawe Brothers (Pvt.) Ltd | 1,891,879,866.96 |
| 11 | MO 3 | Maga Engineering (Pvt.) Ltd | 2,201,476,829.52 |
| 12 | MO 4 | CML-MTD Construction Limited | 2,274,491,009.64 |
| 13 | MO 5 | Tudawe Brothers (Pvt.) Ltd | 2,056,797,645.36 |
| 14 | MO 6 | Hovael Construction (Pvt.) Ltd | 2,713,444,633.17 |
| 15 | MO 7 | Tudawe Brothers (Pvt.) Ltd | 1,858,087,457.19 |

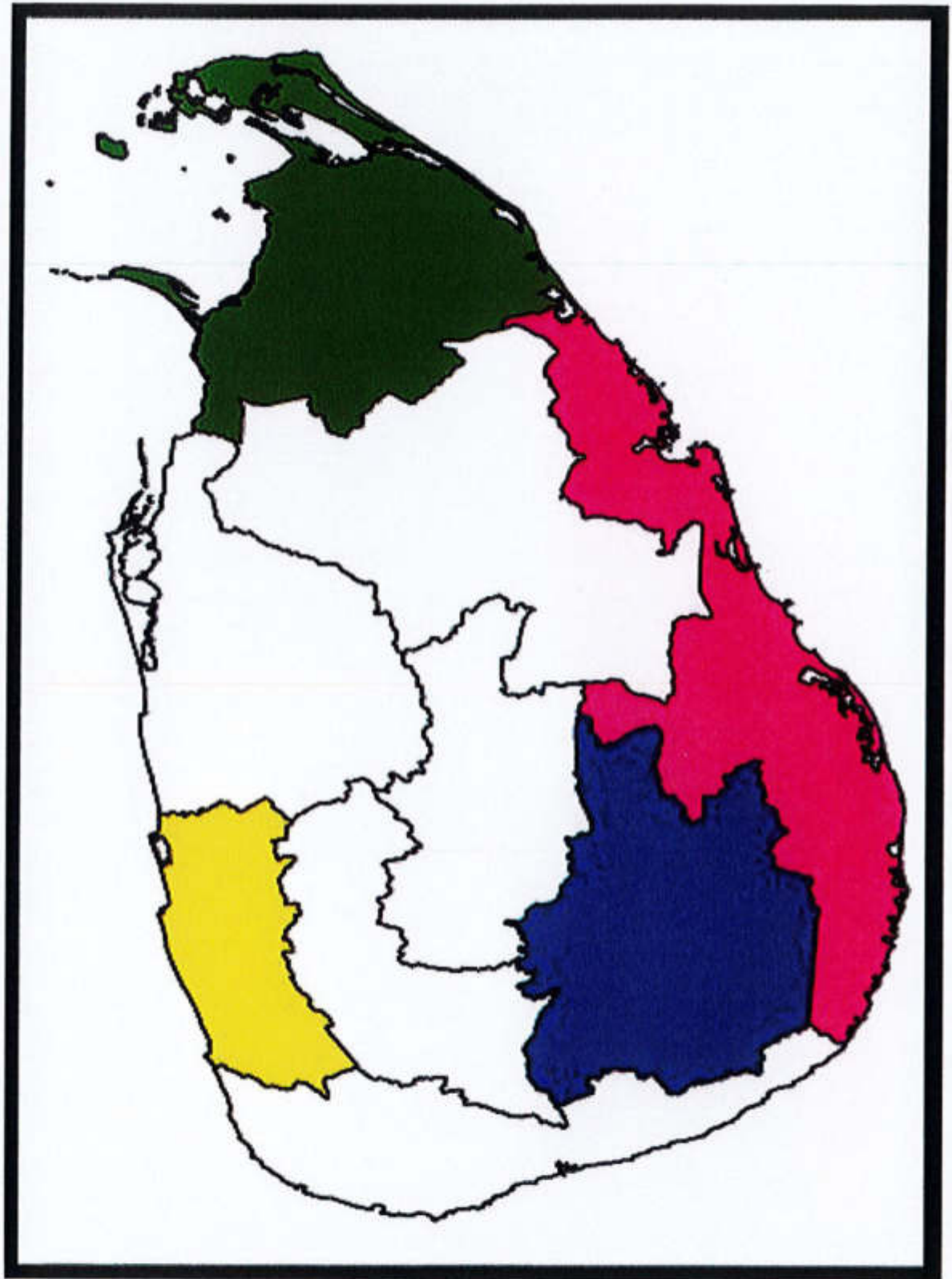
➤ Civil Work Contracts– Eastern Province

| No. | Contract Package No. | Name of the Contractor | Contract Sum (LKR) |
|-----|----------------------|---|--------------------|
| 01 | BT 01 | CICO – SUN JV | 2,948,511,936.00 |
| 02 | BT 02 | CICO – SUN JV | 2,928,375,816.00 |
| 03 | BT 03 | Nawaloka Construction Company (Pvt) Ltd | 3,054,476,714.16 |
| 04 | TR 01 | Edward & Christie | 2,943,521,706.00 |
| 05 | TR 02 | Maga Engineering (Pvt) Ltd | 2,797,613,324.98 |
| 06 | TR 03 | Edward & Christie | 2,751,921,684.00 |
| 07 | AM 01 | NEM Construction (Pvt) Ltd | 2,191,974,580.31 |
| 08 | AM 02 | NEM Construction (Pvt) Ltd | 2,411,155,243.20 |
| 09 | AM 03 | AMSK –CHEC JV | 2,857,326,866.40 |
| 10 | AM 04 | Maga Engineering (Pvt) Ltd | 2,972,943,809.05 |
| 11 | AM 05 | Nawaloka Construction Company (Pvt) Ltd | 3,216,982,215.36 |

➤ Civil Work Contractors – Northern Province

| No. | Contract Package No. | Name of the Contractor | Contract Sum (LKR) |
|-----|----------------------|--|--------------------|
| 01 | JF 01 | Maga Engineering (Pvt) Ltd | 3,156,959,804.16 |
| 02 | JF 02 | WKK Engineering – World Kaihatsu JV | 3,140,754,642.54 |
| 03 | JF 03 | China State Construction Engineering Corporation Limited (China) | 3,350,157,507.60 |
| 05 | JF 05 | Maga Engineering (Pvt) Ltd | 3,880,107,106.12 |
| 06 | KN 01 | Sri Ram Construction | 2,440,916,640.00 |
| 07 | KN 02 | CNTIC – RR JV | 2,599,995,936.60 |
| 08 | KN 03 | Maga Engineering (Pvt) Ltd | 3,133,195,084.67 |
| 09 | MN 01 | K.D.A.Weerasinghe & Co.(Pvt) Ltd | 3,454,661,925.60 |
| 10 | MN 02 | K.D.A.Weerasinghe & Co.(Pvt) Ltd | 2,756,695,788.00 |
| 11 | MN 03 | CNTIC – RR JV | 2,481,994,000.80 |
| 12 | MU 01 | Maga Engineering (Pvt) Ltd | 3,304,301,824.80 |
| 13 | MU 02 | Maga Engineering (Pvt) Ltd | 3,607,682,854.80 |
| 14 | VA 01 | Maga Engineering (Pvt) Ltd | 3,952,199,436.62 |
| 15 | VA 02 | Maga Engineering (Pvt) Ltd | 2,448,747,350.59 |
| 16 | VA 03 | Maga Engineering (Pvt) Ltd | 2,813,483,358.24 |
| 17 | VA 04 | China State Construction Engineering Corporation Limited (China) | 3,733,169,368.08 |

Provinces for the I Road II Program





ADB Funded Integrated Road Investment Program

Financial Statements

2019

MINISTRY OF ROADS & HIGHWAYS
ROAD DEVELOPMENT AUTHORITY
SECOND INTEGRATED ROAD INVESTMENT PROGRAM (i Road II)
ASIAN DEVELOPMENT BANK FUNDED
LOAN NOS 3579 SRI, 3580 SRI (COL)

STATEMENT OF FINANCIAL POSITION AS AT 31.12.2019

SLRS

| DESCRIPTION | Notes | As at 31.12.2019 | As at 31.12.2018 |
|--------------------------------------|-------|--------------------------|-------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash & Cash Equivalent | 01 | 505,681,670.28 | 163,199,703.75 |
| Advance & Prepayment | 02 | 7,367,031,456.63 | 2,631,435,509.79 |
| Replenishment | 03 | 220,479,562.26 | 52,893,470.89 |
| | | 8,093,192,689.17 | 2,847,528,684.43 |
| Non Current Assets | | | |
| Property Plants & Equipments | 04 | 669,623.31 | |
| Work in Progress | 05 | 13,756,405,901.50 | 1,986,237,961.19 |
| | | 13,757,075,524.81 | 1,986,237,961.19 |
| TOTAL ASSETS | | 21,850,268,213.98 | 4,833,766,645.62 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Accrued Expenses | 06 | 10,408,892.10 | 401,412.79 |
| Payable to Consultants & Contractors | 07 | 6,486,601,308.91 | 526,051,793.84 |
| Retention Money | 08 | 610,974,390.57 | 105,705,922.86 |
| Loan Payable | | 18,721,027.53 | 19,183,540.65 |
| Initial Advance | 09 | 700,668,604.31 | 192,960,000.00 |
| Intercurrent Account with iRoad I | 10 | 179,165,849.04 | 202,375,155.41 |
| TOTAL LIABILITIES | | 8,006,540,072.46 | 1,046,677,825.55 |
| NET ASSETS | | 13,843,728,141.52 | 3,787,088,820.07 |
| NET ASSETS/EQUITY | | | |
| GOSL Fund | 11 | 52,500,000.00 | 26,000,000.00 |
| Foreign Loans | 12 | 13,791,228,141.52 | 3,761,088,820.07 |
| TOTAL NET ASSETS/EQUITY | | 13,843,728,141.52 | 3,787,088,820.07 |

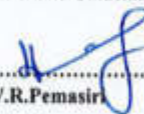
We certify that the above Financial Statement has been prepared based on the records maintained at the Second Integrated Road Investment Program in complying with the Accounting Policies, Sri Lanka Public Sector Accounting Standards and Guidelines of the ADB and the Accounting Rules and the Regulations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


G.D.L.C. Amarasena
Project Accountant

G. D. L. C. Amarasena
Project Accountant
Second i Road Program
Road Development Authority
12th Floor, Sethsiripaya Stage II
Battaramulla.


K.R.D.J.K. Weerakoon
Project Director

K.R.D.J.K. Weerakoon
Project Director
Second i Road Program
Road Development Authority
12th Floor,
Sethsiripaya Stage 2
Battaramulla.


R.W.R. Pemasiri
Secretary

R. W. R. Pemasiri
Secretary
Ministry of Roads & Highways
Date: 26.02.2020
Ministry of Roads & Highways
08th Floor, "Maganeguma Mahamedura"
No. 216, Denzil Kobbekaduwa Mawatha,
Battaramulla.

MINISTRY OF ROADS & HIGHWAYS
ROAD DEVELOPMENT AUTHORITY
SECOND INTEGRATED ROAD INVESTMENT PROGRAM (i Road II)

ASIAN DEVELOPMENT BANK FUNDED
LOAN NOS 3579 SRI, 3580 SRI (COL),GOSL

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

| Description | GOSL (Treasury Fund) | Loan No 3579 | Loan No 3580 | | Total |
|---------------------------------|----------------------|------------------|--------------|------------------|-------------------|
| | | | 4000102 | 4000202 | |
| Accounts Code | 101 | | | | |
| Balance as at 31.12.2018 | 26,000,000.00 | 3,551,439,130.53 | | 209,649,689.54 | 3,787,088,820.07 |
| During the Year- 2019 | | | | | - |
| Foreign Aid Loans | | | | | - |
| Direct Payments during the Year | | 5,310,249,984.23 | | 4,071,700,570.16 | 9,381,950,554.39 |
| CB payments during the Year | | | | 648,188,767.06 | 648,188,767.06 |
| Funds Utilized During the Year | 26,500,000.00 | | | | 26,500,000.00 |
| Total | 52,500,000.00 | 8,861,689,114.76 | | 4,929,539,026.76 | 13,843,728,141.52 |

MINISTRY OF ROADS & HIGHWAYS
ROAD DEVELOPMENT AUTHORITY
SECOND INTEGRATED ROAD INVESTMENT PROGRAM (I Road II)
ASIAN DEVELOPMENT BANK FUNDED
LOAN NOS 3579 SRI, 3580 SRI (COL)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.12.2019

(Figures in SLRs)

| Description | Year 2018 | Year 2019 |
|--|---------------------------|----------------------------|
| Cash Flow from Operating Activities | | |
| Changes in Working Capital | | |
| Advances & Prepayments | (2,631,435,509.79) | (4,735,595,946.84) |
| Replenishment | (52,893,470.89) | (167,586,091.37) |
| Loan Payable | 19,183,540.65 | (462,513.12) |
| Accrued Expenditure | 401,412.79 | 10,007,479.31 |
| Payable to Consultant & Contractors | 526,051,793.84 | 5,960,549,515.07 |
| Inter Current Account - RDA | 202,375,155.41 | (23,209,306.37) |
| Retention Money | 105,705,922.86 | 505,268,467.71 |
| Initial Advance | 192,960,000.00 | 507,708,604.31 |
| Net Cash Generated from Operating Activities | (1,637,651,155.13) | 2,056,680,208.70 |
| Cash flow from Investing Activities | | |
| Purchase of Property Plant & Equipment | - | (690,590.00) |
| Work in Progress | (1,986,237,961.19) | (11,770,146,973.62) |
| Net Cash Used in Investing Activities | (1,986,237,961.19) | (11,770,837,563.62) |
| Net Cash Flow From Operating & Investing Activities | (3,623,889,116.32) | (9,714,157,354.92) |
| Financing Activities | | |
| GOSL Contribution | 26,000,000.00 | 26,500,000.00 |
| Foreign Grant / Loans | 3,761,088,820.07 | 10,030,139,321.45 |
| Net Cash Generated from Financing Activities | 3,787,088,820.07 | 10,056,639,321.45 |
| Change in Cash & Cash Equivalents | 163,199,703.75 | 342,481,966.53 |
| Cash & Cash Equivalent at beginning of the Year | - | 163,199,703.75 |
| Cash & Cash Equivalent at End of the Year | 163,199,703.75 | 505,681,670.28 |

MINISTRY OF ROADS & HIGHWAYS
ROAD DEVELOPMENT AUTHORITY
LOAN NO'S 3579 – SRI, 3580 – SRI (COL)
ASIAN DEVELOPMENT BANK FUNDED
SECOND INTEGRATED ROAD INVESTMENT PROGRAM (I ROAD II)

Financial Statements 2019

Information and Accounting Policies

1. Corporate Information

1.1 General

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

1.2 Principle activities and the nature of operations

3400 km of Rural Roads belonging to Local Government Institutions (Provincial Councils and Pradeshiya Sabhas) and about 340 km of National Roads under the RDA within the above Project areas are intended to be designed, improved and maintained over a period of five years and seven years respectively.

2. Basis of preparation of the Financial Statements

2.1 General

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

2.2 Tax Concession

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

2.3 Borrowing Cost

All Commitment charges for the undisbursed Loan Balance and Interest Charges for the utilized amounts of the granted Loans have been capitalized as per the Condition of Loan Agreement and accounted.

3. Significant Accounting Policies

3.1 Property, Plant and Equipment

3.1.1 Assets Purchased for the project are shown in the Financial Statements at Net value. (Written Down Value – WDV)

3.1.2 Depreciation

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

| <u>Category of Assets</u> | <u>Rate of Depreciation</u> |
|--------------------------------|-----------------------------|
| Furniture and Office Equipment | 20% |
| Computer Equipment | 33 1/3 % |

3.2 Reporting Currency

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

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

3.3 Accounts Payables and Accruals

Accounts payables include all Liabilities fall due as at the Balance Sheet date. All the Project cost included overheads are accumulated and accounted under work in progress until completion of the Project.

3.4 Consistency of Accounting Policies

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

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

Note 01 Cash & Cash Equivalent

SLRs

| Accts. Code 2019 | Schedule No | Description | Balance as at 31.12.2018 | Balance as at 31.12.2019 |
|---------------------|----------------|---|-----------------------------|-----------------------------|
| 114 | | Bank of Ceylon Battaramulla A/C 7040532 | 816,457.73 | 1,278,964.71 |
| 11201 | 01 | Central Bank Special Dollar Account (SL-203) - Loan No. 3580 | 162,383,246.02 | 504,402,705.57 |
| | | | 163,199,703.75 | 505,681,670.28 |

Schedule 1 Central Bank Special Dollar Account - Loan No. 3580 (SL-203) as at 31.12.2019

Second Integrated Road Investment Program

(Sub Ledger 203 activated on 01.08.2019)

| Description | Balance as at 31.12.2019 | |
|---------------------------------------|--------------------------|-----------------------|
| | USD | SLRS |
| Balance B/F - 01/01/2019 | 888,554.50 | 162,383,246.02 |
| Add - | | |
| Replenishment | 5,481,681.72 | 990,110,403.06 |
| USD\$ Revaluation Gain | | 7,776,907.06 |
| | 5,481,681.72 | 997,887,310.12 |
| | | |
| Less - | | |
| Disbursement Details | | |
| AMSK-CGGC Joint venture | 350,108.24 | 63,359,725.60 |
| Tudawe Brothers (Pvt) Ltd | 647,585.37 | 117,159,476.94 |
| Egis International | 92,139.52 | 16,173,157.81 |
| Secretary MOH | 514,211.33 | 92,608,165.54 |
| Consulting Engineers & Architects | 503,171.43 | 90,092,809.19 |
| Pyunghwa Eng | 152,023.50 | 27,116,421.16 |
| NEM Construction (Pvt) Ltd | 10,838.21 | 1,906,324.09 |
| Tissa -PND Joint Venture | 339,084.39 | 61,229,389.78 |
| CML-MTD Construction Limited | 367,071.53 | 66,427,240.40 |
| CNTIC-RDCE Joint Venture | 271,995.42 | 49,510,591.92 |
| Komuthi-HCM Engineering Joint Venture | 76,118.87 | 13,853,283.15 |
| Egis International | 106,508.21 | 19,301,737.75 |
| MG Consultants (Pvt) Ltd | 161,216.57 | 29,244,443.97 |
| IT Specialist Mr.I.Thushyantha | 1,135.62 | 205,999.76 |
| USD\$ Revaluation Loss | | 7,679,083.51 |
| | 3,593,208.21 | 655,867,850.57 |
| Balance C/F - 31/12/2019 | 2,777,028.01 | 504,402,705.57 |

Sub Schedule No.1.1.Advance Account as at 31.12.2019

Asian Development Bank (ADB)

Loan No : 3580 SRI (COL)

USD

| Withdrawal Application No. | Requested Advance Amount | Requested Amount | Liquidated Amount | Withheld Amount | Advance Balance |
|----------------------------|--------------------------|------------------|-------------------|-----------------|-----------------|
| B0002 | 1,200,000.00 | | | | 1,200,000.00 |
| B0057 | - | 1,000,000.00 | | | 2,200,000.00 |
| B0069 | | | 1,005,711.20 | | 1,194,288.80 |
| B0073 | | 2,805,711.20 | | | 4,000,000.00 |
| | 1,200,000.00 | - | - | - | 4,000,000.00 |

Advance Account Reconciliation as at 31.12.2019

Loan No : 3580-SRI (COL)

| | | |
|---|--------------|--------------|
| Advance Account Balance as at 31.12.2019 as per CB Statement | | 2,777,028.01 |
| Add: | | |
| Amount Claimed in previous application but not yet credited at the date of bank statement | | - |
| WA No - | - | |
| In Hand Applications | 1,215,913.35 | 1,215,913.35 |
| Balance of the Sub Account 7040532 | | 7,058.64 |
| | | 4,000,000.00 |
| Less: | | |
| | | |
| Imprest Balance as at 31.12.2019 as per ADB Records | | 4,000,000.00 |

Note 02 Advances & Prepayments

| SLRs | | | | | | |
|--------------------|----------------|----------------------------------|-----------------------------|---------------------------|--------------------------------|-----------------------------|
| Accts Code 2018 | Schedule No | Description | Balance as at 31.12.2018 | Paid for the Year 2019 | Recovered for the year 2019 | Balance as at 31.12.2019 |
| 110 | 2.1 | Mobilization Advance-Civil Work | 2,553,886,690.86 | 4,572,798,206.73 | 18,916,744.32 | 7,107,768,153.27 |
| 108 | 2.2 | Mobilization Advance-Consultancy | 77,548,818.93 | 277,498,492.83 | 95,784,008.40 | 259,263,303.36 |
| | | | 2,631,435,509.79 | 4,850,296,699.56 | 114,700,752.72 | 7,367,031,456.63 |

Schedule No 2.1 Mobilization Advance - Civil Work

SLRs

| Contract Package No. | Name of the Contractor | Balance as at 31.12.2018 | Paid for the year 2019 | Recovered for the Year 2019 | Balance as at 31.12.2019 |
|----------------------|---|--------------------------|------------------------|-----------------------------|--------------------------|
| BA1 | NEM Construction (Pvt) Ltd | 157,439,566.60 | 78,719,783.30 | | 236,159,349.90 |
| BA2 | Komuthi - HCM Engineering JV | 169,405,096.50 | 84,702,548.25 | | 254,107,644.75 |
| BA3 | CML-MTD Construction Limited | 189,773,347.68 | | | 189,773,347.68 |
| BA4 | CINTIC - RDCE JV | 162,243,264.67 | | | 162,243,264.67 |
| BA5 | CINTIC - RDCE JV | 183,567,024.89 | | | 183,567,024.89 |
| BA6 | CML-MTD Construction Limited | 180,932,798.95 | | | 180,932,798.95 |
| BA7 | CML-MTD Construction Limited | 189,435,117.71 | | | 189,435,117.71 |
| BA8 | Tissa - PND JV | 141,766,831.80 | | | 141,766,831.80 |
| MO1 | AMSK - CGOC JV | 173,822,798.00 | 86,911,399.00 | | 260,734,197.00 |
| MO2 | Tudawe Brothers (Pvt) Ltd | 146,134,097.48 | 73,067,048.74 | | 219,201,146.22 |
| MO3 | Maga Engineering (Pvt) Ltd | 171,970,402.81 | 85,985,201.40 | 18,916,744.32 | 239,038,859.89 |
| MO4 | CML-MTD Construction Limited | 175,415,539.42 | | | 175,415,539.42 |
| MO5 | Tudawe Brothers (Pvt) Ltd | 158,728,405.38 | 79,364,202.69 | | 238,092,608.07 |
| MO6 | Hovael Construction (Pvt) Ltd | 209,903,433.54 | 104,951,716.77 | | 314,855,150.31 |
| MO7 | Tudawe Brothers (Pvt) Ltd | 143,348,965.43 | 71,674,482.72 | | 215,023,448.15 |
| JF-01 | Maga Engineering (Pvt) Ltd | | | | - |
| JF-02 | WKK Engineering - World Kaihatsu JV | | 243,532,973.15 | | 243,532,973.15 |
| JF-03 | China State Construction Engineering Cor. Ltd | | | | - |
| JF-04 | Not awarded | | | | - |
| JF-05 | Maga Engineering (Pvt) Ltd | | | | - |
| KN-01 | Sri Ram Construction | | 198,805,420.00 | | 198,805,420.00 |
| KN-02 | CNTIC-RR JV | | | | - |
| KN-03 | Maga Engineering (Pvt) Ltd | | | | - |
| MN-01 | K.D.A. Weerasinghe & Com. (Pvt) Ltd | | 266,791,793.80 | | 266,791,793.80 |
| MN-02 | K.D.A. Weerasinghe & Com. (Pvt) Ltd | | 212,969,749.00 | | 212,969,749.00 |
| MN-03 | CNTIC-RR JV | | | | - |
| MU-01 | Maga Engineering (Pvt) Ltd | | 267,496,833.40 | | 267,496,833.40 |
| MU-02 | Maga Engineering (Pvt) Ltd | | | | - |
| AV-01 | Maga Engineering (Pvt) Ltd | | 319,558,429.25 | | 319,558,429.25 |
| AV-02 | Maga Engineering (Pvt) Ltd | | | | - |
| AV-03 | Maga Engineering (Pvt) Ltd | | | | - |
| AV-04 | China State Construction Engineering Cor. Ltd | | | | - |
| BT-01 | CICO - SUN JV | | 226,475,928.00 | | 226,475,928.00 |
| BT-02 | CICO - SUN JV | | 224,169,118.00 | | 224,169,118.00 |

| Contract Package No. | Name of the Contractor | Balance as at 31.12.2018 | Paid for the year 2019 | Recovered for the Year 2019 | Balance as at 31.12.2019 |
|----------------------|---|--------------------------|-------------------------|-----------------------------|--------------------------|
| BT-03 | Nawaloka Construction Company (Pvt) Ltd | | 235,902,766.18 | | 235,902,766.18 |
| TR-01 | Edward & Christie | | 227,019,285.50 | | 227,019,285.50 |
| TR-02 | Maga Engineering (Pvt) Ltd | | 217,317,637.43 | | 217,317,637.43 |
| TR-03 | Edward & Christie | | 211,325,707.00 | | 211,325,707.00 |
| AM-01 | NEM Construction (Pvt) Ltd | | 168,573,562.18 | | 168,573,562.18 |
| AM-02 | NEM Construction (Pvt) Ltd | | 185,641,680.55 | | 185,641,680.55 |
| AM-03 | AMSK - CHEC JV | | 221,816,943.20 | | 221,816,943.20 |
| AM-04 | Maga Engineering (Pvt.) Ltd | | 231,552,345.94 | | 231,552,345.94 |
| AM-05 | Nawaloka Construction Company (Pvt) Ltd | | 248,471,651.28 | | 248,471,651.28 |
| Total | | 2,553,886,690.86 | 4,572,798,266.73 | 18,916,744.32 | 7,107,768,153.27 |

| Mobilization Advance Loan No.3579 SRI | | | Amount |
|---------------------------------------|------|------------------------------------|------------------|
| 1100101 | BA 1 | NEM Construction (Pvt) Ltd | 157,439,566.60 |
| 1100102 | BA 2 | Komuthi - HCM Engineering JV | 254,107,644.75 |
| 1100103 | BA 3 | CML-MTD Construction Limited | 189,773,347.68 |
| 1100104 | BA 4 | CNTIC-RDCE JV | 162,243,264.67 |
| 1100105 | BA 5 | CNTIC-RDCE JV | 183,567,024.89 |
| 1100106 | BA 6 | CML-MTD Construction Limited | 180,932,798.95 |
| 1100107 | BA 7 | CML-MTD Construction Limited | 189,435,117.71 |
| 1100108 | BA 8 | Tissa -PND JV | 141,766,831.80 |
| 1100109 | MO 1 | AMSK COGC JV | 173,822,798.00 |
| 1100110 | MO 2 | Tudawe Brothers (Pvt) Ltd | 146,134,097.48 |
| 1100111 | MO 3 | Maga Engineering (Pvt) Ltd | 153,053,658.49 |
| 1100112 | MO 4 | CML-MTD-Construction Limited | 175,415,539.42 |
| 1100113 | MO 5 | Tudawe Brothers (Pvt) Ltd | 158,728,405.38 |
| 1100114 | MO 6 | Hovael Construction (Pvt) Ltd | 209,903,433.54 |
| 1100115 | MO 7 | Tudawe Brothers (Pvt) Ltd | 143,348,965.43 |
| 1100118 | AM 3 | AMSK CHEC JV | 221,816,943.20 |
| 1100120 | AM 5 | Nawaloka Construction (Pvt) Ltd | 248,471,651.28 |
| 1100121 | BT 1 | CICO - SUN JV | 226,475,928.00 |
| 1100122 | BT 2 | CICO - SUN JV | 224,169,118.00 |
| 1100123 | BT 3 | Nawaloka Construction (Pvt) Ltd | 235,902,766.18 |
| 1100128 | JF 2 | WKK Engineering - World Kaihatu JV | 243,532,973.15 |
| 1100132 | KN 1 | Sri Ram Construction | 198,805,420.00 |
| 1100135 | MN 1 | K.D.A Weerasinghe & Co.(Pvt) Ltd | 266,791,793.80 |
| 1100136 | MN 2 | K.D.A Weerasinghe & Co.(Pvt) Ltd | 212,969,749.00 |
| 1100138 | MU 1 | Maga Engineering (Pvt) Ltd | 267,496,833.40 |
| 1100140 | VA 1 | Maga Engineering (Pvt) Ltd | 319,558,429.25 |
| Total | | | 5,385,664,100.05 |
| Mobilization Advance Loan No.3580 SRI | | | |
| 1100201 | BA 1 | NEM Construction (Pvt) Ltd | 78,719,783.30 |
| 1100209 | MO 1 | AMSK COGC JV | 86,911,399.00 |
| 1101210 | MO 2 | Tudawe Brothers (Pvt) Ltd | 73,067,048.74 |
| 1101211 | MO 3 | Maga Engineering (Pvt) Ltd | 85,985,201.40 |
| 1101213 | MO 5 | Tudawe Brothers (Pvt) Ltd | 79,364,202.69 |
| 1101214 | MO 6 | Hovael Construction (Pvt) Ltd | 104,951,716.77 |
| 1101215 | MO 7 | Tudawe Brothers (Pvt) Ltd | 71,674,482.72 |
| 1101216 | AM 1 | NEM Construction (Pvt) Ltd | 168,573,562.18 |
| 1101217 | AM 2 | NEM Construction (Pvt) Ltd | 185,641,680.55 |
| 1101219 | AM 4 | Maga Engineering (Pvt) Ltd | 231,552,345.94 |
| 1101224 | TR 1 | Edward & Christie | 227,019,285.50 |
| 1101225 | TR 2 | Maga Engineering (Pvt) Ltd | 217,317,637.43 |
| 1101226 | TR 3 | Edward & Christie | 211,325,707.00 |
| Total | | | 1,832,104,053.22 |
| Total Civil Works 2019 | | | 7,107,768,153.27 |

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

| Accts.Code 2018 | Accts.Code 2019 | Contract Package No | Name Of the Consultant | Balance as at 31.12.2018 | Paid for the Year 2019 | Recovered for the Year 2019 | Balance as at 31.12.2019 |
|--------------------|--------------------|------------------------|--|-----------------------------|---------------------------|--------------------------------|-----------------------------|
| | 1080205 | PIC 04 | MG Consultant -LKR Portion | | 79,148,310.00 | | 79,148,310.00 |
| | 1080204 | PIC 04 | MG Consultant - USD Portion | | 19,811,058.77 | | 19,811,058.77 |
| | 1080201 | PIC 05 | Egis International -EURO Portion | | 15,868,464.48 | 11,107,925.15 | 4,760,539.33 |
| | 1080202 | PIC 05 | Egis International -USD Portion | | 565,381.88 | 339,229.15 | 226,152.73 |
| | 1080103 | PIC 05 | Egis International -LKR Portion | | 63,787,190.00 | 6,788,035.17 | 56,999,154.83 |
| 1080301 | 1080301 | PIC 06 | Pyunghwa ENG-USD | 16,642,818.93 | | 16,642,818.93 | |
| 1080302 | 1080302 | PIC 06 | Consulting Engineers and Architects Associated (Pvt) Ltd -LKR | 60,906,000.00 | | 60,906,000.00 | - |
| | 1080105 | PIC 07 | SMEC International Pty Ltd - USD | | 39,073,811.70 | | 39,073,811.70 |
| | 1080106 | PIC 07 | SMEC International Pty Ltd - LKR | | 59,244,276.00 | | 59,244,276.00 |
| | | | Total | 77,548,818.93 | 277,498,492.83 | 95,784,008.40 | 259,263,303.36 |

Note 03 Replenishment

SLRs

| Accts.Code 2018 | Accts.Code 2019 | Schedule No | Description | Balance as at 31.12.2018 | Balance as at 31.12.2019 |
|--------------------|--------------------|----------------|---------------|-----------------------------|-----------------------------|
| 4000203 | 4000203 | 01 | Replenishment | 52,893,470.89 | 220,479,562.26 |
| | | | Total | 52,893,470.89 | 220,479,562.26 |

Schedule 1 Replenishment

(Not Yet Replenish or Liquidate as at 31.12.2019)

| Date | W/A No. | Name of Payee | PCSS No. | Particulars | APPLICATION AMOUNT | | | | Ex. Rate Difference | Date | Ex. Rate | Realized Details | |
|------------|---------|--|----------|---|--------------------|-----------|-----------|--|---------------------|------------|----------|------------------|--------------|
| | | | | | LKR | USD | EURO | | | | | SL Rs. | US \$ |
| 07.12.2019 | SCB048 | Egis International | 0010 | Invoice No RONE02101-01-EGIS-EURO, RONE02101-02-EGIS-EURO, RONE02101-03-EGIS-EURO, RONE02101-04-EGIS-EURO | 9,303,970.25 | | 45,980.00 | | 37,329.54 | 16.12.2019 | 181.0586 | 9,266,640.71 | 51,180.34 |
| 14.12.2019 | SCB049 | AMSK-CGGC JV | 0001 | Invoice No.0019 October 2019 | 18,000,000.00 | | | | 0.99 | 26.12.2019 | 181.3985 | 17,999,999.01 | 99,229.04 |
| 14.12.2019 | SCB050 | OML-MTD Construction Limited | 0004 | Invoice No INV/2018/ROD(BA07)/17 | 11,590,806.98 | | | | 1.54 | 26.12.2019 | 181.3985 | 11,590,805.44 | 63,806.92 |
| 14.12.2019 | SCB051 | TISSA-PND JV | 0013 | Invoice No JV2/2019/16, JV2/2019/17 October 2019 | 15,357,759.95 | | | | 0.60 | 26.12.2019 | 181.3985 | 15,357,759.35 | 84,663.10 |
| 14.12.2019 | SCB052 | M/G Consultants (Pvt) Ltd | 0021 | Invoice No IRoad NP-LKR-002 and IRoad NP-LKR-003 | 13,625,127.00 | | | | 0.87 | 26.12.2019 | 181.3985 | 13,625,126.13 | 75,111.57 |
| 14.12.2019 | SCB053 | M/G Consultants (Pvt) Ltd | 0021 | Invoice No IRoad NP-USD-002 and IRoad NP-USD-003 | 15,744,609.23 | 86,105.00 | | | 125,291.39 | 26.12.2019 | 181.3985 | 15,619,317.84 | 86,105.00 |
| 14.12.2019 | SCB054 | Egis International | 0010 | Invoice No RONE02101-05-EGIS-EURO, RONE02101-06-EGIS-EURO, RONE02101-07-EGIS-EURO | 8,663,373.11 | | 42,240.00 | | 149,585.67 | 27.12.2019 | 181.3709 | 8,513,787.64 | 46,941.31 |
| 14.12.2019 | SCB055 | Egis International | 0010 | Invoice No RONE02101-01-EGIS-USD, RONE02101-05-EGIS-USD, RONE02101-06-EGIS-USD | 1,531,330.31 | 8,386.56 | | | 10,021.11 | 26.12.2019 | 181.3985 | 1,521,309.40 | 8,386.56 |
| 16.12.2019 | SCB056 | Tudawe Brothers (Pvt) Ltd | 0014 | Invoice No IPP1900119, September 2019 | 59,178,838.56 | | | | 1.42 | 26.12.2019 | 181.3985 | 59,178,837.14 | 326,236.64 |
| 16.12.2019 | SCB057 | Tudawe Brothers (Pvt) Ltd | 0005 | Invoice No IPP1900135, September 2019 | 48,178,158.19 | | | | 0.89 | 26.12.2019 | 181.3985 | 48,178,157.30 | 265,592.92 |
| 17.12.2019 | SCB058 | IT Specialist Mr. Ilankovan Thudiyaththa | | Invoice No 01 | 206,000.00 | | | | 0.24 | 26.12.2019 | 181.3985 | 205,999.76 | 1,135.62 |
| 18.12.2019 | SCB059 | Komuthi-HCM Engineering JV | 0015 | Invoice No KHCM/IPC/16 | 700,795.41 | | | | 0.40 | 26.12.2019 | 181.3985 | 700,795.01 | 3,863.29 |
| | | Secretary, Ministry Roads & Highways | 0009 | Reimbursement of Project Management Expenditure - December 2019 | 18,721,027.53 | | | | | | | 18,721,027.53 | 100,571.04 |
| | | | | | 220,571,796.92 | 94,491.56 | 88,220.00 | | 322,234.66 | | | 220,479,562.26 | 1,215,913.35 |

Note 4 Property Plants and Equipments

| Description of Asset | Balance as at 31.12.2018 | Purchase during the year 2019 | Disposal during the year 2019 | Correction | Total | Depreciation Rate | Cumulative Depreciation as at 31.12.2018 | Previous year Correction | Depreciation amount for the year | Total Depreciation as at 31.12.2019 | Net Book Value as at 31.12.2019 |
|----------------------|-----------------------------|----------------------------------|-------------------------------------|------------|-------------------|----------------------|--|-----------------------------|-------------------------------------|--|------------------------------------|
| | 1 | 2 | 3 | 4 | (1+2+3+4) | 6 | 7 | 8 | 9 | (7+8+9) | (5-10) |
| Furniture & Fittings | | 80,340.00 | | | 80,340.00 | 20% | | | 4,017.00 | 4,017.00 | 76,323.00 |
| Computer Equipments | | 610,250.00 | | | 610,250.00 | 33 1/3% | | - | 16,949.69 | 16,949.69 | 593,300.31 |
| TOTAL | - | 690,590.00 | - | - | 690,590.00 | | | - | 20,966.69 | 20,966.69 | 669,623.31 |

Schedule No 4.1 Furniture & Fittings

SLRs

| Serial No | Code No | Employer/Location | Description of Asset | Qty | Purchase Value (Rs.) |
|-----------|---------|-------------------|----------------------|-----|----------------------|
| 1 | 20201 | Uva | Steel Book Shelves | 6 | 80,340.00 |
| | | | Total | | 80,340.00 |

Schedule No 4.2 Computer Equipments

| Serial No | Code No | Employer/Location | Description of Asset | Qty | Purchase Value (Rs.) |
|-----------|---------|-------------------|---------------------------------|-----|----------------------|
| 1 | 20406 | H/O | Canon LBP-6230 DN Black Printer | 8 | 148,000.00 |
| 2 | 20406 | Eastern | Canon LBP-6230 DN Black Printer | 3 | 55,500.00 |
| 3 | 20406 | HO | Desktop Computer/ Monitor/UPS | 1 | 203,375.00 |
| 4 | 20406 | Uva | Desktop Computer/Monitor/UPS | 1 | 203,375.00 |
| | | | Total | | 610,250.00 |

Note 05 - Work in Progress

SLR

| Accts. Code 2019 | Schedule No | Description | Balance as at 31.12.2018 | Provision 2018 | Balance with Provision | Previous year Adjustment | Balance After Previous year adjustment | Year 2019 | Provision 2019 | Balance as at 31.12.2019 |
|---------------------|----------------|--|-----------------------------|----------------|---------------------------|-----------------------------|--|------------------|------------------|-----------------------------|
| | 5.1 | Consultancy Cost | 94,999,664.98 | 26,645,550.00 | 121,645,214.98 | (1,353,170.34) | 120,292,044.64 | 317,133,505.99 | 178,433,995.10 | 615,859,545.73 |
| | 5.2 | Civil Work | 1,120,114,517.75 | 499,406,243.84 | 1,619,520,761.59 | (53,781,629.29) | 1,565,739,132.30 | 4,780,074,064.70 | 6,308,167,313.81 | 12,653,980,510.79 |
| | 5.3 | Project Management Expenditure | 236,796,948.49 | | 236,796,948.49 | | 236,796,948.49 | 69,232,352.40 | | 306,029,300.89 |
| 601 | 5.4 | Interest & Commitment Charges | 31,408,210.77 | | 31,408,210.77 | | 31,408,210.77 | 174,620,967.69 | | 206,029,178.46 |
| 70404 | 5.5 | USD Revaluation - CB Advance A/C - SL 203 | (23,133,174.64) | | (23,133,174.64) | | (23,133,174.64) | (97,823.55) | | (23,230,998.19) |
| 11303 | 5.6 | Exchange Rate Difference Replenishment L/N3180 | | | | | | | (2,261,636.18) | (2,261,636.18) |
| | | | 1,469,186,167.35 | 536,051,793.84 | 1,985,237,961.19 | (55,134,799.63) | 1,931,103,161.56 | 5,340,963,067.23 | 6,484,339,672.73 | 13,756,405,901.50 |

Schedule 5.1 Consultancy Cost

SLRS

| Accts.Code 2018 | Accts.Code 2019 | Contract Package No | Name Of the Consultant | Balance as at 31.12.2018 | Provision | Balance with provision | Previous Year Adjustment | Balance after Previous Year Adjustment | Paid for the Year 2019 | Balance as at 31.12.2019 |
|-----------------|-----------------|---------------------|---|--------------------------|---------------|------------------------|--------------------------|--|------------------------|--------------------------|
| | 702042 | PIC 04 | MG Consultant -LKR Portion | | | | | | 13,625,127.00 | 13,625,127.00 |
| | 75006 | PIC 04 | MG Consultant -LKR Portion Ex.Rate Difference | | | | | | (303,046.72) | (303,046.72) |
| | 702041 | PIC 04 | MG Consultant - USD Portion | | | | | | 15,744,609.23 | 15,744,609.23 |
| | 75007 | PIC 04 | MG Consultant - USD Portion Ex.Rate Difference | | | | | | (125,291.39) | (125,291.39) |
| | 702031 | PIC 05 | Egis International -EURO Portion | | | | | | 29,250,882.01 | 29,250,882.01 |
| | 75003 | PIC 05 | Egis International -EURO Portion Ex.Rate Difference | | | | | | (628,027.31) | (628,027.31) |
| | 702032 | PIC 05 | Egis International -USD Portion | | | | | | 1,880,814.28 | 1,880,814.28 |
| | 75004 | PIC 05 | Egis International -USD Portion Ex.Rate Difference | | | | | | (15,465.48) | (15,465.48) |
| | 701031 | PIC 05 | Egis International -LKR Portion | | | | | | 6,788,035.17 | 6,788,035.17 |
| | | PIC 05 | Egis International -LKR Portion Ex.Rate Difference | | | | | | | |
| 70101/70201 | 70101/70201 | PIC 06 | Pyunghwa ENG-USD | 25,333,492.25 | 6,160,500.00 | 31,483,992.25 | (1,353,170.34) | 30,130,821.91 | 58,219,102.02 | 88,349,923.93 |
| 75001/75101 | 75001 | PIC 06 | Pyunghwa ENG-Ex.Rate Difference | 2,570,372.74 | | 2,570,372.74 | | 2,570,372.74 | (2,050,064.02) | 520,308.72 |
| 70102/70202 | 70102/70202 | PIC 06 | Consulting Engineers and Architects Associated (Pvt) Ltd | 67,105,800.00 | 20,485,050.00 | 87,590,850.00 | | 87,590,850.00 | 196,269,471.90 | 283,860,321.90 |
| 75002 | 75002 | PIC 06 | Consulting Engineers and Architects Associated (Pvt) Ltd-Ex.Rate Difference | (0.01) | | (0.01) | | (0.01) | (1,091,758.95) | (1,091,758.95) |
| | 1080105 | PIC 07 | SMEC International Pty Ltd - USD | | | | | | | |
| | 75008 | PIC 07 | SMEC International Pty Ltd - USD Ex.Rate Difference | | | | | | (750,881.51) | (750,881.51) |
| | 1080106 | PIC 07 | SMEC International Pty Ltd - LKR | | | | | | | |

| Accts.Code 2018 | Accts.Code 2019 | Contract Package No | Name Of the Consultant | Balance as at 31.12.2018 | Provision | Balance with provision | Previous Year Adjustment | Balance after Previous Year Adjustment | Paid for the Year 2019 | Balance as at 31.12.2019 |
|---|-----------------|---------------------|---|--------------------------|---------------|------------------------|--------------------------|--|------------------------|--------------------------|
| | | PIC 07 | SMEC International Pty Ltd - LKR Ex.Rate Difference | | | | | | | |
| | 702101 | | IT Specialist Mr.I Thuyayantha | | | | | | 320,000.00 | 320,000.00 |
| | 75005 | | IT Specialist Mr.I Thuyayantha - Ex.Rate Difference | | | | | | (0.24) | (0.24) |
| | | | | 94,999,664.98 | 26,645,550.00 | 121,645,214.98 | (1,353,170.34) | 120,292,044.64 | 317,133,505.99 | 437,425,550.63 |
| Provision for Consultancy 2019 Refer Schedule 6.1 | | | | | | | | | | |
| Total Consultancy 2019 | | | | | | | | | | |
| | | | | | | | | | | 178,433,995.10 |
| | | | | | | | | | | 615,859,545.73 |

Schedule No 5.2 Civil Work

SLRS

| Contract Package No. | Name of the Contractor | Balance as at 31.12.2018 | Provision 2018 | Balance with Provision | Previous Year Adjustment | Balance after Previous Year Adjustment | Year 2019 | Balance as at 31.12.2019 |
|----------------------|-------------------------------|------------------------------------|----------------|------------------------|--------------------------|--|------------------|--------------------------|
| BA1 | Nem Construction (Pvt) Ltd | 54,480,846.24 | 30,838,458.26 | 85,319,304.50 | (16,915,006.27) | 68,404,298.23 | 443,439,469.24 | 511,843,767.47 |
| BA2 | Komuthi - HCM Engineering JV | 31,267,024.85 | 33,942,347.37 | 65,209,372.22 | (18,108,671.74) | 47,100,700.48 | 142,668,232.22 | 189,768,932.70 |
| BA3 | CML-MTD Construction Limited | 33,769,896.41 | 36,884,450.93 | 70,654,347.34 | (1,541,285.95) | 69,113,061.39 | 134,130,035.24 | 203,243,096.63 |
| BA4 | CINTIC - RDCE JV | 59,432,055.83 | 31,781,006.07 | 91,213,061.90 | (11,728,278.57) | 79,484,783.33 | 101,150,208.09 | 180,634,991.42 |
| BA5 | CINTIC - RDCE JV | 57,725,192.58 | 37,574,504.52 | 95,299,697.10 | (21,907,324.73) | 73,392,372.37 | 185,035,659.37 | 258,428,031.74 |
| BA6 | CML-MTD Construction Limited | 46,094,992.15 | 35,187,006.37 | 81,281,998.52 | (4,769,127.10) | 76,512,871.42 | 251,261,609.14 | 327,774,480.56 |
| BA7 | CML-MTD Construction Limited | 54,985,986.30 | 36,921,390.12 | 91,907,376.42 | 5,566,138.99 | 97,473,515.41 | 164,624,345.12 | 262,097,860.53 |
| BA8 | Tissa - PND JV | 35,494,015.00 | 27,715,883.72 | 63,209,898.72 | (15,315,831.12) | 47,894,067.60 | 206,882,221.13 | 254,776,288.73 |
| MO1 | AMSK - CGGC JV | 209,122,610.60 | 33,618,534.84 | 242,741,145.44 | 4,126,422.09 | 246,867,567.53 | 336,013,002.32 | 582,880,569.85 |
| MO2 | Tudawe Brothers (Pvt) Ltd | 101,522,608.82 | 28,378,198.00 | 129,900,806.82 | (14,955,887.01) | 114,944,919.81 | 434,247,665.89 | 549,192,585.70 |
| MO3 | Maga Engineering (Pvt) Ltd | 177,723,530.27 | 33,022,152.44 | 210,745,682.71 | 49,580,010.84 | 260,325,693.55 | 535,219,613.82 | 795,545,307.37 |
| MO4 | CML-MTD Construction Limited | 56,034,174.90 | 34,117,365.14 | 90,151,540.04 | 860,871.62 | 91,012,411.66 | 163,969,138.61 | 254,981,550.27 |
| MO5 | Tudawe Brothers (Pvt) Ltd | 70,070,279.66 | 30,851,964.68 | 100,922,244.34 | (18,018,370.73) | 82,903,873.61 | 419,461,598.93 | 502,365,472.54 |
| MO6 | Hovael Construction (Pvt) Ltd | 88,753,217.81 | 40,701,669.50 | 129,454,887.31 | 7,359,771.45 | 136,814,658.76 | 790,690,152.12 | 927,504,810.88 |
| MO7 | Tudawe Brothers (Pvt) Ltd | 43,638,086.33 | 27,871,311.86 | 71,509,398.19 | 1,984,938.94 | 73,494,337.13 | 338,585,628.20 | 412,079,965.33 |
| AM-01 | Nem Construction (Pvt) Ltd | | | | | | 83,488,620.26 | 83,488,620.26 |
| AM-03 | AMSK - CHEC JV | | | | | | 49,206,865.00 | 49,206,865.00 |
| | | 1,120,114,517.75 | 499,406,243.84 | 1,619,520,761.59 | (53,781,629.29) | 1,565,739,132.28 | 4,780,074,064.70 | 6,345,813,196.98 |
| | | Provision for the Civil Works 2019 | | | | | | |
| | | Total Civil Works 2019 | | | | | | |
| | | 12,653,980,510.79 | | | | | | |

Sub schedule 5.2.1 Civil work (Loan Category)

SLRs

| Civil Works Loan No.3579 SRI | | | Amount |
|---|--------|-------------------------------|-------------------------|
| 6000101 | BA 1 | NEM Construction (Pvt) Ltd | 273,516,728.78 |
| 6000102 | BA 2 | Komuthi - HCM Engineering JV | 164,666,808.68 |
| 6000103 | BA 3 | CML-MTD Construction Limited | 201,147,306.88 |
| 6000104 | BA 4 | CNTIC-RDCE JV | 148,526,780.42 |
| 6000105 | BA 5 | CNTIC-RDCE JV | 217,555,049.23 |
| 6000106 | BA 6 | CML-MTD Construction Limited | 59,047,199.74 |
| 6000107 | BA 7 | CML-MTD Construction Limited | 216,283,960.24 |
| 6000108 | BA 8 | Tissa -PND JV | 182,154,542.77 |
| 6000109 | MO 1 | AMSK CGGC JV | 76,310,083.70 |
| 6000110 | MO 2 | Tudawe Brothers (Pvt) Ltd | 241,126,360.22 |
| 6000111 | MO 3 | Maga Engineering (Pvt) Ltd | 487,079,333.08 |
| 6000112 | MO 4 | CML-MTD-Construction Limited | 217,244,847.04 |
| 6000113 | MO 5 | Tudawe Brothers (Pvt) Ltd | 268,178,051.49 |
| 6000114 | MO 6 | Hovael Construction (Pvt) Ltd | 311,818,955.14 |
| 6000115 | MO 7 | Tudawe Brothers (Pvt) Ltd | 208,964,632.32 |
| 6000118 | AM 3 | AMSK CHEC JV | 49,206,865.00 |
| Total | | | 3,322,827,504.73 |
| 60002 - Civil Works Loan No.3580 SRI | | | |
| 6000201 | BA-01 | NEM Constructi (Pvt) Ltd | 238,327,038.69 |
| 6000202 | BA-02 | Komuthi -HCM Engineeri JV | 25,102,124.02 |
| 6000203 | BA-03 | CML-MTD Construction Limited | 2,095,789.75 |
| 6000204 | BA-04 | CNTIC-RDCE JV | 32,108,211.00 |
| 6000205 | BA-05 | CNTIC-RDCE JV | 40,872,982.51 |
| 6000206 | BA-06 | CML-MTD Construction Limited | 268,727,280.82 |
| 6000207 | BA-07 | CML-MTD Construction Limited | 45,813,900.29 |
| 6000208 | BA-08 | Tissa -PND JV Ltd. | 72,621,745.96 |
| 6000209 | MO-01 | AMSK CGGC JV | 506,570,486.15 |
| 6000210 | MO-02 | Tudawe Brothers (Pvt) Ltd | 308,066,225.48 |
| 6000211 | MO-03 | Maga Engineering (Pvt) Ltd | 308,465,974.29 |
| 6000212 | MO-04 | CML-MTD-Construction Limited | 37,736,703.23 |
| 6000213 | MO-05 | Tudawe Brothers (Pvt) Ltd. | 234,187,421.05 |
| 6000214 | MO-06 | Hovael Constr- (Pvt) Ltd | 615,685,855.74 |
| 6000215 | MO-07 | Tudawe Brothers (Pvt) Ltd | 203,115,333.01 |
| 6000216 | AM -01 | Nem Construction(Pvt) Ltd | 83,488,620.26 |
| Total | | | 3,022,985,692.25 |
| Total Civil Works 2019 | | | 6,345,813,196.98 |

Schedule No 5.3 Working Progress

SLRs

| Schedule No. | Description | Balance as at 31.12.2018 | Year 2019 | Balance as at 31.12.2019 |
|--------------|------------------------------|--------------------------|----------------------|--------------------------|
| Sch. 5.3.1 | Inventory Assets | | 23,200.00 | 23,200.00 |
| Sch. 5.3.1 | Bank Charges | 510.00 | 3,330.00 | 3,840.00 |
| Sch. 5.3.1 | Water Bills | - | 150.00 | 150.00 |
| Sch. 5.3.1 | Telephone Bills | 2,624.80 | 178,703.23 | 181,328.03 |
| Sch. 5.3.1 | Fuel Bills | - | 241,500.00 | 241,500.00 |
| Sch. 5.3.1 | Overtime | 5,178.20 | 878,838.27 | 884,016.47 |
| Sch. 5.3.1 | Holiday Pay | 203,500.00 | 1,397,500.00 | 1,601,000.00 |
| Sch. 5.3.1 | Travelling | 115,392.50 | 783,687.42 | 899,079.92 |
| Sch. 5.3.1 | Miscellaneous | 288,258.00 | 270,648.00 | 558,906.00 |
| Sch. 5.3.1 | Hire Charges | 4,561,032.28 | 2,328,918.64 | 6,889,950.92 |
| Sch. 5.3.1 | Salary - Contract | 2,470,734.76 | 14,148,010.68 | 16,618,745.44 |
| Sch. 5.3.1 | Salary - RDA Staff | 121,168.44 | 19,808,632.02 | 19,929,800.46 |
| Sch. 5.3.1 | EPF 12% and ETF 3% | 336,272.91 | 3,185,127.71 | 3,521,400.62 |
| Sch. 5.3.1 | Vehicle Repair & Maintenance | | 48,912.00 | 48,912.00 |
| Sch. 5.3.1 | Stationery | 143,753.50 | 25,250.00 | 169,003.50 |
| Sch. 5.3.1 | Project Allowance 50% | 1,115,000.00 | 6,731,050.25 | 7,846,050.25 |
| Sch. 5.3.1 | Postage | | 74,735.00 | 74,735.00 |
| Sch. 5.3.1 | Evaluation Fee | 3,357,975.00 | 9,310,500.00 | 12,668,475.00 |
| Sch. 5.3.1 | Member Fee | | 26,433.00 | 26,433.00 |
| Sch. 5.3.1 | Advertisement | 2,250,751.25 | 2,520,397.50 | 4,771,148.75 |
| Sch. 5.3.1 | Incentive Payment | 1,750,000.00 | - | 1,750,000.00 |
| Sch. 5.3.1 | Legal Fees | | 5,000.00 | 5,000.00 |
| Sch. 5.3.1 | Acting Allowances | 2,408,055.82 | 3,669,175.71 | 6,077,231.53 |
| Sch. 5.3.1 | Meeting Expenses | 824,246.50 | 285,355.00 | 1,109,601.50 |
| Sch. 5.3.1 | Depreciation | | 20,966.69 | 20,966.69 |
| Sch. 5.3.1 | Gratuity | | 1,085,368.15 | 1,085,368.15 |
| Sch. 5.3.1 | Local Training | | 15,200.00 | 15,200.00 |
| Sch. 5.3.1 | Survey Charges | 216,842,494.53 | 2,165,763.13 | 219,008,257.66 |
| Total | | 236,796,948.49 | 69,232,352.40 | 306,029,300.89 |

Schedule No 5.3.1 Details Of Project Management Expenditure

SLRs

| Accts. Code 2018 | Accts. Code 2019 | Description | Balance as at 31.12.2018 | Year 2019 | Balance as at 31.12.2019 |
|---------------------|---------------------|----------------------------|-----------------------------|---------------------|-----------------------------|
| | 121001 | Inventory Assets (UVA) | | 11,700.00 | 11,700.00 |
| | 121002 | Inventory Assets (EASTERN) | | 11,500.00 | 11,500.00 |
| | | Inventory Assets | | 23,200.00 | 23,200.00 |
| 50102 | 50102 | Bank Charges - 7040532 | 510.00 | 3,330.00 | 3,840.00 |
| | | Bank Charges | 510.00 | 3,330.00 | 3,840.00 |
| | 50603 | Water Bill (NORTHERN) | | 150.00 | 150.00 |
| | | Water Bill | | 150.00 | 150.00 |
| 50701 | 50701 | Telephone Bills (UVA) | 2,624.80 | 108,403.23 | 111,028.03 |
| | 30703 | Telephone Bills (NORTHERN) | | 19,800.00 | 19,800.00 |
| | 30705 | Telephone Bills (WESTERN) | | 50,500.00 | 50,500.00 |
| | | Telephone Bills | 2,624.80 | 178,703.23 | 181,328.03 |
| | 50802 | Fuel Bills (EASTERN) | | 241,500.00 | 241,500.00 |
| | | Fuel Bills | | 241,500.00 | 241,500.00 |
| 50901 | 50901 | Overtime (UVA) | 5,178.20 | 355,861.88 | 361,040.08 |
| | 50902 | Overtime (EASTERN) | | 369,524.68 | 369,524.68 |
| | 50905 | Overtime (WESTERN) | | 98,969.76 | 98,969.76 |
| | 50906 | Overtime (PMU) | | 54,481.95 | 54,481.95 |
| | | Over Time | 5,178.20 | 878,838.27 | 884,016.47 |
| 51001 | 51001 | Holiday Pay (UVA) | 183,500.00 | 905,000.00 | 1,088,500.00 |
| | 51002 | Holiday Pay (EASTERN) | | 458,000.00 | 458,000.00 |
| | 51003 | Holiday Pay (NORTHERN) | | 9,500.00 | 9,500.00 |
| | 51005 | Holiday Pay (WESTERN) | | 12,000.00 | 12,000.00 |
| 51006 | 51006 | Holiday Pay (PMU) | 20,000.00 | 13,000.00 | 33,000.00 |
| | | Holiday Pay | 203,500.00 | 1,397,500.00 | 1,601,000.00 |
| 51101 | 51101 | Travelling (UVA) | 115,392.50 | 422,682.00 | 538,074.50 |
| | 51102 | Travelling (EASTERN) | | 249,877.00 | 249,877.00 |
| | 51103 | Travelling (NORTHERN) | | 12,000.00 | 12,000.00 |
| | 51105 | Travelling (WESTERN) | | 30,410.90 | 30,410.90 |
| | 51106 | Travelling (PMU) | | 68,717.52 | 68,717.52 |
| | | Travelling | 115,392.50 | 783,687.42 | 899,079.92 |
| 51301 | 51301 | Miscellaneous (UVA) | 35,000.00 | 8,725.00 | 43,725.00 |
| | 51302 | Miscellaneous (EASTERN) | | 158,166.00 | 158,166.00 |

| Accts. Code 2018 | Accts. Code 2019 | Description | Balance as at 31.12.2018 | Year 2019 | Balance as at 31.12.2019 |
|---------------------|---------------------|--|-----------------------------|----------------------|-----------------------------|
| 51303 | 51303 | Miscellaneous (NORTHERN) | 16,000.00 | 23,195.00 | 39,195.00 |
| 51306 | 51306 | Miscellaneous (PMU) | 237,258.00 | 80,562.00 | 317,820.00 |
| | | Miscellaneous | 288,258.00 | 270,648.00 | 558,906.00 |
| | 51402 | Hire Charges (EASTERN) | | 2,328,918.64 | 2,328,918.64 |
| 51406 | 51406 | Hire Charges(PMU) | 4,561,032.28 | - | 4,561,032.28 |
| | | Hire Charges | 4,561,032.28 | 2,328,918.64 | 6,889,950.92 |
| 515011 | 515011 | Salary - Contract (UVA) | 2,033,883.40 | 6,891,871.79 | 8,925,755.19 |
| | 515012 | Salary - Contract (EASTERN) | | 3,565,588.89 | 3,565,588.89 |
| | 515013 | Salary - Contract (NORTHERN) | | 1,713,586.64 | 1,713,586.64 |
| 515015 | 515015 | Salary - Contract (WESTERN) | 436,851.36 | 1,976,963.36 | 2,413,814.72 |
| | | Salary - Contract | 2,470,734.76 | 14,148,010.68 | 16,618,745.44 |
| 515031 | 515031 | Salary RDA Staff (UVA) | 121,168.44 | 7,299,061.52 | 7,420,229.96 |
| | 515032 | Salary RDA Staff (EASTERN) | | 5,274,033.36 | 5,274,033.36 |
| | 515033 | Salary RDA Staff (NORTHERN) | | 239,897.21 | 239,897.21 |
| | 515035 | Salary RDA Staff (WESTERN) | | 391,897.55 | 391,897.55 |
| | 515036 | Salary RDA Staff (PMU) | | 6,603,742.38 | 6,603,742.38 |
| | | Salary - Casual | 121,168.44 | 19,808,632.02 | 19,929,800.46 |
| 51601 | 51601 | EPF 12% Contract & Casual | 269,018.33 | 1,742,034.10 | 2,011,052.43 |
| 51602 | 51602 | ETF 3% Contract & Casual | 67,254.58 | 435,508.52 | 502,763.10 |
| | 51603 | EPF 12% RDA Staff | | 806,068.11 | 806,068.11 |
| | 51604 | ETF 3% RDA Staff | | 201,516.98 | 201,516.98 |
| | | EPF 12% and ETF 3% | 336,272.91 | 3,185,127.71 | 3,521,400.62 |
| | 51702 | Vehicle Repairs & Maintenance (EASTERN) | | 48,912.00 | 48,912.00 |
| | | Vehicle Repairs & Maintenance | | 48,912.00 | 48,912.00 |
| | 51801 | Stationery (UVA) | | 21,850.00 | 21,850.00 |
| | 51802 | Stationery (EASTERN) | | 3,400.00 | 3,400.00 |
| 51806 | 81806 | Stationery (PMU) | 143,753.50 | - | 143,753.50 |
| | | Stationery | 143,753.50 | 25,250.00 | 169,003.50 |
| 52001 | 52001 | Project Allowance 50% (UVA) | 925,000.00 | 3,868,583.33 | 4,793,583.33 |
| | 52002 | Project Allowance 50% (EASTERN) | | 2,632,384.26 | 2,632,384.26 |
| | 52005 | Project Allowance 50% (WESTERN) | | 230,082.66 | 230,082.66 |
| 52006 | 52006 | Project Allowance 50% (PMU) | 190,000.00 | - | 190,000.00 |
| | | Project Allowance 50% | 1,115,000.00 | 6,731,050.25 | 7,846,050.25 |
| | 52101 | Postage (UVA) | | 60,840.00 | 60,840.00 |

| Accts. Code 2018 | Accts. Code 2019 | Description | Balance as at 31.12.2018 | Year 2019 | Balance as at 31.12.2019 |
|---------------------|---------------------|-------------------------------------|-----------------------------|---------------------|-----------------------------|
| | 52102 | Postage (EASTERN) | | 13,795.00 | 13,795.00 |
| | 52103 | Postage (NORTHERN) | | 100.00 | 100.00 |
| | | Postage | | 74,735.00 | 74,735.00 |
| | 52402 | Evaluation Fee (EASTERN) | | 3,330,000.00 | 3,330,000.00 |
| | 52403 | Evaluation Fee (NORTHERN) | | 5,340,000.00 | 5,340,000.00 |
| 52406 | 52406 | Evaluation Fee (PMU) | 3,357,975.00 | 640,500.00 | 3,998,475.00 |
| | | Evaluation Fee | 3,357,975.00 | 9,310,500.00 | 12,668,475.00 |
| | 52701 | Membership Fees (UVA) | | 26,433.00 | 26,433.00 |
| | | Membership Fees | | 26,433.00 | 26,433.00 |
| | 52901 | Advertisement (UVA) | | 90,562.50 | 90,562.50 |
| 52902 | 52902 | Advertisement (EASTERN) | 496,627.50 | 480,125.00 | 976,752.50 |
| 52903 | 52903 | Advertisement (NORTHERN) | 511,865.00 | 650,468.75 | 1,162,333.75 |
| | 52905 | Advertisement (WESTERN) | | 1,156,928.75 | 1,156,928.75 |
| 52906 | 52906 | Advertisement (PMU) | 1,242,258.75 | 142,312.50 | 1,384,571.25 |
| | | Advertisement | 2,250,751.25 | 2,520,397.50 | 4,771,148.75 |
| 53406 | 53406 | Incentive Payment (PMU) | 1,750,000.00 | - | 1,750,000.00 |
| | | Incentive Payment | 1,750,000.00 | - | 1,750,000.00 |
| | 53906 | Legal Fees (PMU) | | 5,000.00 | 5,000.00 |
| | | Legal Fees | | 5,000.00 | 5,000.00 |
| | 54001 | Acting Allowances (UVA) | | 135,000.00 | 135,000.00 |
| | 54002 | Acting Allowances (EASTERN) | | 149,333.31 | 149,333.31 |
| | 54003 | Acting Allowances (NORTHERN) | | 219,000.00 | 219,000.00 |
| 54005 | 54005 | Acting Allowances (WESTERN) | 203,239.22 | 3,165,842.40 | 3,369,081.62 |
| 54006 | 54006 | Acting Allowances (PMU) | 2,204,816.60 | - | 2,204,816.60 |
| | | Acting Allowances | 2,408,055.82 | 3,669,175.71 | 6,077,231.53 |
| | 54101 | Meeting Expenses (UVA) | | 14,040.00 | 14,040.00 |
| 54102 | 54102 | Meeting Expenses (EASTERN) | 25,025.00 | 43,009.00 | 68,034.00 |
| | 54103 | Meeting Expenses (NORTHERN) | | 27,488.00 | 27,488.00 |
| | 54105 | Meeting Expenses (WESTERN) | | 62,183.00 | 62,183.00 |
| 54106 | 54106 | Meeting Expenses (PMU) | 799,221.50 | 138,635.00 | 937,856.50 |
| | | Meeting Expenses | 824,246.50 | 285,355.00 | 1,109,601.50 |
| | 54601 | Depreciation - Furniture & Fittings | | 4,017.00 | 4,017.00 |
| | 54602 | Depreciation - Computer Equipments | | 16,949.69 | 16,949.69 |
| | | Depreciation | | 20,966.69 | 20,966.69 |

| Accts. Code 2018 | Accts. Code 2019 | Description | Balance as at 31.12.2018 | Year 2019 | Balance as at 31.12.2019 |
|---------------------|---------------------|----------------------------|-----------------------------|----------------------|-----------------------------|
| | 54701 | Gratuity RDA | | 721,850.65 | 721,850.65 |
| | 54702 | Gratuity Casual | | 363,517.50 | 363,517.50 |
| | | Gratuity | | 1,085,368.15 | 1,085,368.15 |
| | 548021 | Local Training (UVA) | | 15,200.00 | 15,200.00 |
| | | Local Training | | 15,200.00 | 15,200.00 |
| 60401 | 60401 | GIS Mapping Works | 5,543,624.83 | | 5,543,624.83 |
| 60402 | 60402 | Environmental Assessment | 16,641,923.44 | | 16,641,923.44 |
| 60403 | 60403 | Geotechnical Investigation | 16,888,180.93 | 2,165,763.13 | 19,053,944.06 |
| 60404 | 60404 | Preperation Booklets | 6,348,986.46 | | 6,348,986.46 |
| 60405 | 60405 | Providing Video Clips | 21,849,571.62 | | 21,849,571.62 |
| 60406 | 60406 | Socio Economic Survey | 48,704,692.29 | | 48,704,692.29 |
| 60408 | 60408 | Traffic Survey | 49,565,279.96 | | 49,565,279.96 |
| 60409 | 60409 | Transect Walk | 10,297,749.31 | | 10,297,749.31 |
| 60411 | 60411 | Extra Work | 41,002,485.69 | | 41,002,485.69 |
| | | Survey Charges | 216,842,494.53 | 2,165,763.13 | 219,008,257.66 |
| Total | | | 236,796,948.49 | 69,232,352.40 | 306,029,300.89 |

Schedule 5.4 Interest & Commitment Charges

SLRs

| Accts. Code 2019 | Description | Balance as at 31.12.2018 | For The Year 2019 | Balance as at 31.12.2019 |
|------------------|--|-----------------------------|-----------------------|-----------------------------|
| 50301 | Interest & Commitment Charges-Loan No 3579 | 31,169,429.56 | 161,944,421.66 | 193,113,851.22 |
| 50302 | Interest & Commitment Charges-Loan No 3580 | 238,781.21 | 12,676,546.03 | 12,915,327.24 |
| Total | | 31,408,210.77 | 174,620,967.69 | 206,029,178.46 |

Schedule No 5.5 USD Revaluation**ADB Special Operation-Loan No 3580 SRI (COL) Central Bank Of Sri Lanka****Revaluation Gain and (Loss) Sub Ledger 203 - 2019****SLRs**

| Date | Month | Loss | Gain | Revaluation Gain / Loss |
|--------------|-----------|---------------------|---------------------|-------------------------|
| 31.01.2019 | January | | 2,292,503.20 | 2,292,503.20 |
| 28.02.2019 | February | | 82,892.56 | 82,892.56 |
| 31.03.2019 | March | | 3,169,917.36 | 3,169,917.36 |
| 28.04.2019 | April | | 666,450.40 | 666,450.40 |
| 31.05.2019 | May | 636,283.98 | | (636,283.98) |
| 30.06.2019 | June | 104,930.09 | | (104,930.09) |
| 31.07.2019 | July | | 38,098.12 | 38,098.12 |
| 31.08.2019 | August | 4,282,554.59 | | (4,282,554.59) |
| 30.09.2019 | September | 919,201.22 | | (919,201.22) |
| 31.10.2019 | October | | 313,351.71 | 313,351.71 |
| 30.11.2019 | November | | 1,115,870.16 | 1,115,870.16 |
| 29.12.2019 | December | 1,833,937.18 | | (1,833,937.18) |
| Total | | 7,776,907.06 | 7,679,083.51 | (97,823.55) |

Schedule No 5.6 USD Revaluation

ADB Special Operation-Loan No 3580 SRI (COL) Central Bank Of Sri Lanka

Exchange Rate Difference Replenishment

SLRs

| Application No. | Application Amount | | Realized Amount | | LKR Difference |
|-----------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|
| | USD | LKR | USD | LKR | |
| B0008 | 306,405.04 | 52,893,470.89 | 306,405.04 | 54,656,347.19 | 1,762,876.30 |
| B0015 | 207,250.31 | 36,903,801.68 | 207,250.31 | 36,533,898.12 | (369,903.56) |
| B0020 | 386,440.65 | 68,354,997.72 | 386,440.65 | 67,893,641.87 | (461,355.85) |
| B0050 | 269,911.79 | 47,868,650.95 | 269,911.79 | 49,029,314.71 | 1,160,663.76 |
| B0071 | 505,962.73 | 91,576,619.46 | 505,962.73 | 91,745,968.85 | 169,349.39 |
| | 1,675,970.52 | 297,597,540.70 | 1,675,970.52 | 299,859,170.74 | 2,261,630.04 |

Note 06 Accrued Expenses

SLRs

| Accts. Code 2018 | Accts. Code 2019 | Schedule No | Description | Balance as at 31.12.2018 | Year 2019 Payables | Accrued Paid Year 2019 | Balance as at 31.12.2019 |
|---------------------|---------------------|-------------|---|-----------------------------|-----------------------|---------------------------|-----------------------------|
| 30301 | 30301 | | EPF 8% - Payable | 48,027.09 | 214,934.58 | 48,027.09 | 214,934.58 |
| 30303 | 30303 | | EPF 12% - Payable | 72,040.64 | 322,401.87 | 72,040.64 | 322,401.87 |
| 30305 | 30305 | | ETF 3% - Payable | 18,010.16 | 80,600.47 | 18,010.16 | 80,600.47 |
| | 303061 | 6.1 | Accrued Expenses (UVA) | | 77,772.07 | | 77,772.07 |
| | 303062 | 6.2 | Accrued Expenses (EASTERN) | | 124,665.74 | | 124,665.74 |
| 303065 | 303065 | 6.3 | Accrued Expenses (WESTERN) | 220,714.22 | 1,783,453.31 | 220,714.22 | 1,783,453.31 |
| | 303066 | | Accrued Expenses (PMU) - Salary Deduction | | 6,603,742.38 | | 6,603,742.38 |
| | 30307 | | Gratuity - Payable | | 1,085,368.15 | | 1,085,368.15 |
| 30310 | 30310 | | PAYEE Tax - Staff | 41,495.68 | 89,028.53 | 41,495.68 | 89,028.53 |
| | 30314 | | PAYEE Tax - Consultants | | 24,000.00 | | 24,000.00 |
| 30311 | 30311 | | Stamp Duty | 1,125.00 | 2,925.00 | 1,125.00 | 2,925.00 |
| | | | | 401,412.79 | 10,408,892.10 | 401,412.79 | 10,408,892.10 |

Schedule No.6.1 Accrued Expenses (UVA)

| | | SLRs |
|-----------------|--------------------------|------------------|
| Accts Code 2019 | Description | Amount |
| 303061 | Travelling 2019 J/19/281 | 11,600.00 |
| | Travelling 2019 J/19/282 | 3,000.00 |
| | Overtime 2019 J/19/283 | 32,022.95 |
| | Travelling 2019 J/19/284 | 20,000.00 |
| | Telephone 2019 J/19/289 | 11,149.12 |
| | Total Amount | 77,772.07 |

Schedule No.6.2 Accrued Expenses (EASTERN)

| Accts Code 2019 | Description | Amount |
|-----------------|--------------------------------|-------------------|
| 303062 | Holiday Payment J/19/276 | 20,000.00 |
| | Overtime & Travelling J/19/277 | 32,918.75 |
| | Overtime & Travelling J/19/278 | 60,996.99 |
| | Travelling J/19/279 | 750.00 |
| | Travelling J/19/280 | 10,000.00 |
| | Total Amount | 124,665.74 |

Schedule No.6.3 Accrued Expenses (WESTERN)

| Accts Code 2019 | Description | Amount |
|-----------------|---|---------------------|
| 303065 | Survey Expenses Master Hellies (Pvt) Ltd J/19/250 | 1,783,453.31 |
| | Total Amount | 1,783,453.31 |

Note 07 Payables to Contractors and Consultants

SLRs

| Accts Code 2018 | Accts Code 2019 | Schedule No | Description | Balance as at 31.12.2019 |
|---|--------------------|-------------|--|-----------------------------|
| 30701 | 30701 | 7.1 | Payables to Contractors and Consultants Actuals | 3,797,517,321.38 |
| 708 | 708 | 7.1 | Payables to Contractors and Consultants Provisions | 2,689,083,987.53 |
| Payables to Contractors and Consultants - 2019 | | | | 6,486,601,308.91 |

Schedule No 7.1 - Payable to Contractors and Consultants

SLRs

| Package No | Description | Month | Contract sum | % | Months | Mob.Advance | Provision Amount | In Hand IPC & Mob.Advance 2019 | Amount for Provision |
|------------|-------------------------------------|---------------|------------------|-------|--------|----------------|------------------|--------------------------------|----------------------|
| BA1 | NEM Construction (Pvt) Ltd | Nov, Dec | 2,055,897,217.55 | 1.50% | 2 | | 61,676,916.53 | 199,792,004.73 | 261,468,921.26 |
| BA2 | Kumuthi - HCM Engineering JV | Oct, Nov, Dec | 2,262,823,158.00 | 1.50% | 3 | | 101,827,042.11 | | 101,827,042.11 |
| BA3 | CML - MTD Construction Limited | Oct, Nov, Dec | 2,438,963,392.33 | 1.50% | 3 | | 110,653,352.79 | | 110,653,352.79 |
| BA4 | CINTIC - RDCE JV | Nov, Dec | 2,118,733,738.12 | 1.50% | 2 | | 63,562,012.14 | 25,530,203.97 | 89,092,216.11 |
| BA5 | CINTIC - RDCE JV | Nov, Dec | 2,504,966,968.06 | 1.50% | 2 | | 75,149,009.04 | 5,716,813.85 | 80,865,822.89 |
| BA6 | CML - MTD Construction Limited | Nov, Dec | 2,345,800,424.97 | 1.50% | 2 | | 70,374,012.75 | 16,178,501.37 | 86,552,514.12 |
| BA7 | CML - MTD Construction Limited | Nov, Dec | 2,461,426,008.14 | 1.50% | 2 | | 73,842,780.24 | 3,569,182.52 | 77,411,962.76 |
| BA8 | Tissa - PND JV | Oct, Nov, Dec | 1,847,725,581.60 | 1.50% | 3 | | 83,147,651.17 | | 83,147,651.17 |
| MO1 | AMSK - CGGC JV | Oct, Nov, Dec | 2,241,235,656.00 | 1.50% | 3 | | 100,855,604.52 | | 100,855,604.52 |
| MO2 | Tudawe Brothers (Pvt) Ltd | Nov, Dec | 1,891,879,866.96 | 1.50% | 2 | | 56,756,396.01 | 135,652,271.71 | 192,408,667.72 |
| MO3 | Maga Engineering (Pvt) Ltd | Nov, Dec | 2,201,476,829.52 | 1.50% | 2 | | 66,044,304.89 | 138,539,242.87 | 204,583,547.76 |
| MO4 | CML - MTD Construction Limited | Oct, Nov, Dec | 2,274,491,009.64 | 1.50% | 3 | | 102,352,095.43 | | 102,352,095.43 |
| MO5 | Tudawe Brothers (Pvt) Ltd | Nov, Dec | 2,056,797,645.36 | 1.50% | 2 | | 61,703,929.36 | 126,458,811.78 | 188,162,741.14 |
| MO6 | Hovael Construction (Pvt) Ltd | Nov, Dec | 2,713,444,633.17 | 1.50% | 2 | | 81,403,339.00 | 129,336,296.45 | 210,739,635.45 |
| MO7 | Tudawe Brothers (Pvt) Ltd | Nov, Dec | 1,858,087,457.19 | 1.50% | 2 | | 55,742,623.72 | 176,632,701.00 | 232,375,324.72 |
| JF-01 | Maga Engineering (Pvt) Ltd | | 3,156,959,804.16 | 1.50% | | 256,424,283.63 | | 256,424,283.63 | 256,424,283.63 |
| JF-02 | WKK Engineering - World Kaihatsu JV | December | 3,140,754,642.54 | 1.50% | 1 | | 47,111,319.64 | | 47,111,319.64 |

| | | | | | | | | | |
|-------|---|----------------|--|------------------|-------|---|----------------|----------------|----------------|
| JF-03 | China State Construction Engineering Cor. Ltd | | | 3,350,157,507.60 | 1.50% | | 262,319,024.70 | 262,319,024.70 | 262,319,024.70 |
| JF-04 | Not awarded | | | | | | | | - |
| JF-05 | Maga Engineering (Pvt) Ltd | | | 3,880,107,106.12 | 1.50% | | 315,676,551.24 | 315,676,551.24 | 315,676,551.24 |
| KN-01 | Sri Ram Construction | December | | 2,440,916,640.00 | 1.50% | 1 | 36,613,749.60 | | 36,613,749.60 |
| KN-02 | CNTIC-RR JV | | | 2,599,995,936.60 | 1.50% | | 210,872,228.05 | 210,872,228.05 | 210,872,228.05 |
| KN-03 | Maga Engineering (Pvt) Ltd | | | 3,133,195,084.67 | 1.50% | | 254,031,090.39 | 254,031,090.39 | 254,031,090.39 |
| MN-01 | K.D.A. Weerasinghe & Con. (Pvt) Ltd | December | | 3,454,661,925.60 | 1.50% | 1 | 51,819,928.88 | | 51,819,928.88 |
| MN-02 | K.D.A. Weerasinghe & Con. (Pvt) Ltd | December | | 2,756,695,788.00 | 1.50% | 1 | 41,350,436.82 | | 41,350,436.82 |
| MN-03 | CNTIC-RR JV | December | | 2,481,994,000.80 | 1.50% | 1 | 37,229,910.01 | | 37,229,910.01 |
| MU-01 | Maga Engineering (Pvt) Ltd | December | | 3,304,301,824.80 | 1.50% | 1 | 49,564,527.37 | | 49,564,527.37 |
| MU-02 | Maga Engineering (Pvt) Ltd | | | 3,607,682,854.80 | 1.50% | | 284,746,942.70 | 284,746,942.70 | 284,746,942.70 |
| AV-01 | Maga Engineering (Pvt) Ltd | December | | 3,952,199,436.62 | 1.50% | 1 | 59,282,991.55 | | 59,282,991.55 |
| AV-02 | Maga Engineering (Pvt) Ltd | | | 2,448,747,350.59 | 1.50% | | 191,146,994.62 | 191,146,994.62 | 191,146,994.62 |
| AV-03 | Maga Engineering (Pvt) Ltd | | | 2,813,483,358.24 | 1.50% | | 220,556,246.52 | 220,556,246.52 | 220,556,246.52 |
| AV-04 | China State Construction Engineering Cor. Ltd | | | 3,733,169,368.08 | 1.50% | | 290,423,547.34 | 290,423,547.34 | 290,423,547.34 |
| BT-01 | CICO - SUN JV | Oct, Nov & Dec | | 2,948,511,936.00 | 1.50% | 3 | | 132,683,037.12 | 132,683,037.12 |
| BT-02 | CICO - SUN JV | Oct, Nov & Dec | | 2,928,375,816.00 | 1.50% | 3 | | 131,776,911.72 | 131,776,911.72 |
| BT-03 | Nawaloka Construction Company (Pvt) Ltd | Nov & Dec | | 3,054,476,714.16 | 1.50% | 2 | | 91,634,301.42 | 143,413,225.36 |

| | | | | | | | | | |
|--|--|--------------------------|---|---------------------|----------------------------|--|------------------|------------------|------------------|
| TR-01 | Edward & Christie | Oct, Nov & Dec | 2,943,521,706.00 | 1.50% | 3 | | 132,458,476.77 | | 132,458,476.77 |
| TR-02 | Maga Engineering (Pvt) Ltd | December | 2,797,613,324.98 | 1.50% | 1 | | 41,964,199.87 | 152,559,565.13 | 194,523,765.00 |
| TR-03 | Edward & Christie | Nov & Dec | 2,751,921,684.00 | 1.50% | 2 | | 82,557,650.52 | 47,020,623.41 | 129,578,273.93 |
| AM-01 | Nem Construction (Pvt) Ltd | Nov & Dec | 2,191,974,580.31 | 1.50% | 2 | | 65,759,237.41 | 32,889,073.56 | 98,648,310.97 |
| AM-02 | Nem Construction (Pvt) Ltd | Nov & Dec | 2,411,155,243.20 | 1.50% | 2 | | 72,334,637.30 | 45,016,509.03 | 117,351,166.33 |
| AM-03 | AMSK - CHEC JV | Nov & Dec | 2,857,326,866.40 | 1.50% | 2 | | 85,719,805.99 | 43,131,720.78 | 128,851,526.77 |
| AM-04 | Maga Engineering (Pvt) Ltd | Nov & Dec | 2,972,943,809.05 | 1.50% | 2 | | 89,188,314.27 | 130,962,871.49 | 220,151,185.76 |
| AM-05 | Nawaloka Construction Company (Pvt) Ltd | Nov & Dec | 3,216,982,215.36 | 1.50% | 2 | | 96,509,466.46 | 50,555,094.60 | 147,064,561.06 |
| Total Provision for Contractors | | | | | | | 2,510,649,992.43 | 3,797,517,321.38 | 6,308,167,313.81 |
| Package No | Description | Month | Average Expenditure of Last Three Months | No of Months | Amount of Provision | | | | |
| PIC 4 | MG Consultants - LKR Portion | Dec-19 | 7,000,000.00 | 1 | 7,000,000.00 | | | | |
| PIC 4 | MG Consultants - USD Portion | Dec-19 | 7,000,000.00 | 1 | 7,000,000.00 | | | | |
| PIC 5 | Egis International -USD Portion | Nov & Dec 2019 | 800,000.00 | 2 | 1,600,000.00 | | | | |
| PIC 5 | Egis International -LKR Portion | Sep, Oct, Nov & Dec 2019 | 15,000,000.00 | 4 | 60,000,000.00 | | | | |
| PIC 5 | Egis International -EURO Portion | Dec-19 | 7,000,000.00 | 1 | 7,000,000.00 | | | | |
| PIC 6 | Pyunghwa Eng - USD Portion | Oct, Nov & Dec 2019 | 7,477,125.30 | 3 | 22,431,375.90 | | | | |
| PIC 6 | Consulting Engineers and Architects Associated (Pvt) Ltd | Oct, Nov & Dec 2019 | 24,017,539.73 | 3 | 72,052,619.20 | | | | |
| PIC 7 | SMEC International Pty Ltd - USD Portion (Staff not appointed) | | | | | | | | |

| | | | | | |
|---|--|--------|--------------|---|------------------|
| PIC 7 | SMEC International Pty Ltd - LKR Portion | Dec-19 | 1,000,000.00 | 1 | 1,000,000.00 |
| NC1 | IT Specialist - Mr. J. Thushyantha | Dec-19 | 350,000.00 | 1 | 350,000.00 |
| Total Provision for Consultants | | | | | |
| Payables to Contractors and Consultants Actuals | | | | | |
| Payables to Contractors and Consultants Provisions | | | | | |
| Payables to Contractors and Consultants - 2019 | | | | | |
| | | | | | 178,433,995.10 |
| | | | | | 3,797,517,321.38 |
| | | | | | 2,689,083,987.53 |
| | | | | | 6,486,601,308.91 |

Note 08 Retention Money

SLRs

| Accts Code 2019 | Schedule No | Description | Balance as at 31.12.2018 | Retained For The Year 2019 | Released For The Year 2019 | Balance as at 31.12.2019 |
|--------------------|----------------|------------------------|-----------------------------|-------------------------------|-------------------------------|-----------------------------|
| 301 | 8.1 | Retention Civil Works | 104,969,533.22 | 505,450,483.24 | - | 610,420,016.46 |
| 30313 | 8.2 | Retention Survey Works | 736,389.64 | (14,430.92) | 167,584.61 | 554,374.11 |
| | | | 105,705,922.86 | 505,436,052.32 | 167,584.61 | 610,974,390.57 |

Schedule 8.1 Retention Civil Work

SLRs

| Contract Package No. | Name of the Contractor | As at 31.12.2018 | Retained For The Year 2019 | Released For The Year 2019 | Balance as at 31.12.2019 |
|----------------------|---|------------------|----------------------------|----------------------------|--------------------------|
| BA1 | NEM Construction (Pvt) Ltd | 4,735,377.10 | 43,687,230.98 | | 48,422,608.08 |
| BA2 | Komuthi - HCM Engineering JV | 2,975,192.28 | 15,281,518.47 | | 18,256,710.75 |
| BA3 | CML-MTD Construction Limited | 3,376,989.64 | 16,561,411.21 | | 19,938,400.85 |
| BA4 | CINTIC - RDCE JV | 5,948,465.26 | 11,885,134.84 | | 17,833,600.10 |
| BA5 | CINTIC - RDCE JV | 5,772,519.26 | 20,022,043.33 | | 25,794,562.59 |
| BA6 | CML-MTD Construction Limited | 4,609,499.44 | 28,105,189.38 | | 32,714,688.82 |
| BA7 | CML-MTD Construction Limited | 5,498,598.63 | 20,421,659.48 | | 25,920,258.11 |
| BA8 | Tissa - PND JV | 3,549,401.50 | 21,669,440.85 | | 25,218,842.35 |
| MO1 | AMSK - CGGC JV | 20,259,892.47 | 36,908,107.47 | | 57,167,999.94 |
| MO2 | Tudawe Brothers (Pvt) Ltd | 9,038,087.14 | 43,178,108.99 | | 52,216,196.13 |
| MO3 | Maga Engineering (Pvt) Ltd | 15,859,780.23 | 58,641,336.19 | | 74,501,116.42 |
| MO4 | CML-MTD Construction Limited | 5,357,684.51 | 18,600,282.30 | | 23,957,966.81 |
| MO5 | Tudawe Brothers (Pvt) Ltd | 6,621,161.32 | 42,887,122.97 | | 49,508,284.29 |
| MO6 | Hovael Construction (Pvt) Ltd | 7,551,550.50 | 78,901,772.94 | | 86,453,323.44 |
| MO7 | Tudawe Brothers (Pvt) Ltd | 3,815,333.94 | 35,430,575.31 | | 39,245,909.25 |
| JF-01 | Maga Engineering (Pvt) Ltd | | | | |
| JF-02 | WKK Engineering - World Kaihatsu JV | | | | |
| JF-03 | China State Construction Engineering Cor. Ltd | | | | |
| JF-04 | Not awarded | | | | |
| JF-05 | Maga Engineering (Pvt) Ltd | | | | |
| KN-01 | Sri Ram Construction | | | | |
| KN-02 | CNTIC-RR JV | | | | |
| KN-03 | Maga Engineering (Pvt) Ltd | | | | |
| MN-01 | K.D.A. Weerasinghe & Com. (Pvt) Ltd | | | | |
| MN-02 | K.D.A. Weerasinghe & Com. (Pvt) Ltd | | | | |
| MN-03 | CNTIC-RR JV | | | | |
| MU-01 | Maga Engineering (Pvt) Ltd | | | | |
| MU-02 | Maga Engineering (Pvt) Ltd | | | | |
| VA-01 | Maga Engineering (Pvt) Ltd | | | | |
| VA-02 | Maga Engineering (Pvt) Ltd | | | | |
| VA-03 | Maga Engineering (Pvt) Ltd | | | | |
| VA-04 | China State Construction Engineering Cor.Ltd | | | | |

| Contract Package No. | Name of the Contractor | As at 31.12.2018 | Retained For The Year 2019 | Released For The Year 2019 | Balance as at 31.12.2019 |
|----------------------|---|-----------------------|----------------------------|----------------------------|--------------------------|
| BT-01 | CICO - SUN JV | | | | - |
| BT-02 | CICO - SUN JV | | | | - |
| BT-03 | Nawaloka Construction Company (Pvt) Ltd | | | | - |
| TR-01 | Edward & Christie | | | | - |
| TR-02 | Maga Engineering (Pvt) Ltd | | | | - |
| TR-03 | Edward & Christie | | | | - |
| AM-01 | NEM Construction (Pvt) Ltd | | 8,348,862.03 | | 8,348,862.03 |
| AM-02 | NEM Construction (Pvt) Ltd | | | | - |
| AM-03 | AMSK - CHEC JV | | 4,920,686.50 | | 4,920,686.50 |
| AM-04 | Maga Engineering (Pvt) Ltd | | | | - |
| AM-05 | Nawaloka Construction Company (Pvt) Ltd | | | | - |
| Total | | 104,969,533.22 | 505,450,483.24 | | 610,420,016.46 |

Schedule 8.1.1 Retention Civil Work (Loan Category)

SLRs

| | | | Amount |
|---|------|-------------------------------|-----------------------|
| 30101 - Retention - Loan N0.3579 SRI | | | |
| 3010101 | BA 1 | NEM Construction (Pvt) Ltd | 22,965,335.17 |
| 3010102 | BA 2 | Komuthi -HCM Engineering JV | 15,947,835.74 |
| 3010103 | BA 3 | CML-MTD Construction Limited | 19,718,071.27 |
| 3010104 | BA 4 | CNTIC-RDCE JV | 14,538,852.36 |
| 3010105 | BA 5 | CNTIC-RDCE JV | 21,707,264.17 |
| 3010106 | BA 6 | CML-MTD Construction Limited | 5,732,775.38 |
| 3010107 | BA 7 | CML-MTD Construction Limited | 21,628,396.02 |
| 3010108 | BA 8 | Tissa -PND JV Ltd | 18,306,918.19 |
| 3010109 | MO 1 | AMSK CGGC JV | 3,250,032.83 |
| 3010110 | MO 2 | Tudawe Brothers (Pvt) Ltd | 18,908,158.46 |
| 3010111 | MO 3 | Maga Engineering (Pvt) Ltd | 46,634,969.45 |
| 3010112 | MO 4 | CML-MTD Construction Limited | 16,816,184.96 |
| 3010113 | MO 5 | Tudawe Brothers (Pvt) Ltd | 24,708,292.00 |
| 3010114 | MO 6 | Hovael Construction (Pvt) Ltd | 23,310,881.07 |
| 3010115 | MO 7 | Tudawe Brothers (Pvt) Ltd | 18,468,236.31 |
| 3010118 | AM 3 | AMSK CHEC JV | 4,920,686.50 |
| Total | | | 297,562,889.88 |
| 30102 - Retention Loan N0.3580 | | | |
| 3010201 | BA 1 | NEM Construction (Pvt) Ltd | 25,457,272.91 |
| 3010202 | BA 2 | Komuthi -HCM Engineering JV | 2,308,875.01 |
| 3010203 | BA 3 | CML-MTD Construction Limited | 220,329.58 |
| 3010204 | BA 4 | CNTIC-RDCE JV | 3,294,747.74 |
| 3010205 | BA 5 | CNTIC-RDCE JV | 4,087,298.42 |
| 3010206 | BA 6 | CML-MTD Construction Limited | 26,981,913.44 |
| 3010207 | BA 7 | CML-MTD Construction Limited | 4,291,862.09 |
| 3010208 | BA 8 | Tissa -PND JV Ltd | 6,911,924.16 |
| 3010209 | MO 1 | AMSK CGGC JV | 53,917,967.11 |
| 3010210 | MO 2 | Tudawe Brothers (Pvt) Ltd | 33,308,037.67 |
| 3010211 | MO 3 | Maga Engineering (Pvt) Ltd | 27,866,146.97 |
| 3010212 | MO 4 | CML-MTD Construction Ltd | 7,141,781.85 |
| 3010213 | MO 5 | Tudawe Brothers (Pvt) Ltd | 24,799,992.29 |
| 3010214 | MO 6 | Hovael Construction (Pvt) Ltd | 63,142,442.37 |
| 3010215 | MO 7 | Tudawe Brothers (Pvt) Ltd | 20,777,672.94 |
| 3010216 | AM 1 | NEM Construction(Pvt) Ltd | 8,348,862.03 |
| Total | | | 312,857,126.58 |
| Total Retention | | | 610,420,016.46 |

Schedule 8.2 Survey Works Retention

Survey and Preliminary Engineering Activities

SLRs

| Serial No | Contractor's Name | Contract Description | Balance as at 31.12.2018 | Retention Year 2019 | Released during the Year 2019 | Balance as at 31.12.2019 |
|--------------|--|--|-----------------------------|---------------------|----------------------------------|-----------------------------|
| 01 | Master Hellies Engineering Consultant (Pvt) Ltd | Road Safety Audit Western Province | 182,015.53 | (14,430.92) | 167,584.61 | - |
| 02 | Master Hellies Engineering Consultant (Pvt) Ltd | Transect Walk Survey Western Province | 173,762.36 | | - | 173,762.36 |
| 03 | EML Consultant | Data Collection and Preparations of Booklets for the Project Roads in Western Province | 30,143.49 | | - | 30,143.49 |
| 04 | Consultant Engineer and Architects Associated (Pvt) Ltd | Environmental Survey & IEE Report Eastern Province | 144,923.47 | | - | 144,923.47 |
| 05 | Master Hellies Engineering Consultant (Pvt) Ltd | Data Collection and Preparations of Booklets for the Project Roads in Northern Province | 205,544.79 | | | 205,544.79 |
| Total | | | 736,389.64 | (14,430.92) | 167,584.61 | 554,374.11 |

Note 09 Initial Advance

SLRs

| Description | Loan No 3580 | | Total |
|--------------------------|------------------|----------------|------------------|
| | Initial Advance | | |
| Accounts Code | 4000201 | | |
| | LKR | USD | |
| Balance as at 31.12.2018 | 192,960,000.00 | 1,200,000.00 | 192,960,000.00 |
| During the year- 2019 | | | |
| Foreign Aid Loan | | | |
| Additional Imprest | 690,251,232.32 | 3,805,711.20 | 690,251,232.32 |
| Liquidation | (182,542,628.01) | (1,005,711.20) | (182,542,628.01) |
| Balance as at 31.12.2019 | 700,668,604.31 | 4,000,000.00 | 700,668,604.31 |

Note 10 Intercurrent Account with iRoad I

SLRs

| Accts Code 2019 | Description | Opening Balance 31.12.2018 | Transfer Amount | Balance as at 31.12.2019 |
|--------------------|----------------------------|-------------------------------|----------------------|-----------------------------|
| 51406 | Hire Charges | 4,561,032.28 | 2,591,336.85 | 1,969,695.43 |
| 53406 | Incentive Payments | 1,750,000.00 | 1,750,000.00 | - |
| 60401 | GIS Mapping Works | 4,965,802.36 | 4,965,802.36 | - |
| 60402 | Environmental Assessment | 15,440,061.28 | | 15,440,061.28 |
| 60403 | Geotechnical Investigation | 15,572,213.72 | | 15,572,213.72 |
| 60404 | Preparation of Booklets | 6,318,842.97 | 6,318,842.97 | - |
| 60405 | Providing Video Clips | 21,849,571.62 | | 21,849,571.62 |
| 60406 | Socio Economic Survey | 48,499,147.50 | | 48,499,147.50 |
| 60408 | Traffic Survey | 43,467,064.10 | | 43,467,064.10 |
| 60409 | Trasct Walk | 7,583,324.19 | 7,583,324.19 | - |
| 60411 | ExtraWorks | 32,368,095.39 | | 32,368,095.39 |
| | Total | 202,375,155.41 | 23,209,306.37 | 179,165,849.04 |

Note 11 GOSL Fund-Government Contribution

SLRs

| Accts. Code 2019 | Description | Balance as at 31.12.2018 | Year 2019 | Balance as at 31.12.2019 |
|-----------------------------|----------------------------------|-------------------------------------|----------------------|-------------------------------------|
| 30203 | Funds Received MOR&H | 26,000,000.00 | 26,500,000.00 | 52,500,000.00 |
| 30308 | Non Refundable Tender Deposits | 2,280,000.00 | 4,234,500.00 | 6,514,500.00 |
| | Collections Transferred to MOR&H | (2,280,000.00) | (4,234,500.00) | (6,514,500.00) |
| | | 26,000,000.00 | 26,500,000.00 | 52,500,000.00 |

Note 12 Foreign Loan

| Description | Loan No 3579 | | Loan No 3580 | | Total | |
|--------------------------|------------------|---------------|------------------|---------------|-------------------|---------------|
| | 4000102 | | 4000401 | | | |
| | LKR | USD | LKR | USD | LKR | USD |
| Accounts Code | | | | | | |
| Balance as at 31.12.2018 | 3,551,439,130.53 | 21,623,977.06 | 209,649,689.54 | 1,318,108.92 | 3,761,088,820.07 | 22,942,085.98 |
| During the year- 2019 | | | | | - | - |
| Foreign Aid Loan | | | | | - | - |
| Direct Payments | 5,310,249,984.23 | 29,637,110.56 | 4,071,700,570.16 | 22,676,131.13 | 9,381,950,554.39 | 52,313,241.69 |
| Central Bank Application | | | 648,188,767.06 | 3,593,208.21 | 648,188,767.06 | 3,593,208.21 |
| Balance as at 31.12.2019 | 8,861,689,114.76 | 51,261,087.62 | 4,929,539,026.76 | 27,587,448.26 | 13,791,228,141.52 | 78,848,535.88 |

Savings and Deficit - 2019

| Vote Details | Finance Code | Budgetary Provision | Supplementary Allocation | FR Transfers | Net Provision | Actual Expenditure | Savings and Deficit | Savings of monthly summary as at 31.12.2019 | Unaccounted expenditure by TOD |
|-----------------|--------------|---------------------|--------------------------|------------------|-------------------|--------------------|---------------------|---|--------------------------------|
| Year 2019 | | | | | | | | | |
| 117-2-4-44-2506 | 12 | 15,000,000,000.00 | | 4,259,800,000.00 | 19,259,800,000.00 | 19,273,765,837.77 | (13,965,837.77) | 7,815,270,976.60 | 7,829,236,814.37 |
| 117-2-4-44-2506 | 17 | 400,000,000.00 | | (315,000,000.00) | 85,000,000.00 | 70,000,000.00 | 15,000,000.00 | 15,000,000.00 | - |

SLRs

Savings and Deficit - 2019 (iRoad I)

| Vote Details | Finance Code | Budgetary Provision | Supplementary Allocation | FR Transfers | Net Provision | Actual Expenditure | Savings and Deficit | Savings of monthly summary as at 31.12.2019 | Unaccounted expenditure by TOD |
|-----------------|--------------|---------------------|--------------------------|------------------|------------------|--------------------|---------------------|---|--------------------------------|
| Year 2019 | | | | | | | | | |
| 117-2-4-44-2506 | 12 | 7,000,000,000.00 | | 1,459,200,000.00 | 8,459,200,000.00 | 8,474,697,298.66 | (15,497,298.66) | 1,869,208,269.05 | 1,884,705,567.71 |
| 117-2-4-44-2506 | 17 | 200,000,000.00 | | (142,000,000.00) | 58,000,000.00 | 43,500,000.00 | 14,500,000.00 | | |

SLRs

Savings and Deficit - 2019 (iRoad II)

| Vote Details | Finance Code | Budgetary Provision | Supplementary Allocation | FR Transfers | Net Provision | Actual Expenditure | Savings and Deficit | Savings of monthly summary as at 31.12.2019 | Unaccounted expenditure by TOD |
|-----------------|--------------|---------------------|--------------------------|------------------|-------------------|--------------------|---------------------|---|--------------------------------|
| Year 2018 | | | | | | | | | |
| 117-2-4-44-2506 | 12 | 8,000,000,000.00 | | 2,800,600,000.00 | 10,800,600,000.00 | 10,799,068,539.11 | 1,531,460.89 | 5,946,062,707.55 | 5,944,531,246.66 |
| 117-2-4-44-2506 | 17 | 200,000,000.00 | | (173,000,000.00) | 27,000,000.00 | 26,500,000.00 | 500,000.00 | | |

SLRs

Treasury Ledger Confirmation 2019

| Month | 3221 | 3171 | 3325 | 3610 | 3579-Second IRoad | 3580-Second IRoad | CBI79 | CB184 | CHB206 | SCB 203-Second IRoad | Total | Difference | Related Monthly Summary | | |
|---|----------------|----------------|----------------|------------------|-------------------|-------------------|----------------|----------------|----------------|----------------------|-------------------|-------------------|-------------------------|-------------------------|--|
| | | | | | | | | | | | I Road | TOD | | | |
| December Late | 653,148,333.10 | 234,438,110.29 | 133,722,310.28 | 533,119,837.76 | 666,235,435.57 | 102,703,379.09 | | | | | 2,365,357,819.09 | | 2,365,357,819.09 | | |
| January | - | - | - | 32,337,530.49 | 31,232,811.00 | 12,543,016.09 | | 46,947,432.38 | | 19,143,299.13 | 147,738,789.85 | | 147,738,789.85 | | |
| Commitments | | | | 31,336,260.32 | | | | | | | 37,236,260.32 | | 37,236,260.32 | | |
| February | - | 48,348,409.49 | 16,701,816.04 | 92,316,241.45 | 53,906,448.12 | | | 50,355,982.74 | | 16,664,079.90 | 293,719,877.80 | 339,398,611.02 | 154,369,260.78 | Jan-Feb - CR | |
| March | - | 179,331,889.43 | | 837,818,124.44 | 202,679,409.79 | 89,423,379.17 | | 108,771,110.25 | | 18,164,408.87 | 1,109,514,433.04 | 119,635,510.12 | 989,638,913.92 | Mar - CR | |
| Commitments | | | | | 47,280,209.86 | 3,847,805.32 | | | | | 69,348,860.26 | | 69,348,860.26 | | |
| April | - | 109,631,863.96 | 26,134,492.97 | 1,021,853,290.96 | 617,403,271.04 | 69,887,084.12 | 33,734,382.92 | 36,164,206.77 | | 15,420,633.19 | 1,874,305,119.72 | 2,084,606,201.43 | (810,301,171.73) | Apr-Late, Jan 2nd-April | |
| May | - | 27,646,363.26 | 3,222,000.00 | 222,200,299.79 | 339,225,667.97 | 37,637,822.35 | 4,441,384.39 | 79,314,407.25 | | 37,238,440.24 | 738,316,203.48 | 219,110,316.33 | 539,205,487.15 | May | |
| June | | 31,412,761.44 | 47,139,999.99 | 219,624,329.11 | 546,133,127.21 | 119,460,376.25 | 90,019,298.47 | 481,919,982.31 | | 6,299,139.41 | 864,850,490.20 | 1,037,191,394.53 | (1,018,252,904.25) | June | |
| Commitments | | | | 99,423,296.43 | | | | | | | 99,433,296.40 | | 99,433,296.40 | | |
| July | - | 29,636,308.02 | 11,840,175.53 | 620,197,748.71 | 303,736,822.89 | 254,801,865.27 | 10,474,964.66 | 72,591,322.87 | | 27,839,789.80 | 1,334,328,187.11 | 3,822,265,704.27 | (487,794,587.12) | July | |
| Commitments | | | | | | | | | | | | | | | |
| August | | 85,648,276.53 | - | 298,308,012.86 | 314,375,683.73 | 546,279,071.03 | 21,433,246.27 | 33,866,570.65 | | 17,315,434.09 | 1,562,667,733.34 | | 581,070,461.18 | Aug | |
| September | | 29,365,493.28 | 91,474,448.18 | 816,881,225.26 | 1,720,936,001.41 | 1,621,263,326.24 | 21,760,889.38 | 25,337,010.21 | | 18,126,073.05 | 4,374,138,768.11 | 1,231,451,376.76 | 3,062,687,391.35 | Sep | |
| Commitments | | | | | 96,063,450.72 | 9,208,656.71 | | | | | 105,272,107.43 | | 105,272,107.43 | | |
| October | | 160,330,721.65 | | 200,319,077.60 | 257,722,848.97 | 447,534,912.04 | 19,846,414.11 | 54,902,334.22 | | 146,831,703.29 | 1,397,869,257.68 | 1,279,736,793.84 | (361,789,522.16) | Oct | |
| November | | | 146,339,719.25 | 228,728,488.87 | 940,541,376.19 | 556,348,901.09 | 22,444,543.99 | 36,418,282.94 | | 96,095,222.32 | 2,101,641,588.92 | 197,632,903.21 | 1,913,988,685.71 | Nov | |
| | | | | | | | 15,699,973.02 | | | | | | | | |
| December | | 43,106,448.91 | | 313,729,944.01 | 232,086,029.27 | 31,022,344.02 | 16,378,590.41 | 12,348,204.08 | | 206,091,533.88 | 777,707,044.92 | 335,236,378.71 | 441,947,666.21 | Dec | |
| Total | 653,148,333.10 | 978,761,538.27 | 483,441,184.18 | 5,292,809,531.29 | 5,976,475,423.80 | 4,174,684,348.25 | 188,398,219.60 | 696,532,910.58 | 188,355,569.54 | 648,188,767.06 | 19,273,765,837.27 | 11,444,529,823.48 | 7,829,236,814.27 | | |
| Less- Late December 2018 | 653,148,333.10 | 234,438,110.29 | 133,722,310.28 | 573,119,837.76 | 666,235,435.57 | 102,703,379.09 | | - | - | - | 2,365,357,819.09 | | | | |
| For the year Expenditure Annual Project Financial Account | - | 744,321,420.08 | 349,718,873.09 | 4,718,939,703.53 | 5,319,249,984.23 | 4,071,706,579.16 | 188,398,219.60 | 696,532,910.58 | 188,355,569.54 | 648,188,767.06 | 16,908,408,818.68 | | | | |

Note

| Description | I Road | Second Road | Total |
|---|------------------|-------------------|-------------------|
| TOD Accounted Amount as at 31.12.2019 | 6,589,991,790.95 | 4,854,537,292.43 | 11,444,529,023.40 |
| TOD Unaccounted Amount as at 31.12.2019 | 1,864,705,567.71 | 5,944,531,246.66 | 7,829,236,814.37 |
| Total | 8,454,697,298.66 | 10,799,068,539.11 | 19,273,765,837.77 |

Ministry of Roads & Highways
Second Integrated Road Investment Program (ADB Loan No. 3579/3580)

Total Expenditure - 2019.12.31

| | TRACNH 1 | | | | Total Payment | Allocation Available |
|---|----------------|--|------------------|------------------|-------------------|----------------------|
| | LKR | LKR | LKR | LKR | | |
| | 203 (A) | (B) | (C) | (G) = B+C | (A+G) | LKR |
| Provision under 2018 Budget 117-02-04-44-2506-02-12 PROVISION | | | | | | |
| | | FR 66 - iRoad I Transferred - 291 | | | | 8,000,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000006 | | | | 648,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000011 | | | | 100,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000009 | | | | 1,200,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000014 | | | | 130,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000029 | | | | 200,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000024 | | | | 230,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000039 | | | | 70,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000040 | | | | 15,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000066 | | | | 150,000,000.00 |
| | | FR 66 - iRoad I Transferred - 2019-1170000-BCUV-0000000066 | | | | 57,600,000.00 |
| | | Total Allocation | | | | 10,800,600,000.00 |
| | | Unaccounted Balance TOD as at 31.12.2018 | | | | 10,031,670,782.34 |
| January | 19,183,539.13 | 31,232,871.01 | 17,247,036.09 | 48,479,907.10 | 768,929,217.66 | 9,964,007,336.11 |
| February | 16,664,079.99 | 126,421,780.76 | 49,676,829.11 | 176,098,609.87 | 192,762,689.86 | 9,771,244,646.25 |
| March | 18,164,408.87 | 260,645,022.71 | 15,780,840.18 | 276,425,862.89 | 294,590,271.76 | 9,476,654,374.49 |
| April | 15,420,893.19 | 513,772,858.10 | 68,708,943.94 | 582,481,802.04 | 597,902,695.23 | 8,878,751,679.26 |
| May | 37,338,843.24 | 290,773,849.45 | 33,415,821.50 | 324,189,670.95 | 361,528,514.19 | 8,517,223,165.07 |
| June | 22,296,399.70 | 393,295,196.95 | 114,660,976.55 | 507,956,173.50 | 530,252,573.20 | 7,986,970,591.87 |
| July | 11,483,534.11 | 267,280,438.60 | 495,886,307.52 | 763,166,746.12 | 774,650,280.23 | 7,212,320,311.64 |
| August | 17,816,484.09 | 150,477,960.09 | 1,052,360,125.50 | 1,202,838,085.59 | 1,220,654,569.68 | 5,991,665,741.96 |
| September | 18,120,073.05 | 2,065,471,103.41 | 1,424,006,213.36 | 3,489,477,316.77 | 3,507,597,389.82 | 2,484,068,352.14 |
| October | 221,340,824.74 | 9,251,297.69 | 485,149,464.48 | 494,400,762.17 | 715,741,586.91 | 1,768,326,765.23 |
| November | 41,348,151.07 | 949,541,576.19 | 283,782,767.91 | 1,233,324,344.10 | 1,274,672,495.17 | 493,654,270.06 |
| December | 209,011,535.88 | 252,086,029.27 | 31,025,244.02 | 283,111,273.29 | 492,122,809.17 | |
| Total Expenditure as at 31.12.2019 | 648,188,767.06 | 5,310,249,984.23 | 4,071,700,570.16 | 9,381,950,554.39 | 10,799,068,539.11 | 1,531,460.89 |

MINISTRY OF ROADS & HIGHWAYS
ROAD DEVELOPMENT AUTHORITY
SECOND INTEGRATED ROAD INVESTMENT PROGRAM (I Road II)
ASIAN DEVELOPMENT BANK FUNDED
LOAN NO's 3579 SRI, 3580 SRI (COL)

Note : I Road I & II both Expenditures accounted in the CIGAS only One vote code.

| Year | I Road I | I Road II | Treasury printout end of the Year |
|---|-------------------|-------------------|-----------------------------------|
| 2014 | 5,313,171.78 | | 5,313,171.78 |
| 2015 | 6,420,851,012.44 | | 6,420,851,012.44 |
| 2016 | 17,466,354,214.56 | | 17,466,354,214.56 |
| 2017 | 18,359,171,805.45 | | 18,359,171,805.45 |
| 2018 | 10,823,164,106.76 | 2,992,159,602.41 | 10,823,164,106.76 |
| 2019 | 6,589,991,730.95 | 4,854,537,292.45 | 11,444,529,023.40 |
| Total Monthly Summary Expenditure upto 31.12.2019 | 59,664,846,041.94 | 7,846,696,894.86 | 64,519,383,334.39 |
| 2019 Financial Statement Shown | | 13,791,228,141.52 | |
| Unaccounted Amount Year 2019 | | 5,944,531,246.66 | |
| | | | |
| 117-2-4-44-2506-2 (12) FAL Expenditure as at 31.12.2019 (Refer Note 13) | | 10,030,139,321.45 | |
| Treasury Printout as at 31.12.2019 | | 4,854,537,292.45 | |
| | | 5,175,602,029.00 | |
| | | | |
| Unaccounted Amount Year 2019 | | 5,944,531,246.66 | |
| 2018 Expenditure accounted in 2019 by TOD | | (768,929,217.66) | |
| | | 5,175,602,029.00 | |

Direct Payment and CB Payment (Loan Category)

| Loan No's & Sub Ledger No's | Accounted Amounts by TOD for 2019 | 2018 Expenditure accounted in 2019 by TOD | Unaccounted Amounts by TOD for 2019 | Total Expenditure for the year 2019 |
|-----------------------------|-----------------------------------|---|-------------------------------------|-------------------------------------|
| 3579 | 2,700,125,417.24 | (666,225,439.57) | 3,276,350,006.56 | 5,310,249,984.23 |
| 3580 | 1,506,223,108.15 | (102,703,778.09) | 2,668,181,240.10 | 4,071,700,570.16 |
| SL 203 | 648,188,767.06 | | | 648,188,767.06 |
| | 4,854,537,292.45 | (768,929,217.66) | 5,944,531,246.66 | 10,030,139,321.45 |

GOSL Funds

| GOSL Funds Utilization 2019 | I Road I | I Road II | Total Expenditure as at 31.12.2019 |
|------------------------------------|---------------|---------------|------------------------------------|
| According to the Final Account | 43,500,000.00 | 26,500,000.00 | 70,000,000.00 |
| Treasury Printout as at 31.12.2019 | 43,500,000.00 | 26,500,000.00 | 70,000,000.00 |
| | | | |

ASIAN DEVELOPMENT BANK FUNDED SECOND INTEGRATED ROAD INVESTMENT PROGRAM (I Road II)
TRIAL BALANCE AS AT 31ST DECEMBER 2019

| Accts.Code 2018 | Accts.Code 2019 | Description | 31.12.2018 | | 31.12.2019 | |
|--------------------|--------------------|---|----------------|--------|----------------|--------|
| | | | Debit | Credit | Debit | Credit |
| 101 | 101 | 101 - AC - 7040533 BOC Battaramulla-GOSL | 0.00 | | 0.00 | |
| 114 | 114 | 114 - AC - 7040532 BOC Battaramulla-FA | 816,457.73 | | 1,278,964.71 | |
| | | Mobilization Advance-3579 | | | | |
| | | Mobilization Advance- Consultancy- L/N 3579 | | | | |
| 1080101 | 1080101 | Pyunghwa Eng - USD | 16,642,818.93 | | 0.00 | |
| 1080102 | 1080102 | Consulting Engineer and Architects Associated (Pvt) Ltd-LKR | 60,906,000.00 | | | |
| | 1080103 | Egis International - LKR | | | 56,999,154.83 | |
| | 1080105 | SMEC International pty Ltd-USD | | | 39,073,811.70 | |
| | 1080106 | SMEC International pty Ltd-LKR | | | 59,244,276.00 | |
| | | Mobilization Advance-3580 | | | | |
| | | Mobilization Advance- Consultancy- L/N 3580 | | | | |
| | 1080201 | Egis International - EURO | | | 4,760,539.33 | |
| | 1080202 | Egis International- USD | | | 226,152.73 | |
| | 1080204 | MG Consultants - USD | | | 19,811,058.77 | |
| | 1080205 | MG Consultants - LKR | | | 79,148,310.00 | |
| | | Mobilization Advance - Civil Works-L/N 3579 | | | | |
| 1100101 | 1100101 | BA-01 NEM Construction (Pvt) Ltd | 157,439,566.60 | | 157,439,566.60 | |
| 1100102 | 1100102 | BA-02 Komuthi -HCM Engineering JV | 169,405,096.50 | | 254,107,644.75 | |
| 1100103 | 1100103 | BA-03 CML-MTD Construction Ltd. | 189,773,347.68 | | 189,773,347.68 | |
| 1100104 | 1100104 | BA-04 CNTIC-RDCE JV | 162,243,264.67 | | 162,243,264.67 | |
| 1100105 | 1100105 | BA-05 CNTIC-RDCE JV | 183,567,024.89 | | 183,567,024.89 | |
| 1100106 | 1100106 | BA-06 CML-MTD Construction Ltd. | 180,932,798.95 | | 180,932,798.95 | |
| 1100107 | 1100107 | BA-07 CML-MTD Construction Ltd. | 189,435,117.71 | | 189,435,117.71 | |
| 1100108 | 1100108 | BA-08 Tissa -PND JV | 141,766,831.80 | | 141,766,831.80 | |
| 1100109 | 1100109 | MO-01 AMSK - CGGC JV | 173,822,798.00 | | 173,822,798.00 | |
| 1100110 | 1100110 | MO-02 Tudawe Brothers (Pvt) Ltd | 146,134,097.48 | | 146,134,097.48 | |
| 1100111 | 1100111 | MO-03 Maga Engineering (Pvt) | 171,970,402.81 | | 153,053,658.49 | |
| 1100112 | 1100112 | MO-04 CML-MTD-Construction Ltd | 175,415,539.42 | | 175,415,539.42 | |
| 1100113 | 1100113 | MO-05Tudawe Brothers (Pvt) Ltd | 158,728,405.38 | | 158,728,405.38 | |
| 1100114 | 1100114 | MO-06 Hovael Construction (Pvt) Ltd | 209,903,433.54 | | 209,903,433.54 | |
| 1100115 | 1100115 | MO-07 Tudawe Brothers (Pvt) Ltd | 143,348,965.43 | | 143,348,965.43 | |
| | 1100118 | AM -03 AMSK - CHEC JV | | | 221,816,943.20 | |
| | 1100120 | AM -05 Nawaloka Construction (Pvt)Ltd | | | 248,471,651.28 | |
| | 1100121 | BT -01 CICO- SUN JV | | | 226,475,928.00 | |
| | 1100122 | BT -02 CICO- SUN JV | | | 224,169,118.00 | |
| | 1100123 | BT -03 Nawaloka Construction (Pvt) Ltd | | | 235,902,766.18 | |
| | 1100128 | JF - 02 WKK Engineering - World Kaihatsu JV | | | 243,532,973.15 | |
| | 1100132 | KN - 01 Sri Ram Constructions | | | 198,805,420.00 | |
| | 1100135 | MN-01 K.D.A.Weerasinghe & Co Ltd | | | 266,791,793.80 | |
| | 1100136 | MN-02 K.D.A.Weerasinghe & Co Ltd | | | 212,969,749.00 | |
| | 1100138 | MU-01 Maga Engineering (Pvt) Ltd | | | 267,496,833.40 | |
| | 1100140 | VA-01 Maga Engineering (Pvt) Ltd | | | 319,558,429.25 | |
| | | Mobilization Advance - Civil Works-L/N 3580 | | | | |
| | 1100201 | BA-01 NEM Construction (Pvt) Ltd | | | 78,719,783.30 | |
| | 1100209 | MO-01 AMSK - CGGC JV | | | 86,911,399.00 | |
| | 1100210 | MO-02 Tudawe Brothers (Pvt) Ltd | | | 73,067,048.74 | |
| | 1100211 | MO-03 Maga Engineering (Pvt) Ltd | | | 85,985,201.40 | |
| | 1100213 | MO-05Tudawe Brothers (Pvt) Ltd. | | | 79,364,202.69 | |
| | 1100214 | MO-06 Hovael Construction (Pvt) Ltd | | | 104,951,716.77 | |

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|--------------------|--------------------|---|----------------|---------------|----------------|---------------|
| | | | Debit | Credit | Debit | Credit |
| | 1100215 | MO-07Tudawe Brothers (Pvt) Ltd | | | 71,674,482.72 | |
| | 1100216 | AM -01 Nem Construction(Pvt) Ltd | | | 168,573,562.18 | |
| | 1100217 | AM -02 Nem Construction (Pvt) Ltd | | | 185,641,680.55 | |
| | 1100219 | AM -04 Maga Engineering (Pvt) Ltd | | | 231,552,345.94 | |
| | 1100224 | TR -01 Edward & Christie | | | 227,019,285.50 | |
| | 1100225 | TR -02 Maga Engineering (Pvt) Ltd | | | 217,317,637.43 | |
| | 1100226 | TR -03 Edward & Christie | | | 211,325,707.00 | |
| | | | | | | |
| 11202 | 11202 | Central Bank Rev-Fund-L-3580 | 162,383,246.02 | | 504,402,705.57 | |
| 11302 | 11302 | USD Revaluation L/NO-3580 | | 23,133,174.64 | | 23,250,098.19 |
| | 11303 | Exchange Rate Different Replenishment -3580 | | | | 2,261,636.18 |
| | 121001 | Inventory Asset (Uva) | | | 11,700.00 | |
| | 121002 | Inventory Asset (Eastern) | | | 11,500.00 | |
| 50102 | 50102 | Bank Charges -7040532 | 510.00 | | 3,840.00 | |
| 50301 | 50301 | Interest & Commitment Charges Loan - 3579 | 31,169,429.56 | | 193,113,851.22 | |
| 50302 | 50302 | Interest & Commitment Charges Loan - 3580 | 238,781.21 | | 12,915,327.24 | |
| | 50603 | Water Bill (North) | | | 150.00 | |
| 50701 | 50701 | Telephone(Uva) | 2,624.80 | | 111,028.03 | |
| | 50703 | Telephone(North) | | | 19,800.00 | |
| | 50705 | Telephone(Western) | | | 50,500.00 | |
| | 50802 | Fuel Bill (Eastern) | | | 241,500.00 | |
| 50901 | 50901 | Over Time (Uva) | 5,178.20 | | 361,040.08 | |
| | 50902 | Over Time (Eastern) | | | 355,499.68 | |
| | 50905 | Over Time (Western) | | | 98,969.76 | |
| | 50906 | Over Time (Pmu) | | | 54,481.95 | |
| 51001 | 51001 | Holiday Pay (Uva) | 183,500.00 | | 1,088,500.00 | |
| | 51002 | Holiday Pay (Eastern) | | | 458,000.00 | |
| | 51003 | Holiday Pay (North) | | | 9,500.00 | |
| | 51005 | Holiday Pay (Western) | | | 12,000.00 | |
| 51006 | 51006 | Holiday Pay (Pmu) | 20,000.00 | | 33,000.00 | |
| 51101 | 51101 | Travelling (Uva) | 115,392.50 | | 538,074.50 | |
| | 51102 | Travelling (Eastern) | | | 263,902.00 | |
| | 51103 | Travelling (North) | | | 12,000.00 | |
| | 51105 | Travelling (Western) | | | 30,410.90 | |
| | 51106 | Travelling (Pmu) | | | 68,717.52 | |
| 51301 | 51301 | Miscellaneous (Uva) | 35,000.00 | | 43,725.00 | |
| | 51302 | Miscellaneous (Eastern) | | | 158,166.00 | |
| 51303 | 51303 | Miscellaneous (North) | 16,000.00 | | 39,195.00 | |
| 51306 | 51306 | Miscellaneous (Pmu) | 237,258.00 | | 317,820.00 | |
| | 51402 | Hire Charges (Eastern) | | | 2,328,918.64 | |
| 51406 | 51406 | Hire Charges (Pmu) | 4,561,032.28 | | 4,561,032.28 | |
| 515011 | 515011 | Salary-Contract (Uva) | 2,033,883.40 | | 8,925,755.19 | |
| | 515012 | Salary-Contract (Eastern) | | | 3,565,588.89 | |
| | 515013 | Salary-Contract (North) | | | 1,713,586.64 | |
| 515015 | 515015 | Salary-Contract (Western) | 436,851.36 | | 2,413,814.72 | |
| 515031 | 515031 | Salary RDA Staff (Uva) | 121,168.44 | | 7,420,229.96 | |
| | 515032 | Salary RDA Staff (Eastern) | | | 5,274,033.36 | |
| | 515033 | Salary RDA Staff (North) | | | 239,897.21 | |
| | 515035 | Salary RDA Staff (Western) | | | 391,897.55 | |
| | 515036 | Salary RDA Staff (PMU) | | | 6,603,742.38 | |
| 51601 | 51601 | EPF 12%-Contract & Casual | 269,018.33 | | 2,011,052.43 | |

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|--------------------|--------------------|--|----------------|--------|----------------|--------|
| | | | Debit | Credit | Debit | Credit |
| 51602 | 51602 | ETF 3%-Contract-Casual | 67,254.58 | | 502,763.10 | |
| | 51603 | EPF 12%-RDA Staff | | | 806,068.11 | |
| | 51604 | ETF 3%-RDA Staff | | | 201,516.98 | |
| | 51702 | Vehicle Repair & Maintance (Eastern) | | | 48,912.00 | |
| | 51801 | Stationery (Uva) | | | 21,850.00 | |
| | 51802 | Stationery (Eastern) | | | 3,400.00 | |
| 51806 | 51806 | Stationery (Pmu) | 143,753.50 | | 143,753.50 | |
| 52001 | 52001 | Project Allowance 50% (Uva) | 925,000.00 | | 4,793,583.33 | |
| | 52002 | Project Allowance 50% (Eastern) | | | 2,632,384.26 | |
| | 52005 | Project Allowance 50% (Western) | | | 230,082.66 | |
| 52006 | 52006 | Project Allowance 50% (Pmu) | 190,000.00 | | 190,000.00 | |
| | 52101 | Postage Charges (Uva) | | | 60,840.00 | |
| | 52102 | Postage Charges (Eastern) | | | 13,795.00 | |
| | 52103 | Postage Charges (North) | | | 100.00 | |
| | 52402 | Evaluation Fee (Eastern) | | | 3,330,000.00 | |
| | 52403 | Evaluation Fee (North) | | | 5,340,000.00 | |
| 52406 | 52406 | Evaluation fee (Pmu) | 3,357,975.00 | | 3,998,475.00 | |
| | 52701 | Membership fee (Uva) | | | 26,433.00 | |
| | 52901 | Advertisement (Uva) | | | 90,562.50 | |
| 52902 | 52902 | Advertisement (Eastern) | 496,627.50 | | 976,752.50 | |
| 52903 | 52903 | Advertisement (North) | 511,865.00 | | 1,162,333.75 | |
| | 52905 | Advertisement (Western) | | | 1,156,928.75 | |
| 52906 | 52906 | Advertisement (Pmu) | 1,242,258.75 | | 1,384,571.25 | |
| 53406 | 53406 | Incentive Payment (Pmu) | 1,750,000.00 | | 1,750,000.00 | |
| | 53906 | Legal Fees (Pmu) | | | 5,000.00 | |
| | 54001 | Acting Allowance (Uva) | | | 135,000.00 | |
| | 54002 | Acting Allowance (Eastern) | | | 149,333.31 | |
| | 54003 | Acting Allowance (North) | | | 219,000.00 | |
| 54005 | 54005 | Acting Allowance (Western) | 203,239.22 | | 3,369,081.62 | |
| 54006 | 54006 | Acting Allowance (Pmu) | 2,204,816.60 | | 2,204,816.60 | |
| | 54101 | Meeting Expenses (Uva) | | | 14,040.00 | |
| 54102 | 54102 | Meeting Expenses (Eastern) | 25,025.00 | | 68,034.00 | |
| | 54103 | Meeting Expenses (North) | | | 27,488.00 | |
| | 54105 | Meeting Expenses (Western) | | | 62,183.00 | |
| 54106 | 54106 | Meeting Expenses (Pmu) | 799,221.50 | | 937,856.50 | |
| | 54601 | Depreciation of - Furniture & Fittings | | | 4,017.00 | |
| | 54602 | Depreciation of - Computer Equipments | | | 16,949.69 | |
| | 54701 | Gratuity RDA Staff | | | 721,850.65 | |
| | 54702 | Gratuity Project Staff | | | 363,517.50 | |
| | 548021 | Local Training (Uva) | | | 15,200.00 | |
| | | Civil Works-L/N 3579 | | | | |
| 6000101 | 6000101 | BA-01 NEM Construction (Pvt) Ltd | 54,480,846.24 | | 273,516,728.78 | |
| 6000102 | 6000102 | BA-02 Komuthi -HCM Engineering JV | 31,267,024.85 | | 164,666,808.68 | |
| 6000103 | 6000103 | BA-03 CML-MTD Construction Ltd | 33,769,896.41 | | 201,147,306.88 | |
| 6000104 | 6000104 | BA-04 CNTIC-RDCE JV | 41,350,039.05 | | 148,526,780.42 | |
| 6000105 | 6000105 | BA-05 CNTIC-RDCE JV | 57,725,192.58 | | 217,555,049.23 | |
| 6000106 | 6000106 | BA-06 CML-MTD Construction Ltd | 46,094,994.39 | | 59,047,199.74 | |
| 6000107 | 6000107 | BA-07 CML-MTD Construction Ltd | 54,985,986.30 | | 216,283,960.24 | |
| 6000108 | 6000108 | BA-08 Tissa -PND JV Ltd | 35,494,015.00 | | 182,154,542.77 | |
| 6000109 | 6000109 | MO-01 AMSK CGGC JV | 32,500,328.30 | | 76,310,083.70 | |
| 6000110 | 6000110 | MO-02Tudawe Brothers (Pvt) Ltd | 101,522,608.82 | | 241,126,360.22 | |

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|--------------------|--------------------|---|----------------|------------|------------------|--------------|
| | | | Debit | Credit | Debit | Credit |
| 6000111 | 6000111 | MO-03 Maga Engineering (Pvt) Ltd | 177,723,530.27 | | 487,079,333.08 | |
| 6000112 | 6000112 | MO-04 CML-MTD-Construction Ltd | 38,537,506.18 | | 217,244,847.04 | |
| 6000113 | 6000113 | MO-05 Tudawe Brothers (Pvt) Ltd | 70,070,279.66 | | 268,178,051.49 | |
| 6000114 | 6000114 | MO-06 Hovael Construction (Pvt) Ltd | 88,753,217.81 | | 311,818,955.14 | |
| 6000115 | 6000115 | MO-07 Tudawe Brothers (Pvt) Ltd | 43,638,086.33 | | 208,964,632.32 | |
| | 6000118 | AM -03 AMSK CHEC JV | | | 49,206,865.00 | |
| | | Civil Works-L/N 3580 | | | | |
| | 6000201 | BA-01 NEM Construction (Pvt) Ltd | | | 238,327,038.69 | |
| | 6000202 | BA-02 Komuthi -HCM Engineering JV | | | 25,102,124.02 | |
| | 6000203 | BA-03 CML-MTD Construction Ltd | | | 2,095,789.75 | |
| 6000204 | 6000204 | BA-04 CNTIC-RDCE JV | 17,882,016.78 | | 32,108,211.00 | |
| | 6000205 | BA-05 CNTIC-RDCE JV | | | 40,872,982.51 | |
| 6000206 | 6000206 | BA-06 CML-MTD Construction Ltd | | 2.24 | 268,727,280.82 | |
| | 6000207 | BA-07 CML-MTD Construction Ltd | | | 45,813,900.29 | |
| | 6000208 | BA-08 Tissa -PND JV Ltd | | | 72,621,745.96 | |
| 6000209 | 6000209 | MO-01 AMSK CGOC JV | 176,622,282.30 | | 506,570,486.15 | |
| | 6000210 | MO-02 Tudawe Brothers (Pvt) Ltd | | | 308,066,225.48 | |
| | 6000211 | MO-03 Maga Engineering (Pvt) Ltd | | | 308,465,974.29 | |
| 6000212 | 6000212 | MO-04 CML-MTD-Construction Ltd | 17,496,668.72 | | 37,736,703.23 | |
| | 6000213 | MO-05 Tudawe Brothers (Pvt) Ltd | | | 234,187,421.05 | |
| | 6000214 | MO-06 Hovael Construction (Pvt) Ltd | | | 615,685,855.74 | |
| | 6000215 | MO-07 Tudawe Brothers (Pvt) Ltd | | | 203,115,333.01 | |
| | 6000216 | AM -01 Nem Costruction(Pvt)Ltd | | | 83,488,620.26 | |
| | | Survey Works | | | | |
| 60401 | 60401 | GIS Mapping Works | 5,543,624.83 | | 5,543,624.83 | |
| 60402 | 60402 | Environmental Assessment | 16,641,923.44 | | 16,641,923.44 | |
| 60403 | 60403 | Geotechnical Investigation | 16,888,180.93 | | 19,053,944.06 | |
| 60404 | 60404 | Preparation Booklets | 6,348,986.46 | | 6,348,986.46 | |
| 60405 | 60405 | Providing Video Clips | 21,849,571.62 | | 21,849,571.62 | |
| 60406 | 60406 | Socio Economic Survey | 48,704,692.29 | | 48,704,692.29 | |
| 60408 | 60408 | Traffic Survey | 49,565,279.96 | | 49,565,279.96 | |
| 60409 | 60409 | Transect Walk | 10,297,749.31 | | 10,297,749.31 | |
| 60411 | 60411 | Extra Works | 41,002,485.69 | | 41,002,485.69 | |
| | | Consultancy -L/N 3579 | | | | |
| 70101 | 70101 | Pyunghwa Eng- USD | 13,411,526.14 | | 37,638,310.67 | |
| 70102 | 70102 | Consulting Engineer and Architects Associated (Pvt) Ltd-LKR | 29,396,650.00 | | 117,992,106.00 | |
| | 70103 | Egis International -LKR | | | 6,788,035.17 | |
| | | Consultancy -L/N 3580 | | | | |
| 70201 | 70201 | Pyunghwa Eng- USD | 11,911,966.11 | | 51,328,776.99 | |
| 70202 | 70202 | Consulting Engineer and Architects Associated (Pvt) Ltd-LKR | 37,709,150.00 | | 165,868,215.90 | |
| | 702031 | Egis International EURO | | | 29,250,882.01 | |
| | 702032 | Egis International USD | | | 1,880,814.28 | |
| | 702041 | MG - Consultants- USD | | | 15,744,609.23 | |
| | 702042 | MG - Consultants- LKR | | | 13,625,127.00 | |
| | 702101 | IT Specialist Mr.Ilankeyan Thushyantha | | | 320,000.00 | |
| 708 | 708 | Provision for Contractors & Consultants | 526,051,793.84 | | 6,486,601,308.91 | |
| | | Exchange Rate Difference L/N 3580 | | | | |
| 75001 | 75001 | Pyunghwa Eng - USD | | 617,163.73 | | 96,855.01 |
| 75002 | 75002 | Consulting Engineer and Architects Associated (Pvt) Ltd-LKR | | 0.01 | | 1,091,758.96 |
| | 75003 | Egis International-Euro | | | | 628,027.31 |
| | 75004 | Egis International-USD | | | | 15,465.48 |

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|--------------------|--------------------|--|--------------|----------------|------------|----------------|
| | | | Debit | Credit | Debit | Credit |
| | 75005 | IT Specialist Mr.Irankovan Thushyantha | | | | 0.24 |
| | 75006 | MG - Consultants- Euro | | | | 303,046.72 |
| | 75007 | MG - Consultants- USD | | | | 125,291.39 |
| | 75008 | SMEC International pty Ltd | | | | 750,881.51 |
| | | Exchange Rate Difference L/N 3579 | | | | |
| 75101 | 75101 | Pyunghwa Eng | 3,187,536.47 | | 0.00 | |
| | 20201 | Furniture & Fittings (Uva) | | | 80,340.00 | |
| | 20406 | Computers Equipment (Pmu) | | | 610,250.00 | |
| | | Retention - Civil Works -L/N 3579 | | | | |
| 3010101 | 3010101 | BA-01 NEM Construction (Pvt) Ltd | | 4,735,377.10 | | 22,965,335.17 |
| 3010102 | 3010102 | BA-02 Kumuthi - HCM Engineering JV | | 2,975,192.28 | | 15,947,835.74 |
| 3010103 | 3010103 | BA-03 CML-MTD Construction Ltd | | 3,376,989.64 | | 19,718,071.27 |
| 3010104 | 3010104 | BA-04 CINTIC-RDCE JV | | 4,155,003.91 | | 14,538,852.36 |
| 3010105 | 3010105 | BA-05 CINTIC-RDCE JV | | 5,772,519.26 | | 21,707,264.17 |
| 3010106 | 3010106 | BA-06 CML-MTD Construction Ltd | | 4,609,499.44 | | 5,732,775.38 |
| 3010107 | 3010107 | BA-07 CML-MTD Construction Ltd | | 5,498,598.63 | | 21,628,396.02 |
| 3010108 | 3010108 | BA-08 Tissa -PND JV | | 3,549,401.50 | | 18,306,918.19 |
| 3010109 | 3010109 | MO-01 AMSK CGGC JV | | 3,250,032.83 | | 3,250,032.83 |
| 3010110 | 3010110 | MO-02Tudawa Brother (Pvt) Ltd | | 9,038,087.14 | | 18,908,158.46 |
| 3010111 | 3010111 | MO-03 Maga Engineering (Pvt) Ltd | | 15,859,780.23 | | 46,634,969.45 |
| 3010112 | 3010112 | MO-04 CML-MTD-Construction Ltd | | 3,853,750.62 | | 16,816,184.96 |
| 3010113 | 3010113 | MO-05 Tudawa Brothers (Pvt) Ltd | | 6,621,161.32 | | 24,708,292.00 |
| 3010114 | 3010114 | MO-06Hovael Construction (Pvt) Ltd | | 7,551,550.50 | | 23,310,881.07 |
| 3010115 | 3010115 | MO-07 Tudawa Brother (Pvt) Ltd | | 3,815,333.94 | | 18,468,236.31 |
| | 3010118 | AM -03 AMSK CHEC JV | | | | 4,920,686.50 |
| | | Retention - Civil Works -L/N 3580 | | | | |
| | 3010201 | BA-01 NEM Construction (Pvt) Ltd | | | | 25,457,272.91 |
| | 3010202 | BA-02 Kumuthi - HCM Engineering JV | | | | 2,308,875.01 |
| | 3010203 | BA-03 CML-MTD Construction Ltd | | | | 220,329.58 |
| 3010204 | 3010204 | BA-04 CINTIC-RDCE JV | | 1,793,461.35 | | 3,294,747.74 |
| | 3010205 | BA-05 CINTIC-RDCE JV | | | | 4,087,298.42 |
| | 3010206 | BA-06 CML-MTD Construction Ltd | | | | 26,981,913.44 |
| | 3010207 | BA-07 CML-MTD Construction Ltd | | | | 4,291,862.09 |
| | 3010208 | BA-08 Tissa -PND Ltd | | | | 6,911,924.16 |
| 3010209 | 3010209 | MO-01 AMSK CGGC JV | | 17,009,839.64 | | 53,917,967.11 |
| | 3010210 | MO-02Tudawa Brother (Pvt) Ltd | | | | 33,308,037.67 |
| | 3010211 | MO-03 Maga Engineering (Pvt) Ltd | | | | 27,866,146.97 |
| 3010212 | 3010212 | MO-04 CML-MTD-Construction Ltd | | 1,503,933.89 | | 7,141,781.85 |
| | 3010213 | 3010213 - MO-05Tudawa Brothers (Pvt) Ltd | | | | 24,799,992.29 |
| | 3010214 | MO-06Hovael Construction (Pvt) Ltd | | | | 63,142,442.37 |
| | 3010215 | MO-07Tudawa Brother (Pvt) Ltd | | | | 20,777,672.94 |
| | 3010216 | AM -01 Nem Construction (Pvt) Ltd | | | | 8,348,862.03 |
| 30203 | 30203 | MOH Funds | | 26,000,000.00 | | 52,500,000.00 |
| 30206 | 30206 | Intercurrent A/C i Road I | | 202,375,155.41 | | 179,165,849.04 |
| | 30301 | EPF 8% Payable | | | | 214,934.58 |
| | 30303 | EPF 12% Payable-Contract & Casual | | | | 322,401.87 |
| | 30305 | ETF 3% Payable-Contract & Casual | | | | 80,600.47 |
| | 303061 | Accrued Expenses (Uva) | | | | 77,772.07 |
| | 303062 | Accrued Expenses (Eastern) | | | | 124,665.74 |
| 303065 | 303065 | Accrued Expenses (Western) | | 220,714.22 | | 1,783,453.31 |
| 303066 | 303066 | Accrued Expenses (Pmu) | | 180,698.57 | | 6,603,742.38 |

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|--------------------|--------------------|---|-------------------------|-------------------------|--------------------------|--------------------------|
| | | | Debit | Credit | Debit | Credit |
| | 30307 | Gratuity Provision | | | | 1,085,368.15 |
| | 30310 | Payee Tax | | | | 89,028.53 |
| | 30311 | Stamps Duty | | | | 2,925.00 |
| 30313 | 30313 | Retention i Road 11 Survey Work | | 736,389.64 | | 554,374.11 |
| | 30314 | Payee Tax - 11 Consultancy -ADB | | | | 24,000.00 |
| | 30402 | Provision for Depreciation - Furniture & Fittings | | | | 4,017.00 |
| | 30404 | Provision for Depreciation- Computer Equipments | | | | 16,949.69 |
| 30701 | 30701 | Payables to Consultants & Contractors | | 526,051,793.84 | | 6,486,601,308.91 |
| | | Loan No-3579 | | | | |
| 4000102 | 4000102 | Direct Payments | | 3,551,439,130.53 | | 8,861,689,114.76 |
| | | Loan No-3580 | | | | |
| 4000201 | 4000201 | Initial Imprest | | 192,960,000.00 | | 700,668,604.31 |
| 4000202 | 4000202 | Direct Payments | | 209,649,689.54 | | 4,929,539,026.76 |
| 4000203 | 4000203 | Replenishment | 52,893,470.89 | | 220,479,562.26 | |
| 4000204 | 4000204 | Loan Payable-3580 | | 19,183,540.65 | | 18,721,027.53 |
| TOTAL | | | 4,857,516,986.24 | 4,857,516,986.24 | 21,878,793,141.66 | 21,878,793,141.66 |