URBAN DEVELOPMENT AUTHORITY

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20 ANNUAL
21 REPORT

URBAN DEVELOPMENT
AUTHORITY

2021 ANNUAL REPORT

URBAN DEVELOPMENT AUTHORITY

State Ministry of Urban Development,
Waste Disposal and Community Cleanliness

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1 INTRODUCTION

1.1 Introduction

1.2 Chairman's Review

1.1 Introduction to the report

Urban Development Authority (UDA) serves as one of the key institutional bodies that direct efforts to accomplish the economic, social, physical, and environmental development of the country as a nation moving toward sustainable development. The total performance of Urban Development Authortiy has been used to reflect the steps taken to achieve sustainable development, which will provide readers a more comprehensive view of the Authority's performance for the fiscal year 2021. The report also represents the overall contribution made by the divisions in the head office, provincial offices, and district offices in terms of formulating and carrying out development plans, projects, housing, and other project performances in order to achieve the national development. Particularly, the annual report for 2021 has been prepared in accordance with the vision of the Urban Development Authority.

The report also includes the Vision and Mission of the Authority, the Board of Management's recommendations for key decisions, the Authority's qualified and experienced staff members who contributed to the Authority's significance throughout 2021, and the Chairman's review for the respective year. The report also briefly outlines the benefits and public services of integrated planning that integrates physical, economic, social, and environmental forces in urban areas.

The report also highlighted the country's significant national and regional development projects carried out by the divisions of the head office and provincial offices of the Urban Development Authority. In addition, the report also lists development projects carried out locally by provincial and district offices and special projects related to social welfare activities carried out by each provincial office, district office, or division.

In addition, the Urban Development Authority's assets and portfolio are also presented in the report with a dedicated section detailing the Urban Development Authority's assets, including land and other building assets owned by the Urban Development Authority.

The financial statement, which is one of the main parts of the annual report, including the authority's total revenues and expenses, is also indicated precisely in a comprehensive and accurate.

Finally, the Auditor General's report regarding the authority has been included in the annual report with the briefly stated Chairman's comments regarding the Auditor General Report.

In summary, this report contains the performances of the Urban Development Authority in 2021 that contributed to the achievement of planned, sustained, and adored urbanism toward the sustainable development of the country.

1.2 Chairman's Statement

The Urban Development Authority (UDA) plays an important role in the economic and social improvement of the country through sustainable, secure, and friendly urbanization. A well-managed urban environment contributes directly and indirectly to all economic activities and contributes to the development of all economic sectors.

The year 2021 was a special year for the Urban Development Authority. As a planning agency, the Urban Development Authority prepared and gazetted (no. 2235/54 and dated 08.07.2021) the general planning and building regulations after 40 years. Also, 21 Development Plans were prepared and 08 Development Plans were published in the gazette during the year.

Although the Covid pandemic situation for over the year 2021, we could continue and complete our tasks with limited staff. In this critical year of 2021, we are proud to say that we have been able to complete and hand over 530 housing units of multi-story apartments for shanty dwellers in the city of Colombo to uplift the living standards of urban low-income earners.

There are some of the key projects handled by UDA in 2021 under the 100 Cities Development Programme and other development programmes. Also, projects approx. worth 2055 Mn. have been implemented for the year 2021, which are directly and indirectly contribute to the country's development several times larger than their costs.

As an institution, the Urban Development Authority has earned a profit of 155 Mn for the year 2021, and it remarks a considerable profit due to the authority having faced to Covid pandemic situation all over the year.

I request that the Annual Report be forwarded to all relevant divisions of the Urban Development Authority and its relevant institutions to understand their functions and follow up on their role in 2021.

I would like to highlight that all the tasks and achievements mentioned in this report result from the commitment made by the entire staff, not just the role of one person or a few. I would also like to take this opportunity to express my heartfelt thanks to all the staff who contributed.

Chairman
Urban Development Authority.

2

ABOUT US

2.1 Milestones of UDA

2.2 Vision/Mission & Work spectrum

2.3 Duties, Functions & Overview

2.4 UDA declared areas

2.5 Board of Management & Key personnel

2.6 Organizational Structure

2.7 Divisions of UDA

2.8 Subsidiary Companies

2.9 Associated Companies

2.1 Milestones of UDA

2021
Implementation of 100 Cities beautification program by Urban Development Authority

2020
The agreement related to the commencement of operations in the coastal and related land areas of the Colombo Port City Project is signed by UDA

2019
Winning the award "The Planner of the year" by competing internationally

2018
Preparation of 29 development plans for key urbanities including Colombo Commercial Capital and Kotte Admin Capital

2017
Power delegation to regulate developments in declared urban development areas

2016
Development of Western Region Mega polis Master Plan 2030 and become the role player of "Mega Polis

2010
Become the pioneers of developing "Wonder of Asia"

2009
Preparations of Development plans together with Planning & Building Regulations (five in one) for main urbanities beyond Colombo core

2004
Development of Western Region Megapolis Structure Plan (CESMA) with the Singapore consultants and BOI

1999
Development of City of Colombo Development Plan (Amendment for the 1985 plan)

1998
Preparation of Colombo Metro Region Structure Plan which is the first plan developed by the local professinals in the UDA history

1986
To Introduce and implement Planning and building regulations for the developments for urban areas in

1985
To Prepared the City of Colombo Development Plan and gazette as the first development plan of Sri Lanka

1978
Establishment of Urban Development Authority. Preparation of Colombo Master Plan (UNDP assisted)

2.2 Vision, Mission & Work Spectrum

VISION

Towards a Planned, Sustained and Adored Urbanization.

MISSION

Promote Integrated Planning and implementation for the e-conomic, social, environmental and physical development of the declared urban areas.

UDA

- Declaring urban development areas
- To Gazette development plans
- To Develop / Revise Development Plans for declared areas
- Sustainable project planning in pursuance of the integrated evelopment plans
- Formation/amendment/gazette of planning & development regulations
- Implementation, monitoring and enforcement

2.3 Duties, Functions & Overview

Roles & Responsibilites

- Carrying out integrated planning and physical development within declared development areas and coordinating and implementing related programmes of development activities and services.
- Completing the abounded development projects
- Formulating and Implementing capital investment promotion programs
- Formulating and implementing an urban land use policy
- Developing environmental standards and preparing schemes for environmental improvements
- Carrying out buildings, engineering and consultancy operations in connection with the development of urban areas
- Planning and executing projects in pursuance of the development plans
- Undertaking completion of the approved development projects in default
- Acquiring and disposing immovable or movable property for the urban development of the country
- Preparing, implementing housing improvement projects and removing the undeserved settlements and development of the land which undertake said settlements in declared urban areas
- Preparing, coordinating, implementing and monitoring development planning proposals and projects for the government institutions and government representing agencies.
- Providing technical planning service for the need of other government institutions

Overview

As the country's lead agency for urban development, the Urban Development Authority has implemented numerous development projects and programs with the goal of sustainable development. Among these projects, housing programs, commercial development projects, community livelihood development projects, recreational projects, and environmental protection projects are identified at national and local levels. In particular, "100 Cities Development Projects" programme was proposed this year. Under this program, 100 Cities in Sri Lanka have been proposed to implement development projects.

Objectives of this projects area,

- To stimulate the urban development for the selected development potential areas which have not captivated development attention so far by 2021.

- By providing socio-economic empowerment facilities to strengthen the local community by 2021.

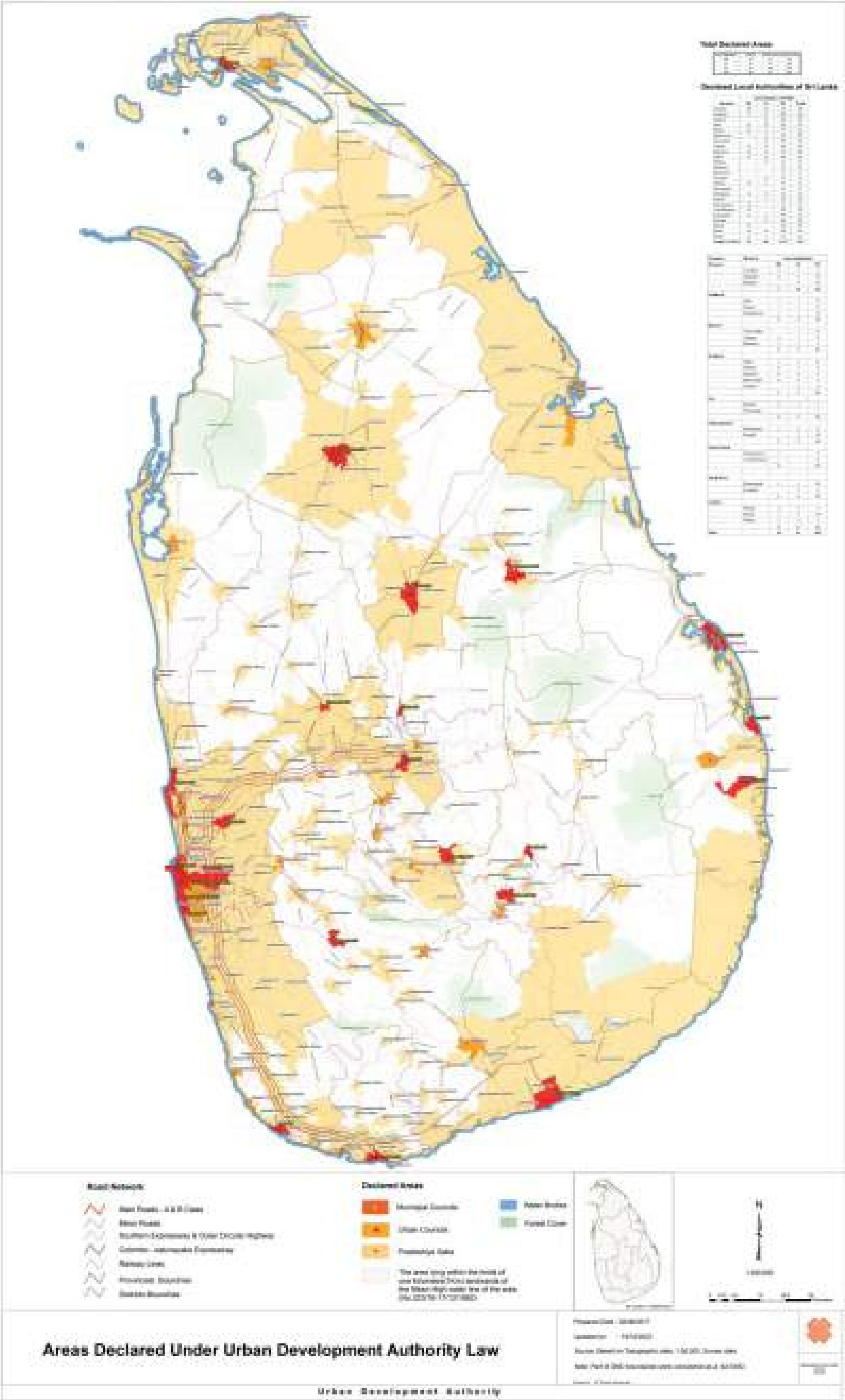
- Approaching smooth town mechanism by delivering physical infrastructure competence by 2021.

- To magnify town's unique identity by offering vital strategic urban components for selected townships by 2021.

Allocation is approximately Rs. 20 mn per project and the project duration is 6 months' time period per project.

Apart from the above, UDA has taken another step toward uplifting the quality of life in low-income communities in Colombo in the year 2021 by vesting more than 2000 housing units. Under the given theme 528 units within 3 blocks of construction of Housing Units at Kalinga Mw-Kolomthota, Sarasavi Uyana Apartment as an urban regeneration project (low-income project) been and 09 middle-income housing projects have started during this year to make pleasant livelihood in Colombo city.

UDA Declared areas



2.5 Board of Management / key Personal

2.5.1 Board of Management

Archt. L.A.P. Harashan de Silva

Chairman UDA

Director General (former) - U.D.A

Charted Architect

Major General (Retd.)

V. Udaya B. Nanayakkara

Chairman UDA

M.Sc. (Mgt. Studies) - India

M.Sc. (Defense Mgt) - KDU

M.Sc. (War Studies) - Pakistan

Mr. N.P.K. Prasad Ranaweera

Director General UDA
Secretary to the Board Management

M.Sc.-(Town & Country Planning) University of Moratuwa.

B.Sc. (Estate Mgt., & Valuation) University of Sri Jayawardhanaoura

Post Graduate Dip. (Reg. Planning) University of Kelaniya

Post Graduate Dip.(Urban Mgt.) Netherland.

MITPSL

Ms. K.V.C Dilrukshi

Director – Department of Public Enterprises

Member

MBA. (IVJ) Japan

M.B.S (VOC)

B. Sc - (Accounting & Financial Management (SP.)

Fellow Member of the Chartered Accountant in Sri Lanka

Mr. R.A.A.K Ranawaka

Secretary - Ministry of Lands
Member

B. Com (SP) Hons.

Post Graduate Diploma -Mgt., LICA, MBA

Mr. P.S.P Abewardena

Additional Secretary, Ministry of Provincial Council & Local Government

Member

Master of Art (Sociology)

B.A

Post Graduate Diploma in Education
National Diploma in Teaching

Mr.W.M.M. B Weerasekara

Secretary - State Ministry of Provincial Council & Local Government.

Member

M.A - Social Science

M.A - Human Resource Planning & Dev.

B.A

Post Graduate Diploma in International Affair

Major Gen. (Retd.,) Dr. S.H. Munasinghe

Secretary - Ministry of Health

Member

M.B.B.S - M.D. Cardiologist - FSLCR

Mr. W.A.D.S. Gunasinghe

Director General – Ministry of Transport

Member

M.Sc. in Agriculture (1992) University of Ukraine.

M.A in Development Studies, ISS-Netherland

Post Graduate Diploma in Dev. Planning University of Colombo.

Mr. S.D.A.B Boralessa

Secretary –State Ministry of Provincial Council & Local government

Member

B.A. - University of Kelaniya

M.A. - University of Peradeniya

Certificate of Modern language (Tamil)

University of Kelaniya.

Certificate Course of Social Planning

Certificate Course in General Management

Mr. A.H.M.U. Aruna Bandara

Director General - Ministry of Industries.

Member

M.Sc. (Econ)

B.A (Econ)

Mr. Saakya Ukwatta

Member

B.Sc. (Physics & Maths)

M.Sc. (Renewable Energy & Sustainable Dev.

Diploma in Hospitality Management.

Mr. Manju Nishshasnka Advisor to Hon. State Minister.

Member

Executive MBA (LSE, NYU,

M.Sc in Finance & Risk

B.Sc. in Civil Engineering

Mr A.H. Gamini Hewage

Director General – Department of National Physical Planning

Member

M.Sc. - Integrated Envirmental Management & Bio Diversity – Kelaniya

B.A. (Special) – University of J'pura

Mr. W.M.S. Wijesinghe

Assistant General Manager – Peoples Bank

Member

Associate of member of Institute of Bankers

Mr. G.K Pathirana

Attorney – at- low

Member

B.A. Attorney at Low

Mr. N.B.M. Ranatunga

Secretary – Ministry of Transport

Member

Master of management

B.A. (Hons)

Mr. V.I. Roshan Dayarathna

D.G.M (former) Sri Lanka Telecom Plc.,

Member

MBA (OUSL)

B.Sc. Engineering University of Moratuwa

P.M.I.–Project Management Institute

Ms. Wasantha perera

Member

Secretary Ministry of Power

M.Sc Project Management (Sydny)

B.Sc. (Bio Science)

Post Graduate Diploma in Management (University of J. pura)

Post Graduate Diploma in Ecconomic Development (University of Colombo)

Gen. R.M.D. Daya Rathnayake

Secretary to the Ministry of Industry

Graduated from Defence Service Command and Staff Collage, Bangladesh.

Graduated from Army Interlligence School, Fort Huachuca, Arizonia, USA

Ms. Indrani Mallika

Additional Secretary

Ministry of Power & Energy

M.Sc. in Development & planning -2003

B.Sc. in Bio Science

Mr. L.H. Thilakarathna

Member

Additional Secretary, Ministry of Transport

Master of Social Work -2010(NISD)

Bachelor of Art (Hon) Economics Social – 1993 (Colombo)

Post Graduate Diploma in Economic Development University of Colombo

Mr. Renuka D. Perera

Member

Chairman

National Housing Development Authourity

Mr. J.H.N. Kumara

Accountant, Chairman of LRH

M.B.A (U.K),

B.Sc. (Management)

LLB (London)

Mr. V.P.K. Anusha Pelpita

Member

MBA (Financial Mgt.) Australia

B.Com (Sp) Japan

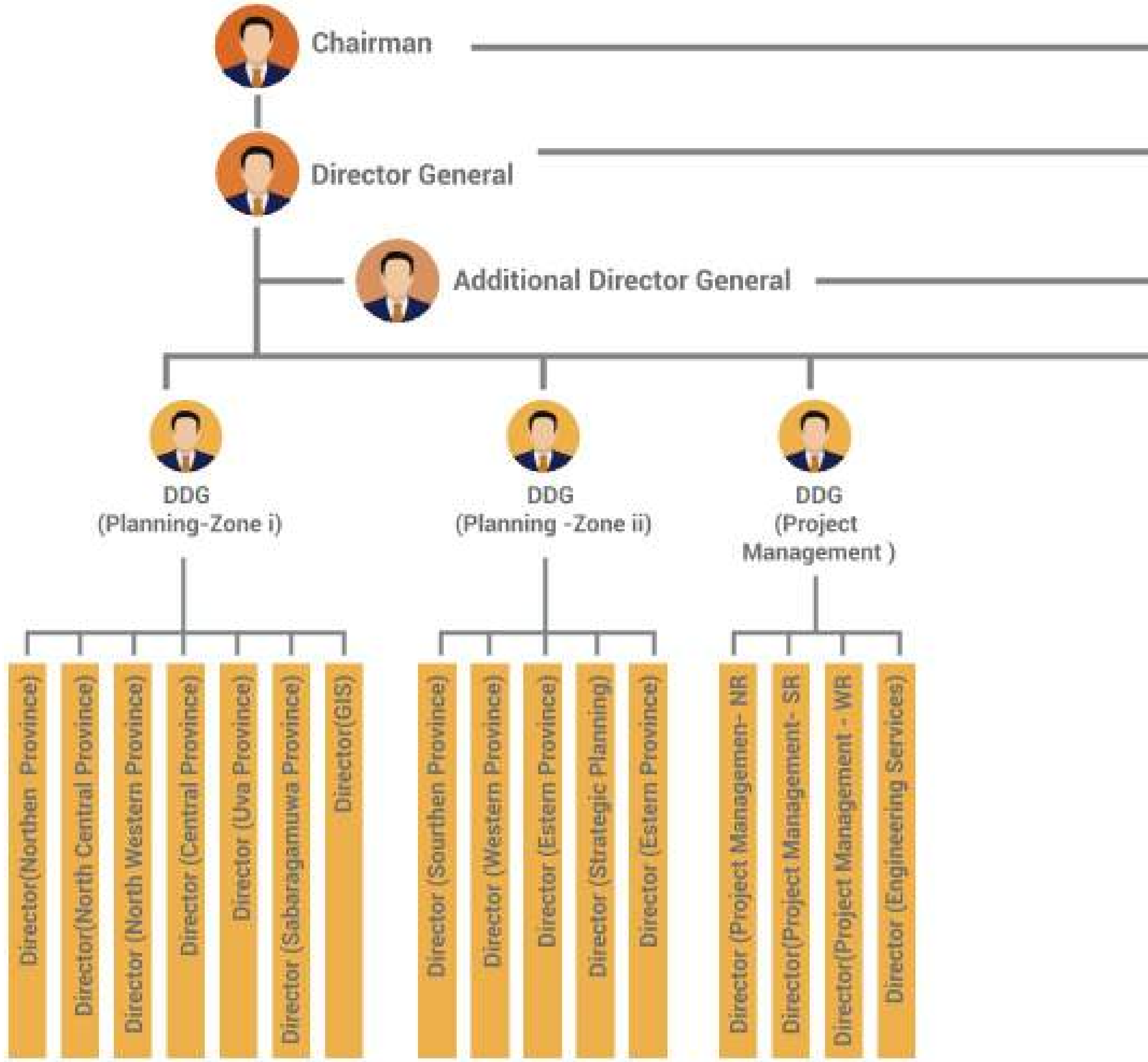
NIA (Australia)

Key Personal

No	Designation	Name
1	Chairman	Archt. L.A.P. Harashan De Silva (until 13.07.2021) Major General (Retd.) Udaya B. Nanayakkara-
2	Director General	Mr. N.P.K. Ranaweera
3	Deputy Director General (Projects) Act. Additional Director General	Mr. M.C. Withanaarachchi (until 20.09.2021)
4	Deputy Director General (Planning-Zone I)	Mr. M.P. Ranathunga
5	Deputy Director General (Consultancy)	Mr. L.N.N.A. Samarasingha
6	Deputy Director General (Finance)	Mrs. W.V. Chaya Thilini
7	Deputy Director General (HRM & Administration)	Mr. W.A.S. Sumanasooriya
8	Director (Western Province) Acting Deputy Director General (Project)	Mr. N.A.S.N. Nissanka (until 15.10.2021)
9	Director (Colombo Metro Region) Acting Deputy Director General (Planning-ZoneII)	Mr. M.M.L.P. Wijerathne (until 15.10.2021)
10	Acting Deputy Director General (Real Estate & Land Mgt.) Deputy Director General (Real Estate & Land Mgt.)	Mr. E.A.C. Piyashantha (until 30.11.2021)
11	Director (Central Province) Director (Western Province)	Mr. Y.A.G.K. Gunathilake
12	Director (Northern Central Province)	Mr. H.W. Somarathne
13	Director (Northern Province)	Mr. D.B.S.K. Dissanayake
14	Director (Sabaragamuwa) Director (CMR)	Mrs. A.T.P. De Alwis (until 01.02.2022)
15	Director (North Western Province)	Mr. E.M.S.B. Ekanayake

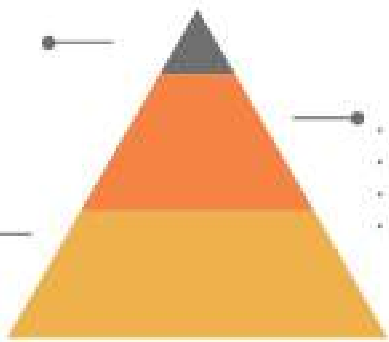
16	Director (Eastern province)	Mr. L.J. Liyanage
17	Director (Southern province)	Mr. H.M.A.R. Medawela
18	Director (Project Management - Western Region)	Ms. W.T. Thilakaratne
19	Director (Project Management - Southern Region)	Ms. Lavanya S. Weerasuriya
20	Director (Project Management – Northern Region)	Ms. B.L.K. Indika Balasuriya
21	Director (Real Estate & Land Development)	Mr. M.M. Anura Prasanna
22	Director (Research & Development)	Mr. H.J.C. Ranaweera
23	Director (Architectural Consultancy)	Mr. G.N. Premawardena
24	Director (Strategic Planning)	Ms. R.L.P.P. Nawaratne
25	Director (Engineering Services)	Mr. L.A.D.J. Sisirakumara
26	Director (Environmental & Landscape)	Ms. C.K.E. Kalupahana
27	Director (Facility Management)	Mr. K.H.M.W.K. Abeyratne (until 14.09.2021)
28	Director (Finance)	Mr. H.R.S.C. Gunathilaka
29	Director (GIS)	Ms. J.P.S. Somasekara
30	Director (Administration)	Ms. K.M.P.G.D.K. Kekulandara
31	Director (ICT)	Mr. L.C. Manoj Perera
32	Director (Land Development & Mgt.)	Ms. D. Francis
33	Director (Legal)	Ms. T. Liyanaarachchi
34	Chief Internal Auditor	Ms. D.M.N.P. Disanayake

2.6 Management Structure



Human Resoures

Higher Management
36(2.15%)

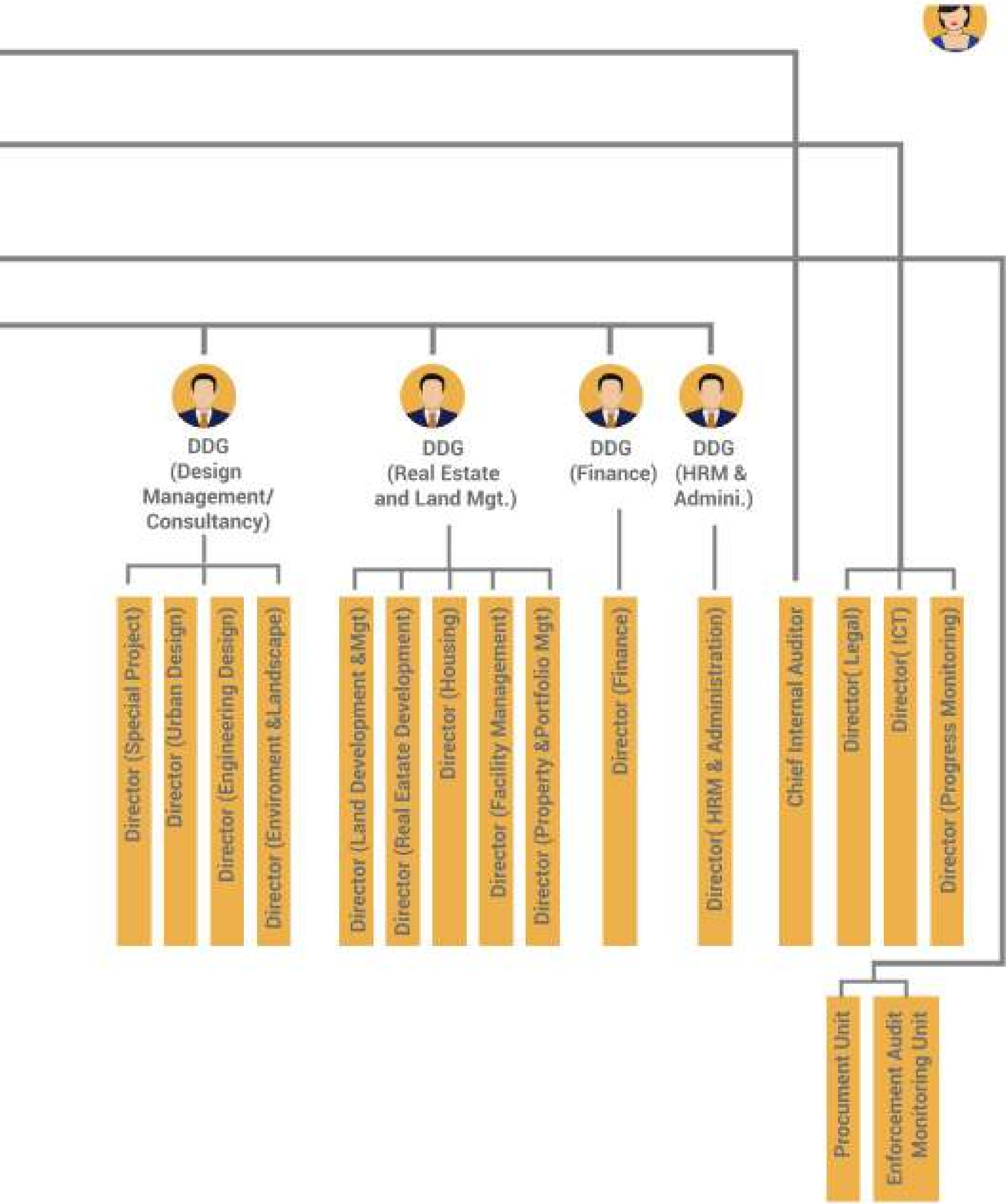


Operational
1042 (62.39%)

- Middle Management (449)
- Junior Management (143)

Management
592 (35.45%)

- Enforcement / Operations (40)
- Management Assistant (542)
- Tech (79) Non-Tech (463)
- Primary (Minor & Unskilled) 460


DDG
(Design
Management/
Consultancy)
DDG
(Real Estate
and Land Mgt.)
DDG
(Finance)
DDG
(HRM &
Admini.)
Director (Special Project)
Director (Urban Design)
Director (Engineering Design)
Director (Enviroment &Landscape)
Director (Land Development &Mgt)
Director (Real Eatate Development)
Director (Housing)
Director (Facility Management)
Director (Property &Portfolio Mgt)
Director (Finance)
Director(HRM & Administration)
Chief Internal Auditor
Director(Legal)
Director(ICT)
Director (Progress Monitoring)
Procument Unit
Enforcement Audit
Monitoring Unit

2.7.1 The division under the Chairman

2.7.1.1 Internal Audit Division

The Internal Audit Division is responsible for independent and objective reviews and assessments of the Urban Development Authority's activities, operations, financial systems, and governance processes. The audit department delivers findings from its periodic reviews to top management and the audit committee of the Board of Directors. Main functions of the Internal Audit Division include determining compliance with policies and procedures, assessing the quality of internal controls, evaluating the quality of risk management and evaluating compliance with rules and guidelines.

2.7.2 Divisions under the Director General

2.7.2.1 Legal Division

Legal Division is responsible to advice the Management of the Authority on the appropriate causes of actions and necessary processes to be followed in all matters. The Legal Division of the Urban Development Authority provides legal advice and guidance to the institution, and engages in prosecuting and defending cases in courts and litigation management. Further, contributes to legal document drafting and execution whilst ensuring the maximum protection of the legal rights of the institution as well as the proper discharge of the legal obligations of the institution.

As functions and responsibilities of the division:

- Appearing in Courts such as Magistrates Court, District Court etc. to safeguard the UDA interest in cases filed by various parties, which are taken for trial in various Law Courts.
- Performing as Instructing Attorneys for the Court cases and filing proxies on behalf of UDA
- To file an action against external Parties and implement powers vested in the UDA under the Provisions of the UDA Act and other relevant regulations.

  E.g.: Recovery matters, Unauthorized constructions, Ejectment cases
- Providing necessary advice to settle problems arising in other divisions of the UDA
- Granting legal opinion on Planning issues and any other legal matter referred by the Local Authorities and other divisions
- Preparation of all kinds of legal instruments (both notarial executed and non-notarial) entered into by the UDA and attending to all matters related to them, bringing revenue to the Authority.E.g: MOU, Lease Agreements, Rent Agreements, Sale and Purchase Agreements
- Appearing on behalf of the Council on inquiries conducted by the Labour Department, Human Rights Commission of Sri Lanka etc.
- Handling and appearing for Arbitration matters
- Conducting legal awareness workshops for Local Authorities
- Coordinating the court cases with the Attorney General's Department

2.7.2.2 Information Technology System Division (ITS)

Further, this Division including the operation and maintenance of hardware and software, networking, and management systems also handles the management of Information Technology Systems. Further, this division is responsible for the management of the official website of UDA and other social media platforms.

Network and Systems Management, Data Management, User Support and Training, ICT Security Management, ICT Project Management, Software Development, ICT Compliance Management and Facilitation of Audio-Visual Services are functions and responsibilities of the division.

2.7.2.3 Progress Monitoring Unit

By the middle of the year 2021, this division was established, and the primary objective is to prepare a system for the evaluation of the work done by the employees of the Authority. Accordingly, as per the instructions of the Deputy Director General (Human Resource Management) and with the approval of the Ministry Secretary, the Individual performance evaluation of all staff of the Authority was started on a monthly basis. Simultaneously with the information technology division, the development of software for the evaluation of Individual works was also started.

2.7.3 Divisions under Additional Director General

2.7.3.1 Procurement unit

All procurement activities of UDA are carryedout by the unit. The unit has been established in 2014 to carry out procurement within the time and manage the money and time of the authority. And also, the unit is responsible for the acquisition of supplies, services, and constructions in support of the Authority's functions. The unit issues Bidding Documents, develops Terms of Contracts, and conduct Procument Committee as well.

2.7.3.2 Planning Audit Monitoring and Demolition Unit (EAM)

The unit has been established under Board of management approval No.51/2017 and dated 28.02.2017. for Supervision, Auditing, and monitoring rules and regulations coming under the UDA Law after a delegation of powers (Part) to Local Authorities as per sec. 23(5) of the Urban Development Authority Amended Act in 1982. Enforcement of the relevant laws and regulations related to the developments, processes related to the enforcement while taking preventive actions, remedial measures and litigation over unregulated, unauthorized and unlawful developments in relevant local areas are the predominant responsibilities of the Unit.

As functions and responsibilities, Supervision, Auditing, and monitoring of Issued preliminary planning clearance, Building Development Permits, Approved land subdivisions, and COC according to UDA Planning and Building Regulations. Further inspection of unauthorized construction and taking actions, executing court orders, and conducting all planning audits in Local Authorities gazetted as Urban Development declared areas and UDA Provincial Offices.

2.7.4 Divisions and Provincial Offices under the Deputy Director General (Zone I) Planning

All planning and enforcement activities are directly monitored and guided by the Deputy Director General (Planning) Zone I of the Urban Development Authority. There are 01 division and 06 Provincial Offices operating under the supervision of DDG (Planning Zone I). Each provincial office is led by the relevant provincial director. The Provincial Offices are responsible for overall development activities within the declared urban development areas within their provinces. These Provincial Offices carryout all administrative works, enforcement works including development guide and control, land matters, planning, and project activities within these declared areas.

Nothern province	North Central Province	North Western Province	Central Province	Uva Province	Subaragamuwa Province	
• Jaffna	• Anuradhapura (Provincial offfice)	• Kurunegala (Provincial offfice)	• Kandy (Provincial Office)	• Badulla • (Provincial Office)	• Rathnapura (Province)	**Geographic Informaton System**
	• Polonnaruwa	• Puttalam	• Nuwara Eliya	• Monaragala	• Kegalla	
			• Dambulla	• Kataragama		

2.7.4.7 Geographic Information System

GIS division has established in 1985 under the Planning Division as a unit and subsequently started in 2000 as Geographical Information System Division. The division which has specialized in Geographical Information Systems is one of the main planning support divisions in UDA. One of its main roles is to carry out the collection, preparation, processing and dissemination of data required for planning works within UDA. Especially, they manage the Geo Spatial Database of the UDA and assist relevant provincial offices with required technical assistance. In addition, the GIS Division facilitates the plotting of large size maps. The Printing Unit of UDA which handles bulk printing also operates under this division.

Functions and Responsibilities of the division are Collecting, Processing, Storing & dissemination of spatial & non-spatial data, Mapping & Map Printing, Coordination of other agencies for spatial data & non-spatial data sharing and Acquire & implement modern technologies for spatial data management, processing & analysis.

2.7.5 Divisions and Provincial Offices under the Deputy Director General-(Zone II) Planning

All planning and enforcement activities are directly monitored and guided by the Deputy Director General (Planning) Zone II of the Urban Development Authority. There are 03 divisions and 02 Provincial Offices operating under the supervision of DDG (Planning Zone II). Each provincial office is led by the relevant provincial director. The Provincial Offices are responsible for overall development activities within the declared urban development areas within their provinces. These Provincial Offices carryout all administrative works, enforcement works including development guide and control, land matters, preparation and upgrading development plans, guide plans and project formulation within these declared areas.

Southern Procince	Eastern Province	Western Province	
• Galle (Provincial offfice) • Matara • Hambantota	• Trincomale (Provincial offfice) • Ampara • Batticaloa • Kalmune	• Western Province Divison • Colombo Metro reigon Division	**Strategic Planning Division**

2.7.5.1 Strategic Planning Division

Urban Development Authority is to prepare development plans, for urban areas declared under the Urban Development Authority Act No. 41 of 1978 as amended by Act No. 4 of 1982. Accomplishment of this task in coordination with all provincial offices is the main duty of the Strategic Planning Division.

Those development plans were formulated in line with current technology, strategic method and concepts comprising 10 steps and 5 main phases, introduced by the Strategic Planning Unit. This ten-step process stretches from the background study to the gazette of development plans. Under the instructions and guidance of the higher management, the Urban Development Authority has started formulation of 27 development plans in 2021. The target in the year 2021 was to complete 08 development plans.

Strategic Planning Division introduces the current technology, methods and concepts to the Authority for the formulation and implementation of Development Plans. Coordinates formulation and implementation of development plans and hosts continuous progress meetings to monitor the process of development plans prepared by the relevant provincial offices. It is also organized relevant workshops at necessary stages of the planning process updating the planning process and publication of the prepared development plans through gazette notification.

2.7.6 Divisions under the Deputy Director General (Project)

There are three divisions under DDG Project Management (PM) namely, Project Management (Western Region) (RI), Project Management (Southern Region) (RII) and project Management (Northern Region) (RIII). In addition to that, Progress Monitoring and Procurement Units functioned under the DDG (Project Management).

Projects identified by Development plans prepared in island wide and funded by the Treasury are carried out by above three divisions under the DDG (PM). In addition to that, most of projects identified under UDA own funds and client funded projects, are also undertaken by the three divisions under DDG(PM). Project throughout the country has been assigned to those three divisions as follows,

2.7.6.1 Project Management (Northern Region) Division

This division undertakes all projects comes under treasury fund allocations in Northern, North Western, Central and North Central provinces. In addition to that, UDA own funded projects and some selected local authority consultancy projects are also carried out by this division in above 4 provinces.

2.7.6.2 Project Management (Southern Region) Division

This division undertakes all projects comes under treasury fund allocations in Southern, Eastern, Sabaragamuwa and Uva provinces. In addition to that, UDA own funded projects and some selected local authority consultancy projects are also carried out by this division in above 4 provinces.

2.7.6.3 Project Management (Westan Region) Division

This division undertakes all projects comes under treasury fund allocations in Western Province. In addition to that, UDA own funded projects and some selected consultancy projects are also carried out by this division in the western province.

2.7.6.4 Engineering Services Division

This division is responsible for attending to the engineering service requirements, repairs and maintenance of the UDA premises and Sethsiripaya Stage I Building. Maintenance and service requirements in drinking water, electricity, air conditioning and fire protection. Apart from that the civil and structural engineering services were carried out for the small and medium scale development projects by the division. Maintenance works related to housing projects, district and sub offices, market complexes, landscape areas and parks are also being carried out by the division.

2.7.6.5 Drafting unit

Under the project management division, drafting unit has established to support project design works.

2.7.7 Divisions under the Deputy Director General's Office of Real Estate Management & Land Development

The Deputy Director General's Office of Real Estate Management & Land Development is responsible for managing real estate assets, including portfolio management, overseeing the entire housing development component of the authority, and handling facility management for the Urban Development Authority. In addition, the division is tasked with acquiring and vesting lands for urban development projects, alienating lands for identified projects, providing relocation facilities for affected parties, and managing the UDA's land bank. It also develops proposals for UDA-owned lands and establishes connections with third parties through appropriate investment models for potential projects. Furthermore, the division ensures quality, productivity, and customer service for UDA tenants, occupants, vendors, and lessees, while coordinating revenue collection activities to maximize the life cycle value of UDA assets. Overall, this unified division prioritizes holistic asset management, strategic urban development, and sustainable growth to meet stakeholder needs and optimize the value of UDA assets.

2.7.7.1 Land Development & Management Division

The role of the Land Development & Management division is to perform the acquisition, vesting & purchasing of the identified lands located within the declared areas for the urban development, proposed development projects and alienation of the same lands for the identified projects and also provision of relocation facilities to the affected parties due to development projects and managing the land bank of the UDA.

The scope of the division is, acquiring and vesting of land and property required for the implementation of physical, economic, social and environmental development projects identified in the development plans prepared by the Urban Development Authority and providing alternative facilities to displaced occupants and disposing of lands for the said development projects. Accordingly goals and objectvies of the division are as follows ;

- Acquiring / vesting of lands within the expected period of time while working with the relevant line ministry and related institutions, in the process of acquisition and vesting of land and property required for the development projects identified by the provincial offices and project divisions.
- Paying of compensation to the relevant parties whose rights to land and property are confirmed.
- Protecting the acquired/vested lands till they are disposed of for proposed development projects and to make them available for productive activities in short term.
- Adding acquired / vested lands and properties to the Fixed Assets Registry of the Urban Development Authority and protecting and managing the properties for future needs.
- Acquiring/vesting lands required for physical and environmental development projects as well as providing alternative facilities to those parties in order to prevent displacement of persons who lose their residences or places of income generation such as business, offices, industries etc. through the implementation of development projects.
- Submitting proposals and solving long-standing issues and legitimate problems related to acquired / vested lands and properties.
- Disposing of lands required for the projects that are planned to be carried out in this country in accordance with the regional development plans and by adhering to the land disposal policies introduced by the government from time to time while encouraging local and foreign investors.
- Investigating matters and providing solutions regarding requests and appeals received from the general public related to land and property in urban areas.
- Preparing a detailed report including all the information of the lands owned by the authority according to the Asset Valuation Report of the year 2019 to the computerized accounting system of the Finance Department for the preparation of the annual accounts of the year 2020. (Asset Register)
- Preparing the Asset Valuation Report including the properties owned by the Urban Development Authority (Asset Valuation).
- Preparing and updating the information using a formal numbering system enabling to obtain the survey plans in the archives.as soon as possible in carrying out the daily activities.
- Computerizing of information relevant for disposal of lands on temporary basis through a computerized system.
- Providing practical training to the under Graduates students in Estate Management and Valuation of the University of Sri Jayewardenepura in every year.

2.7.7.2 Real Estate Management & Development Division

The role of this Division is to develop proposals for UDA owned lands and link the potential projects with third parties through appropriate investment models. Therefore; Built-Up Property Management, Preparing Re-Development Proposal for Unutilized Lands, Calling RFP (Request for Proposal) for Cleared Lands, making proposals for Real Estate Development Projects to Investors and Preparation of Web Base Land & Property Information System are key functions of the Real Estate Management & Development Division.

2.7.7.3 Housing Division

The main role of the housing division is to carry out middle-income housing projects. This division performs duties such as formulation of appropriate middle-income housing projects, implementation, and management of such projects. These projects are carried out for the commercial purpose.

2.7.7.3. 1 Urban Regeneration Project

The responsibility of this division is to implement urban regeneration programmes for the purpose of building new homes for dwellers in urban underserved settlement and releasing underutilized lands for new developments. The URP division also facilitates relocation programmes and manage the relocation housing projects from the inception to post-implementation stages.

2.7.7.3.2 Middle income Housing Project

This division performs duties such as formulation of appropriate middle-income housing projects, implementation and management of such projects. These projects are carried out for the commercial purpose.

2.7.7.3.3 AIIB Project

This division's objective is to improve the housing conditions of low-income communities and increase land use efficiency in Colombo through investment in the construction of affordable housing and redevelopment of land. Functions of the AIIB project are;

Housing Construction. – Construction of about 4,074 housing units in multi-storied apartment buildings in nine (09) residential complexes (Sub projects).

Land redevelopment. – Maximize the revenue from land that has or will become available after moving devellers in underserved settlements into new apartment units constructed under URP. Approximately 75 acres have been identified in the preliminary round and are expected to become available more lands for redevelopment.

Provision of technical advisory services, studies, and logistical assistance to facilitate project management and supervision, and measures to ensure the long-term sustainability of the housing schemes.

2.7.7.4 Facility Management Division

The objective of this division is to maintain the buildings in an efficient & effective manner. And this division is catriying out doing Facilities Management in UDA Leisure Projects.

2.7.7.5 Property Portfolio & Management Division

Property Portfolio Management Division is responsible for maintaining high standards of quality, productivity, and customer services in a both reliable and transparent way to the UDA tenants, occupants, vendors and lessees in UDA Land & properties by coordinating activities of revenue collection to realize life cycle value of all assets in UDA.

2.7.8 Divisions under the Deputy Director Desing management & Consultancy (Consultancy)

Director (Urban Development & Special Project (UDA and Special project Division)

2.7.8.1 Engineering Desing Consultancy Division

This Consultancy Division of UDA is to provide project consultancy services internally for UDA projects and externally for projects implemented by other government institutions.

2.7.8.2 Environment & Landscape Division

This is the division responsible for the design, planning, implementation, and management of environment and landscape development projects of by UDA. In addition, this division also provides consultancy services related to environment and landscape planning related projects implemented by external parties. In addition, the implementation of green building concept in the planning and building regulation is also done by the environment and landscape division.

2.7.8.3 Desing, Project Management & Consultancy Division

The Design, Project Management & Consultancy Division has been established as one of the key divisions that function under the Dy. Director General (Consultancy) and the division is handled by Director (Architectural Consultancy) a chartered Architect by profession. The division is engaged in the Design and completion of architectural consultancy projects, identified as special projects undertaken by the UDA for client-funded projects by accepting consultancy fees as well as special projects funded by the Treasury and UDA's own funds.

These projects which require special expertise knowledge are implemented in coordination with other professional experts including structural engineers, Services engineers, landscape architects, and Quantity Surveyors.

2.7.8.4 Quantity Surveyor Unit

The unit is responsible for preparing of preliminary project estimates, advicing on procurement methods and tendering procedures, taking off Quantities/Measurements, preparation of Bill of Quantities, checking of interim payment applications, preparation of Interim Payment Certificates, preparation of Statement at Completion / Final Payment Certificates, valuation of Variation and approval process, valuation and analysis of Extension of Time Claim, analysis of contractual and extra-contractual claims, preparing cost report/ financial report for employer and drafting contractual correspondence.

2.7.9 Divisions under the Deputy Director General (Finance)

2.7.9.1 Finance Division

The division is responsible for the efficiency and effective management of the finances of the Authority. In order to fulfill the above-mentioned task, the Finance division undertakes many functions such as the preparation and presentation of annual/monthly accounts of the authority, preparation and revision of the UDA annual budget, financial planning for new projects/ventures, project evaluation, arrangement of external funding sources and effective management of the investment portfolios.

2.7.10. Divisions under the Deputy Director General (Human Resource Management & Administration)

2.7.10.1 Human Resource Management & Administration Division

The division is responsible for new recruiting, training, promotions, and all other human resource management activities to realize the vision of the authority. Furthermore, performing general administration and managing transportation facilities of the authority while admiring the efficiency of the employees and maintaining the discipline of the human resources of the authority are also done by the division.

The transport unit, Media unit, Inquiry unit, and Security unit are functioning under the Human Resource Management & Administration Division.

2.8 Our Subsidiary Companies

- **Urban Investment & Development Company Private Limited (UNIDEP)**

The company was established in August 2006 as a fully owned subsidiary of the Urban Development Authority. The objective of the establishment of the company is to develop, build and operate any kind of development project in the urban areas which are directly undertaken by the Authority. At present UNIDEP operate with 11 staff members with being responsible for the operation and management of the Sethsiripaya Stage II building and the surrounding which is facilitating several Ministries, Government Departments and organizations. The building consists of 13 floors (Ground floor +12 floors) and has an area of approximately 368,084 Sq.ft. It operates as a separate independent entity managed by the Independent Board of Directors for the management of the property in an economical, efficient, and effective manner.

- **Water's Edge Private Limited (Waters Edge Hotel)**

Water's Edge Limited was incorporated in February 2009 as a fully owned subsidiary of the Authority to manage and develop the property vested in the UDA as a consequence of the judgment of the Supreme Court. At present, Waters Edge has a hotel and a Restaurant, and several other facilities for leisure and recreation. It is not in the process of expanding its activities by itself and but in collaboration with public and private enterprises

- **Lanka Rest House Limited**

The UDA rest houses limited was established in June 2006 and subsiqently it was changed its name as "Lanka Rest House Limited" by a Board of management decision of UDA in November 2010. The main objective of the company is to provide safe and comfortable accomadation, especially for government servents and general public on affordable prices. Lanka Rest house Limited administers 31 Rest Houses placed in staergic locations island wide. Among the said Rest Houses are managed by third parties who have been selected by tendering. The balance two of the rest houses ;Mahiyangana Rest House and Badulla are managed by the LRHL.

2.9 Our Associate Companies

Ocean View Development Co Pvt Ltd

- The Tower Building at station Road Bambalapitiya, a brainchild of the late president His Excellency Ranasinghe Premadasa was subsequently registered as a private company under the Companies Act No. 17 of 1982 (Registration No. PV 17667) pursuant to the cabinet decision dated 17.02.1994 in response to Cabinet Paper No. 94/340/006. Later, the company was reregistered under the Companies Act No. 7 of 2007. The shares of the company are jointly owned by the National Housing Development Authority and Urban Development Authority. Urban Development Authority's share composition is 43.39% of the company.
- Ocean View Development company private limited was established with the construction of the tallest building in the decade of 1980 as the first condominium mixed development project in Sri Lanka. The building has 44 housing units and upstairs 15 transmission towers. The main function of the OVDC is to manage the building and generate revenue from it.

On'ally Holdings PLC

- On'ally Holdings PLC is a Sri Lanka-based company engaged in real estate investment and property development. The Company operates through renting of investment property segment. The investment property of the Company is the Unity Plaza building, which is situated in Colombo. The Company's rentable space of the Unity Plaza building (excluding Bank of Ceylon premises is approximately 76,955 square feet. Urban Development Authority's share composition is 44.801% of the company.

On'ally Holdings PLC

3 HIGHLIGHTS OF THE YEAR

3.1 Manifesto of Gotabhaya Rajapaksha

3.2 100 Towns Development Programmes

3.3 Provincial Office Performance

3.4 Other Divisions in Head Office Performance

3.5 Planning

3.6 Projects

3.7 Consultancy

3.1 Manifesto of Gotabhaya Rajapaksha

National Policies applicable to development plans and projects:- The direction of the Development Plan and projects have been mainly focused on the ten principles according to the policy statement of the present government, "the vision for prosperity that builds the country". Priority has been given for the health and a home for every family which is coming under the fourth principle, People centered economy coming under seventh principle and sustainable environmental policy coming under eighth principle were also adhering.

Having considred the Ten principals mentioned below UDA has prepared development plans in 2021 adhere to the manifesto of Gotabhaya Rajapaksha.

- Priority to National Security
- Firendly, Non-aligned foeirgn policy
- An admission free from corruption
- New constitution that fulfills the people's wishes
- Productive citizenre and a vibrant Human Resource
- People centric economic development
- Technology based society
- Development of physical resources
- Sustainable environmental management
- Disciplined, Law Abiding and values-based society

Accordingly, there are 8 development plans gazzetted and 21 development plans prepared and completed

3.2 100 Towns development programmes

As per the Cabinet decision of the parliament dated 07th June 2021, UDA has implemented the above development programme in Sri Lanka. Scope of the 100 Town Improvement Program is to develope 100 towns in Sri Lanka within a 6 months' project duration per a project. As cost for per project is 20 million LKR. General Public, Politicians, Local government, Professionals and Other relevant agencies are the stakeholders in this project programme.

Objectives of the project program is,

- To stimulate the urban development for the selected development potential areas which have not captivated development attention so far by 2021.
- By providing socio-economic empowerment facilities intend to strengthen the local community by 2021.
- Approaching smooth city mechanism by delivering physical infrastructure competence by 2021.
- To magnify city's unique identity by offering vital strategic urban components for selected townships by 2021.

Accordingly, the 1st Town Development Programme has started in Hiripitiya, Kurunegala District in 2021.

URBAN DEVELOPMENT AUTHORITY
Year at a Glance 2021

Employees	Enforcement Activity	Training
1683 +	9405	Foregin 17 / Local 36

Completed Urban Regeneration Housing Project	Development Plans gazetted	Completed Development Plans
01	08	08

Provided

Preliminary Planning Clearance Approval	8277	Certificate of Conformity Approval	736
Development Permits	1071	Change of Use	564
Survey Plan Approval	1040	Revalidation	529

Total Income	3876 Mn
Total Cost	3721 Mn
Total Profit	155 Mn

3.3 Provincial Office's Performance

3.3.1 Western Province Offices

- Western Province Division & Colombo Metro Region (CMR) Division
- Gampaha District Office
- Kalutara District Office

Main development promotional and regulating body at the commercial heart of Sri Lanka's economy consists of three offices in three districts. In Colombo district two divisions named; Western Province Division and CMR Division act as the main two regulating bodies while Gampaha district office and Kalutara district office act as the other district offices of Western Province. Further, Western Province Division in Head office is the provincial office of Western Province

WESTERN PROVINCE DIVISION

9th floor,
Sethsiripaya,
Battaramulla

+94 11 2863101

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Process
02

PROJECTS

1347.953 Mn

Project Value

ENFORCEMENT

Processed
No of Applications

565

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	1
Middle	16
Junior	3
MA Tech	2
MA Non-Tech	8
Primary	5

COLOMBO METRO REGION DIVISION

9th floor,
Sethsiripaya,
Battaramulla

+94 11 2872616

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
03

REGULATION

Updated General Regulations and Introduced a new method to calculate Floor Area Ratio (FAR) - (Gazzetted date- 08/07/2021)

PROJECTS

443 Mn

Project Value

ENFORCEMENT

1517

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	1
Middle	29
Junior	5
MA Tech	1
MA Non-Tech	15
Primary	4

GAMPAHA DISTRICT OFFICE (WESTERN PROVINCE)

No 6,
Marybiso Mw,
Gampaha.

+94 33 2221934

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **04**
- Completed **03**

PROJECTS

1035.01 Mn

Project Value

ENFORCEMENT

914

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	_
Middle	8
Junior	11
MA Tech	3
MA Non-Tech	03
Primary	4

KALUTARA DISTRICT OFFICE (WESTERN PROVINCE)

326/2,
Galle Road,
Kalutara South.

+94 34 2223595

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **02**
- Completed **02**

PROJECTS

622.9 Mn

Project Value

- completed **06**

ENFORCEMENT

574

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	_
Middle	06
Junior	05
MA Tech	01
MA Non-Tech	06
Primary	03
Other	01

3.3.2 Central Province offices

- Kandy Provincial Office
- Nuwara Eliya District Office
- Dambulla District Office

The Main development promotional and regulating body in the central highland is known as the Central Provincial office of Urban Development Authority. There are three offices in the central province and Kandy is the main office which acts as the provincial office of central province. Other than that, Nuwara Eliya district office and Dambulla district office are also located as the districts offices in the Central Province

KANDY DISTRICT OFFICE

No 18,
Keppetipola Mw,
Kandy.

+94 81 2223898

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **03**
- Completed **01**

PROJECTS

131.91 Mn

Project Value

ENFORCEMENT

489

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	1
Middle	18
Junior	12
MA Tech	2
MA Non-Tech	15

NUWARA-ELIYA DISTRICT OFFICE

2nd Floor,
Queen Elizabeth Plaza,
Nuwara Eliya.

+94 52 2223664

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
02

PROJECTS

216.18 Mn

Project Value

ENFORCEMENT

102

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	04
Junior	02
MA Tech	0
MA Non-Tech	03
Primary	07
Other (Contract)	01

NUWARA-ELIYA DISTRICT OFFICE

Dambulla District Office
3rd floor,
Administrative Complex,
Gamudawa,
Dambulla

+94 66 2283422

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
01

PROJECTS

86.44 Mn
Project Value

ENFORCEMENT

150

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	03
Junior	03
MA Tech	01
MA Non-Tech	05
Primary	08

3.3.3. Southern Provincial offices

- Galle Provincial Office
- Matara District Office
- Hambantota District Office

Main development promotional and Regulating body in down south of Sri Lanka. The Southern Provincial office is located at Galle where other two district offices are located at Matara and Hambantota

GALLE DISTRICT OFFICE

48/3,
Havlock Road,
Galle.

+94 91 2247305

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
01

Completed
01

PROJECTS

94.15 Mn

Project Value

ENFORCEMENT

854

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	01
Middle	19
Junior	05
MA Tech	03
MA Non-Tech	11
Primary	09
Other (Contract)	02

MATARA DISTRICT OFFICE

No 71/1,
H.G.P.M Building,
Kotuwegoda,
Matara.

+94 41 2230413

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **01**
- Completed **01**

PROJECTS

120.72 Mn

Project Value

ENFORCEMENT

186

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	18
Junior	02
MA Tech	09
MA Non-Tech	05

HAMBANTHOTA DISTRICT OFFICE (SOUTHERN PROVINCE)

Administrative Complex. Hambantota

+94 47 2256069

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started **01**

PROJECTS

1541.67 Mn

Project Value

ENFORCEMENT

182

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	07
Junior	07
MA Tech	01
MA Non-Tech	03
Primary	09

3.3.4 North Central Provincial offices

- Anuradhapura Provincial Office
- Polonnaruwa District Office

Main development promotional and regulating body at ancient capital of Sri Lanka. The main office is located at Anuradhapura and the other sub office of the North Central Province is located at Polonnaruwa.

ANURADHAPURA

No.527/107,
7th Lane, New Town,
Anuradhapura.

+94 25 3249788

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
02

Completed
01

PROJECTS

1898.72 Mn

Project Value

ENFORCEMENT

563

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	01
Middle	10
Junior	02
MA Tech	03
MA Non-Tech	10
Primary	05
Other (day's pay)	03

POLONNARUWA

No.527/107,
7th Lane, New Town,
Anuradhapura.

+94 25 3249788

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
01

Completed
01

PROJECTS

1564.58 Mn

Project Value

ENFORCEMENT

64

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	04
Junior	01
MA Tech	0
MA Non-Tech	05
Primary	01
Other (day's pay)	03

3.3.5 Northern Province office

- Jaffna Provincial Office

Main development promotional and regulating body in Northern Region of Sri Lanka. The Northern Provincial Office of Urban Development Authority handles Jaffna, Kilinochchi, Mulaitivu, Vavuniya and Mannar Districts through one main provincial office which is located at Jaffna

JAFFNA

Address: No 20,
Main Street, Jaffna

Email : udajaffna1@gmail.com
Fax : 021-2214546
T.P No: 021-2219519,
021-222326

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
03

PROJECTS

386.13 Mn
Project Value

ENFORCEMENT

976

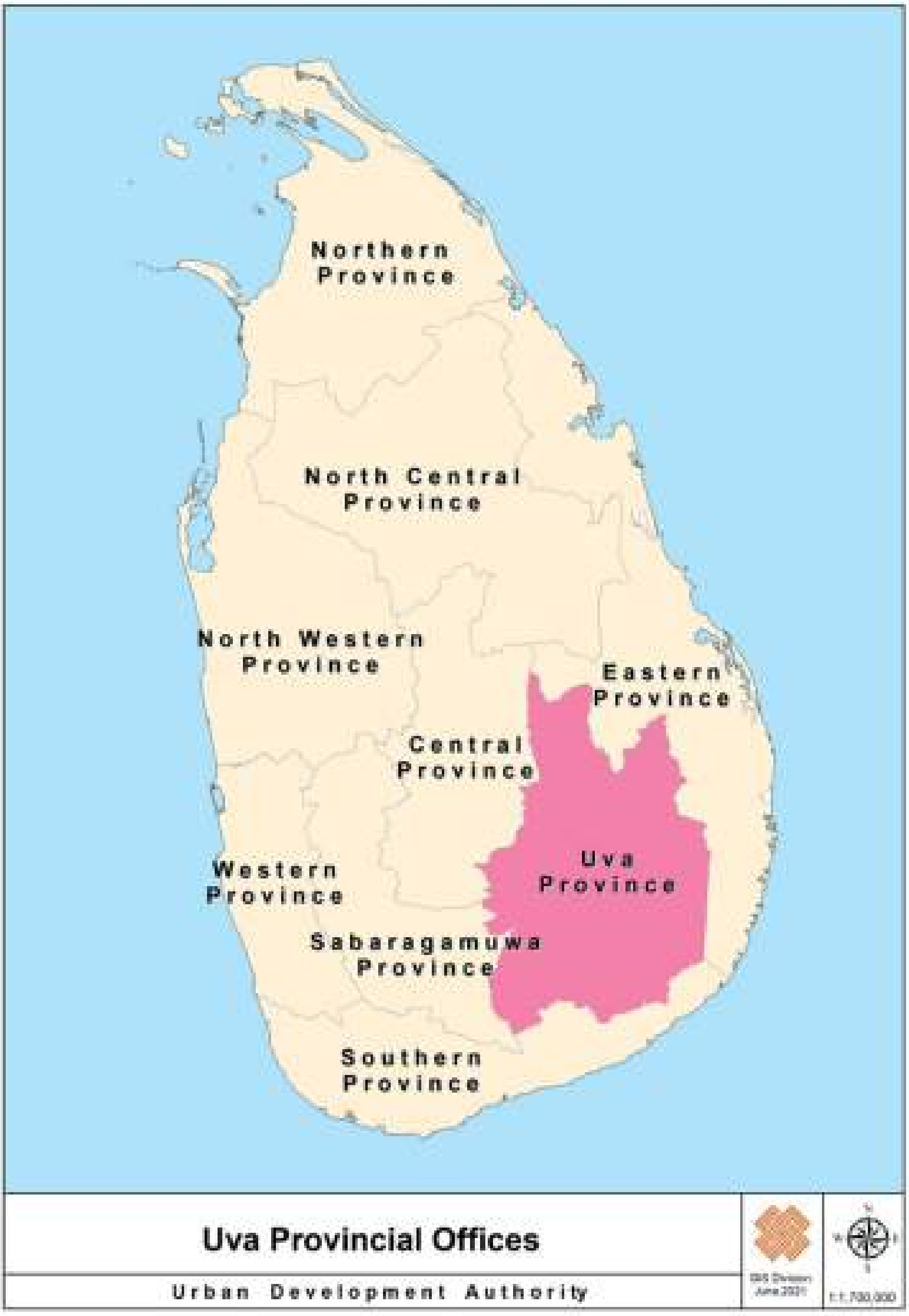
HUMAN ASSETS

Employment Category	Number Of Employees
Senior	01
Middle	13
Junior	0
MA Tech	03
MA Non-Tech	05
Primary	04

3.3.6 Uva Province offices

- Badulla- Uva Provincial Office
- Monaragala District Office

Main development promotional and regulating body in UVA Wellassa. The main office of the authority in the Uva Province is located in Badulla and the other sub office is located in Monaragala.



BADULLA

02nd floor, Office & Commercial Complex,

Post office Road, Badulla.

+94 55 2223721

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **02**
- Completed **02**

PROJECTS

107.44 Mn

Project Value

ENFORCEMENT

482

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	01
Middle	06
Junior	05
MA Tech	01
MA Non-Tech	07
Primary	10

MONARAGALA & KATARAGAMA DISTRICT OFFICES

Uva Province
Tissa Road, Monaragala.

+94 55 2055830

'Sethsiripaya',
Kandasrindugama, Katharagama.

+94 47 223534

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **02**
- Completed **01**

PROJECTS

91.63 Mn

Project Value

ENFORCEMENT

108

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	03
Junior	0
MA Tech	01
MA Non-Tech	02
Primary	04
Other (contract)	01
Other (training)	01

3.3.7 Sabaragamuwa Province offices

- Rathnapura- (Sabaragamuwa) Provincial Office
- Kegalle District Office

Main development promotional and regulating body in Sabaragamuwa. There are two Urban Development Authority suboffices located in the Sabaragamuwa Province. The provincial office is located at Rathnapura while the district office is located at Kegalle

SABARAGAMUWA PROVINCIAL OFFICE (RATHNAPURA)

Address: 427, New Town,
Rathnapura.

0452222086, 0452225690
0452050360
udasabara@gmail.com

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started **02**
- Completed **02**

PROJECTS

332.81 Mn

Project Value

ENFORCEMENT

185

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	01
Middle	04
Junior	05
MA Tech	02
MA Non-Tech	04
Primary	08
Other (contract)	02

KEGALLE DISTRICT OFFICE

No10/9C,
Rathambalawatta,
Kegalle.

+94 35 2231935
: 035 2231935

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
02

PROJECTS

163.17 Mn

Project Value

ENFORCEMENT

220

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	1
Middle	3
Junior	5
MA Tech	2
MA Non-Tech	6
Primary	8

3.3.8 North Western Province offices

- Kurunegala- North Western Provincial Office
- Puttalam District Office

Main development promotional and regulating body of Urban Development Authority is located in Kurunegala as the North Western Provincial Office. The other office in the province is located in Chillaw which is also known as Puttalam District Office

KURUNEGALA PROVINCIAL OFFICE

No 310D,
Negambo Road,
Kurunegala

udakurunegala@gmail.com
+9437 – 2223815
37 – 2223812

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
02

Completed
02

PROJECTS

124.63 Mn

Project Value

ENFORCEMENT

467

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	01
Middle	21
Junior	04
MA Tech	03
MA Non-Tech	12
Primary	09

PUTTALAM DISTRICT OFFICE

No. 90/71, D.M. De Silva Mawatha,
Colombo Road,
Chilaw.

udachilaw@gmail.com
+9432-2221173 /
+9432-2224741

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
01

Completed
02

PROJECTS

104.36 Mn

Project Value

ENFORCEMENT

152

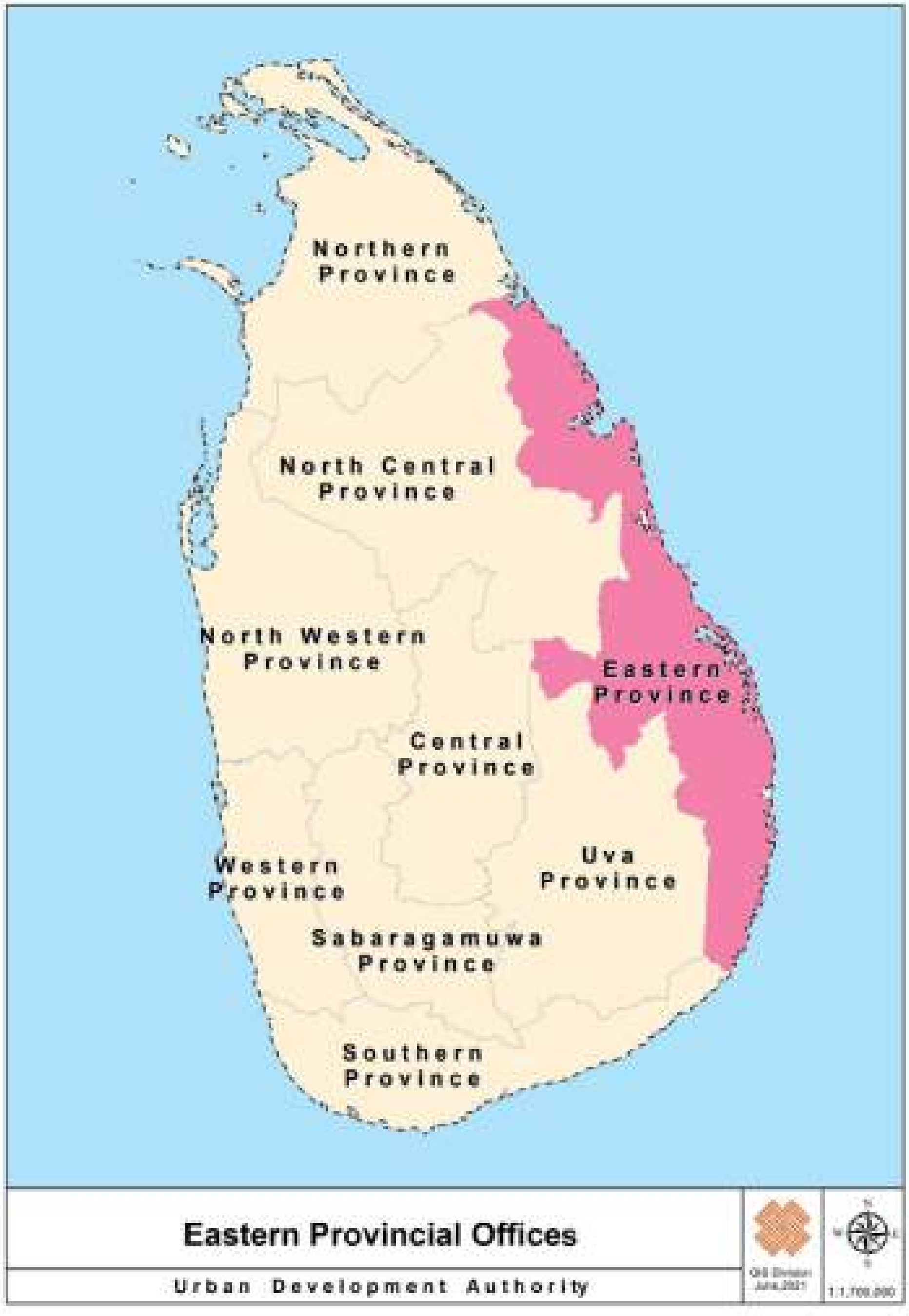
HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	04
Junior	01
MA Tech	0
MA Non-Tech	03
Primary	03

3.3.9 Eastern Province offices

- Trincomalee- Eastern Provincial Office
- Batticaloa District Office
- Ampara District Office
- Kalmunei District Office

The Main development promotional and regulating body in Eastern Region of the Country consists of three main offices. The Eastern Provincial office is located at Trincomalee while the two district offices are located at Batticaloa and Ampara. Furthermore, a sub office is located in Kalmune which is performing joining the Ampara District Office



EASTERN PROVINCIAL OFFICE (TRINCOMALEE)

No.56, Station Road, Trincomalee

+94 262222656
+94 262223097
+94 262222617
udatrinco@gmail.com

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

PROJECTS

83.97 Mn

Project Value

ENFORCEMENT

338

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	1
Middle	4
Junior	1
MA Tech	1
MA Non-Tech	6
Primary	4
Other (Contract)	1
Other (daily basis)	2

BATTICALOA DISTRICT OFFICE

No-15,
Pioneer Road,
Batticaloa.

+94652227673
+94652057472
E-mail: udabatticaloa@gmail.com

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
02

PROJECTS

80.05 Mn

Project Value

ENFORCEMENT

166

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	6
Junior	0
MA Tech	0
MA Non-Tech	3
Primary	2
Other (Contract)	1

AMPARA DISTRICT OFFICE

No-110,
Sri Dharmarathana Mw,
Ampara.
+94 63 2222411

Municipal Council Premises,
Kalmunai.
+94 67 2224250

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

- Started
  02
- Completed
  01

PROJECTS

449.36 Mn

Project Value

ENFORCEMENT

138

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	3
Junior	0
MA Tech	2
MA Non-Tech	4
Primary	6
Other (Contract)	2

KALMUNEI DISTRICT OFFICE

Municipal Council Premises,
Kalmunai.

+94 67 2224250

PERFORMANCES OF THE YEAR

PLANNING

Preparation of Development Plans Contribution

Started
02

PROJECTS

76.64 Mn

Project Value

ENFORCEMENT

69

HUMAN ASSETS

Employment Category	Number Of Employees
Senior	0
Middle	02
Junior	0
MA Tech	0
MA Non-Tech	03
Primary	0
Other (Contract)	02

3.4 Performances of Other Divisions in Head Office

3.4.1 Land Development & Management

3.4.2 Property Portfolio Management & Recoveries

3.4.3 Strategic Planning

3.4.4 Geographic Information System

3.4.5 Environment & Landscape

3.4.6 Legal

3.4.7 Middle Income Housing/ Urban Regeneration

3.4.8 HRM & Development

3.4.9 Engineering Service

3.4.10 Internal Audit

3.4.11 Finance Division

3.4.12 Real Estate Division

3.4.13 Facilitiy Management

3.4.1 Land Development & Management Division

Premia Received on Lands Leased Out	Temporary Allocation	Sales Proceeds of Lands Disposed Due
Rs. 888,813,157.56	**Rs. 29,002,896.48**	**Rs. 97,012,916.92**

Monthly Rental on Built up Premises/ Ground	Other Income
Rs. 4,592,460.19	**Rs. 91,297,675.31**

- 38 (a) Land Acquisition Act- Extent of land issued by interim order - 115 acres 1 rood 26.84 perches / 46.6674 (hectares)
- Extent of land authorized under Section 44 of LAA - 173 acres Rood 01 Perches 16.99 / 70.27123 (hectares)
- Extent of Government land vested under section 6 (1) of CLO - 64 acres Rood 01 Perches 13.64 / 26.1281 (hectares)
- Extent of Government land vested under section 15 (1) of UDA Act - 14 acres Rood 02 Perches 13.43 6.0463 (hectares)

Members	Total
Senior	01
Middle	30
Junior	03
MA Tech	20
MA Non-Tech	38

3.4.2 Land Development & Management

Monthly Rent
(Due – Rs. 542 Mn)

Fee for Use
(Due – Rs. 7 Mn)

Service charge
(Due – 123 Mn)

Lease Rent
(Due – 35 Mn)

Interest
(Due – 0.7 Mn)

Differed Lease
(Due – 374 Mn)

Members	Total
Senior	01
Middle	09
Junior	03
MA Tech	-
MA Non-Tech	04
Primary Level	13

3.4.3 Strategic Planning Division

- **Declaration of Urban Development areas - 04**

  Kuliyapitiya PS (Part) - 2021.01.04 (Gazette No. 2209/12)

  Ukuwela PS (Part) - 2021.01.04 (Gazette No. 2209/12)

  Haguranketha PS (Part) - 2021.03.22 (Gazette No. 2220/17)

  Kalawana PS(Part) - 2021.11.03 (Gazette No. 2252/32)

- **Gazetting of Development Plans - 08**
- **Conducting Stakeholder Meetings - 05**
- **JICA Technical Cooperation Project on Capacity Development for Urban Planning in Sri Lanka**
  - The discussions of the project formulation were resumed and the required approvals were obtained for the project
  - The project agreement was signed in November, 2021

Members	Total
Senior	01
Middle	01
Junior	02
MA Tech	–
MA Non-Tech	03
Primary Level	02
Other 9 (Contract)	01

3.4.4 Geographic Information System

- **Development plan mapping**

  - 80 maps for 3 Development Plan

- **Layout for field work**

  - A3 - 1500 (Jaffna Field Survey) 119 (Kamburupitiya, Akuressa)

No. of Geodata Base started in the relevant year : 22 Local Authority
No. of Geodata Base completed in the relevant year : 40 Local Authority
No. of GPS Survey started in the relevant year : 18 Surveys
No. of GPS Survey completed in the relevant year : 17 Surveys

- **Mapping for declaration of 07 Local Authority Areas**
- **Map Printing**

  - 76 - A0, 185 - A1, 102 - A2, 1989 - A3, 5 - Custom Size

- **Draft zoning mapping**

  - 52 Maps , 52 local authorities in 5 Districts

- **Printing Develoment Plan - 23262 pages – A4**

Members	Total
Senior	01
Middle	07
Junior	08
MA Tech	0
MA Non-Tech	03
Primary Level	01
Other (Trainee)	03

- Geo data Base Preparation

	Number of Geodata base Started	Number of Geodata base Completed	Number of Geodata base continue from Previous Year	Area Covered Sq.km
Year 2021	22	40 (Annex -1)	18 (Jaffna Peninsula)	6244.62

- GPS Survey

	Number of GPS Survey Started	Number of surveys Completed	Number of surveys continue from Previous Year	Area Covered Sq.km	Cost
Year 2021	18	17	1		280,000/=

- Field Survey Jaffna peninsula & Jaffna Island

	Number of Field Survey Started	Number of surveys Completed	Number of surveys continue from Previous Year	Area Covered Sq.km	Cost
Year 2021	2	2	-	1268	472,000 + 150,000 Total 622,000/=

3.4.5 Environment & Landscape Division

- Conservation Plans, Landscape Plans, Public Outdoor Recreation Space Plans (PORS) - 41

Vision

Being pioneers of city beautification through the landscape by creating a sustainable urban environment with eco-friendly urban planning and projects.

Mission

The aim of the Environment and Landscape Division is to design and implement eco-hygiene, greenery and city beautification in the urban areas of Sri Lanka, taking into account the natural and cultural heritage as well as socio-economic and environmental issues.

Members	Total
Senior	01
Middle	07
Junior	08
MA Tech	0
MA Non-Tech	03
Primary Level	01
Other (Trainee)	03

3.4.6 Legal Division

- Working as Instructing Attorneys on behalf of UDA in courts
- Handling the court cases in all courts of Law/ legal organizations
- Granting Legal Opinion
- Conducting workshops of unauthorized constructions
- Filing cases against third parties
- Issuance of Power Delegation Certificates

Court Cases	Total
Supreme court	24
Court of Appeal	46
Commercial High Court	01
Court of Civil appeal	03
Agreements / MOU	36
High Court	12
Magistrate court	22

Management Level	Total
Senior	01
Middle	14
Junior	02
MA Tech	0
MA Non-Tech	05
Primary Level	07

3.4.7 Internal Audit Division

Audit reports	31
Rest House Ltd.	05
Investigations / Petitions / Special Assignments	08
Audit Queries	63
Water's Edge Ltd	16
Pre-Audits- Contract Payments	51
Project Variation Reports	02
Pre-Audits - Staff Loan	15
Govt. Audit Queries	21 - 10

3.4.8 Housing Division

- **Urban Regeneration Project (URP)**
- **Middle Income Housing Project**

"The objective of the URP Project is at to eliminate slums, shanties and other dilapidated housing from the city of Colombo by relocating dwellers in modern houses and liberated lands to be utilized for commercial and mixed development."

Housing Project	Location	Date of Commenced	Date of Opening	No. of Units
Sarasavi Uyana Apartment	Kalinga Mw, Colombo 05	09.02.2018	31.05.2021	528
Affordable Housing project Orugodawatta Phase I	Orugodawatta	08.02.2021	19.3% completed	440
Affordable Housing project Orugodawatta Phase II	Orugodawatta	08.02.2021	14.6% completed	432
Affordable Housing project Peliyagoda Phase I	Peliyagoda	08.02.2021	6.77% completed	168
Affordable Housing project Peliyagoda Phase II	Peliyagoda	8.02.2021	13.5% completed	384
Affordable housing project at Makumbura	Makumbura, Kottawa	08.02.2021	21.88% completed	384
Affordable housing project at Malabe		08.02.2021	21.45% completed	256
Affordable housing project at Boralasgamuwa	Boralasgamuwa	08.02.2021	11.66% completed	120
Affordable housing project at Stadiumgama		08.02.2021	18.86% completed	210

Middle Income Housing Project

Members	Total
Senior	01
Middle	10
Junior	10
MA Tech	02
MA Non-Tech	02
Primary Level	04

Urban regeneration Project

Members	Total
Senior	01
Middle	07
Junior	12
MA Tech	–
MA Non-Tech	10
Primary Level	08
Other (Contract)	49
Other (Trainee)	05

3.4.9 Human Resource Management & Development

No. of Employees	
Head Office	1151
District Office	253
Sub Office	279
Total No. of vehicles	98
Total No. of drivers	101
Welfare activities	
Medical	Rs. 30,326,671.00
Loan facilities	Rs. 82,261,945.00
Recruitment	63
No. of promotions	12
No. of transfers	61
Total No. of functioning tourist bungalows / resorts (Pallekele, Badulla, Anuradhapura, Kataragama, Nuwara-eliya)	05
Income received from tourist bungalows / resorts	Rs. 891,002. 96
Total Expenditure (including maintenance, repairs, electricity etc.) for tourist bungalows/resorts in 2021	Rs. 921,170.09
Areas covered by welfare buses (Kaluthara, Meepe, Dematagoda)	03
Total number of employees traveled in welfare buses	170

Members	HRM	Inquairy Unit	Media Unit
Senior	01	0	0
Middle	04	0	0
Junior	11	01	01
MA Tech		0	01
MA Non-Tech	18	02	03
Primary Level	16	0	06

3.4.10 Engineering Service Division

Electricity Maintenance	200
Repairs Civil & Mechanical	100
MEPCC & Janitorial Services	120
Other	100
Water repairing	175

Management Level	Total
Senior	01
Middle	01
Junior	03
MA Tech	04
MA Non-Tech	13
Primary Level	13

3.4.11 Finance Division

Finance Division of the UDA has been enhanced the scope of the financial activities as well as tend to be focused new financial era.

- Preparation of Strategic Cooperate Intent (SCI) which is an emerging tool used as a policy instrument to boost overall performance of State- Owned Enterprises (SOEs) focusing on enhancement of the operational, financial and quality of service delivery within an agreed period in line with the macroeconomic policy framework. It is submitted to the General Treasury and obtained acceptance.
- Completion of back log of preparation of Bank Reconciliation in the MIS System with the new system transition.
- To Initiate a new unit within the Finance Division as Provincial Reporting and Subsidiaries unit for monitoring UDA Sub Offices and Subsidiaries in an effective manner.
- To Assist in the preparation of Steering Goal 4 of the Strategic Plan 2018-2022 of the UDA.
- To Make foundation to the Modified Cost Center Mechanism and carryout awareness sessions while cooperating with Head Office Divisions and the Sub offices.
- Submission of Financial Statements and other statutory reports to the respective institutions on due dates

No of Payment vouchers process during the year	11698
Interest Income on Excess Funds Utilization	Rs. 1165 Mn
Project Disbursement (Treasury Funds)	Rs. 1306 Mn
Project Disbursement (UDA Funds)	
URP Projects	Rs. 1033 Mn
Compensation	Rs. 1500 Mn

Members	Total
Senior	01
Middle	15
Junior	6
MA Tech	-
MA Non-Tech	33
Primary Level	05

3.4.12 Real Estate Division

Real Estate Management & Development Division directly incorporated to the second strategic goal of the strategic plan of 2018-2020 which is stimulated social and economic development in urban areas"

Functions and the responsibilities:

Key Functions of REM Division

- Built-Up Property Management
- Preparing Re-Development Proposal for Unutilized Lands
- Calling RFP (Request for Proposal) for Cleared Lands
- Proposed Real Estate Development Projects for Investors
- Preparation of Web Based Land & Property Information System

Management Level	Total
Senior	01
Middle	05
Junior	03
MA Tech	0
MA Non-Tech	02
Primary Level	01
Other (assignment basis)	10

3.4.13 Facility Management Division

	Assets Name	Annual income (Without Rent)	Maintenance cost + Other Cost (Rs.)
1	Race Course	5,430,014.38	60,503,127.72
2	Dutch Hospital Co.	28,533,041.74	26,040,199.27
3	Dutch Hospital Galle	690,240.75	23,003,962. 04
4	Colombo Gold Center	1,085,652.81	46,234 ,330.04
5	Floating Market	112,095.76	44,016,597 .91
6	Arcade Independence Square	2,907,525.29	52,003,827.83
7	Beira Lake	461,623.96	16,512,797.44
8	Baladaksha Mw	2,055,542.96	14,023,949.77
9	Wetland park	-	1,194,189.94
10	Trace Expert City	485,232.60	40,120,343.61
11	Independence sq.	500.00	2,457,237.84
12	Linear Park	-	12,340,078.77
13	Parliament green	-	2,924,134.37
14	Manning Market	65,813,197.15	111,662,618.00

3.5 Planning Highlights - 2021

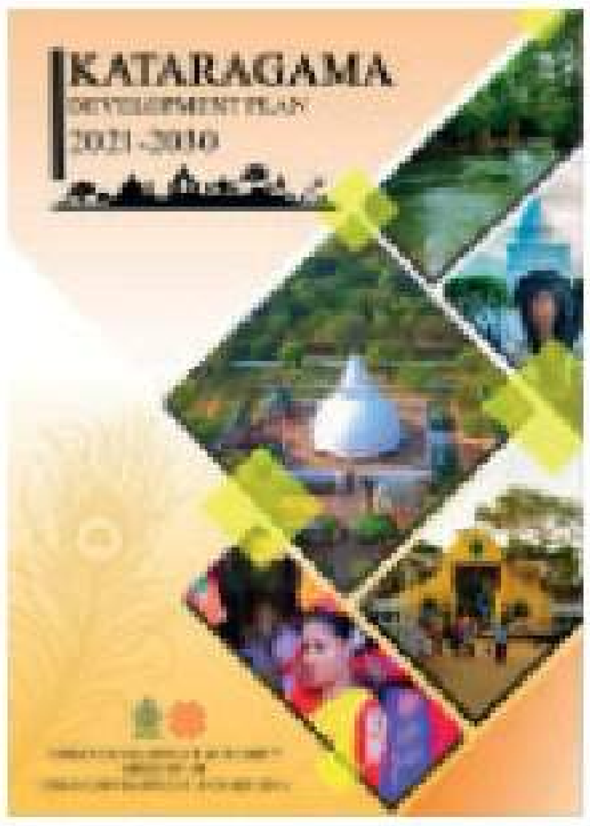
Gazetted 08 Development Plans

Negambo

Kelaniya

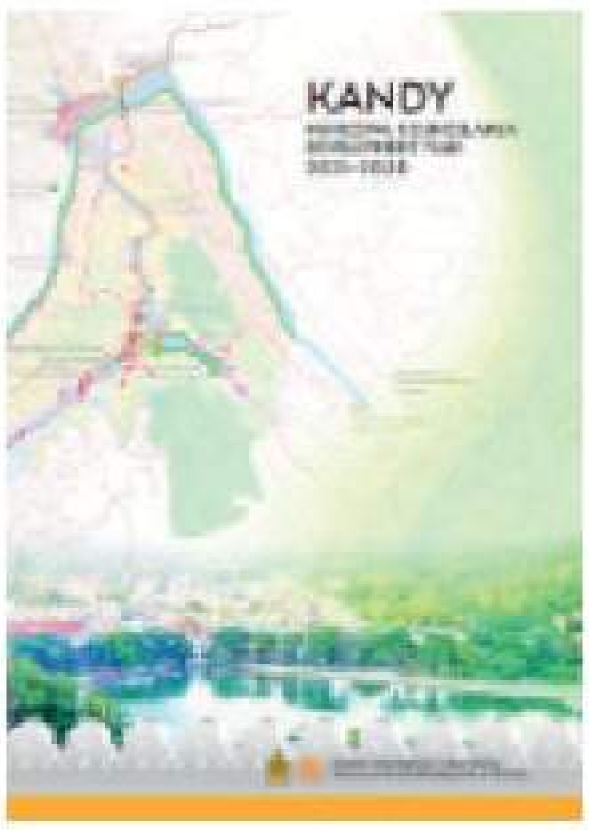
Beruwala,

Biyagama

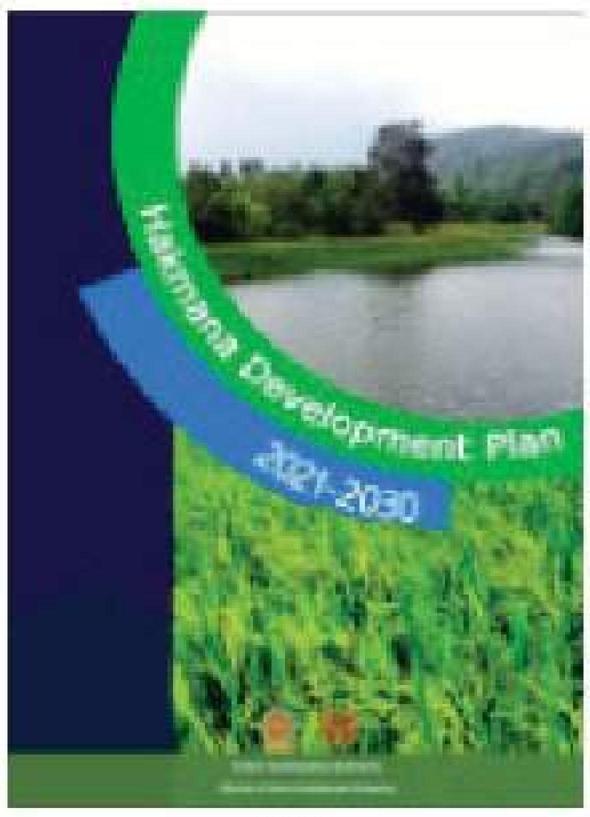


Kataragama

Kalutara



Kandy



Hakmana

3.5.1 Ongoing Development Plans

No	Name of the Plan/ activity	Area Covered	Need of the Plan/activity	Status/ Progress of the Plan (by the end of the relevant year)	Total Costs (by the end of the year) Rs. Mn. (Approx.)
1	Hatton Development Plan	Hatton Urban Council Area, Ambagamuwa PS (Part), Norwood PS (Part)	Preparation of DP due to the unavailability of gazette DP	Scoping	0.4
2	Wattala Development Plan	Wattala PS, Wattala UC	New Plan Preparation	Scoping	0.4
3	Horana Development Plan	Horana PS, Horana UC	New Plan Preparation	Scoping	0.4
4	Panadura Development Plan	Panadura PS, Panadura UC	To update the former plan	Scoping	0.4
5	Welimada Development Plan	Welimada Pradeshiya Sabha	New Plan Preparation	Zoning and regulations completed	0.4
6	Wellawaya Development Plan	Wellawaya Pradeshiya Sabha	New Plan Preparation	Zoning and regulations completed	0.4
7	Monaragala Development Plan	Monaragala Pradeshiya Sabha	New Plan Preparation	Zoning and regulations completed	0.4
8	Bandarawela Development Plan	Bandarawela Municipal Council Area	New Plan Preparation	Zoning and regulations completed	0.4
9	Eravur Development Plan	Eravur Urban Council Area	New Plan Preparation	Strategy Formulation	0.4

10	Sri Jayawardenapura Kotte Development Plan	Sri Jayawardenapura Kotte MC	update the previous plan	Scoping	0.4
11	Maharagama Development Plan	Maharagama Urban Council	To update the previous plan	Scoping	0.4
12	Greater Jaffna Development Plan	Jaffna District	To update the draft plan	Strategy Formulation	0.4
13	Vauniya Development Plan	Vauniya Declared Area	To update the development plan	Zoning and regulations completed	0.4
14	Greater Dambulla Development Plan	Greater Dambulla Declared Area (Dambulla PS, Galewela PS, Naula PS, Palagala PS, Kekirawa PS)	To update the development plan	Zoning and regulations completed	0.4
15	Ampara Development Plan	Ampara Urban Council	To revise the plan	Zoning and regulations completed	0.4
16	Akkareipattu Development Plan	Akkaraipattu MC,Akkaraipattu PS,Alyadwini PS	New Plan Preparation	Background Studies	0.4
17	Greater Hambanthota Development Plan	Hambanthota DS, Ambalanthota DS, Lunugamwehera DS, Sooriyawewa DS, Tissamaharama DS	New Plan Preparation	Concept finalization	0.4
18	Nuwara Eliya Development Plan	Nuwara Eliya PS, Nuwara Eliya UC, Lindula Thalawakelle UC	To update the development plan	Finalization stage	0.6
19	Rambukkana Development Plan	Rambukkana Pradeshiya Sabha	New Plan Preparation	Zoning and regulations completed	0.4

20	Kesbewa Development Plan	Kesbewa Urban Council	New Plan Preparation-Draft Plan	Zoning and regulations completed	0.4
21	Nawalapitiya Development Plan	Nawalapitiya Uc,Pasbage Korale Ps Part	New Plan Preparation	Zoning and regulations completed	0.4
22	Kundasale Development Plan	Kundasale Pradeshiya Sabha	New Plan Preparation	Zoning and regulations completed	0.4
23	Kuruwita Development Plan	Kuruwita Ps part	New Plan Preparation	Zoning and regulations completed	0.4
24	Pelmadulla Development Plan	Pelmadulla Ps PartKahawatta Ps PartGodakawela Ps part	New Plan Preparation	Zoning and regulations completed	0.4
25	Kuliyapitiya Development Plan	Kiliyapitiya Urban council ,kuliyapitiya Pradeshiya Sabha Area Part	New Plan Preparation	Zoning and regulations completed	0.4
26	Polgahawela Development Plan	Polgahawela Pradeshiya Sabha	New Plan Preparation	Zoning and regulations completed	0.4
27	Greater Matara Development Plan	Thihagoda Pradeshiya Sabha Malimbada Pradeshiya Sabha Weligama Pradeshiya Sabha Dewinuwara Pradeshiya Sabha Matara Pradeshiya Sabha Matara Municipal Council Weligama Urban Council	New Plan Preparation	Zoning and regulations completed	0.5

28	Beira Lake Intervention Area Development Guide Plan (2022–2031)	The East Beira Lake and Northern part of the West Beira Lake		Completed	0.4
29	Killinochchi Development Plan	Karachchi Pradeshiya Sabha areas	New Plan Preparation - Draft Plan	Scoping Completed	0.4
30	Gampola Development Plan	Gampola Urban Council area	New Development Plan Preparation	Vision, Goals and Objectives Formulation,Strategy formulation Completed	0.4
31	Mahara Development Plan	Mahara Pradeshiya Sabha area	New Plan Preparation	Vision, Goals and Objectives Formulation,Strategy formulation completed	0.4
32	Katana Development Plan	Katana Pradeshiya Sabha a rea & Katunayake Seeduwa Urban Council area	New Plan Preparation	Vision, Goals and Objectives Formulation,Strategy formulation Completed	0.4
33	Mawanella Development Plan	Mawanella Pradeshiya Sabha area	Currently absent a development plan for entire gazetted area	Vision, Goals and bjectives Formulation,Strategy formulation Completed	0.4
34	Thalawa Development Plan	Thalawa PS area	Preparation of DP due to the unavailability of gazette DP	Vision, Goals and Objectives Formulation,Strategy formulation Completed	0.4
35	Kekirawa Development Plan	Kekirawa PS area	Preparation of DP due to the unavailability of gazette DP	Vision, Goals and Objectives Formulation, Strategy formulation Completed	0.4

36	Gampaha Development Plan	Gampaha MC area	To update the former plan	Vision, Goals and Objectives Formulation, Strategy formulation Completed	0.4
37	Higurakkgoda Development Plan	Higurakgoda PS area	Preparation of DP due to the unavailability of gazette DP	Vision, Goals and ojective Formulation, Strategy formulation Completed	0.4
38	Batticaloa Development plan	Batticaloa MC area	To revise the plan	Background studies Completed	0.4
39	Ambalangoda Development Plan	Ambalangoda UC Area	reparation of DP due to the unavailability of gazette DP	Zoning & Regulations completed	0.4
40	Puttalam Development Plan	Puttalam UC & PS Area	Preparation of DP due to the unavailability of gazette DP	Strategy formulation Completed	0.4

3.5.2 Completed Development Plans

No	Name of the Plan	Covered Areas	Total Costs (by the end of the year) (Approx.)
01	Greater Galle Development Plan	Galle MC, Bope Poddala PS (Part), Habaraduwa PS (Part), Akmeemana PS (Part)	Rs. 2.00 Mn
02	Rathnapura Development Plan	Rathnapura MC	Rs. 1.5 Mn
03	Embilipitiya Development Plan	Embilipitiya UC and PS(Part)	Rs. 1.2 Mn
04	Anuradhapura Development Plan	Anuradhapura MC, Nuwaragampalatha Central PS (Part) and Nuwaragampalatha East PS (Part)	Rs. 1.2 Mn
05	Polonnaruwa Development Plan	Polonnaruwa MC and PS(Part)	Rs. 1.2 Mn
06	Kurunagala Development Plan	Kurunegala MS and PS	Rs. 1.5 Mn
07	Maho Development Plan	Maho PS (Part)	Rs. 1.2 Mn
08	Kalpitiya Development Plan	Kalpitiya PS	Rs. 1.2 Mn
09	Mannar Development Plan	Mannar UC and Mannar PS	Rs. 1.5 Mn
10	Kandy Development Plan	Kandy MC	Rs. 1.5 Mn
11	Kalutara Development Plan	Kaluthara UC and PS	Rs. 1.2 Mn
12	Beruwala Development Plan	Beruwala UC and PS	Rs. 1.2 Mn

13	Hakmana PS Development Plan	Hakmana PS (Part)	Rs. 1.2 Mn
14	Negambo MC Development Plan	Nigambo MC	Rs. 1.2 Mn
15	Biyagama PS Development Plan	Biyagama PS	Rs. 1.2 Mn
16	Kelaniya PS Development Plan	Kelaniya PS	Rs. 1.2 Mn
17	Ella Development Plan	Ella PS (Part)	Rs. 2.00 Mn
18	Badulla Development Plan	Badulla MC	Rs. 1.2 Mn
19	Katharagama Development Plan	Katharagama PS	Rs. 1.2 Mn
20	Mihinthalaya Development Plan	Mihinthalaya PS	Rs. 1.2 Mn
21	Ninthavur Development Plan	Ninthavur PS	Rs. 1.2 Mn

3.6 Projects

The projects implemented by the Urban Development Authority in 2021 were carried out by the two divisions functioning under the Deputy Director General (Projects) and the Deputy Director General (Consultancy). The Project Management Divisions, Project Consultancy Services Division, Engineering Services Division and Environment and Landscaping Division have contributed to the implementation of these projects under the above two divisions.

Project Management and Implementation

3.6.1 Project Management Division - Northern Region (R1)

3.6.1.1 Project Management and Implementation Highlights – Central Province

3.6.1.1.1 Kandy Sub Office

3.6.1.1.1.1 Proposed Street Sideway Development Project at Digana

Location	:	Digana Town Centre.
Cost	:	Rs. 8.38Mn + VAT
Fund Source	:	Treasury.
Client/ Stakeholders	:	Kundasale PS
Project Commencement date	:	16.08.2021
Project Completion date	:	16.12.2021

Description

Improvement of the walkability, Landscaping Provision for Street Lighting, Pedestrian Improvement & Drainage improvement.

3.6.1.1.1.2 Construction of Railway Office Building at Gampola

Location	:	Gampala Town Centre.
Cost	:	Rs. 49.04 Mn + VAT
Fund Source	:	Treasury.
Client/ Stakeholders	:	Railway Department
Project Commencement date	:	11.05.2021
Project Completion date	:	14.10.2022

Description

UDA has proposed the new by pass road for the Gampola town along the Gampola kandy railway line as identified by Gampola development plan. The proposed road located along the railway line and one of the building functioned as an office for SLR was located on this path. Therefore, it was proposed to relocate this office to enable the construction of said by pass road. 60% of the project had been completed in 2021.

3.6.1.1.1.3 Development of Gurudeniya Walk way Track

Location	:	Ampitiya Town Centre.
Cost	:	Rs. 29.17 Mn + VAT
Fund Source	:	Treasury.
Client/ Stakeholders	:	Ampitiya PS/ Community of Gurudeniya
Project Commencement date	:	02.08.2021
Project Completion date	:	30.04.2022

Description

Construction of Walkway track 85% Completed..

3.6.1.1.1.4 Proposed street sideway Development Project at Kings 's street, Kandy.

Location	:	Kandy Town Centre
Cost	:	Rs. 14.09 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Kandy MC
Project Commencement date	:	16.08.2021
Project Completion date	:	16 .01.2022

Description

The objective of the project was Construction of Walkway track retrace the ancient architectural qualities in Grid city with the modern applications. Inorder to facilitate the passengers, customers and shop keepers with well-maintained road side Improvement of the walkability Landscaping. Development of Alleyways with compatible designs. Provision for Street Lighting Provision for Services line (underground electricity, water, Telecom, drained and sewerage line).

- 90% of the project was completed in 2021.

3.6.1.1.1.5 Walkway Development at Nawalapitiya Jayathilaka Ground.

Location	:	Nawalapitiya Town Centre
Cost	:	Rs.12.51Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Nawalapitiya UC
Project Commencement date	:	-
Project Completion date	:	21.09.2021

Description

(include the objectives of the project)

The objective of the project was Construction of Walkway Track Improve jogging facilities for national stadium Landscaping and protecting bank Improvement of the walkability Landscaping. Development of the gabion wall Pedestrian Improvement Pedestrian Improvement Drainage improvement of fence. Inorder to Improve jogging facilities for national stadium Landscaping and protecting bank.

- 85% of the project was Completed in 2021.

3.6.1.1.1.6 Proposed street sideway Development at Theldeniya

Location	:	Theldeniya Town Centre
Cost	:	Rs.8.35Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Madadumbara PS
Project Commencement date	:	07.10.2021
Project Completion date	:	07.02.2022

Description

The objective of the project was to facilitate the passengers, customers and shop keepers to with well maintained road side amenities.

- 70% Completed in 2021

3.6.1.1.1.7 Proposed street sideway Development at Waththegama

Location	:	Waththegama Town Centre
Cost	:	Rs. 10.37 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Waththegama UC
Project Commencement date	:	16.08.2021
Project Completion date	:	15.01.2022

Description

The project wished to facilitate the passengers, customers and shop keepers with well-maintained road side amenities. Improvement of the walkability landscaping, provision for street lighting pedestrian improvement, drainage improvement, hand rail improvement.

- 80% Completed in 2021

3.6.1.1.2 Nuwara_Eliya Sub Office

3.6.1.1.2.1 Construction of Proposed Gabion Wall at Seetha Eliya

Location	:	Seetha Eliya Temple, Sri Gangaramaya
Cost	:	Cost – Rs. 14.54 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Seetha Eliya Temple
Project Commencement date	:	13.07.2021
Project Completion date	:	30.09.2021

Description

The objectvies of the project was Enhancing tourist attraction without causing traffic congestion and providing infrastructure facilities to pilgrims as well as public.

3.6.1.1.2.2 Sri Pada Piligrimas Facility Development project

(Supply, Installation and Establishment of Sewerage and Waste Treatment System at Nallathanniya)

Location	:	Nallathanniya town
Cost	:	Rs. 12.78 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Client/ Stakeholders – Maskeliya Pradeshiya Sabha
Project Commencement date	:	07.03.2021
Project Completion date	:	16.06.2021

Description

It is expected to improve the infrastructure facilities for Sri Pada pilgrims

3.6.1.1.2.3 Kotagala Wet Land Park Development Project-stage1

Location	:	Koatagala
Cost	:	Rs. 10.64 Mn + (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Kotagala Pradeshiya Sabha
Project Commencement date	:	19.12.2020
Project Completion date	:	19.03.2021

Description

Objective of the project was to dredging the lake and preparation of the lake

3.6.1.1.2.4 Kotagala Wet Land Park Development Project-stage 11

Location	:	Koatagala
Cost	:	Rs. 55.56 Mn + (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Kotagala Pradeshiya Sabha
Project Commencement date	:	19.04.2021
	:	

Description

Objectives of the project were to improve the tourism facilities, to prevent encroachment of wet land area, to enhance the esthetic value of the area, 70% of the project is completed in 2021

3.6.1.1.2.5 Pundaluoya Weekly Fair Development Project

Location	:	Pundaluoya Town
Cost	:	Rs. 76.48 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Kothmale Pradeshiya Sabha
Project Commencement date	:	28.07.2021
Project Completion date	:	physically 75% completed - continuation project

Description

Pundaluoya weekly fair development project aims to improve the infrastructure facilities to the people & to enhance the city economy.

3.6.1.1.2.10. 100 Cities Development Programme

3.6.1.1.2.10.1. City Development Project at Ginigathena

Location	:	Ginigathena
Cost	:	Rs. 13.97 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Ambagamuwa Pradeshiya sabha
Project Commencement date	:	16.08.2021
Project Completion date	:	physically 80% completed - continuation project

Description

This project expects to provide better pedestrian facilities to the people, control the unauthorized encroachments of the road, enhance the environmental condition of the area & improve the economy of the local people.

3.4.1.1.2.10.2 City Development Project at Ragala

Location	:	Ragala
Cost	:	Rs. 15.36 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Walapane Pradeshiya Sabha
Project Commencement date	:	17.09.2021
Project Completion date	:	physically 70% completed - continuation project

Description

The City Development Project at Ragala aims to control the unauthorized encroachments to the land, to enhance the environmental condition of the area, to improve the economy of the local people & to provide better pavement facilities for the people.

3.4.1.1.2.10.3 City Development Project at Rikillagaskada

Location	:	Rikillagaskada
Cost	:	Rs. 12.16 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Haguranketha Pradeshiya Sabha
Project Commencement date	:	16.08.2021
Project Completion date	:	Physically 65% completed - continuation project

Description

The project aims to provide better and safety pedestrian facilities for people, to enhance the environmental condition of the area, to improve the economy of the local people & to improve road condition of the town.

3.4.1.1.2.10.4 Landscape and City Beautification project at Thalawakele

Location	:	Thalawakele Town
Cost	:	Rs. 16.14 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Thalawakele Lindula Urban Council
Project Commencement date	:	16.08.2021
Project Completion date	:	physically 80% completed - continuation project

Description

The objectives of the project were to improve the recreational facilities of the area & provide better relaxing space for the people, to control the unauthorized encroachments to the land, to enhance the environmental condition of the area & to improve the economy of the local people.

3.6.1.1.3 Dambulla Sub Office

3.6.1.1.3.1. 100 cities development programme

3.6.1.1.3.1.1 Inamaluwa Walking Track Development Project

Location	:	Inamaluwa, Sigiriya
Cost	:	Rs. 10.49 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Dambulla PS
Project Commencement date	:	2021 Feb
Project Completion date	:	2021 June

Description

Objectives of the project were promoting physical activity enhancing community well-being, improving safety, increasing property values, supporting environmental sustainability & Providing economic benefits.

3.6.1.1.3.1.2 Pallepola Walking Track Development Project

Location	:	Pallepola townCost
Cost	:	Rs. 9.27 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pallepola PS
Project Commencement date	:	2021 Feb
Project Completion date	:	2021 June

Description

Objectives of the project were promoting physical activity, enhancing community well-beings, improving safety, increasing property values, supporting environmental sustainability, providing economic benefits.

3.6.1.1.3.1.3 Naula Walking Track Development Project

Location	:	Naula town
Cost	:	Rs. 14.89 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Naula PS
Project Commencement date	:	2021 Feb
Project Completion date	:	2021 June

Description

Aims of the project were promoting physical activity, enhancing community well-being, improving safety, increasing property values, supporting environmental sustainability & providing economic benefits.

3.6.1.1.3.1.4 Matale Walking Track and Car Park Development Project

Location	:	Matale town
Cost	:	Rs. 14.61 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Matale MC
Project Commencement date	:	2021 Feb
Project Completion date	:	2021 June

Description

The objectives of the project were promoting physical activity, enhancing community well-being, improving safety, increasing property values, supporting environmental sustainability & providing economic benefit

3.6.1.1.3.1.5 Ukuwela Walking Track Development Project

Location	:	Ukuwela
Cost	:	Rs. 15.83 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Ukuwela PS
Project Commencement date	:	2021 Feb
Project Completion date	:	2021 June

Description

The aims of the project were promoting physical activity, enhancing community well-being, improving safety, increasing property values, supporting environmental sustainability & providing economic benefits

Increasing property values, supporting environmental sustainability & providing economic benefits..

3.6.1.1.3.1.6 V.T. Nanayakkara Park Development Project

Location	:	Matale town
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Matale MC
Project Commencement date	:	Feb 2021
Project Completion date	:	June 2021

Description

The objectives of the project were, promoting physical activity, enhancing community well-being, improving safety, increasing property values, supporting environmental sustainability & providing economic benefits.

3.6.1.1.3.2. Hasalaka Bus stand Development.

Location	:	Hasalaka Town Centre.
Cost	:	Rs. 21.35 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Minipe PS/Land Commissioner.
Project Commencement date	:	11.05.2021
Project Completion date	:	31.12.2021

Description

The project is construction of bus stand, car parking area and hard and soft landscaping to provide better transport facilities. This Bus stand has 5 no of bus bay and it provide service for 25 000 of community population per day. Hasalaka is a main town of the Minipe PS area and 100,000 of peoples get commercial and other service from this town. Therefore, this bus stand project directly helps to increase the public infrastructure of this area.

3.6.1.2 Project Management and Implementation Highlights – North Central Province

3.6.1.2.1 Anuradhapura Sub Office

3.6.1.2.1.1. 100 Cities Development Project

3.6.1.2.1.1.1. & Landscaping & Parking project at Thirappane

Location	:	Thirappane
Cost	:	Rs.16.83Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Thirappane Pradeshiya Sabha (PS)
Project Commencement date	:	16.08.2021
Project Completion date	:	21.02.2022

Description

Under the Hundred Cities beautification Project it was identified Vehicle Parking & Landscape Project for Thirappane Town. The Project consists of Children's Park, Sanitary Facilities, Vehicle parking, 4 Kiosks, Walking Paths, Seating facilities under shady trees and proper drainage system.

The objective was to provide relaxing space to the city dwellers, provide safety for children's play area and create city beautification.

3.6.1.2.1.1.2 Parking & Landscaping project Eppawala

Location : Eppawala

Cost : Rs.16.62 Mn + VAT

Fund Source : Treasury Fund

Client/ Stakeholders : Thalawa Pradeshiya Sabha

Project Commencement date : 13.08.2021

Project Completion date : 12.02.2022

Description

The project was Construction of parking bays, paved pathways, waiting areas and sanitary facilities

Under the Hundred Cities beautification Project it was identified Vehicle Parking & Landscape Project for Eppawala Town. Project consists of 7 numbers lorry parking bays, paved pathways, waiting areas and sanitary facilities.

The Objective was to provide convenient parking spaces for city dwellers & to reduce traffic congestion, and create relaxing space to the city dwellers.

3.6.1.2.1.1.3. Landscaping & Road Development at Kapugollewa

Location : Horowpothana

Cost : Rs. 10.61 Mn + VAT

Fund Source : Treasury Fund

Client/ Stakeholders : Horowpotana Pradeshaiya Sabha

Project Commencement date : 19.08.2021

Project Completion date : 10.08.2022

Description

Town is located 52 km away from Anuradhapura District. It is a sub urban center. Government institutions such as Hospitals, Banks, schools located in this center. The Project consists of asphalt, paving areas and landscape area.

Objectives were Improvement of paving area & Drainage system and road asphalt.

3.6.1.2.1.1.4. Proposed Resting Place at Kekirawa, Malawawewa

Location	:	Kekirawa
Cost	:	Rs. 8.28 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Pradeshiya Sabha Kekirawa
Project Commencement date	:	28.09.2021
Project Completion date	:	03.08.2022

Description

Malawawewa has located in Kekirawa town and situated at A9 road. Alone the road there is a high traffic flow to Anuradhapura & Jaffna. But there were no suitable places for relaxing. Proposed site located in front of the Malawa Wewa is a spectacular place to the people for relaxing. Project consists of construction of sanitary facilities, Food stalls and Parking Facilities.

Objectives were to provide relaxing space to the area, city beautification, provide sanitary facilities, leisure activities,

3.6.1.2.1.1.5 Landscaping at Dharmapala Mawatha, Anuradhapura

Location	:	Dharmapala Mawatha, Anuradhapura
Cost	:	Rs.18.16 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Anuradhapura Municipal Council
Project Commencement date	:	17.09.2021
Project Completion date	:	15.01.2022

Description

Under the Hundred Cities Beautification project it was identified as Landscape Project for Dharmapala Mawatha. The Project consists with Car parking bays, Turfing and Interlocking areas (Pedestrian Path). The Objectives of the project were to provide convenient parking spaces for city dwellers, reduce traffic congestion, and create city beautification..

3.6.1.2.1.1.6 Road Improvement and landscape Project at Medawachchiya

Location	:	Medawachchiya
Cost	:	Rs. 6.48 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Medawachchiya Pradeshiaya Sabha
Project Commencement date	:	12.11.2021
Project Completion date	:	12.03.2022

Description

Under the Hundred Cities Beautification Project it was identified as a Road Improvement & Landscape Project for Medawachchiya Town. Project consists of Car parking bays, paved pathways, and improve proper drainage system.

Objectives of the project were to provide convenient parking spaces for city dwellers, reduce traffic congestion, and to create city beautification.

3.6.1.2.1.1.7 Town Center Landscaping at Nochchiyagama

Location	:	Nochchiyagama
Cost	:	Rs. 8.26 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Pradeshiya Sabha Nochchiyagama
Project Commencement date	:	12 Nov 2022
Project Completion date	:	12 Mar 2022

Description

Nochchiyagama town is located at Anuradhapura Puttalam road. It is a service facilitating town. The town is developed in an adhoc manner. Thus, there is a vital requirement to minimize the disorganized development (drainage, paving etc.)

The objectives of the project were Improvement of paved pedestrian area, parking facilities, to organize the disorganize urban activities in the town & drainage improvement and seating facilities with landscape area.

3.6.1.2.1.1.8 Road Improvement and Landscape Project at Galnewa, Anuradhapura

Location	:	Galnewa
Cost	:	Rs. 18.52 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Galnewa Pradeshaia Sabha
Project Commencement date	:	12.11.2021
Project Completion date	:	12.03.2022

Description

Under the Hundred Cities Beautification Project, it was identified road improvement & landscape project for Galnewa Town. The Project consists of paving pedestrian paths, car parking, benches around the proposed tree planting area and improve drainage system.

Objectives of the project were to provide convenient parking spaces and pedestrian paths for city dwellers, reduce traffic congestion, and improvement of infrastructure.

3.6.1.2.1.1.9 Sanitary Facilities and Landscape Improvement Project at Habarana

Location	:	Habarana
Cost	:	Rs. 3.69 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Kekirawa Pradeshiaya Sabha (kekirawa PS)
Project Commencement date	:	19.08.2021
Project Completion date	:	06.07.2022

Description

Habarana is one of the main junctions which connects Anuradhapura District to urban area. Also, it is prominent hub for tourist activities. However, there is a vital requirement for sanitary facilities. Thus, the project addresses the said issue sanitary facilities, seating area and 2 shops (for tourists as well as the local commuters.)

3.6.1.2.1.2. Treasury fund projects - Lagging Regions

3.6.1.2.1.2.1 Proposed Parking & Landscaping Project at Semasinghe Mw

Location	:	Semasinghe Mawatha, Anuradhapura
Cost	:	9.93 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Anuradhapura Municipal Council
Project Commencement date	:	17 Dec 2020
Project Completion date	:	30 Mar 2021

Description

The project was to provide parking, landscaping, flower beds & tree planting & renovation of side drain, street lighting at Semasinghe mawatha, Annuradhapura.

3.6.1.2.1.2.2 Construction of Dhanashalawa at Mirisawetiya, (Phase 11)

Location	:	Mirisawetiya, Anuradhapura Sacred Area
Cost	:	Temple
Fund Source	:	Rs. 20.78 Mn + VAT
Client/ Stakeholders	:	Chief Incumbent of Mirisawetiya Temple
Project Commencement date	:	21st December, 2020
Project Completion date	:	20th April, 2021

Description

Mirisawetiya Viharaya needs a Dana Shalawa for buddhist activities. Phase 1 of the project is completed and phase II of the project consist of construction of upper floor to provide accommodation for Buddhist Monks.

Objective of the project was to upgrade the facilities in historical temples which is in Atamasthanaya in order to create a better space for arms giving activities and other religious activities. while protecting of the ancient cultural values for the future generation etc.

3.6.1.2.1.2.3 Proposed Parking Area & Flower Stalls Development Near Samadhi Statue (stage 11)

Location : Anuradhapura Sacred Area

Cost : Rs. 27.09 Mn + VAT.

Fund Source : Treasury

Project Commencement date : 04. Dec 2020

Project Completion date : 10 Apr 2021

Description

Construction of proper flower stalls

3.6.1.2.1.3 public Institutions

3.6.1.2.1.3.1 Construction of pathway at Sihilel Maga (Phase I)

Location : Anuradhapura Sacred Area

Cost : Rs. 10.14 Mn + (Excluding VAT)

Fund Source : Treasury

Client/ Stakeholders : Incumbent of Thuparamaya

Project Commencement date : 04 Dec 2020

Project Completion date : 30 Jul 2021

Description

Objectives

- Pathway Construction and landscape works

3.6.1.2.1.3.2 Construction of Pathway at Thuparamaya (Swarna Warna Mawatha)

Location : Anuradhapura Sacred Area

Cost : Rs 17.28 MN

Fund Source : Treasury

Client/ Stakeholders : -

Project Commencement date : 14. Dec 2020

Project Completion date : 31. Aug 2021

Description

Objectives

- Pathway Construction and landscape works

3.6.1.2.1.3.3 Construction of pathway at Ruwanweliseya to Sri Maha Bodhiya (Swarnamali Mawatha)

Location	:	Anuradhapura Sacred Area
Cost	:	Rs. 8.26 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	-
Project Commencement date	:	15 Mar 2021
Project Completion date	:	31 Aug 2021

Description

Objectives

- Pathway Construction and landscape works

3.6.1.2.1.3.4 Abhayagiriya Lighting

Location	:	Anuradhapura Sacred Area
Cost	:	Rs. 14.67 Mn + Excluding VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Incumbent of Abhayagiriya temple
Project Commencement date	:	12 Mar 2021
Project Completion date	:	31 Aug 2021

Description

Objectives

- Construction of lighting post along the Abhayagiriya entrance

3.6.1.2.1.3.5 Fencing surrounding area Ruwanweliseya

Location	:	Anuradhapura Sacred Area
Cost	:	Rs. 15.09 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Incumbent of Ruwanweliseya temple
Project Commencement date	:	12 Apr 2021
Project Completion date	:	30 Aug 2021

Description

Construction

3.6.1.2.1.4 Nine Provinces

3.6.1.2.1.4.1 Thirappane Thuru sewana Landscape improvement Project

Location	:	Thirappane
Cost	:	Rs. 23.49 Mn + Excluding VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Thirappane Pradeshiya Sabha
Project Commencement date	:	20 Aug 2021
Project Completion date	:	20 Jan 2022

Description

The project expected to make Landscape improvement, resting place, parking facilities, eating places & sanitary facilities

3.6.1.2.1.4.2 Pathway Development along Samadhi Statue

Location	:	Anuradhapura Sacred Area
Cost	:	Rs. 33.52 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Thirappane Pradeshiya Sabha
Project Commencement date	:	01 Sep 2021
Project Completion date	:	01 Mar 2022

Description

It was desingned to Improve Landscape development, public facilities, parking facilities, commuter facilities for vendors and visitors

3.6.1.2.1.5 "Gama Samaga Pilisadarak" Programme

3.6.1.2.1.5.1 Proposed Sewa Piyasa at Kanugahawewa

Location	:	Kanugahawewa, Kebitigollewa
Cost	:	Rs. 6.4 Mn + VAT
Fund Source	:	UDA
Client/ Stakeholders	:	DS Kebitigollewa
Project Commencement date	:	01 June 2021
Project Completion date	:	25 Sep 2021

Description

Objectives• Project consists of meeting hall, 5 office rooms and milk collecting center

3.6.1.2.1.5.2 Refurbishment of MOH Office at Halmillawatiya

Location	:	Halmiilawetiya, Kebitigollewa
Cost	:	Rs. 1.90 Mn
Fund Source	:	UDA
Client/ Stakeholders	:	MOH Kebitigollewa
Project Commencement date	:	06 June 202
Project Completion date	:	25 Sep 2021

Description

Construction of verandah, refurbishment of roof, bathroom tiling, ceiling and repair work of new doors.

3.6.1.2.1.5.3 Proposed Bus Halt at Kanugahawewa

Location	:	Kanugahawewa, Kebitigollewa
Cost	:	Rs. 527,472.00 + VAT
Fund Source	:	UDA
Client/ Stakeholders	:	Passenger Transport Authority Kebitigollewa
Project Commencement date	:	01 June 2021
Project Completion date	:	07 July 2021

Description

Project consists of Bus Halt with a Seating.

3.6.1.2.1.5.6.4 Proposed Volleyball Court at Halmillawetiya

Location	:	Kanugahawewa, Kebitigollewa
Cost	:	Rs. 926,277.00 + VAT
Fund Source	:	UDA
Client/ Stakeholders	:	Pradeshiya Sabha Kebitigollewa
Project Commencement date	:	01 June 2021
Project Completion date	:	15 Sep 2021

3.4.1.2.1.5.5 Refurbishment of Kalagam Viharaya at Halmillawetiya

Location	:	Halmiilawetiya, Kebitigollewa
Cost	:	Rs. 1.56 Mn
Fund Source	:	UDA
Client/ Stakeholders	:	MOH Kebitigollewa
Project Commencement date	:	06 June 202
Project Completion date	:	25 Sep 2021

Description

The project consists of refurbishment of ceiling inside the shrine room, ceiling of the verandah refurbishment of pantry and toilet.

3.6.1.2.1.6 Housing Project

3.6.1.2.1.6.1 Affordable Middle-Income Housing project

Location	:	Anuradhapura
Cost	:	Rs.1600 Mn + VAT
Fund Source	:	UDA
Client/ Stakeholders	:	UDA
Project Commencement date	:	2021.04.27
Project Completion date	:	2022.10.26

Description

Construction of housing scheme with all infrastructure facilities & development of Internal roads, with essential recreational facilities are the main components of the project. It included 135 housing units of 02 types (700sqft & 900sqft) with (Dedicated parking area for each apartment, Gymnasium, Cafeteria & Laundry, Entertainment facilities, Emergency generator facilities for common area) ets

3.6.1.2.2 Polonnaruwa Administrative Complex

3.6.1.2.2.1 New Admin Complex (Balance Part)

Location	:	New town, Polonnaruwa
Cost	:	Rs. 1018.53 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Government institutes, government officials and service recipients
Project Commencement date	:	2016 (about 80% of the project has been completed)
Project Completion date	:	Ongoing project

Description

The project objective was Bringing all scattered government institutes to one place.

3.6.1.2.2.2 CGR Quarters (Kaduruwela) – Residual Parts of the Project

Location	:	Kaduruwela
Cost	:	Rs. 129.51 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	CGR officials
Project Commencement date	:	2016
Project Completion date	:	2019

Description

It was proposed for relocation of old CGR quarters situated in the proposed financial city land at Kaduruwela.

3.6.1.2.2.3 Name of the Project: Circuit Bungalow, Polonnaruwa – Residual Part

Location	:	New town, Polonnaruwa
Cost	:	Rs. 28.97 Mn + VAT
Fund Source	:	UDA's funds
Client/ Stakeholders	:	Local and foreign tourists
Project Commencement date	:	2016
Project Completion date	:	2019

Description

Opening of the project at the beginning of the year 2021

3.6.1.2.2.4 Name of the Project: Construction of Financial City in Kaduruwela

Location	:	Kaduruwela town center
Client/ Stakeholders	:	Financial Institutions, Service Recipients.
Project Commencement date	:	2016
Project Completion date	:	Ongoing project.

Description

It was expected to complete the residual part of polonnaruwa circuit bungalow with a view to bringing all scattered financial institution in to one place

3.6.1.2.2.5 Kaduruwela Town Expansion Project

Location	:	Kaduruwela
Cost	:	Rs. 315.1 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Vendors and service recipients
Project Commencement date	:	2016
Project Completion date	:	Ongoing project it is now carrying out under the supervision of DS(Thamankaduwa) and Land Ministry

Description

This project is carring out under the supervison of DS (Thamankaduwa) under the Ministry of Land with a view to reducing the liner development of Kaduruwela which is the main town of Polonnaruwa.

3.6.1.2.2.6. 100 Town Development projects

3.6.1.2.2.6.1. City Beautification of Jayanthipura (Pavement Development)

Location	:	Jayanthipura
Cost	:	Rs. 16.73 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Higurakgoda Pradeshiya Sabha
Project Commencement date	:	13th August 2021
Project Completion date	:	09th February 2022

Description

Under Hundred Cities Beautification Project it was identified Vehicle Parking & Landscape Project for jayanthipura Town. The Project consists of proposed trees, Vehicle parking, renovation of clock tower, seating arrangements near shopping complex, seating facilities under shady trees and development of proper drainage system.

The objective of the project was to provide convenient parking spaces for city dwellers, reduce traffic congestion, gathering spaces for dwellers and proper infrastructure facilities with a view to Increasing the attraction of the town.

3.6.1.2.2.6.2. Town Beautification of Medirigiriya (Pavement Development)

Location	:	Madirigiriya
Cost	:	Rs. 19.22 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Medirigiriya Pradeshiya Sabha
Project Commencement date	:	13th August 2021
Project Completion date	:	09th February 2022

Description

Under Hundred Cities Beautification Project it was identified as a Landscape Project for Medirigiriya. The Project consists with car parking area with trees, Interlocking areas (Pedestrian Path) and development of drainage system.

The objectives of the project were to provide convenient parking spaces for city dwellers, reduce traffic congestion, and create beautification to the city with a view to Increasing the attraction of the town.

3.6.1.2.2.6.3 Town Beautification of Welikanda (Pavement Development)

Location	:	Walikanda
Cost	:	Rs. 20.43 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Welikanda Pradeshiya Sabha
Project Commencement date	:	19th August 2021
Project Completion date	:	15th February 2022

Description

Under Hundred Cities Beautification Project it was identified as a Road Improvement & Landscape Project for Welikanda Town. The project consists of car parking area, paved pathways, seating arrangements around the shady trees, proposed tress, Improvement of proper drainage system and paved landscape area near in front of the site.

The objective of the project was to provide convenient parking spaces for city dwellers, reduce traffic congestion, gathering spaces for dwellers and proper infrastructure facilities.

3.6.1.2.2.6.4. Town Beautification of Aralaganvila (Pavement Development)

Location	:	Aralaganwila
Cost	:	Rs.16.09 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Dimbulagala Pradeshiya Sabha
Project Commencement date	:	13th August 2021
Project Completion date	:	09th February 2022

Description

Under Hundred Cities Beautification Project it was identified as a landscape project for Aralaganvila town. The project consists of car parking bays, paved pathways, proposed trees with guards and improvement of drainage system.

The Objective of the project was to provide pedestrian spaces for city dwellers, reduce traffic congestion, and improvement of infrastructure

3.6.1.3. Project Management and Implementation Highlights – North Western Province

3.6.1.3.1 Kurunagala Sub Office

3.6.1.3.1.1. 100 cities Development Programme

3.6.1.3.1.1.1 Landscaping and City Beautification Project at Hiripitiya

Location	:	Hiripitiya
Cost	:	Rs. 20.08 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Ibbagamuwa
Project Commencement date	:	13th August 2021
Project Completion date	:	11th December 2021

Description

Hiripitiya is one of the small towns in Kurunegala District. But the town center was less attractive due to the lack of well-planned public spaces and ad-hoc developments. With the objective of enhancing a livable urban environment and to facilitate the local economy by providing basic infrastructure development, this project was successfully completed under 100 city beautification program.

The project's scope was consisted with construction of pavements with tree planting along the main road, landscaping the roundabout, construction of mini play area for children and construction of bus halts to facilitate the pedestrians.

3.6.1.3.1.1.2 Landscaping and City Beautification Project at Ambanpola

Location	:	Ambanpola
Cost	:	Rs. 18.37 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Maho
Project Commencement date	:	19th August 2021
Project Completion date	:	17th December 2021

Description

The main objective of the Thooppuwa city beautification and landscaping project is to make the central area of the town towards the Kochchikade Bridge more remarkable as the border crossing of Western and North Western provinces.

The project scope consisted with refurbishment of existing clock tower, tree planting and landscaping either side of the main street near the bridge, construction of interlock pavements around the Thooppuwa junction.

3.6.1.3.1.1.3 Landscaping and City Beautification Project

Location	:	Bingiriya
Cost	:	Rs. 13.13 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Bingiriya
Project Commencement date	:	13th August 2021
Project Completion date	:	11th December 2021

Description

The project consisted with construction of vehicle parking area, landscape and colour washing of existing image house and bus stand, construction of interlock pavements and tree planting along the main road and by roads.

The objective was town center beautification to make it more attractive, providing thermal comfort and improve walkability and safety within the town center

3.6.1.3.1.1.4 Landscaping and City Beautification Project at Pannala & 100 Cities Development programme at Makandura

Location	:	Pannala & Makandura
Cost	:	Rs. 13.69 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Pannala
Project Commencement date	:	13th August 2021
Project Completion date	:	11th December 2021

Description

Since Pannala is a town with rapid urbanization, located in the Kurunegala - Colombo 05 main road. It needed to beatifying the town center to make it more attractive and increasing the livability of the urban area. The scope of the project consisted with interlock paving at the bus stand, fixing built in seats, tree planting and cover the existing drains with RCC cover slabs.

3.6.1.3.1.1.4 Landscaping and City Beautification Project at Pannala & 100 Cities Development Programme at Makandura

Location	:	Polgahawela
Cost	:	Rs. 14.10 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Polgahawela
Project Commencement date	:	10th November 2021
Project Completion date	:	10th March 2022

Description

Proposed city beautification and landscaping project at Polgahawela consisted with construction of vehicle parking area, interlock pavements, cover the existing open drains with RCC slabs, colour washing and landscape the existing image home, tree planting and aspolting the bus stand premises. In order to improve walkability, provide thermal comfort, and enhance the livability of the town center.

3.6.1.3.1.1.6 Landscaping and City Beautification Project at Thoppuwa

Location	:	Thoppuwa
Cost	:	Rs. 19.61 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Wennappuwa
Project Commencement date	:	19th August 2021
Project Completion date	:	17th December 2021

Description

Landscaping and city beautification project at Ambanpola consisted with construction of pavements, drainage improvements with cover slabs, construction of bus halts, providing seating facilities to outdoor public areas and tree planting along the main street.

Through this project, it has been able to uplift the thermal quality, improve walkability and give the town center a fresh look and welcoming appeal to visitors.

3.6.1.3.1.2 Mini Bus Stand at Polpithigama

Location	:	Polpithigama
Cost	:	Rs. 23.25 Mn + VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Pradeshiya Sabha at Polpithigama
Project Commencement date	:	07th January 2021
Project Completion date	:	26th July 2021

Description

Polpithigama is one of the major agricultural based town situated in Kurunegala district.

Construction of public bus station consisted with 04 bus bays with sanitary facilities, passenger seating area with a proper in and out circulation and landscape works.

Main objective of the project was to provide convenience and safe transport to the people of the area.

3.6.1.2.1.3 Saragama Wewa Walkway Track at Kurunegala

Location	:	Saragama, Kurunegala
Cost	:	Rs. 2.39 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradeshiya Sabha at Kurunegala
Project Commencement date	:	19th May 2021
Project Completion date	:	20th December 2021

Description

Saragama Lake is a location rich with natural beauty, and biodiversity and it is situated very close to the town center. This area has a high potential for leisure and recreational activities.

The project scope included the construction of a 700m gravel compacted jogging track, outdoor seating areas and parking lots with interlock paved areas, solar lighting, landscape work with tree planting. The main objectives of this project are to promote local tourism activities, improve user physical, social and health conditions, increase opportunities for leisure and recreational activities and protect the flora and fauna of Saragama Lake.

3.6.1.3.2 Puttalam Sub Office

3.6.1.3.2.1. 100 Cities Development Programme

3.6.1.3.2.1.1 Landscaping and City Beautification Project at Chilaw

Location	:	Chilaw
Cost	:	Rs. 15.58 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradeshiya Sabha at Chilaw
Project Commencement date	:	11th October 2021
Project Completion date	:	22nd March 2022

Description

Chilaw is one of the sacred towns in Puttalm District. Project location is the main road of chilaw - Kurunegala at the Munneshwaram Temple up to 500m towards Kurunegala. Scope of the project consisted with construction of a gravel compacted car park and landscaping the temple side of the main road by making the Chilaw town more remarkable. The main objectives of the project were to facilitate the pilgrims and make the surrounding environment comfort and safe.

3.6.1.3.2.1.2. Landscaping and city beautification project at Palaviya

Location	:	Palaviya
Cost	:	Rs. 4.39 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradeshiya Sabha at Kalpitiya
Project Commencement date	:	06th December 2021
Project Completion date	:	05th April 2022

Description

The scope of the project consisted with construction of interlocks pavements either side of the main road starting from Palaviya junction up to 400m towards Kalpitiya and cover the existing open drains with cover slabs.

The main objectives of this project were to increase the walkability and beautification of the junction.

This project was mutually terminated of the completing the 40% of construction works due to the economic crisis of the country.

3.6.1.3.2.1.3 Weekly Fair at Madampe

Location	:	Madampe
Cost	:	Rs. 84.38 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradeshiya Sabha at Chilaw
Project Commencement date	:	25th May 2021
Project Completion date	:	22nd November 2021

Description

Proposed weekly fair at Madampe was designed with a multifunctional hall, fish and meat stalls, canteen, toilet block and a vehicle park.

Through this project it is expected to strengthen the economy of the population in the catchment area, minimize the traffic congestion during the weekly fair function and to facilitate the connection between consumer, producers and the community by providing a convenience place for buying and selling activity.

3.6.1.4 Project Management and Implementation Highlights – Northern Province

3.6.1.4.1. Jaffna Sub Office

3.6.1.4.1.1. Hundred Cities Development Programme

Description

Under the 100 Cities Development Programme 11 Township Beautification Projects were identified and implemented in Northern Province as follows.

3.6.1.4.1.1.1. Proposed Marathanamadam Town Development

Location	:	Marathanamadam
Cost	:	Rs. 16.21 Mn (Including VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Vali South Pradeshiya Sabha
Project Commencement date	:	2021.08.16
Project Completion date	:	2021.12.16

Description

The Project consists of Construction of Pedestrian Pathways, Shoe drains, Planting Trees & Benches etc.

The Objective of the project were infrastructure development, city beautification & provide convenience for school children and city dwellers

3.6.1.4.1.1.2 Landscaping Proposal at Navatkuli

Location	:	Navatkuli
Cost	:	Rs. 13.10 Mn (Including VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Chavakachcheri Pradeshiya Sabha
Project Commencement date	:	2021.09.21
Project Completion date	:	2022.01.21

Description

The Project consists of construction of pedestrian pathways, planting trees, parking area, etc.

Objective of the project were to beautify the town beautification, organize disorganized activities in town area and, uplift the well-being of dwellers and commuters etc

3.6.1.4.1.1.3 Construction of Pedestrian Pathway at Velanai Town

Location	:	Velanai
Cost	:	Rs. 15.99 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Velanai Pradeshiya Sabha
Project Commencement date	:	2021.08.31
Project Completion date	:	2021.12.13

Description

The Project consists of construction of pedestrian paths, bus shelter, etc ...

Objective of the project were to beautify the city, provide convenience for pedestrians and commuters etc.

3.6.1.4.1.1.4 Landscaping Proposal for Kodikamam

Location	:	Kodikamam
Cost	:	Rs. 14.37 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Chawakachcheri - Pradheshiya Sabha
Project Commencement date	:	2021.08.19
Project Completion date	:	2021.12.19

Description

The project consists of pedestrian paths, bus shelter, and planting trees etc. The objective of the project were city beautification, provide convenience for commuters and city dwellers.

3.6.1.4.1.1.5 Proposed Township Development at Chawakachcheri.

Location	:	Chawakachcheri
Cost	:	Rs. 13.28 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Chawakachcheri Urban Council
Project Commencement date	:	28.10.2021
Project Completion date	:	2022.02.28

Description

The Project consists of renovation of existing bus stand, laying asphalt work and planting trees.

The objective of the project were to provide convenience for commuters, provide efficient transport system & city beautification etc...

3.6.1.4.1.1.6 Landscape proposal at Mannar

Location	: Mannar
Cost	: Rs. 17.35 Mn + VAT
Fund Source	: Treasury
Client/ Stakeholders	: Mannar Urban Council
Project Commencement date	: 2021.10.07
Project Completion date	: 2022.02.07

Description

The Project consists of construction of car park, planting trees, pedestrian paths, etc.

The Objectives of the project were to provid convenient parking spaces for city dwellers, reduce traffic congestion & city beautification etc.

3.6.1.4.1.1.7 Project at clock tower to hospital junction Vavuniya

Location	: Vavuniya
Cost	: Rs. 11.50 Mn+ VAT
Fund Source	: Treasury
Client/ Stakeholders	: Vavuniya Urban Council
Project Commencement date	: 2021.09.28
Project Completion date	: 2021.12.19

Description

The project consists of pedestrian paths, bus shelter, and planting trees etc. The objective of the project were city beautification, provide convenience for commuters and city dwellers.

3.6.1.4.1.1.8 Proposed Landscape for Welioya Junction

Location	: Welioya
Cost	: Rs. 15.93 Mn + VAT
Fund Source	: Treasury
Client/ Stakeholders	: Maritimepattu Pradeshiya Sabha
Project Commencement date	: 2021.11.10
Project Completion date	: 2022.03.10

Description

The project consists of construction of pedestrian paths, planting trees, benchs city beautification to provide convenient for pedestrians, school children, commuters etc.

3.6.1.4.1.1.9 Town Center Development at Oddusuddan

Location	: Oddusuddan
Cost	: Rs. 4.50 Mn + VAT
Fund Source	: Treasury
Client/ Stakeholders	: Puthukkudiriuppu Pradeshiya Sabha
Project Commencement date	: 2021.11.12
Project Completion date	: 2022.03.12

Description

The Project consists of construction of pedestrian path in order to city beautification, provide convenient for pedestrians.

3.6.1.4.1.1.10 Proposed Landscape for Depot Junction Kilinochchi

Location	: Kilinochchi
Cost	: Rs. 55.44 Mn+ VAT
Fund Source	: Treasury
Client/ Stakeholders	: Karachchi Pradeshiya Sabha
Project Commencement date	: 2021.09.21
Project Completion date	: 2022.01.21

Description

The Project consists of construction of pedestrian paths, drains, parking bays etc. to facilitate many advantages to the commuters and general public.

3.6.1.4.1.1.11 Proposed Landscape for Poonakari Junction

Location	: Poonakari
Cost	: Rs. 8.72 Mn + VAT
Fund Source	: Treasury
Client/ Stakeholders	: Poonakary Pradeshiya Sabha
Project Commencement date	: 2021.11.10
Project Completion date	: 2022.03.10

Description

The Project consists of construction of pedestrian paths, planting trees, etc. for city beautification to provide convenient for pedestrians and commuters etc

3.6.1.4.1.2 Nine Province Development Projects

3.6.1.4.1.2.1 Proposed Parking Development at Hospital Road, Jaffna City – Stage II

Location	:	Hospital Road, Jaffna
Cost	:	Rs. 54.59 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	UDA
Project Commencement date	:	2021.07.13
Project Completion date	:	2022.06.30

Description

It is expected that the establishment of this vehicle park would create safe and accessible parking for traders, customers and commuters while easing the traffic along Jaffna Hospital Road. The project consists of 16 heavy vehicles parking bays, 35 light vehicle parking bays and 25 three wheelers parking bays with the sanitary facilities.

Objectives of the project were to provide accessible, affordable and convenience parking facilities for customers of commercial shops, traders, private buses and CTB buses to reduce the congestion and increase the mobility of the core area, to reduce visual pollution of the core area, to reduce the accident of the core area, to get maximum utilization from the available land within core area.

3.6.1.4.1.2.2 Proposed Pola at Gomarankadawala

Location	:	Gomarankadawala
Cost	:	Rs. 58.26 Mn + VAT
Fund Source	:	Treasury Client/ Stakeholders – Pradeshiya Sabha –Gomarankadawala
Project Commencement date	:	2020.12.17
Project Completion date	:	2021.06.26

Description

Gomarankadawala Town is one of the Small Urban Service Centers which serves to large Agricultural base rural area in the District.The weekly fair facilitates the important economic activities of the town to provide opportunities to framers sell their agricultural productions. The project consists of 134 Stalls, sanitary facilities, washing areas, small food outlet and parking areas.

3.6.1.4.1.2.3 Balance Work of Bus Stand (Stage II) at Kilinochchi

Location	:	Balance Work of Bus Stand (Stage II) at Kilinochchi
Cost	:	Rs. 65.76 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Northern Provincial Council
Project Commencement date	:	13rd July 2021
Project Completion date	:	28th February 2022

Description

Project consisted with asphalt laying of bus stand area and access roads, drainage improvement and landscaping work. To create a transportation hub with relevant facilities to facilitate general public and, enhance the tourist attraction, creating public gathering space.

3.6.1.4.1.3 Public Institutions

3.6.1.4.1.3.1 Core Area Development – Stage IV, Balance Work of Bus Stand at Mullaitivu

Location	:	Mullaitivu
Cost	:	Rs.21.12 Mn + VAT
Fund Source	:	Treasury
Project type	:	Treasury funded under Public Institutions Budget Line
Client/ Stakeholders	:	Mullaitivu, Marimepaththu PRADESHIYA Sabha Provincial Council
Project Commencement date	:	05.11.2021
Project Completion date	:	02.08.2022

Description

The project consisted with Stage II of bus stand building which is consist with 14 Nos of bus bays, private - CTB Ticketing counters, waiting areas, cafeterias and improvement of existing roads.

The objectives of the project were to create a transportation hub with relevant facilities to facilitate general public and enhance, Enhance the tourist attraction & creating public gathering space

3.6.2 Project Management Division – Western Region (R2)

3.6.2.1 Project Management and Implementation Highlights _Western Province

3.6.2.1.1 Western Province Division

3.6.2.1.1.1 Homagama Pradeshiaya Sabha

3.6.2.1.1.1.1 Godagama Town Center Development Project (Drainage Plan Preparation & Drainage Plan Implementation)

Location	:	Godagama junction
Cost	:	Rs. 5.3 Million (with 8% Vat)
Fund Source	:	Treasury
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	2021.04.08 (Received the Board Approval)
Project Completion date	:	Planning stage

Description

The objectives of the project were to enhance the city legibility through proposed development, to improve the urban infrastructure facilities direct the city development interconnection by Proposed TOD development at Meegoda and Godagama Town activities and to enhance the city connectivity to public transport facilities for day today activities.

3.6.2.1.1.1.2 Jogging Track to development Project around Mattegoda Tank

Location	:	Mattegoda
Cost	:	Rs. 40 Miilion (TEC) allocated and Rs. 15876.00 paid by UDA for Cadastral Map by Survey Department
Fund Source	:	Treasury
Project type	:	Treasury funded under Public Institutions Budget Line
Client/ Stakeholders	:	State Ministry of Urban Development
Project Commencement date	:	Planned to Complete December 2021 (Due to unauthoriized construction it was hold)
Project Completion date	:	Planning stage

Description

The objectives of the project were to improve the physical, mental and social well-being but also spiritual well- being of the people, to continue the existing jogging path connecting with missing linkages around Mattegoda Tank & to provide urban forest experience via existing water catchment area at the North part of the Mattegoda Tank

3.6.2.1.1.1.2 Jogging Track Development Project around Mattegoda Tank

Location	:	Mattegoda
Cost	:	Rs. 40 Million (TEC) allocated and Rs. 15876.00 paid by UDA for Cadastral Map by Survey Department
Fund Source	:	Treasury
Client/ Stakeholders	:	State Ministry of Urban Development
Project Commencement date	:	Planned to Complete December 2021 (Due to unauthoriized construction it was hold)
Project Completion date	:	Planning stage

Description

Objectives of the project were to improve the physical, mental and social well-being but also spiritual well- being of the people, to continue the existing jogging path connecting with missing linkages around Mattegoda Tank & to provide urban forest experience via existing water catchment area at the North part of the Mattegoda Tank

3.6.2.1.1.1.3 Homagama Town Center Development Project

Location	:	Homagama Town
Cost	:	Planning Stage
Fund Source	:	Treasury fund and UDA
Client/ Stakeholders	:	Urban Development Aothority
Project Commencement date	:	2020 (Planning Works)
Project Completion date	:	Due on 2022

Description

Objectives of the project were to enhance the city legibility through proposed development & improve the urban infrastructure facilities. It is farther directed the city development interconnecting Proposed TOD development at Meegoda and Godagama Town & enhance the city connectivity to public transport facilities and day today activities.

3.6.2.1.1.1.4 Western By pass Road Development Project

Location	:	Homagama Town
Cost	:	Rs. 200 Mn (2021)
Fund Source	:	Treasury fund
Client/ Stakeholders	:	Ministry of Megapolis and Western Development
Project Commencement date	:	2020 (Remaining construction works of the road)
Project Completion date	:	Due on 2022

Description

Objectives of the project are to provide easy accessibility avoiding the traffic congestion along high-level road & to Provide easy access to the proposed Maha henawatta Tech city project area and to create main access to proposed new Homagama town center development.

3.6.2.1.1.1.5 Barawa Biological Wetland Park Development Project (Phase I)

Location	:	Near to Galagedara Bridge – Homagama
Cost	:	Rs. 81.363 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	2021 (Planning Work Only)
Project Completion date	:	Due on 2022

Description

Objectives of the project are to create a specific land mark near Galagedara Bridge by proposed bio wetland park, to Increase the land value around the Pusweli Oya area and reduce the unauthorized construction along the reservation of Pusweli Oya, to conserve the ecosystem around Pusweli Oya sensitive area & to provide recreation facilities with food and beverage services for daily commuters along High Level road.

3.6.2.1.1.2 Kesbewa Urban Council

3.6.2.1.1.2.1 Kesbewa Wewa Development Project

Location	:	Kesbewa Junction
Cost	:	Rs. 59.95 Mn (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Kesbewa Urban Council
Project Commencement date	:	
Project Completion date	:	

Description

The project expected to capitalize the natural resource in to economical use by providing vibrant open recreational space with a view to improve the city image It further protect Kesbewa Wewa surrounding from encrochments and illegal activities & to promote local tourism around the Kesbewa Wewa and improve the Kesbewa Rest House.

3.6.2.1.1.2.2 Piliyandala Public Market

Location	:	Adjacent to the Piliyandala Bus stand land
Cost	:	Rs. 472 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Kesbewa Urban Council
Project Commencement date	:	2021-10-15 inaguration and mobilization was completed, project is on hold due to the present situtaion of the country
Project Completion date	:	2023-8-15

Description

Project intends to develop the Public Market of Piliyandala with modern facilities. Objectives of the projects are to facilitate the vendors and public with modern facilities such as parking, sanitary facilities and more space, to improve the Street scape with facade improvement of the Market, to generate more public income through modernized Public market, to improve the accessibility of the market with the bus stand and thereby improve the convenience of the public & to release underutilized government land at the city center for future developments.

3.6.2.1.1.3 Moratuwa Municipal Council

3.6.2.1.1.3.1 Lunawa Jogging Track

Location	:	Lunawa Lagoon
Cost	:	Rs. 51.29 Mn (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Moratuwa Municipal Council
Project Commencement date	:	2021-8-2 [100% completed]
Project Completion date	:	2021-12-31

Description

Projects intends to development of jogging track along the lunawa lagoon. Objective of the projects are, to capitalize the natural resource in to economical use, to provide vibrant open recreational space to improve the city image and to protect Lunawa lagoon surrounding from encroachment and illegal activities, to promote local tourism around the lunawa lagoon.

3.6.2.1.1.3.2 Katubedda Public Market

Location	:	Katubedda Junction
Cost	:	Rs. 196.58 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Moratuwa Municipal Council
Project Commencement date	:	2019-7-19 [78% of the total project completed within the 2021]
Project Completion date	:	2022.12.31

Description

Project intends to redevelop the Public Market of Katubedda with modern facilities. Objectives of the projects are, to facilitate the vendors and public with modern facilities such as parking, sanitary facilities and more space, to improve the Street scape with facade improvement of the Market, and to generate more public income through modernized Public Market.

3.6.2.1.1.4 Seethawaka Urban Council

3.6.2.1.1.4.1 Awissawella Public Market

Location	:	
Cost	:	Rs. 95 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Seethawaka Urban Council
Project Commencement date	:	2021-7-1 [17% of the Total construction completed]
Project Completion date	:	2022-08-02

Description

Project intends to redevelop the Public Market of Awissawella with modern facilities. Objectives of the projects are, to facilitate the vendors and public with modern facilities such as parking, sanitary facilities and more space, to improve the Street scape with facade improvement of the Market, to generate more public income through modernized Public Market.

3.6.2.1.1.5 Seethawaka Pradeshiya Sabha

3.6.2.1.1.5.1 Hanwella Bus stand Development

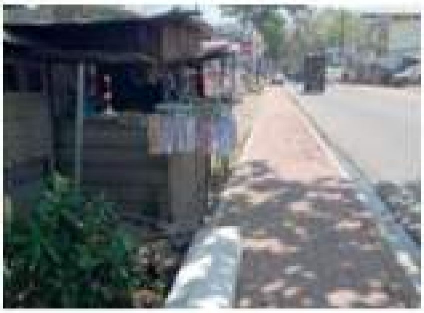
Location	:	Hanwella Town
Cost	:	Rs. 79.6 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Seethawaka Pradeshiya Sabha
Project Commencement date	:	2021.07.11
Project Completion date	:	2022.04.21

Description

Project intended to redevelop the Existing Bus terminal of Hanwella to tacitrte the passengers by bus.

3.6.2.1.1.5.2 100 City Development programme

3.6.2.1.1.5.2.1. Hanwella



Location	:	Hanwella Town
Cost	:	Rs. 7.85 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Seethawaka Pradeshiya Sabha
Project Commencement date	:	2021.12.17
Project Completion date	:	2022.05.04

Description

Project intended city beatification & convenience the people of Hanwella town center developing is to main roads.

3.6.2.1.1.5.2.2 Padukka

Location	:	In front of the Padukka Railway Station
Cost	:	Rs. 11.18 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Seethawaka Pradeshiya Sabha
Project Commencement date	:	2021.12.17
Project Completion date	:	2022.05.04

Description

Project intended the city beautification & convenience to the people of Padukka railway station.

3.6.2.1.1.5 Seethawaka Pradeshiya Sabha

3.6.2.1.1.5.1 Hanwella Bus stand Development

Location	:	Minuwangoda Town
Cost	:	Rs. 199 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Minuwangoda P.S
Project Commencement date	:	11.06.2021
Project Completion date	:	11.12.2021

Description

Development of two storied market building including shop in both GF & UF expected to promote commercial activities in a convenient environment & remove the payment wakers on voads.

3.6.2.1.2.2 Development of public market at Gampaha (stage I & II)

Stage I	:	Relocation of existing vendors
Stage II	:	Construction of new market building
Location	:	Gampaha city center
Cost	:	Rs. 387.52 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders		Gampaha Municipal Council, Public Market vendors
Project Commencement date	:	2021.06.13
Project Completion date	:	2023.06.13

Description

Development of public market at Gampaha (stage I - Relocation of existing vendors)

Development of public market at Gampaha (stage II - Construction of new market building)

3.6.2.1.2.3 Peralanda Wewa Recreational Park (Stage II)

Location	:	Ragama Peralanda Grama Niladhari Division
Cost	:	Rs. 233.4 Mn (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Ja-Ela Pradeshiya Sabha
Project Commencement date	:	2021.04.19
Project Completion date	:	2022 -02 -28

Description

UDA has proposed to improve the living conditions of the people in the city and surrounding areas by providing a quality living environment and enhancing the aesthetic appearance through this recreational facility project. Hence, the Peralanda Wewa and surrounding areas have been identified to be re-developed for recreational activities including jogging track, flood retention pond, parking facilities etc. which was exist as an abandoned tank earlier.

3.6.2.1.2.4 Siyambalape Wetland Park Development Project

Location	:	Siyambalape Junction
Cost	:	Rs. 12.14 Mn (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Biyagama Pradeshiya Sabha
Project Commencement date	:	2020.12.12
Project Completion date	:	2021 September

Description

Considering the issues related to the existing walking path and recreational area, seen of inadequate parking and other recreational facilities, and traffic congestion due to roadside parking, the project initiation to Biyagama town has a high concentration of commuters and employment-based residential population the to export processing zone. So it is needed to manage the wetland eco system with improved recreational facilities.

The Siyamblape Wetland Park Development Master Plan has seven specific components in landscaping and public recreational activites. As the first phase, the car park, open gym, food outlets, and seating has been completed.

3.6.2.1.2.5 Proposed Mahagamasekara Memorial Triangle Park Construction Project

Location	:	Radawana junction in the Kirindiwela town area.
Cost	:	Rs. 5.14 Mn (Excluding VAT)
Fund Source	:	Treasury
Client/ Stakeholders	:	Dompe Pradeshiya Sabha
Project Commencement date	:	2021.06.10
Project Completion date	:	2021.08.19

Description

This project intended the renovate Mahagamasekara statue developments with open seating area, an open stage for aesthetic activities and landscaping area.

3.6.2.1.2.6 Completion of Daham School Building in Vidyawasa Maha Piriwena at Mineeoluwa, Mirigama

Location	:	Girulla, Pasyala Road
Cost	:	Rs. 8 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Vidyawasa Maha Piriwena at Mineeoluwa, Mirigama
Project Commencement date	:	2021.03.01
Project Completion date	:	2021.09.30

Description

This project proposed to complete the existing building of the Daham school to provide enough facilities for the students of the piriwena. The Daham School building was completed first in the year 2021 by the UDA.

3.6.2.1.2.7 Makevita Nelum Vila Jogging Track Development Project (Stage I & II)

Location	:	Makevita Junction along Gampaha- Ja-Ela Road
Cost	:	Rs 30.91 Mn (Excluding VAT) (Both phases)
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Gampaha Pradeshiya Sabha
Project Commencement date	:	2021.03.15
Project Completion date	:	2021.12.31

Description

The project Expected to provide an eco-friendly, landscaped recreational area for the people, and it also helps to safeguard the existing flora and fauna while maintaining the pedestrian walkway concept. At the same time, dredging the water pond area creates a new water retention area and reduces the flash flood in the heavy rainy season.

3.6.2.1.2.8 Vikum Uyana Herbal Garden & Walkway Development Project

Location	:	Land adjacent to Gampaha Wickramarachchi university of indigenous medicine
Cost	:	Rs. 71.35 Mn (Excluding VAT)
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Gampaha Wickramarachchi University of Indigenous Medicine, Gampaha Municipal Council
Project Commencement date	:	2021.05.28
Project Completion date	:	2022.03.31

Description

The project expected to develop this area tapping the potential of "Ayurveda Medicine." Therefore, this project is anticipated to create a unique open space for the public along the Colombo-Kandy corridor with the essential character of "Ayurveda." as well as enhance the aesthetic appearance and economic value of the area. At the same time, this project will be working on flood mitigation through a resilient landscape.

In the first phase of the project, it is expected to develop a walkway track, an herbal garden, and indigenous medicine-based food and product outlets. In the second phase of the project, it is expected to develop an herbal spa and an outdoor treatment area.

However, this project aims to give a unique experience to the public in terms of recreational development along the Colombo-Kandy tourist and business corridor.

3.6.2.1.2.9 Henerathgoda Botanical Garden Walkway Development Project

Location	:	Facing to Gampaha – New Minuwangoda Road in Gampaha city area.
Cost	:	Rs 20.07 Mn (Excluding VAT)
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Gampaha Municipal Council
Project Commencement date	:	2021.06.26
Project Completion date	:	2022.03.31

Description

The project site is facing Gampaha–New Minuwangoda Road facility within the Gampaha MC area. An ongoing elevated central expressway will be constructed parallel to the jogging track since the site is a paddy land. It is intended to construct a 450m jogging track and related facilities by doing minimal damage to the paddy lands and wetland area. Part of the jogging path has been commenced in the year 2017, but is not functioning well due to non-availability of maintenance and car parking.

3.6.2.1.2.10 Rectification work for Damaged jogging path at Gampaha Oruthota

Location	:	Facing to Gampaha – Oruthota Road in Gampaha city area
Cost	:	Rs 33.47 Mn [Excluding VAT]
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Gampaha Municipal Council
Project Commencement date	:	2021.05.28
Project Completion date	:	2022.03.31

Description

The Gampaha city master plan has identified to open up the existing green network to the public, enhancing its environmental and recreational value. According to that, it is expected to re-develop the Oruthota Kalupalama Jogging Track, which is in poor condition today.

3.6.2.1.2.11 Development of Walking Track along Bauddaloka Mawatha at Gampaha (Phase I & II)

Location	:	Gampaha City center
Cost	:	Rs 18.22 Mn – Phase I [Excluding VAT] Rs 15.79 Mn – Phase II [Excluding VAT]
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Gampaha Municipal Council / Business community of the streets/ Gampaha Trade Union
Project Commencement date	:	2021.09.12
Project Completion date	:	2022.03.31

Description

The project inlended to develop worthly track along Bauddaloka mawatha at Gampaha with street condscaping.

3.6.2.1.3.1. 100 city development programme

3.6.2.1.3.1.1 Moragahahena Town Center Project

Location	:	Moragahahena
Cost	:	Rs 12.33 Mn + VAT
Fund Source	:	UDA Funds
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	11.09.2021
Project Completion date	:	19.12.2021

Description

This beautification project is highly concerned the, "Creating an ideal urban space for people while improving connectivity" with a unique urban identity, comfort & clean atmosphere with greenery & safe pedestrian-friendly environment for all the citizens. It develops promoting sustainable landscape by adding landscape design elements of Form, Texture, Color, and Lines (Creve) to the design as a character, and city beautification of the City Centre.

Objectives of the project were's

- Proving a desirable, active, green urban environment for citizens.
- Creating an ideal urban identity for the center of the city and adding value to the land and entire area.
- Establish a quality open space to respond to the community's wants and needs.
- Providing a safe pedestrian-friendly environment for well beings and Enhance the character of the area.

Components of the project are

- Walking Path with the shady tree line.
- Landscaping area with interlocking, solar lighting, tree planting & grass paving.
- Setting out the seating arrangements & solar lighting and Parking space

3.6.2.1.3.1.2 Dodangoda Town Center Project

Location	:	Dodangoda
Cost	:	Rs Mn 6.189 +VAT
Fund Source	:	UDA Funds
Client/ Stakeholders	:	UDA
Project Commencement date	:	12th September 2021
Project Completion date	:	28th February 2022

Description

Within a view to Improving beautification of the town while enhancing living conditions of people, the project concerned about the comfortability of the people who are gathered to town center. Developing drainage, bus halt and car parking area with interlocking pavements.

Project Objectives were

To Provide a safe, active, green urban environment for citizens, to provide an orderly place for parking, to enhance safety even at night by installing light poles, to provide protection to passengers from sun and rain by constructing a bus stand and Providing a safe pedestrian-friendly environment for well beings to enhance the character of the area.

Development Components are

- Bus halt, landscaping area with interlocking, solar lighting, tree planting & grass paving and parking space

3.6.2.1.3.1.3 Meegahathenna Town Center Project

Location	:	Meegahathenna
Cost	:	Rs 12.64 Mn +VAT
Fund Source	:	UDA Funds
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	12th September 2021
Project Completion date	:	10th January 2022

Description

Since Meegahathenna is an ideal town center which is connected with other towns. The population attraction is high. The project has identified necersary elements and provided sidewalks, tree planting and solar lights

Project Objectives are

to provide footpaths for safe and comfortable movement of pedestrians on the road, to enhance safety at night by installing light poles. Proving a desirable, active, green urban environment for citizens. establishing a quality open space to respond to the community's wants and needs and providing a safe pedestrian-friendly environment for well beings and to enhance the character of the area

Implemented Project Components are

- Walking Path with the shady tree line.
- Landscaping area with interlocking, solar lighting, tree planting & grass paving

3.6.2.1.3.1.3 Meegahathenna Town Center Project

Location	:	Nagoda
Cost	:	Rs 16.72 Mn +VAT
Fund Source	:	UDA Funds
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	12th September 2021
Project Completion date	:	2nd March 2022

Description

Nagoda is a Well- connected junction to improve the city beautification. Therefore, the population attraction is very high in Nagoda junction. In order to provide safety for the pedestrian, the project has developed side walk, solar lights and seating arrangements. The bus halt also included as a project element to increase the comfortability.

Project Objectives are,

- To provide protection to passengers from sun and rain by constructing a bus stand
- To allocate space for three- wheeler parking.
- To provide Shading and beauty through tree planting.
- Enhance safety even at night by installing light poles
- Proving a desirable, active, green urban environment for citizens.
- Providing a safe pedestrian-friendly environment for well beings.
- Enhance the character of the area.

Implemented Project Components are,

- Bus halt
- Walking Path with the shady tree line.
- Landscaping area with interlocking, tree planting.
- Setting out the seating arrangements & solar lighting.
- Parking space for three-wheel parking

3.6.2.1.3.2 Panadura Market Development Project

Location	:	Panadura
Cost	:	Rs. 539 Mn +VAT
Fund Source	:	Treasury Funds
Client/ Stakeholders	:	Urban Council
Project Commencement date	:	17th November 2021
Project Completion date	:	2023

Description

Existing market complex is in dilapidated condition and it will damage the city beauty and effeciency So, this existing market complex has been proposed to develop in a proper planning manner.

Project Objectives are;

- To redevelope the existing Market with proper Parking facilities.
- To solve the traffic congestion of the town.
- Enhance the character of the area.

3.6.2.1.3.2 Panadura Market Development Project

Location	:	Millewawatta
Cost	:	Rs 36 Mn
Fund Source	:	UDA Funds
Client/ Stakeholders	:	Ministry of Justice Prison Affairs & Constitutional Reforms, UDA
Project Commencement date	:	17th August 2021

Description

It was expected to provide safe and comfortable prison complex using international standards while reducing the congestion of existing prisons, to get the maximum benefits from the land value of existing prison complex and to Enhance the character of the area.

3.6.2.1.4 Colombo Metro Region Division

3.6.2.1.4.1 Colombo Municipal Council

3.6.2.1.4.1.1 Walkway Track Between DR. Wijewardana Mawatha and Bastian Mawatha

Location	:	Pettah
Cost	:	Rs 32 Mn +VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	CMC
Project Commencement date	:	19.05.2021
Project Completion date	:	19.12.2021

Description

The project expected the construction of pedestrian walkway with landscaping and lighting

3.6.2.1.4.1.2 Refurbishment of 80 Club Building at Colombo 07

Location	:	Colombo 07
Cost	:	Rs 411 Mn +VAT
Fund Source	:	UDA
Client/ Stakeholders	:	UDA
Project Commencement date	:	20/11/2020
Project Completion date	:	21/10/2021

Description

The project expected the construction of pedestrian walkway with landscaping and lighting

3.6.2.1.4.2 Kaduwela Municipal Council

3.6.2.1.4.2.1 Mixed Development Project at Battaramulla

Location	:	Battaramulla Junction
Fund Source	:	Public Private Partnership
Client/ Stakeholders	:	
Project Commencement date	:	
Project Completion date	:	

Description

Project handedover to the Real Estate Development and Management Division to release land for the office, commercial and housing development

3.6.3 Project Management Division_ Southern Region

3.6.3.1 Project Management and Implementation Highlights – Southern Province

3.6.3.1.1 Galle Sub Office

3.6.3.1.1.1 Baddegama Pradeshiya Shaba

3.6.3.1.1.1.1. 100 Cities Beautification Programme

Location	:	Baddegama
Cost	:	15.77 Mn
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Baddegama Pradeshiya Shaba
Project Commencement date	:	11.09.2021
Project Completion date	:	15.01.2022

Description

The project expects to Enhance the street beautification along the Baddegama – Highway Entrance Road while improving the safety convenient pedestrian walkway to public.

3.6.3.1.1.2 Ambalangoda Pradeshiya Sabha

3.6.3.1.1.2.1 Construction of pedestriyan pathway at Ambalangoda

Location	:	Ambalangoda
Cost	:	Rs 15.73 Mn - O:C: V Rs 13.25 Mn – O:C: V
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Ambalangoda Pradeshiya Sabha
Project Commencement date	:	11.09.2021
Project Completion date	:	15.01.2022

Description

The project expects to develop Ambalangoda town to entrance as a unique land mark from Galle direction and to provide open spaces, and enhance the scenic beauty of the town.

3.6.3.1.1.2.2 Halwathura

Location	:	Ambalangoda
Cost	:	Rs 17.64 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Ambalangoda Pradeshiya Shaba
Project Commencement date	:	11.10.2021
Project Completion date	:	22.03.2022

Description

It is expected to develop Wilegoda Junction with physical infrastructure and create open spaces, to enhance the town scenic beauty

3.6.3.1.1.2.1 Construction of pedestriyan pathway at Hikkaduwa Town (Kumarakanda Junction)

Location	:	Kumarakanda
Cost	:	Rs 14.51 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Hikkaduwa Urban Council
Project Commencement date	:	11.09.2021
Project Completion date	:	15.01.2022

Description

The project expected to create public space for relaxations in Kumarakanda area and to enhance the city beautification in the southern entrance of the town while improving the environmental compatibility of the surounday area.

3.6.3.1.1.4 Habaraduwa Town Center Development Project

Location	:	Habaraduwa
Cost	:	Rs 16.82 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Habaraduwa Pradeshiya Shaba
Project Commencement date	:	11.09.2021
Project Completion date	:	15.01.2022

Description

The project expected to enhance the street beautification in the Habaraduwa town centre while improving the safety movement for pedestrians and physical health improvement facilities to public.

3.6.3.1.1.5 Construetion of the Entrance improrement Benthota Town

Location	:	Bentara
Cost	:	Rs 14.63 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Bentara Pradeshiya Shaba
Project Commencement date	:	11.10.2021
Project Completion date	:	15.01.2022

Description

It was expected to create public space for relaxations in Bentara area and to enhance the city beautification in the southern entrance while improving the environmental compatibility

3.6.3.1.2 Matara Sub Office

3.6.3.1.2.1 Mulatiyana PS

3.6.3.1.2.1.1 Development Programme Landscaping Project for Deiyandara Town

Location	:	Deiyandara Town Center
Cost	:	Rs 12.61 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Mulatiyana PS
Project Commencement date	:	28 -Aug -21
Project Completion date	:	25-Dec-21

Description

The project expected to enhance the street beautification in the town center while improving the safety of school children & public

Project activities are construction of pedestrian pathway – 250m, construction of roadside drain, finishing of existing boundary wall, construction of shoe drain up to 60m, tree planting and streamlining of utility lines (electricity / telecom cables

3.6.3.1.2.2 Pitabeddara PS

3.6.3.1.2.2.1 Landscaping Project for Morawaka Town

Location	:	Morawaka Town Center
Cost	:	Rs. 21.52 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Pitabeddara PS
Project Commencement date	:	20-Aug -21
Project Completion date	:	17-Dec-21

Description

The project expected to enhance the town center beautification and Improvement of the pedestrian's safety Project Activities are, a construction of road pavement of by pass road in 1.8m width, construction of parking area, fixing of solar Power lamp posts, soft landscaping and tree planting.

3.6.3.1.2.2.2 Landscaping Projects for Pitabeddara Town Center

Location	:	Dankoluwa junction
Cost	:	Rs. 16.65 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Pitabeddara PS
Project Commencement date	:	05-Sep -21
Project Completion date	:	02-Jan-22

Description

The project expected to provide a better and convenient town, to create better connectivity with adjacent town centers.

Project Activities are construction of pedestrian way (1.5 m width & 350 m length), construction of shoe drain, fixing of solar powered lamp posts, construction of R.R.M. retaining wall and box culvert with ground Improvement & tree planting to enhance the street beautification in the town centre while improving the safety movement for pedestrians.

Project Activities are construction of pedestrian pathway, renovation of existing pavement & repainting wall at deniyaya bus stand, construction of shoe drain up to 75m in length and fixing of solar powered lamp post

3.6.3.1.2.3 Kotapola PS

3.6.3.1.2.3.1 Construction of Landscape Proposal for Deniyaya town

Location	:	Deiyandara Town Center
Cost	:	Rs. 13.62 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Kotapola PS
Project Commencement date	:	05-Sep -21
Project Completion date	:	20-Dec-21

Description

Construction of flower trough surrounding the bus stand to enhance the scienic beauty.

3.6.3.1.2.4 Weligama Urban Council

3.6.3.1.2.4.1 Landscaping Project Weligama Town Centre

Location	:	Weligama Town Center
Cost	:	Rs. 20.47 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Kotapola PS
Project Commencement date	:	06-Sep -21
Project Completion date	:	03-Jan-22

Description

It is expected to develop and create safety foot walk for passengers to enhance the town beautification.

Project Activities are:

Construction of pedestrian path and lightning arrangement for street & hanging flower pots.

3.6.3.1.2.5 Kamburupitiya PS

3.6.3.1.2.5.1 Kamburupitiya Town Centre Landscaping Project

Location	:	Kamburupitiya Town Center
Cost	:	Rs. 15.62 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Kotapola PS
Project Commencement date	:	24-Aug -21
Project Completion date	:	21-Dec-21

Description

It was expected the improvement of city beautification, improvement of landscape along the road & creation of unique identity for the town.

Project Activities were

Project activities were construction of pedestrian way (1.5 m width & 250 m length), construction of boundary wall, construction of shoe drain up to 50m in length, fixing of solar powered light post & tree planting with hanging flower

3.6.3.1.2.6 Mulatiyana Pradeshiya Sabha

3.6.3.1.2.6.1 Proposed Landscape Improvement Project at Deiyandara Stage II

Location	:	Deiyandara Town Center
Cost	:	Rs. Rs. 12.33 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Mulatiyana PS
Project Commencement date	:	19. 12. 2021
Project Completion date	:	19. 03. 2023

Description–

This Project was supposed to be executed as the extension of the phase I of the same. The items to be constructed are a series of tiers of the existing soil embankment altogether with retaining walls and finishing work of the same.

3.6.3.1.2.6.2 Lagging Area Development Programme of Landscape Improvement - Deiyandara Stage III

Location	:	Deiyandara Town Center
Cost	:	Rs. 7.9 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority, Mulatiyana PS
Project Commencement date	:	19. 12. 2021
Project Completion date	:	19. 03. 2023

Description

Under 100- city development programme it was to construct an RCC retaining wall and a soil compaction of a parking area at Deiyandara town.

3.6.3.1.3 Hambanthota Sub Office

3.6.3.1.3.1 100 Cities Beautification programme

3.6.3.1.3.1.1 Weerawila Junction Development in Tissamaharama

Location	:	Weerawila Junction
Cost	:	Rs.15.93 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	11-Sep-21
Completion stage	:	100%
Project Completion date	:	31.01.2022

Description

Project Activities:

The project completed

The pavement development, drainage system development, Kiosk (3 Small Shops) and seating facilities vehicle parking facilities, three-wheeler parking facilities, tree planting & street lighting etc.

3.6.3.1.3.1.2 Hambanthota Ranna Town Development

Location	:	Ranna Town Centre
Cost	:	Rs.14.91 Mn+ VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	14-Sep-21
Project Completion date	:	31.01.2022

Description

Project Activities; were

New parking facilities, landscaping area to develop parapet wall and access gate around Ranna Rural Hospital and Ranna Maha Vidyalaya, tree planting, street lighting and development of a Buddha Statue.

3.6.3.1.3.1.3 Mulgala Junction Improvement Project at Lunugamvehera

Location	:	Mulgala Junction
Cost	:	Rs.15.11 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	14-Sep-21
Project Completion date	:	31.01.2022

Description

Project Activities are establishment of Buddha Statue, vehicle parking facilities, Tree planting and street lighting.

3.6.3.1.3.1.4 Aluthwewa Junction Development at Angunakolapelessa

Location	:	Aluthwewa Junction
Cost	:	Rs 15.36 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	17-Sep-21
Project Completion date	:	31.01.2022

Description

Activities of the project were walkway development, landscaping the area around Aluthwewa Junction, tree planting and Street lighting.

3.6.3.1.3.2 Nine Province Projects

3.6.3.1.3.2.1 Mini Bus Terminal at Barawakumbuka

Location	:	Barawakumbuka
Cost	:	Rs 42.07 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	7/4/2021
Project Completion date	:	31.01.2022

Description

It aims for construction of bulding with 4 bus terminals at Barawakumbuka.

3.6.3.1.3.2.2 Proposed Commercial Building at Walasmulla

Location	:	Walasmulla Town Centre
Cost	:	Rs 58.29 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	6/11/2021
Project Completion date	:	24.12.2021

Description

The project was completed on 05.11.2021 and handed over to the Urban Development Authority by Sri Lanka Army. It was handed over to Weeraketiya Pradeshiya Sabha on 08.11.2021 by the UDA

Project Activities were development of wholesale market, shopping arcade and office & conference hall.

3.6.3.1.3.2.3 Banking Square Development (Construction of Road Network)

Location	:	Siribopura, Hambantota
Cost	:	Rs. 680 Mn
Fund Source	:	Road Development Authority (RDA)
Client/ Stakeholders	:	Urban Development Authority
Project Commencement date	:	11/17/2020
Project Completion date	:	11/17/2021

Description

The project expectes for construction of road network with Infrastructure facilitien but the project is delay under the economic crises in the country.

3.6.3.1.3.2.4 Hospital Square Development (Construction of Road Network)

Location	:	Batampara, Hambantota
Cost	:	Rs. 700 Mn
Fund Source	:	Road Development Authority
Client/ Stakeholders	:	Urban Development Authority, Road Development Authority
Project Commencement date	:	11/17/2020
Project Completion date	:	11/17/2021

Description

It aims for construction of building with 4 Bus Terminals at Barawakumbuka.

3.6.3.2 Project Management and Implementation Highlights – Uva Province

3.6.3.2.1 Badulla Sub Office

3.6.3.2.1.1 Construction of weekly fair & Collecting Center at Lunugamwehera

Location	:	Uva Paranagama
Cost	:	Rs. 75.44 Mn + VAT
Fund Source	:	Treasury
Project Commencement date	:	2020.12.24
Project Completion date	:	2021.06.24

Description

The project was initiated to cater the Uva Paranagama DSD area and it will improve local economy and livelihood of local community. Total area of the weekly fair is approximately 9400 Sq.ft. and project consist following components

- collecting center and
- storage area,
- sanitary facilities
- landscaping area

3.6.3.2.1.2 Office & Commercial Complex

Location	:	Office & Commercial Complex Badulla (City Centre)
Cost	:	Rs. 32 Mn +VAT
Fund Source	:	Treasury & UDA
Project Commencement date	:	2019.02.20
Project Completion date	:	2021.06.15

Description

This project was initiated to cater to the growing commercial needs of the town and providing commercial space to pavement hawkers, office and financial institutions. The project consists of B+3 floors and vehicle park, market place, sanatory facilities, bank & office space faxcilities

3.6.3.2.2 Monaragala and Kataragama Sub Offices

3.6.3.2.2.1 Proposed Town Improvement Project at Okkampitiya

Location	:	Okkampitiya
Cost	:	Rs. 18.0 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradesiya Sabha
Project Commencement date	:	28.11.2021
Project Completion date	:	15.03.2022

Description

The project aimed to improve the road Including solar street, tree planting, lightning, interlocking and gem market facilities.

3.6.3.2.2.2 Proposed Town Improvement Project at Wellawaya

Location	:	Wellawaya
Cost	:	Rs. 16.20 + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradesiya Sabha
Project Commencement date	:	28.11.2021
Project Completion date	:	07.03.2022

Description

The project expected to the Interlock path and solar street light of the excisby road at Wellawaya.

3.6.3.2.2.3 Kataragama Town Center Development Project

Location	:	Kataragama
Cost	:	Rs. 17.14 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradesiya Sabha
Project Commencement date	:	28.11.2021
Project Completion date	:	23.03.2022

Description

It was expected to development around at Katharagama by Grass Interlock paving and tree planting.

3.6.3.2.2.4 Town Improvement Project at Sewanagala

Location	:	Sewanagala Town
Cost	:	Rs. 8.86 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradesiya Sabha
Project Commencement date	:	01.12.2021
Project Completion date	:	23.03.2022

Description

The progect aims for Interlock Paving and Drain Work of aroad at Sewanagala town..

3.6.3.2.2.5 Thanamalwila Town Center Development Project

Location	:	Thanamalwila Town
Cost	:	Rs. 14.15 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradesiya Sabha
Project Commencement date	:	28.11.2021
Project Completion date	:	28.02.2022

Description

The project aims to fix solar street light, Interlock paving & tree Planting.

3.6.3.2.2.6 Ethimale Town Center Development Project

Location	:	Ethimale
Cost	:	Rs. 17.28 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Pradesiya Sabha
Project Commencement date	:	15.11.2021
Project Completion date	:	Extend of time 31.08.2022 (EOT)

Description

The project aims to constent Shop Building, Land Development, Tree Planting and excetion of a Fence.

3.6.3.3 Project Management and Implementation Highlights - Sabaragamuwa Province

3.6.3.3.1 Kegalle Sub Office

3.6.3.3.1.1 Walkway Path Rambukkana (Stage I)

Location	:	Hiriwadunna, Rambukkana
Cost	:	Rs. 38 Mn [Excluding VAT]
Fund Source	:	Treasury
Client/ Stakeholders	:	Rambukkana PS
Project Commencement date	:	16th September 2021
Project Completion date	:	Physically completed 31st January 2022

Description

The project expected to provide comfort leisure area for public and visitors of Pinnawala tourism zone while having the control measures to conserve the Ma Oya bank reservations.

3.6.3.3.1.2 Construction of Proposed Car Park at Rambukkana

Location	:	Rambukkana Town
Cost	:	Rs.19.18 Mn. + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Rambukkana PS
Project Commencement date	:	18th June 2021
Project Completion date	:	Physically completed 22nd October 2021

Description

It targeted to provide sufficient vehicle parking facility for the requirement of general public and to cater the parking requirement of weekly fair.

3.6.3.3.1.3 Proposed Bus Stand development Project Warakapola (Phase 1)

Location	:	Warakapola Town
Cost	:	Rs. 74.96 Mn. + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Warakapola PS
Project Commencement date	:	18th June 2021
Project Completion date	:	Physically completed 18th June 2022

Description-

It aimed to constenet planned bus terminal which include commercial spaces along with proper landscaping enhancy city beautification.

3.6.3.3.1.4 100 City Programme

3.6.3.3.1.4.1 City Center Development at Galigamuwa

Location	:	Galigamuwa Town
Cost	:	Rs. 14.72 Mn. + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Galigamuwa PS
Project Commencement date	:	18th June 2021
Project Completion date	:	Physically completed January 2022

Description

It expected to establish an attractive and comfortable urban environment for the transit population by providing major urban components.

3.6.3.1.1.4.2. City Center Improvement at Hiriwadunna in Rambukkana

Location	:	Hiriwadunna Town
Cost	:	Rs. 7.61 Mn. + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Rambukkana PS
Project Commencement date	:	25th November 2022
Project Completion date	:	Still in progress

Description-

The project aims to establish an attractive and comfortable urban environment within Pinnawala tourism zone an a city beautification project.

3.6.3.1.1.4.3 City Center development at Hemmathagama

Location	:	Hemmathagama Town
Cost	:	Rs. 8.70 Mn. + VAT.
Fund Source	:	Treasury
Client/ Stakeholders	:	Mawanella PS
Project Commencement date	:	07th December 2021
Project Completion date	:	Still in progress

Description

The project aims to establish a comfortable urban environment for the activities of weekly fair.

3.6.3.3.2 Rathnapura Sub Office

3.6.3.3.2.1 Construction of Low-Income Housing Settlement at Beruwanawaththa - Eheliyagoda.

Location	:	Eheliyagoda Urban Area
Cost	:	Rs. 129.59 Mn +VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	UDA
Project Commencement date	:	07.07.2021
Project Completion date	:	31.10.2022
Physical progress	:	35% completed Currently, 1.7 km's of the road construction is already completed.

Description

Objectives of the project are decreasing traffic congestion and to relocate 40 low income families who were displaced. This project will be affected to completion of alternative road and also to achieving of social, physical and economic wellbeing of the low income tarminies.

3.6.3.3.2.2 Proposed Construction of pola at Rakwana

Location	:	Rakwana Town
Cost	:	Rs. Mn. 42.48 + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Godakawela PS
Project Commencement date	:	13.07.2021
Project Completion date	:	08.01.2022
Physical progress	:	80%

Description

Most of the vendors are located both sides of the road ways and it was created high traffic congestion & hap-hazard development throughout the city center. The project was designed to avoiding such deficiency and

3.6.3.3.2.3 Construction of Proposed pola at Pallebedda

Location	:	Pallebedda Town
Cost	:	Rs. 12.07 Mn + VAT.
Fund Source	:	Treasury
Client/ Stakeholders	:	Embilipitiya PS
Project Commencement date	:	29.07.2021
Project Completion date	:	26.10.2021
Physical progress	:	100%

Description

Under this stage, floor base improvements have been done for Pola area and only roof structure was implemented. It will be provided good market facilities for agricultural productions relating to area. Therefore, implementation of the project is importance to provide properly developed public fair for the area.

3.6.3.3.2.4 Proposed Public Fair at Kalawana

Location	:	Kalawana Town
Cost	:	Rs. Mn. 75.77 + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Kalawana PS
Project Commencement date	:	13.07.2021
Project Completion date	:	16.06.2022
Physical progress	:	55%

Description

This fair is functioning of every saturday and about 200-250 vendors and 6000-8000 numbers of consumers are getting services. Due to insufficient space, most of the vendors are located at both side of the Pola access road; bus stand approach road and this situation affect to create traffic congestion in the town center during Pola hours. Therefore, UDA identified to develop the existed Pola area including sanitary facilities and parking while optimizing the available facilities and utilities

3.6.3.3.2.5 Jogging Track Development at Balangoda (Stage -1)

Location	:	Balangoda Town
Cost	:	Rs. 17.12 Mn [Excluding VAT]
Fund Source	:	Treasury
Client/ Stakeholders	:	Balangoda UC
Project Commencement date	:	18.06.2021
Project Completion date	:	18.12.2021
Physical progress	:	100%

Description

UDA identified to implement 700 m's jogging path along the Dorawela Oya reservation at the town center. Currently project was implemented and it is affected for improvement of mental & physical health of the general public, conserving the Dorawela Oya river bank while encouraging the city beautification of the area.

3.6.3.3.2.6 Improvement of Kuruwita Town Center

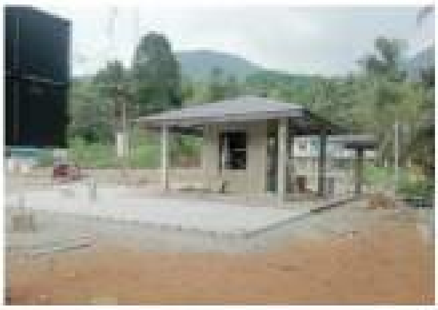
Location	:	Kuruwita Town
Cost	:	Rs. Mn. 17.32 + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	UDA
Project Commencement date	:	27.09.2021
Project Completion date	:	07.03.2022
Physical progress	:	85%

Description

The old railway premises in extent of three rude and two Railway buildings were deteriorated and underutilized without any return for public. UDA noted that, it has influence to create bad image of the town due to unpleasant situation of the place. This is located at the heart of the town center. Therefore, UDA proposed to renovate two railway buildings with landscape improvement in surrounding area.

3.6.3.3.2.7 Improvement of Ayagama Town Center – Rathnapura

Location	:	Ayagama Town
Cost	:	Rs.22.47 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Ayagama PS
Project Commencement date	:	23.09.2021
Project Completion date	:	07.03.2022
Physical progress	:	80%



Description

In order to improve the city tunetion, UDA planned to develop parking space, bus shelter, and pedestrian path with food outlet for the public of ayagama town.

This project influenced to achieve physical, economic, social & environmental benefits for the general public in whole area while improving city beautification.

3.6.3.3.2.8 NivithigalaTown Improvement Project

Location	:	Nivithigala Town
Cost	:	Rs. 13.69 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Nivithigala PS
Project Commencement date	:	17.11.2021
Project Completion date	:	30.11.2022 (Construction delayed due to financial issues).
Physical progress	:	70%

Description

It's aims to provide essential facilities considering achieving physical, economic, social & environmental benefits for the gem merchants, commuters and general public in whole area while encouraging the city beautification. Currently project was implemented and it is affected for improvement of mental & physical health of the general public, conserving the Dorawela Oya river bank while encouraging the city beautification of the area.

3.6.3.3.2.9 Jogging Track Improvement at Balangoda (Stage – 2)

Location	:	Balangoda Town
Cost	:	Rs. 2.3 Mn [Excluding VAT]
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Balangoda UC
Project Commencement date	:	29.12.2021
Project Completion date	:	Construction delayed due to financial issues

Description

The UDA was identified the shortage of the recreational facilities and selected to implement jogging path at the Reservation of Dorawela oya. Stage 1 of the project was completed and balance part was identified to implement under the 100 cities development programme. to improve environmental and recreational facilities of the urban area and improving city beautification.

3.6.3.4 Project Management and Implementation Highlights – Eastern Province

3.6.3.4.1 Ampara Sub Office

3.6.3.4.1.1 100 Cities Town Beautification Program

3.6.3.4.1.1.1 Maha Oya (Hot well) beautification project – Ampara

Location	:	Maha oya bus stand area & hot well area
Cost	:	Rs. 8.68 Mn + VAT
Fund Source	:	Treasury
Client/ Stakeholders	:	Maha Oya Pradeshiya Sabha
Project Commencement date	:	23/08/2021
Project Completion date	:	17/02/2022

Description

The project forcussed to develop the bus stands area and lot of well area attracting more commuters to the city, providing ample vehicle parking spaces and Improving the safety of pedestrians.

3.6.3.4.1.1.2 Beautification at Dehiattakandiya - Ampara

Location	:	Dehiattakandiya Town Center
Cost	:	Rs. 22.03 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Dehiattakandiya Pradeshiya Sabha
Project Commencement date	:	20/08/2021
Project Completion date	:	17/02/2022

Description

The town center beautification project at Dehiaththakandiya.selected to achieve the following objectives.

- Attracting more commuters to the city
- Providing ample vehicle parking spaces
- Improving the safety of pedestrians
- Minimizing heat island effect.
- Improving Drainage System
- Prevent Flooding
- Prevent Traffic Congestion
- Resting places

3.6.3.4.1.1.3 Construction of Pedestrian Pathway at Hingurana - Ampara

Location	:	Town Center area, Hingurana
Cost	:	11.76 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Damana Pradeshiya Sabha
Project Commencement date	:	16/08/2021
Project Completion date	:	17/02/2022

Description

This project forcussed to achive following Objectives

- City Beautification
- Attracting more commuters to the city
- Minimizing heat island effect.
- Providing ample vehicle parking spaces.
- Improving the safety of pedestrians.

3.6.3.4.1.1.4 Bicycle and walkway track development at Ampara (phase I)

Location	:	Close to the Ampara Tank
Cost	:	Rs 15.89 Mn [Excluding VAT]
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Ampara Urban Council
Project Commencement date	:	09/08/2021
Project Completion date	:	28/02/2022

Description

The project targeted to improve zero emission transport mode, to improve the aesthetic value of the town based on water front development. To attract more commuters to the town and to improve public health

3.6.3.4.1.1.5 Construction of Proposed pola at Ampara

Location	:	Facing to the D.S. Senanayaka Mawatha in Senanayakapura Grama Niladhari Division of Ampara
Cost	:	Rs 391.0 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Ampara Urban Council
Project Commencement date	:	01/09/2021
Project Completion date	:	20% completed and temporally hold due to financial crisis

Description

The prime objectives of the project were to develop a multipurpose public space with basic facilities by end of the 2022, to use an underutilized state land in an efficient manner, to develop an attractive business environment within the Ampara town and to improve the urban infrastructure facilities for economic development in Ampara urban area..

3.6.3.4.2 Batticaloa Sub Office

3.6.3.4.2.1 100 Cities Town Beautification Program

3.6.3.4.2.1.1 Construction of Pedestrian Pathway (100 City Programme)

Location	:	Urani, Batticaloa
Cost	:	17.574Mn
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Batticaloa MC
Project Commencement date	:	24/08/2021
Project Completion date	:	95% completed on 31/12/2021

Description

Objectives of the project were,

- To create Batticaloa city entrance as beautification area.
- To attract more commuters and local people to enjoy this project area.
- To create opportunities for people to enjoy the lagoon view while involving in the jogging activities.
- To utilize the abandon land for recreational purpose and to develop physical and mental health of local people.

3.6.3.4.2.1.2 Construction of Pedestrian Pathway

Location	:	Vantharumoolai
Cost	:	Rs. 17.686Mn
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Eravur Pattu (Chankalady), PS
Project Commencement date	:	24/08/2021
Project Completion date	:	95% completed on 31/12/2021

Description

The project aimed to utilize the market area as beautification area to use. School children and parents get chance to sit and relax by providing seating arrangement.In addition local people and commuters get proper bus halt in an appropriate location and people get platform to walk along the walkway peacefully.

3.6.3.4.2.1.3 Proposed Walkway Track and Landscaping Work at Batticaloa

Location	:	Splanade Road, Batticaloa
Cost	:	Rs. 41.48 Mn [Excluding VAT]
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Municipal Council, Batticaloa
Project Commencement date	:	09/08/2021
Project Completion date	:	60% completed on 31/12/2021

Description

The project expected for creating opportunities for people to enjoy the lagoon view and Dutch fort while involving in the jogging activities.

3.6.3.4.3 Trincomalee Sub Office

3.6.3.4.3.1. 100 Cities Town Beautification Program

3.6.3.4.3.1.1. Construction of potankadu canal Beautification & Mini Park at Kanthale

Location	:	Kantale
Cost	:	Rs. 18.05 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Kanthale Pradeshiya Sabha
Project Commencement date	:	28th November 2021
Project Completion date	:	20th February 2022

Description

The project expects to provide recreational facilities for local people and to provide resting facilities for commuters and pilgrims. It further to enhance the aesthetic value of the area and to improve the physical & mental health of the people.

3.6.3.4.3.1.2 Proposed Construction of Pedestrian pathway at Muthur, Trincomalee

Location	:	Muthur
Cost	:	Rs. 19.77 Mn + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Muthur Pradeshiya Sabha
Project Commencement date	:	11th September 2021
Project Completion date	:	01st April 2022

Description

The project aimed to provide pedestrian walkway for local people, to provide drainage facilities for surfce water and to provide tree planting facilities

3.6.3.4.3.1.3 Jogging Track at Orr's Hill, Trincomalee

Location	:	Orr's Hill, Lower Road, Trincomalee.
Cost	:	Rs. 46.15 Mn [Excluding VAT]
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Urban Council, Trincomalee
Project Commencement date	:	13th September 2021
Project Completion date	:	1st April 2022

Description

Project aims were to improve the aesthetic value of the town based on water front development, to attract more commuters to the town and to improve public health.

3.6.3.4.4 Kalmunei Sub Office

3.6.3.4.4.1 100 cities Town Beautification Program

3.6.3.4.4.1.1 City Beautification at Kalmunai - Ampara

Location	:	Kalmunai bus stand area
Cost	:	16.67 Mn. + VAT
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Kalmunai Municipal Council
Project Commencement date	:	20/08/2021
Project Completion date	:	17/02/2022 physically and financially completed

Description

The projects aims were providing proper bus stand for the public and improve the condition and visual quality of the bus stand, providing pleasant environment and providing shelter for the bus stand area.

3.6.3.4.4.1.2 Construction of Beach Park at Nintavur (Phase-III)

Location	:	Nintavur Wawalodai area
Cost	:	80 Mn
Fund Source	:	Treasury Fund
Client/ Stakeholders	:	Nintavur Pradeshiya Shaba
Project Commencement date	:	30.08.2021
Project Completion date	:	96%

Description

The object of the progect were provide public recreational open space and provide children park and beach park for the local and commuter people.

3.7 Consultancy Highlights 2021

The Design, Project Management & Consultancy Division has been established under Dy. Director General (Consultancy) and is mainly engaged in architectural consultancy projects, identified as special projects undertaken by the UDA. These projects are implemented throughout the island and are mainly of national importance and that require special expertise knowledge in coordination with other professional experts such as Engineering Consultants, Structural & MEP.

Under the Director (DPM&C) who is a chartered Architect by profession, there are 03 Dy. Directors and 01 Assistant Director who are also professionally qualified Chartered Architects. Apart from the above, there are 05 Chartered Architects and 01 Architect. And, the supportive staff consists of one Senior Technical Officer, a Quantity Surveyor, 02 Draftspersons, 02 Management Assistants, 02 Office Assistants and a driver attached to the division.

3.7.1 Proposed High-rise office complex in Sethsiripaya Premises (SETHSIRIPAYA STAGE-III)

Location	:	Sri Jayawardhanapura, Battaramulla (Sethsiripaya Premises)
Cost	:	Rs. 16.7 Bn+ VAT
Fund Source	:	UDA/Bank Loan
Client/ Stakeholders	:	UDA
Project Commencement date	:	10.02.2021
Project Completion date	:	24.07.2024
Financial progress at the end of December 2021	:	**8.39%**
Work progress up to end of 2021	:	Sump and pump room completed. Pile caps and lower ground floor beams under progress
Contractor	:	Ms. Maga Engineering (Pvt.) Ltd

Description

Considering the ever-increasing demand for office space, UDA has initiated action to implement the Sethsiripaya Stage-III a multi storied office complex, to provide necessary office spaces in a cost-effective manner for the government and semi-government Institutions with all necessary amenities.

3.7.2 Restoration of Post office at Galle Fort

Location	:	Galle Fort, Galle
Cost	:	Rs. 330 Mn
Fund Source	:	UDA
Client/ Stakeholders	:	UDA
Project Commencement date	:	30.11.2020
Project Completion date	:	07.07.2022
Financial progress at the end of December 2021	:	10%
Work progress up to end of 2021	:	30%
Contractor	:	6th ESR, Sri Lanka Army
Expenditure during the year (2021)	:	Rs. 13.88 Mn

Description

Urban Development Authority (UDA) has initiated action to restore the dilapidated post office building situated within the Galle Fort which is a world heritage site. It is proposed to convert the use of the building to luxury restaurants, museum for Dept. of Postal, a mini post office depicting the history and hotel rooms in a new building block towards the vacant portion of the land.

For that, UDA purchased the required building materials through the Building Materials Corporation (BMC) a government organization and other materials that are unavailable at the Building Materials Corporation (BMC) following procurement procedure.

Components of work performed during the year,

- Site cleaning work
- Construction of the retaining wall along the church cross street & block works
- Obtaining relevant approvals for material purchasing & purchasing of materials from BMC (issuing of purchase orders for material list 1 to 10 with an amount of Rs.44 Mn)
- Purchase orders for material list 1 to 10 with an amount of Rs.44 Mn)
- Preparation of tender documents/ TEC documents & relevant details

3.7.3 Proposed Eco Agri Park Project at Holuwagoda

Location : Holuwagoda,Galle (facing Galle - Beddegama Main Highway access rad)

Description

With the aim of uplifting the social condition of the area, the Holuvagoda Eco-Agiricultural Park Development project was started in collaboration with the Ministry of plantation.

The Master Plan is developed in view of creating a sustainable livable environment with mitigatory measures for flooding as a model for new urban development precinct established along with required urban facilities, Plantation and agricultural activities, merged with and promoting tourism. While taking measures to mitigate seasonal flooding.

Hence, a network of catchment lakes connecting the sub canal networks and the Holuwagoda Canal while the catchment lakes to be developed as a major attraction for the inhabitants and committees nearby to be used as a major recreational space with water sports, jogging tracks play areas etc. The sub canal system, paddy filed are then connected with walkways to experience the agricultural plantations for both local and foreign tourists. The pathways are linked with tree huts, leisure areas, resting places constructed using sustainable materials.

Another significant feature of the area is agriculture based on suitable methodology by digging of canal systems for improvement of drainage and using the balance area for cultivation. Small boats are used for transportation through the water canal systems which is a unique experience for both local and foreign tourists.

3.7.3.1 PHASE 01 - WALKPATHS, CHILDREN'S PLAY AREA & MARKET SPACE

Cost	: Rs. 341,958,983.50 (excluding & Contingencies)
Fund Source	: Treasury
Client/ Stakeholders	: Ministry of Plantation
Project Commencement date	: 30.06.2021
Project Completion date	: 31.12.2021
Initial Cost estimate	: Rs. 120,684,882.70 (excluding & Contingencies)
Work progress up to end of 2021	: 40%
Consultant	: UDA
Contractor	: SLLDC
Expenditure during the year (2021)	: Rs 56.05 Mn
Land Area	: Approx. 11Ac
Components of work performed during the year (2021)	: Dredging of the lake

Description

To allocate the land for ecological agricultural purposes while improving the surrounding environment socially and economically. Further to develop children's play area and related activities while constructing 22 numbers of display areas for local products and related activities to create market opportunities for the products of the nearby local agricultural community. This will uplift the socioeconomic conditions of the society SLLDC scope change - Additional work items as per the planning requirements are children's play area & market area including service path.

3.7.4 Proposed Mixed Development Project - Katubedda

Location	:	Galle road, Katubedda
Cost	:	Rs. 208 Mn
Fund Source	:	Treasury
Client/ Stakeholders	:	Ministry of Urban Development and Housing, Moratuwa Urban Council
Beneficiary	:	Moratuwa Municipal Council
Project Commencement date	:	29th July 2019
Project Completion date	:	15th Dec 2021
Financial progress at the end of December 2021	:	95%
Architectural Consultant	:	UDA
Engineering consultant	:	State Engineering Corporation
Contractor	:	GDP Engineering
Status	:	Completed

Description

Construction of Public Market Building to enhance the commercial activities within Katubedda town

3.7.5 Banking Square Development project – Siribopura, Hambantota

Location	:	Siribopura, Hambantota
Cost	:	Rs.680 Mn
Fund Source	:	RDA
Client	:	UDA
Project Commencement date	:	18.11.2020
Project Completion date	:	22.11.2021
Physical progress at the end of 2021	:	50%
Contractor	:	Road Development Authority
Status	:	Ongoing

Description

The Banking Square is located within the Central Business District in view of establishing leading state Banks, other private banks and financial institutions. The banking square consists of required infrastructure, ample parking facilities, public squares, tree lined walkways, dedicated bicycle lanes. etc.

3.7.6 Hospital Square Development Project – Hambantota

Location	:	Hambantota
Cost	:	Rs.704 Mn
Fund Source	:	RDA
Client	:	UDA
Project Commencement date	:	18.11.2020
Project Completion date	:	22.11.2021
Physical progress at the end of 2021	:	25%
Contractor	:	Road Development Authority
Status	:	Ongoing

Description

The hospital square is located within the Central Business District in view of establishing an urban square consists of required hospital related activities, shops with healthy food, medicine, required accessories for the patients, ample parking facilities, public squares, tree lined walkways, dedicated bicycle lanes. etc

3.7.7 Boralesgamuwa wewa surrounding area Development Stage- III

Location	:	around Boralesgamuwa lake
Cost	:	Rs. 78.0 Mn
Fund Source	:	Treasury
Client	:	UDA
Project Commencement date	:	April 2021
Physical progress at the end of 2021	:	100%
Financial progress at the end of 2021	:	100%
Expenditure during the year (2021)	:	Rs.21.56 Mn
Status	:	Completed

Description

Continuation of the linear park including jogging track around the lake and two decks to uplift mental and physical health of general public while improving drainage facilities and controlling unauthorized constructions around the lake. Parking facilities also have provided.

3.7.8 Construction of infrastructure facilities at Railway Station Hatton - (Stage V)

Location	:	Hatton Town
Cost	:	Rs. 113.0 Mn
Fund Source	:	Treasury
Contractor	:	M/s EHL Construction
Project Commencement date	:	12.12.2020
Physical progress at the end of 2021	:	20.12.2021
Financial progress at the end of 2021	:	100%
Expenditure during the year (2021)	:	Rs.92.4 Mn.
Architectural Consultant	:	UDA
Status		Ground floor consisting of facilities for railway passengers and railway offices completed. Super structure of First floor & Second floor completed.

Description

Improvement of infrastructure facilities for Hatton Railway Station with more space for activities of the passengers including rest rooms, food courts, night stay, commercial & banking facilities etc.

3.7.9 Proposed Central Market at Nuwara Eliya

Location	:	Nuwara Eliya Town
Cost	:	Rs.178.24 Mn
Fund Source	:	Treasury
Client	:	Nuwara Eliya Municipal Council
Project Commencement date	:	19 Apr 2021
Project Completion date	:	19 June 2022
Physical progress at the end of 2021	:	50 %
Expenditure during the year (2021)	:	Rs. 29.22 MN.
Architectural Consultant	:	Rs.29.22 Mn
Status	:	Scheduled percentage of work up to end of 2021 is completed and continued towards 2022.

Description

Reconstruction of Nuwara Eliya Central Market has been initiated to develop a state-of-the-art public market to Nuwara Eliya with all infrastructure facilities considering the city as a tourist destination and the uninviting quality of the previous market building. The new building will be with features of the architectural characters of the existing market building.

3.7.10 Race Cource Redevelopment project at Nuwara Eliya

Location	:	Nuwara Eliya Town
Cost	:	Rs.200 Mn
Fund Source	:	Investor/Developer
Client	:	Ministry of Sports
Architectural Consultant	:	UDA
Status	:	Design proposal completed and submitted to the Real Estate Management and development division to call RFP.

Description

Design proposal for RFP was completed and submitted to the Real estate division. Land issue has to be solved with the Ministry of Sports to call RFP for selecting an investor for development.

The UDA has planned to redevelop the existing racecourse under the Nuwara Eliya Master Plan development project. The above proposal has been made, reference to the issues identified as follows. and as per the discussions had with the UDA management and also with the Hon. Minister of Sports in Sri Lanka.

- Poor maintenance for a longer period
- Illegal Pony riding causing damages to the Race Track
- Lower spectator capacity

Accordingly, the main function that requires improvement is conducting Horse Races to international standards.

Apart from this, the Race Course Ground need to develop with "recreational sports facilities" as described below.

Green lawn to the optimum size in the center to enable to see the horse track right around.

- Ability to enjoy sports activities by the local and foreign tourists that stay in Nuwara Eliya during their leisure time.
- The sports activities are identified as athletics, football, volley ball, basketball, Tennis, Net ball, Archery and etc.
- Cricket pitch to conduct local level matches among different groups in the area.
- Improvements to the Race Track including turf and rails on either side.
- Improvements to the Ambulance/ Practice Track.
- It is also required to construct a proper storm water drainage system with retention ponds by consulting
- Rehabilitation of old Grand stand.
- Providing Space for Pony riding trail.
- Construction of new pavilion including indoor sports activities, assembly hall etc. before demolishing the existing building.

3.7.11 Development projects at Okley cottage land at Nuwara Eliya

Location	:	Nuwara Eliya
Cost for Project 01	:	Rs. 70 Mn. & Project 02 - Rs. 2500 Mn
Fund Source	:	Investor / developer
Client	:	Urban Development authority
User	:	Local/Foreign
Project Duratio	:	Two & half years

Description

The "Oakley Cottage Land" in extent of14 A-2 R-13 P Located at a unique place at upper lake road in Nuwara-Eliya has been earmarked to develop as a location with tourism related activities as identified by the Development Plan of the Urban Development Authority (UDA). This land remained for many years with no development, until a part of the Oakley Cottage building was repaired to utilize as a Circuit Bungalow for UDA. It has now been decided to implement the following 02 major projects.

1. Oakley cottage refurbishment and landscaping the immediate surroundings.
2. Construction of Scottish style luxury cottage housing scheme with 42 No. of houses in a land area of 15perches per house.

Present Status

Project 01

- Preparation of measure drawing s for existing building
- Preparation of detail architectural drawings for renovation work, interior designs & furniture arrangement.
- Preparation of detail architectural drawings for new building. (extensions of building)
- Preparation of BOQs

Appointed MEP consultant & preparation of MEP drawings

Project 02

- Preparation of master plan for the projects.
- Completion of architectural designs for three cottage type housing unit.

Project proposal including architectural designs handed over to Real Estate management & Development Division to call RFP for selection of a suitable investor for the 2 Nos. Development Projects.

3.7.12 Relocation of Welikada Prison Complex

Location	:	Millewa Horana
Cost	:	
Component I	:	Rs. 14.1 Billion without VAT
Component I I	:	Rs. 19.68 Billion without VAT
Fund Source	:	Treasury / Investor backed by Treasury bonds
Client	:	Department of Prisons, Sri Lanka
User	:	Inmates and officers of Prison department
Project Duration	:	Two years
Expenditure in year 2021	:	Rs. 36 Mn.
Status	:	

- Preparation of master plan for the full complex.
- Appointment of engineering consultant
- Detailed architectural drawings, BOQs & specifications are completed for Magazine Prison, Remand Prison and Female Prison.
- Appointed consultant for preparation of Tender Documents
- Preparation of tender documents, employers requirements, Price schedules & invitation for bids.
- Obtained necessary approvals from relevant agenesis. (Water Board, CEA, Electricity Board, etc.)
- Implementation of infrastructure facilities

Description

Decision has been taken by GOSL to relocate Welikada Prison Complex & to develop the Welikada land as a mixed development project through UDA. Therefore, a 200 Acre UDA land at Millewa estate Horana has been selected for the new prison complex & assigned the Architectural design work to DPM&C Division.

As per the two different modes of financing methods the project was divided in to two components.

Component 01 - Construction of Magazine Prison, Remand Prison and Female Prison at Millewa following the Architectural Designs prepared by the UDA with assistance of the Tri Forces and Civil Defense Force of Sri Lanka.

Component 02 - Construction of Welikada Prison, Prison Hospital, Training Centre and Intelligence Unit at Millewa, Head Quarters at Battaramulla and Officer Quarters at Malabe by following the bidding process namely "Design, Construction and Financing for Relocation of Welikada Prison Complex

Consultancy Projects

3.7.13 Proposed Multimodel Transport Centre at Kadawatha

Location	:	Kadawatha Town
Cost for Project 01	:	Rs. 680 Mn
Fund Source	:	Treasury
Client	:	Ministry of Transport and Highways
Project Commencement date	:	Stage I - 2018.10.10
Project Completion date	:	Stage II – 2021.12.15
Physical progress at the end of 2021	:	100%
Financial progress at the end of 2021	:	98%
Expenditure in year 2021	:	Rs.90 Mn
Status	:	Completed
Proposal for commercial area	:	18 shops in basement to rent out to gain income for the UDA

Description

To provide a Multimodal Transport center with 12 bus bays and underground link with commercial facilities for highway busses to be terminated at Kadawatha.

3.7.14 Construction of New Town Hall in Jaffna

Location	:	Kandy Road, Jaffna
Cost for Project 01	:	Rs. 2350.00 Mn
Fund Source	:	GOSL
Client	:	Jaffna Municipal Council
Architects	:	SKC Architects
Engineeringconsultant&ProjectManagement	:	UDA
Project Commencement date	:	10.10.2019
Project Completion date	:	07.12.2022
Physical progress at the end of 2021	:	50 %
Financial progress at the end of 2021	:	Rs. 792.54 Mn.
Expenditure in year 2021	:	Rs. 497.27 Mn
Status	:	Supper structure construction completed up to roof level. Construction of roof, finishing work & installation of service components are in progress

Description

Providing of a land mark building to Jaffna expressing their cultural values and architecture, which will enable to conduct all the local government activities under one roof.for Highway busses to be terminated at Kadawatha.

3.7.15 Proposed Eco Agri Park Project at Holuwagoda – Facility Building

Location : Holuwagoda, Galle

Description

The site is located facing Galle-Baddegama main highway access road the 3rd ring road of the Galle Structure Plan in line with the Greater Galle Development Plan.

The Holuwagoda Eco Agri Park Development Project was initiated together with the Ministry of Plantation in view of uplifting the plantation sector and the social conditions of the surrounding neighborhood Bope-Poddala area. Urban Development Authority initiated action to undertake preparation of the Master Plan considering the issues of the area such as seasonal flooding, lack of recreational activities for the public and uplifting the social economic condition of the farmers of Holuwagoda.

Main item of the area is the public Facility Building for promotion of plantation industry activities and to promote tourism with natural tours and agriculture. The facility center building promotes agricultural product and by products as well as spices, cinnamon, tea etc. among locals and foreigners

PHASE 02 - FACILITY BUILDING

Facility Building - Phase I- (Substructure -piling)

Contract Sum	: 26.7 Mn (+VAT)
Fund Source	: Treasury
Consultant	: UDA
Contractor (substructure work)	: M/s ESL Construction Pvt. Ltd.
Project Commencement date	: 31.08.2021
Project Completion date	: 06.11.2021
Physical progress at the end of 2021	: Completed
Financial progress at the end of 2021	: 97.14%

Facility Building - Phase II (Superstructure)

Revised contract sum	: Rs.123.87 Mn
Fund Source	: Treasury
Client	: Ministry of Plantation
Consultant	: UDA
Contractor (substructure work)	: M/s Welivitiya construction
Contract sum	60.35 Mn (+ VAT)
Project Commencement date	: 17.09.2021
Project Completion date	: 17.07.2021
Physical progress at the end of 2021	: 40%
Financial progress at the end of 2021	: 36%
Floor Area	: Total - 761 m² (Ground floor - 586 m² / 1st floor – 175 m²)
Total Cost of the Building	: 87.05Mn (+VAT) (substructure + superstructure)

Other Projects (RFP)

3.7.16 RFP for phase III development of Tripoli premises at Maradana

Location	:	Tripoli Premise at Maradana
Cost	:	Rs.6.6 Bn
Fund Source	:	Investor/Developer
Client	:	UDA

Status	:	RFP document completed and submitted to the Real Estate Management and Development division to call RFP.

Description–

UDA has developed former "Tripoli Market" premises at Maradana Road, Colombo 10 as an "Expert City" mainly to accommodate research and design facilities on IT sector. Under Phase -I and Phase –II of this projects, the said land in extent of 11A 1R8P(4.5751Ha) was vested with UDA from CGR and removed the existing warehouse building for USE of business related to IT and Knowledge Service. Furthermore, UDA has planned to develop Phase - III of as an expansion of IT related business hub.

3.7.17 GALLE TOWN CENTRE MIXED DEVELOPMENT PROJECT (RFP)

Location	:	Galle Town Centre
Chief Valuer's valuation for Total Land	:	Rs.3150 Mn
Fund Source	:	Private Public Partnership
Client	:	UDA
Project Duration	:	Approx. 1 year

Status

Proposal for the RFPs was prepared and submitted to Real Estate Division. RFPS were invited for the Mixed Development for the first time on July 2021 (Chief Valuer's valuation for Total Land was 3600 Mn) and the only one Bidder who was interested and purchased the RFP documents was requested to reduce the land price. Therefore, re valuated the land and the revised Chief Valuer's Valuation is Rs. 3150 Mn.

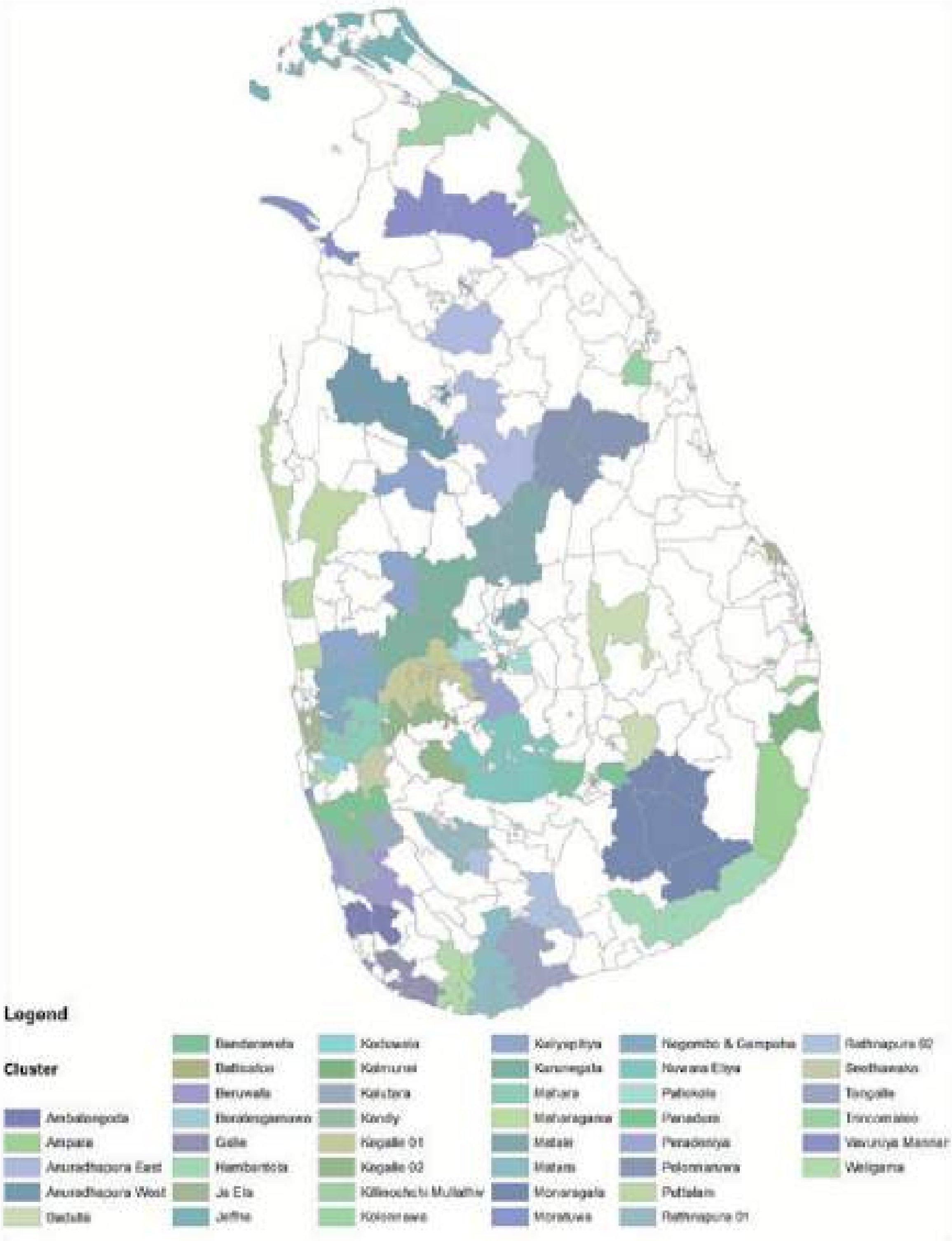
RFPs were recalled on November 2021 (based on revised Chief Valuer's valuation of Rs. 3150Mn) as approved by SCAPC. The same bidder who has already purchased the RFP under previous Bid calling process has collected the RFP documents and submitted on 21st December 2021.

Description

The UDA has planned to implement a Mixed Development Project within the Galle City Centre in a land extent of 4.2 acres where at present the post office building and police buildings are located.

The proposed land to be vested by the UDA and the process of vesting the land is at its final stages. As the Phase -1 of the project UDA intend to construct an office building for relocation of Police and Post office within 01 acre of the same land and to liberate the balance land extent of 3.2 acres for mixed development project by inviting RFP s to select a suitable developer based on chief valuers' valuation as the Phase -2 of the project.

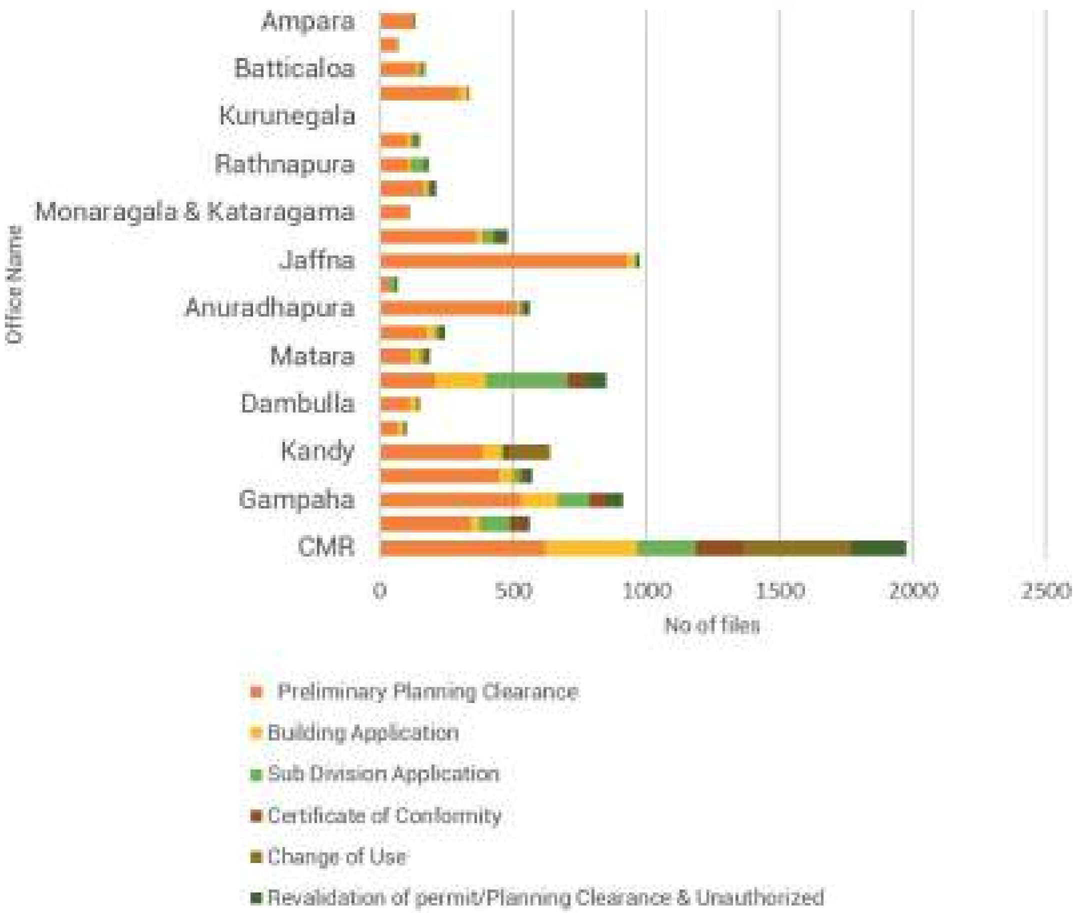
3.8 Enforcement Highlights 2021 (All kind of approval process)



3.8.1 Total files processed in the year

Sub Office	Total	Clearances	Approvals/ permits			Other Application		Percentage
		Preliminary Planning Clearance	Building Application	Sub Division Application	Certificate of Conformity	Change of Use	Revalidation of permit/ Planning Clearance & Unauthorized	
CMR	1577	621	347	218	181	400	210	16.45%
Western Province	565	343	34	113	55	_	20	5.89%
Gampaha	914	531	137	122	62	_	62	9.53%
Kaluthara	574	449	50	31	21	_	23	5.99%
Kandy	489	385	75	10	19	150	_	5.10%
Nuwara-Eliya	102	71	18	05	03	_	05	1.06%
Dambulla	150	113	30		07	_	_	1.56%
Galle	854	206	196	305	68	1	78	8.91%
Matara	186	115	34	21	13	_	3	1.94%
Hambanthota	247	177	33	11	10	01	15	2.58%
Anuradhapura	563	514	13	11	06	01	18	5.87%
Polonnaruwa	64	35	02	22	03	_	02	0.67%
Jaffna	976	928	28	10	2	1	9	10.18%
Badulla	482	360	26	42	14	_	40	5.03%
Monaragala & Kataragama	108	104	04	_	01	_	_	1.13%
Kegalle	220	163	15	9	9	1	17	2.29%
Rathnapura	185	107	12	51	03	_	12	1.93%
Puttalam	152	101	16	13	08	07	07	1.59%
Kurunegala	467							4.87%
Trincomalee	338	299	31	02	06	_	_	3.53%
Batticaloa	166	136	10	13	02	02	03	1.73%
Kalmune	69	65	03	01	_	_	_	0.72%
Ampara	138	125	07	_	01	_	05	1.44%

Processed file in 2021



242

Total No of Clusters

242

34 Municipal Councils

75 Urban Councils

133 Pradeshiya Sabha

9586

Total No of Files Processed

3.8.2 Total Annual Income generated from files

Office / Sub Office	Income (Rs.)
Colombe Metro Region Division	199,613,924.39
Western Province	6,411,375.00
Gampaha	56,797,851.89
Kaluthra	14,403,228.00
Kandy	13,056,650.41
Nuwara Eliya	3,197,300.61
Matale	3,824,790.58
Galle	4,139,205.27
Mathara	4,539,757.85
Hambanthota	20,693,402.49
Anuradhapura	1,025,262.81
Polonnaruwa	902,102,.60
Jaffna	20,394,337.69
Badulla	2,721,504.54
Monarahgala	549,015.00
Kegalle	2,399,931.85
Rathnapura	5,134,545.82
Puttalam	4,691,804.33
Kurunagala	11,760,397.29
Tricomalee	5,235,103.87
Batticaloa	2,587,016.00
Kalmunei	3,198,482.39
Ampara	2,268,447.38

3.9 Social Works & Other Achievements 2021

AIIB division

Training Workshop on Social & Environmental Safeguard

Social Mobilization Activities and House hold consultations

Financial Literacy Programme

CBO metings

Children's Societies and Activities

Enviornmental and Landscape Division

CSR with the Assiciation of Accounting Technicians of Sri Lanka (AAT Sri Lanka)

Kids Nature Walk with Love a Tree Foundation

Dragonfly Identification Workshop with Young Zoologist Association (YZA)

Dragonfly Identification Workshop with Young Zoologist Association (YZA)

Plant identification workshop

University Student's Training Programmes

Real Estate Management and Division

Investment Forum

Hambanthota Sub office

Puttalam Sub office

Tree Planting for International Wetland day

New year Celebration

4 Financial Performance and Corporate Governance

4.1 Financial Performance
for the year 2021

4.2 Financial Statement 2021

4.3 Ten-year Summery Report
(statement of financial position,
comprehensive income statement
and cash flow statements)

4.4 Corporate Governance

4.1 Financial Performance for the Year 2021

- **Management of profitability**

The Authority, as a government institution, engaging in corporate and social development project, has recorded a net profit decrease of 81.96 % in the year under reviewing comparison to the previous year. This is mainly due to the decrease of investment income and housing unit's sales income as a result of the covid 19 pandemic situation & economic crisis prevailing in the country during the year under review. The Low-Income housing project can be considered as one of the prominent social projects carried out by the Authority.

- **Receipt of dividends**

Dividend income earned by the Authority in the year under review for investments made in the affiliated companies, subsidiaries and other companies as a percentage of Investment is as follows.

Name of the company	Invested amount (Rs.Mn.)	Shareholding	Dividend received (Rs.Mn.)	Investment Benefit %
Ocean View Development Co. (Pvt) Ltd.	92	43%	0.44	0.48%

Performance of the subsidiary companies and associate companies in 2021

Subsidiary companies

Description	Urban Investment and Development company (pvt.,) Ltd.,(Rs.Mn.)	Lanka Rest House Ltd., (Rs.Mn.,)	Waters Edge pvt., (Rs.Mn.,)
Income	678	28	1,176
Expenditure	(258)	(22)	(1,202)
Profit/(loss)	420	6	(26)

Associate Companies

Description	On'ally Holdings plc (Rs.Mn.) 2021.	Ocean View Development Company (Rs.Mn.)
Income	302	371

Expenditure	(61)	(116)
Profit/(loss)	241	255

Other Investment

Description	Lanka Electricity company (Pvt.,) Ltd., (Rs.,Mn.,)	Colombo Land and Development Company Limited (Rs.Mn.)
Income	35,418	680
Expenditure	32,170	(502)
Profit/(loss)	3,248	178

Capital Assets Management

In the year under review, non-current assets are 86% as a percentage of the total assets.

Debt Management

Commercial debtors of the Authority work out at 11 % as a percentage of the current assets in the year under review. This debtor balance includes some long-standing balance receivable from several government institutions as well, and 100% uncertain debit have been allocated in respect of the total of those debtor balances in compliance with Sri Lanaka Accounting Standards.

The Authority has made proper arrangements for the due recovery of the balances receivable from other commercial debtors. The main income source of the urban Development Authority is the rent income from letting the main income from letting the lands and building belong to the Authority on long-term and short term basis for various investment ventures. In addition, considerable income has been earned from miscellaneous professional services provided by the authority. Further, Payment related to the project implemented by the authority and payment of salaries and other statutory payments for the entire staff are made with the funds generated by the Authority.

Accordingly, the Financial status analysis on the Financial Statements of the year 2021 are indicated below

URBAN DEVELOPMENT AUTORITY

4.2 Financial Statements for the Year Ended 31st December 2021

Ministry of Urban Development and Housing

URBAN DEVELOPMENT AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST DECEMBER 2021

		Group		Authority	
		2021	2020	2021	2020
		Rs.	Rs.	Rs.	Rs.
	Note				
Revenue	2	4,302,442,270	3,829,228,714	2,433,208,286	2,337,004,958
Direct Cost		(481,529,559)	(324,471,555)		
Gross Profit		3,820,912,711	3,504,757,159	2,433,208,286	2,337,004,958
Investment Income	3	1,251,998,510	1,807,237,697	1,227,492,731	1,796,133,792
Other Income	4	412,777,427	1,274,953,579	381,263,363	1,257,668,238
Government Grants		15,717,001	15,717,001	15,717,001	15,717,001
Administration Expenses	5	(4,541,479,545)	(4,236,732,283)	(3,736,983,318)	(3,510,654,072)
Selling and Distribution Expenses		(34,889,493)	(30,714,573)	-	-
Other Expenses	7	(32,617,634)	(16,652,825)	(32,399,299)	(16,652,825)
Profit / (Loss) on revaluation of PPE		(93,822,911)	-	-	-
Results from Operating Activities		798,596,067	2,318,565,755	288,298,765	1,879,214,089
Finance Cost	6	(117,101,625)	(158,316,285)	(21,216,425)	(6,242,295)
Net Finance Cost		(117,101,625)	(158,316,285)	(21,216,425)	(6,242,295)
Share of profit of equity accounted investees		228,818,356	211,657,348	-	-
Profit Before Income Tax		910,312,797	2,371,906,818	267,082,339	1,872,971,794
Income Tax Expense	8	(58,088,550)	(597,135,300)	(31,982,850)	(569,578,640)
Profit/(Loss) for the Year		852,224,247	1,774,771,518	235,099,489	1,303,393,154
Other Comprehensive Income					
Actuarial gain/(Loss)		53,906,458	(23,371,599)	49,188,157	(26,054,545)
Deferred tax impact on remeasurement of post employment benefit obligation		(660,562)	(375,612)	-	-
Gain on revaluation		40,231,376	-	-	-
Deferred tax on revaluation gain		(5,632,393)	-	-	-
Other comprehensive income for the year		87,844,879	(23,747,211)	49,188,157	(26,054,545)
Total comprehensive income for the year		940,069,126	1,751,024,307	284,287,646	1,277,338,609

URBAN DEVELOPMENT AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2021

		Group		Authority	
ASSETS	Notes	31/12/2021 Rs	31/12/2020 Rs	31/12/2021 Rs	31/12/2020 Rs
NON CURRENT ASSETS			Restated		Restated
Property, Plant and Equipment	9	5,412,571,127	5,612,117,329	2,851,511,023	2,983,285,809
Intangible Assets	9.1	19,432,677	20,734,871	12,546,942	17,123,089
Investment Property	10	99,153,036,632	94,789,644,666	97,369,547,153	92,931,130,718
Investments in Subsidiaries	11	-	-	545,000,080	345,000,080
Investments in Associates	12	1,352,802,432	1,117,647,302	132,000,000	132,000,000
Other Investments	13	45,812,341	45,812,341	45,809,841	45,809,841
Receivable from UNIDEP	14	-	-	1,294,041,715	1,903,019,451
Receivable from Waters Edge	15	-	-	4,162,072,533	4,162,072,533
Loan given to local authorities UDSP		1,910,421	11,826,728	1,910,421	11,826,728
Completed URPCC houses	16	38,528,137,457	38,226,707,761	38,528,137,457	38,226,707,761
Capital work in progress		44,693,519,138	22,469,007,370	44,177,762,654	22,319,582,224
TOTAL NON CURRENT ASSETS		**189,207,222,225**	**162,293,518,367**	**189,120,339,819**	**163,277,860,233**
CURRENT ASSETS					
Inventories		78,308,373	46,564,133	23,632,096	19,434,469
Trade Receivables and Other Receivables	17	3,736,272,542	3,198,960,178	3,249,572,125	2,780,179,526
Staff Debtors	17. b	210,467,329	230,689,234	208,805,074	228,655,976
Prepaid Staff Cost		36,053,238	34,643,085	36,053,238	34,643,085
Deposits, prepayments & advances	18	7,973,669,092	2,820,855,236	7,947,245,689	2,800,863,750
Fixed Deposits	19	15,004,214,002	24,797,038,485	14,545,335,978	24,488,533,656
Investment In Repos	20	4,375,205,241	2,183,050,353	4,342,205,241	2,164,000,000
Cash & cash equivalents	21	389,368,546	73,850,877	292,888,905	26,843,524
TOTAL CURRENT ASSETS		**31,803,558,364**	**33,385,651,581**	**30,645,738,346**	**32,543,153,986**
TOTAL ASSETS		**221,010,780,589**	**195,679,169,948**	**219,766,078,165**	**195,820,714,219**
EQUITY & LIABILITIES					
EQUITY					
Stated Capital	22	100,000,000	100,000,000	100,000,000	100,000,000
Retained Earnings	23	81,586,430,929	80,837,327,684	77,003,820,852	76,912,363,324
TOTAL EQUITY		**81,686,430,929**	**80,937,327,684**	**77,103,820,852**	**77,012,363,324**
LIABILITIES					
NON CURRENT LIABILITIES					
Interest bearing Borrowings	24	8,150,772,127	8,789,239,339	7,795,672,127	8,789,239,339
Payable to Leasing - BOC	25	154,125,813	201,465,747	154,125,813	201,465,747
Net Government contribution	26	891,215,888	906,932,888	891,215,888	906,932,888
Government Assistance for URPCC Projects	27	28,919,968,456	25,917,661,665	28,919,968,456	25,917,661,665
Deferred Lease Rent	28	42,282,065,814	40,036,971,723	46,760,961,095	44,569,949,293
Accrued Compensation on lands		22,440,777,724	11,831,853,682	22,440,777,724	11,831,853,682
Key Money Received On Project Developments		130,525,395	135,425,395	130,525,395	135,425,395
Defined Benefit Obligation - Gratuity	29	371,831,518	407,312,343	313,873,227	361,767,093
Payable to Contractor- (URP & C)	30	1,075,288,804	2,074,412,666	1,075,288,804	2,074,412,666
TOTAL NON CURRENT LIABILITIES		**104,416,571,537**	**90,301,255,446**	**108,482,408,528**	**94,788,687,766**
CURRENT LIABILITIES					
Interest bearing Borrowings	24.1	1,043,567,212	1,043,567,212	993,567,212	993,567,212
Short Term Payable to Leasing - BOC	25.1	47,339,936	43,314,117	47,339,936	43,314,117
Expense & other creditors	31	18,794,037,236	14,522,515,903	18,421,380,747	14,378,194,432
Deferred Taxation	32	488,151,031	451,745,954	383,041,491	351,058,641
Deposits & advances	33	13,375,393,376	8,303,430,400	13,204,810,674	8,189,026,646
Bank overdraft	34	1,159,289,331	76,013,232	1,129,508,729	64,502,082
TOTAL CURRENT LIABILITIES		**34,907,778,123**	**24,440,586,818**	**34,179,848,785**	**24,019,663,129**
TOTAL EQUITY & LIABILITIES		**221,010,780,589**	**195,679,169,948**	**219,766,078,165**	**195,820,714,219**

The Accounting policies and Notes on pages 07 to 43 form an integral part of these Financial Statements. I hereby , Certify that these Financial Statements give a true and fair view of the Authority's state of affairs as at 31.12.2021 and its surplus for the year then ended.

H.B.S.K. Gunathilake 2023/12/18
Deputy Director General (Finance)

The Board of Managements is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Managements and signed on behalf of the Board by:

Mr. Nimesh Herath
Chairman
Date 2023/12/18

Mr. K. Ravindra Pathmapriya
Board Member
Date 2023/12/18

URBAN DEVELOPMENT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
AS AT 31ST DECEMBER 2021

Statement Of Changes In Equity for the Authority

	Stated Capital	Capital Reserve	Retained Earnings	Total
	Rs.	Rs.	Rs.	Rs.
Balance as at 1st January 2020	100,000,000	-	75,636,837,782	75,736,837,779
Expenditure Over Income For Period			1,303,393,154	1,303,393,154
Prior Year Adjustments			11,865,572	11,865,572
Prior Year Adjustments (Note - 01)			(13,678,640)	(13,678,640)
Other Comprehensive Income - Acturial Gain / (Loss)			(26,054,545)	(26,054,545)
Balance as at 31st December 2020	**100,000,000**	-	**76,912,363,324**	**77,012,363,324**
Balance as at 01st January 2021	100,000,000	-	76,912,363,324	77,012,363,324
Expenditure Over Income For Period			235,099,489	235,099,489
Prior Year Adjustments			(192,830,118)	(192,830,118)
Other Comprehensive Income - Acturial Gain / (Loss)			49,188,157	49,188,157
Balance as at 31st December 2021	**100,000,000**	-	**77,003,820,852**	**77,103,820,857**

Note - 1

05 nos. Disposed houses in the year 2019, the customers have made requested to refunded the money in the year 2020. Accordingly, accounting impact regarding the over accounted receivable and over accounted disposal cost has been adjsted through prior year account.

URBAN DEVELOPMENT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
AS AT 31ST DECEMBER 2021

Statement Of Changes In Equity for the Group

	Stated Capital	Capital Reserve	Retained Earnings	Total
	Rs.	Rs.	Rs.	Rs.
Balance as at 1st January 2020	100,000,000	-	79,088,116,447	79,188,116,447
Expenditure Over Income For The year			1,774,771,518	1,774,771,518
Prior Year Adjustments			11,865,572	11,865,572
Prior Year Adjustments (Note - 01)			(13,678,640)	(13,678,640)
Total Other Comprehensive income			(23,747,211)	(23,747,211)
Balance as at 31st December 2020	**100,000,000**	-	**80,837,327,684**	**80,937,327,684**
Balance as at 01st January 2021	100,000,000	-	80,837,327,684	80,937,327,684
Expenditure Over Income For The year			852,224,247	852,224,247
Prior Year Adjustments			(192,830,118)	(192,830,118)
Recognition of under accounted profit of Lanka Rest House Ltd.)			1,864,237	1,864,237
Deferred tax impact on remeasurement of post employment benefit obligations			(660,562)	(660,562)
Actuarial Gain / (Loss)			53,906,458	53,906,458
Deferred tax on revaluation gain of WE Ltd			(5,632,393)	(5,632,393)
Gain on Revaluation of of Waters Edge Ltd.			40,231,376	40,231,376
Balance as at 31st December 2021	**100,000,000**	-	**81,586,430,929**	**81,686,430,929**

Note - 01

05 nos. Disposed houses in the year 2019, the customers have made requested to refunded the money in the year 2020. Accordingly, accounting impact regarding the over accounted receivable and over accounted disposal cost has been adjsted through prior year account.

URBAN DEVELOPMENT AUTHORITY
STATEMENT OF CASH FLOW - AUTHORITY
For the year Year ended 31st Decemebr 2021

	31/12/2021 Rs.		31/12/2020 Rs.	
CASH FLOWS FROM OPERATING ACTIVITIES				
Net Profit/(loss) before Income Tax		267,082,339		1,872,971,794
Add Provision for bad debts	20,656,410		17,180,043	
Depreciation	442,785,593		400,564,888	
Provision for gratuity	46,509,068		53,380,554	
Prepaid Staff cost	10,778,229	520,729,300	31,247,534	502,373,019
		787,811,639		2,375,344,813
Less : Rent	1,261,502,292		1,154,237,832	
Lease Rent	723,968,146		380,369,285	
Written Back portion of Govt Grants	15,717,001		15,717,001	
Dividend	444,075		23,834,559	
profit/(Loss) on Dispoal of Land	32,452,521		-	
profit /(Loss) on Dispoal of Fixed Assets	20,251,106		21,282,454	
profit/(Loss) on Dispoal of URPC Houses	85,592,867		110,312,983	
profit/(Loss) on Middle Income Houses	85,537,533		1,073,750,142	
Interest	1,227,048,656	3,452,514,199	1,772,299,233	4,751,803,488
OPERATING SURPLUS/(DEFICIT) BEFORE WORKING CAPITAL CHANGES		(2,664,702,560)		(2,376,458,675)
WORKING CAPITAL CHANGES				
Increase / (decrease) in trade & other creditors	2,766,127,699		(3,253,314,205)	
Increase / (decrease) in Loan given to Local Athorities -UDSP	9,916,307		13,977,395	
Increase / (decrease) in UDSP Loan	-		-	
(Increase) / decrease in debtors	(20,950,446)		(71,428,758)	
(Increase) / decrease in Staff Debtors	18,440,749		18,444,058	
(Increase) / decrease in inventories, deposits	(5,150,579,566)		2,928,610,460	
Increase / (decrease) in Advances & Deposits	6,551,484,028		3,175,988,930	
Increase / (decrease) in Payable on Contract-(URP & C)	(999,123,861)		716,395,817	
Increase / (decrease) in Payable on leasing-(SOC)	(43,314,115)		301,192,104	
		3,132,000,795		3,829,865,802
CASH GENERATED/(USED) FROM/TO OPERATIONS				
Rent Received in Cash	1,455,628,115		1,040,578,178	
Income Tax/ESC/WHT paid	(58,353,461)		(260,344,726)	
Premia on Land leased out	2,474,010,246		1,490,478,623	
Premia Received on Land leased out from Waters Edge	-		(87,479,760)	
Gratuity paid	(45,593,784)		(47,489,127)	
NET CASH PROVIDED BY OPERATING ACTIVITIES		3,825,691,116		2,410,752,708
CASH FLOWS FROM INVESTING ACTIVITIES				
Dividend Received	6,338,929		17,939,705	
Interest Received	1,229,658,109		1,772,067,163	
Purchase of Fixed Assets	(100,098,812)		(331,668,496)	
Key Money Received / (Recovered)	(4,900,000)		5,350,000	
Recovery/(payment) to Lands & Buildings	(1,803,837,560)		(920,144,030)	
Recovery/(payment) to Capital working progress	(13,274,530,514)		(4,465,549,240)	
payment made for Completed URPCC Houses	(1,646,836,829)		(6,699,792,586)	
Compensation paid on land Acquistion	(1,476,904,768)		(609,293,749)	
Recovery/(payment) to subsidiary company	608,977,736		438,125,613	
(Investment) / Maturity - Fixed Deposit	9,943,197,678		(4,274,406,347)	
Short term Investments- REPOs	(2,178,205,241)		(449,000,000)	
Sale proceeds from sale Land	40,500,000		-	
Sale proceeds from sale of Fixed Assets	20,251,106		21,282,454	
Sale proceeds from sale of URP House	1,309,000,000		719,000,000	
Sale proceeds from sale of Middle Income Houses	226,700,000		6,857,401,379	
Net cash provided /(used) by investing activities		(7,100,690,198)		(8,918,688,133)
CASH FLOWS FROM FINANCING ACTIVITIES				
NSB loan Repaid	(264,000,000)		(264,000,000)	
Bank Loan Repayment- PB	(729,567,212)		-	
Debenture Interest reimbursement from Treasury			-	
Government Grant Received for URPCC Project	3,002,306,791		5,253,475,785	
Net cash provided/(used) by financing activities		2,008,739,579		4,989,475,785
NET DECREASE IN CASH & CASH EQUIVALENTS		(798,961,267)		(65,098,515)
CASH & BANK BALANCE AT BEGINNING OF THE YEAR	B	(38,548,077)	B	26,550,438
CASH & BANK BALANCE AT END OF THE PERIOD	A	(837,509,344)		(38,548,077)
CASH & BANK BALANCE AT END OF THE YEAR		A		A
Bank Over Draft		(1,129,508,729)		(64,502,082)
Bank balance (Favorable)		291,356,605		25,245,851
Petty cash & Cash in Hand		642,781		708,154
Investment In Repos				
		(837,509,344)		(38,548,077)

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URBAN DEVELOPMENT AUTHORITY
CONSOLIDATED CASH FLOW STATEMENT - GROUP
For the year Year ended 31st Decemebr 2021

		12/31/2021 Rs.		12/31/2020 Rs.	
CASH FLOWS FROM OPERATING ACTIVITIES					
Net loss before Income Tax			910,312,797		2,371,906,818
Add: Provision for bad debts		25,470,587		17,984,443	
Depreciation		598,343,999		573,459,162	
Provision for gratuity		61,747,846		60,700,553	
Prepaid Staff cost		10,778,229	696,340,661	31,247,534	683,391,692
			1,606,653,458		3,055,298,510
Less: Rent		1,936,572,368		1,814,828,975	
Lease Rent		669,885,856		826,286,996	
Written Back portion of Govt Grants		15,717,001		15,717,001	
Dividend		-		5,917,895	
Share of Investment in Associates		228,818,356		211,657,348	
profit/(Loss) on Disposl of Land		32,452,521			
Profit/(Loss) on Disposls of Fixed Assets		20,251,106		21,282,454	
profit/(Loss) on Disposls of URP House		85,592,867		110,312,983	
profit/(Loss) on Middle Income Houses		85,537,533		1,073,750,142	
Interest		1,251,998,510	4,326,826,119	1,801,319,802	5,881,073,594
Operating surplus/(deficit) before working capital Changes			(2,720,172,662)		(2,825,775,084)
working capital changes					
Increase / (decrees) in trade & other creditors		3,011,888,375		(3,225,930,912)	
(Increase) / decrees in debtors		(128,754,250)		17,888,390	
(Increase) / decrees in Loan given to local authorities-UDSP		9,916,307		13,977,395	
Increase / (decrees) in UDSP Loan		-		-	
(Increase) / decrees in Staff Debtors debtors		18,811,752		18,843,407	
(Increase) / decrees in inventories, deposites		(5,184,558,096)		2,927,498,094	
Increase / (decrees) in Advances & Deposits		6,607,662,976		3,177,919,148	
Increase / (decrease) in Payable on Contract-(URP & C)		(999,123,861)		716,395,817	
Increase / (decrease) in Payable on leasing-(BOC)		(43,314,115)		301,192,104	
			3,292,529,107		3,947,783,443
Cash generated/(used) from/to operations					
Rent Received in Cash		2,229,007,735		1,695,004,144	
Income Tax/WHT/ESC paid		(64,394,141)		(278,830,468)	
Premia on Land leased out		2,474,010,246		1,465,966,592	
Gratuity paid		(48,419,524)		(48,764,577)	
Net cash provided by operating activities			4,590,204,316		2,833,375,691
CASH FLOWS FROM INVESTING ACTIVITIES					
Dividend Received		-		5,586,118	
Interest Received		1,254,062,213		1,801,260,607	
Purchase/ Disposal of Fixed Assets		(170,678,454)		(645,951,427)	
Key Money Received/(Recovered)		(4,900,000)		5,350,000	
Recovery/(payment) to intengible Assets		(1,322,194)		(3,339,519)	
Recovery/(payment) to Lands & Buildings		(1,803,837,560)		(920,144,030)	
Recovery/(payment) to Capital working progress		(13,640,861,852)		(4,292,811,584)	
payment made for Completed URPCC houses		(1,646,836,829)		(6,699,792,586)	
Compensation paid on land Acquisition		(1,476,904,798)		(609,293,749)	
(Investment) / Maturity - Fixed Deposit		9,792,824,483		(4,293,951,408)	
Short term Investments- REPOs		(2,192,154,888)		(432,000,000)	
Sale proceeds from sale Land		40,500,000			
Sale proceeds from sale of Fixed Assets		20,251,106		21,282,454	
Sale proceeds from sale of Fixed Assets		1,309,000,000		719,000,000	
Sale proceeds from sale of Middle Income Houses		226,700,000		6,020,613,791	
Net cash provided /(used) by investing activities			(8,294,158,773)		(9,324,191,332)
CASH FLOWS FROM FINANCING ACTIVITIES					
NSB loan Repaid		(264,000,000)		(264,000,000)	
Bank Loan Repayment- PB		(729,567,212)			
Short term Bank Loan		355,100,000		50,000,000	
Government Grant Received for URPCC Project		3,002,306,791		5,253,479,785	
Net cash provided/(used) by financing activities			2,363,839,579		5,039,479,785
NET INCREASE IN CASH & CASH EQUIVALENTS			(767,758,431)		(29,327,497)
CASH & BANK BALANCE AT BEGINNING OF THE YEAR	B		(3,051,874) B		26,275,623
CASH & BANK BALANCE AT END OF THE YEAR	A		(770,810,305) A		(3,051,874)
CASH & BANK BALANCE AT END OF THE YEAR			A		A
Bank Over Draft			(1,159,289,331)		(76,013,232)
Bank balance (Favorable)			387,796,246		72,203,204
Petty cash & Cash in Hand			682,781		758,154
			(770,810,305)		(3,051,874)

URBAN DEVELOPMENT AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year ended 31st December, 2021

1. CORPORATE AND GROUP INFORMATION

1.1. CORPORATE INFORMATION

1.1.1. Reporting Entity

Urban Development Authority is a body corporate, duly established on 6th September 1978 under the Urban Development Authority Law No.41 of 1978 enacted by the National State Assembly. The Head Office of the Authority is located at 06th Floor, Sethsiripaya, and Battaramulla.

1.1.2. Consolidated Financial Statements

The consolidated financial statements for the year ended 31st December, 2021 comprise "the Authority" referring to the Urban Development Authority as the parent company and "the Group" referring to the companies that have been consolidated therein.

1.1.3. Approval and the Responsibility of Financial Statements

The Board of Directors is responsible for the preparation and the presentation of the financial statements as per the provisions of the Companies Act, No. 07 of 2007 and the Sri Lanka Financial Reporting Standards (SLFRSs) & (LKASs). Thus, the consolidated financial statements were authorized for issue by the Board of Directors on 18.12.2023

1.1.4. Principal Activities and Nature of Operation

The Urban Development Authority (UDA) is a multi-disciplinary organization engaged in urban planning and sustainable urban development in Sri Lanka.

1.1.5. Statement of Compliance

The statement of comprehensive income, statement of financial position, statement of changes in equity for the Authority and the Group, and the statement of cash flows for the Authority and the Group, together with the notes to the consolidated financial statements which referring as "the financial statements" have been prepared in accordance with Sri Lanka Accounting Standards (SLFRS/ LKAS) as issued by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka) and in compliance with the Companies Act No. 7 of 2007.

1.2. GROUP INFORMATION

1.2.1. Subsidiaries and Associates

03 Nos. of fully owned subsidiary companies namely, Waters Edge Limited, Lanka Rest Houses Limited and the Urban Investment & Development Company (Pvt) Ltd are under the control of the Urban Development Authority

1.3. GROUP INFORMATION (CONTINUED)

1.2.1. Subsidiaries and Associates (Continued)

Further, the Urban Development authority is having significant influence over the Ocean View Development Co. (Pvt) Ltd. and On'ally Holdings PLC and they are the associate companies of the Urban Development Authority. There were no significant changes in the nature of the principal activities of the Authority and the Group during the financial year under review.

1.2.2. Nature of Operation of the Subsidiaries and Associates

Company Name	Capacity	Objective and Main Activities
Waters Edge Limited	Fully owned subsidiary 100%	The Waters Edge Limited was incorporated in 2009 as a Limited Liability Company and the nature of its business is managing and the operational activities of restaurant and banquet facilities
Lanka Rest Houses Limited	Fully owned subsidiary 100%	The Lanka Rest Houses Limited was incorporated to manage, operate and control rest houses, circuit bungalows, parks and other recreational facilities.
Urban Investment and Development Company (Pvt) Limited	Fully owned subsidiary 100%	The Urban Investment and Development Company (Pvt) Limited is to develop, build and operate any kind of development project in any area. The investment property of the company is Sethsiripaya Stage II building.
Ocean View Development Co.(Pvt) Ltd.	Associate 43.39%	The Ocean View Development Co. (Pvt) Ltd. Is to achieve pre-eminence in the property development sector by providing quality individual homes. The principal activities of the company are, renting of shops and apartments and property development for sale.
On'ally Holdings PLC	Associate 44.80%	The On'ally Holdings PLC is engaged in property development and real estate business. The company operates through renting of investment property segment. The investment property of the Company is the Unity Plaza Building which is situated in Colombo 04.

1.3. BASIS OF PREPARATION AND OTHER SIGNIFICANT ACCOUNTING POLICIES

The relevant details of the investments in subsidiaries and associate companies are disclosed in the notes of 10 and 11.

1.3.1. Basis of Measurement

The Financial Statements of the Company have been prepared on an accrual basis and under the historical cost basis except for the following material items included in the Statement of Financial Position;

- Liability for defined benefit obligations is recognised at the present value of the defined benefit obligation, plus unrecognised actuarial gains, less unrecognised past service cost and unrecognised actuarial losses.

1.3.2. Functional and presentation currency

These consolidated financial statements are presented in Sri Lankan Rupee's, which is the Authority's functional currency. All financial information presented in Sri Lankan Rupee's except otherwise clearly stated.

1.3.3. Use of estimates and judgments

The preparation of the consolidated financial statements in conformity with SLFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The Estimates and associated assumption are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from the other sources.

The Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that financial year or in the period of the revision and future periods if the revision affects both current and future financial years.

1.4. SIGNIFICANT ACCOUNTING POLICIES

Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the consolidated financial statements is included in the following notes:

Critical accounting estimate/ judgment	Note No	Page No
classification of investment property	10	36

Information about assumptions and estimates uncertainties that have a significant risk of resulting in a material adjustment in the financial statements are included in the table below:

Critical accounting estimate/ judgment	Note No	Page No
Investment Property	10	36
Property, plant and equipment	09	33
Employee Benefits	29	43

The accounting policies set out below have been applied consistently to all periods presented in these consolidated financial statements.

1.4.1.Basis of Consolidation

(a) Business Combination

Business combinations are accounted for using the acquisition method as at the acquisition date - i.e. when control is transferred to the Group. Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, the Group also takes into consideration potential voting rights that are currently exercisable

The Group measures goodwill at the acquisition date as:

- The fair value of the consideration transferred; plus
- The recognised amount of any Non-controlling interests in the acquiree; plus
- If the business combination is achieved in stages, the fair value of the pre-existing equity interest in the acquiree; less

- The net recognised amount (generally fair value) of the identifiable assets acquired and liabilities assumed.

When the excess is negative, a bargain purchase gain is recognised immediately in profit or loss. The consideration transferred does not include amounts related to the settlement of pre-existing relationships such amounts are generally recognised in profit or loss. Transactions costs, other than those associated with the issue of debt or equity securities, that the Group incurs in connection with a business combination are expensed as incurred.

(b) Subsidiaries

Subsidiaries are entities controlled by the Group. The Financial Statements of Subsidiaries are included in the consolidated Financial Statements from the date that control commences, until the date that control ceases. The accounting policies of subsidiaries have been changed when necessary to align them with the policies adopted by the Group.

(c) Investments in associates (equity-accounted investees)

Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. Significant influence is presumed to exist when the Group holds between 20 and 50 percent of the voting power of another entity. Investments in associates are accounted for using the equity method (equity-accounted investees) and are recognized initially at cost. The cost of the investment includes transaction costs. The consolidated financial statements include the Group's share of the profit or loss and other comprehensive income, after adjustments to align the accounting policies with those of the Group, from the date that significant influence commences until the date that significant influence ceases. When the

Group's share of losses exceeds its interest in an equity-accounted investee, the carrying amount of that interest, including any long-term investments, is reduced to zero, and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee.

(d)Transactions eliminated on consolidation

Intra-Group balances and transactions, and any unrealized income and expenses arising from intra Group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealized gains, but only to the extent that there is no evidence of impairment.

1.4.2. Foreign Currency Transactions

All foreign exchange transactions are converted to functional currency, at the rates of exchange prevailing at the time the transactions are affected. Monetary assets and liabilities denominated in foreign currency are retranslated to functional currency equivalents at the spot exchange rate prevailing at the reporting date.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary assets and liabilities are translated using exchange rates that existed when the values were determined. The gain or loss arising on translation of non-monetary items is recognised in line with the gain or loss of the item that gave rise to the translation difference.

1.4.3. Financial assets and financial liabilities

(a) Non-derivative financial assets

The Group initially recognises loans and receivables and deposits on the date that they originated. All other financial assets are recognised initially on the trade date at which the Group becomes a party to the contractual provisions of the instrument.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group has a legal right to offset the amounts intends either to settle on a net basis or realize the assets and settle the liability simultaneously.

The Group has the following non-derivative financial assets: loans and receivables and available-for-sale financial assets.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.3 Financial assets and financial liabilities (Continued)

(i). Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortized cost using the effective interest method, less any impairment losses.

Loans and receivable comprise cash and cash equivalents, Staff debtors and trade and other receivables, including related party receivables.

(ii). Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call and REPOs with original maturities of three months or less. Bank overdrafts that are repayable on demand and form an integral part of the Group's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

(iii). Held to maturity Financial Investments

Held to Maturity financial investments are non-derivative financial assets with fixed or determinable payments and fixed maturities, which the Company has the intention and ability to hold to maturity. After initial measurement, held to maturity financial investments are subsequently measured at amortised cost using the EIR, less impairment. Amortised cost is calculated by taking into account any discount or

premium on acquisition and fees that are an integral part of the EIR. The amortisation is included in 'Interest Income' in the Income Statement. The losses arising from impairment of such investments are recognised in the Income Statement in 'Impairment charges for other financial assets'.

(b) Non-derivative financial liabilities

The Group initially recognises debt securities issued on the date that they are originated. All other financial liabilities are recognized initially on the trade date at which the Group becomes a party to the contractual provisions of the instrument.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b).Non-derivative financial liabilities (Continued)

The Group derecognises a financial liability when its contracted obligations are discharged, cancelled or expired.

The Group classifies non-derivative financial liabilities in to the other financial liabilities category. Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. After initial recognition, such financial liabilities including finance lease liabilities are subsequently measured at amortised cost using the EIR method.

All other short term liabilities which are neither trading liabilities nor liabilities designated as at fair value through profit or loss are classified as 'Trade and other payables'. Trade and other payables are initially recognised at fair value which is the transacted amount on an arm's length basis. Amortised cost method is not applied as the basis for subsequent measurement since these liabilities are payable on demand.

The details of the Company's financial liabilities at amortised cost are disclosed in Notes 24 on page 29 Other financial liabilities comprise: loans and borrowings, trade and other payables.

(i). Compensation Policy

UDA has acquired lands throughout the Island for various development purpose based on Government directions and policy decisions. As per the section 45 of the Land Acquisition Act, the legality of paying the compensation for those acquired lands starts from the date on which the land recognized under Section 7 of the Land Acquisition Act.

The compensation component includes capital component as well as interest component which computation recognized in the following manner.

1. Capital Component: The valuation figure decided by the relevant Authority for the specific land extent will be recognized as Capital payment.
2. Interest Component: The interest payable amount to the owner of the land for the period starting from the section 7 recognized date to the payment date.

Accordingly, the compensation payable to the owners of the acquired total land extent as at the balance sheet date will be recognized in the financial statements as compensation Payable in the Statement of Financial Position under two categories.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i). Compensation Policy (Continued)

(a). compensation payable amount as current Liability as per the complete compensation payable amount in the fourth coming year will be Accounted .

(b). Rest of compensation payable value has been accounted under Noncurrent Liabilities as Accrued Compensation on lands considering that 80% will become due after another one year's time.

This current liability portion of the compensation will be paid after considering the overall cash flow of the UDA for that particular year using proceeds from land sales and interest received from long term investments. The past three years' compensation payments made from UDA funding mechanisms are as follows,

Year	Compensation Paid Amount in (Rs.)
2018	1,663,000,000
2019	507,332,975
2020	609,293,749
2021	1,508,121,048

1.4.4. Impairment

1.4.4.1 Non-derivative Financial assets

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Group on terms that the Group would not consider otherwise, indications that a debtor or issuer will enter bankruptcy, or the disappearance of an active market for a security. In addition, for an investment in an equity security, a significant or prolonged decline in its fair value below its cost is objective evidence of impairment.

The Group considers evidence of impairment for receivables at a specific asset level. All individually significant receivables are as assessed for specific impairment.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.4. Impairment

1.4.4.1 Non-derivative Financial assets (Continued)

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in profit or loss and reflected in an allowance account against receivables. Interest on the impaired asset continues to be recognised through the unwinding of the discount.

When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reserved through profit or loss. Impairment losses on available-for-sale investment securities are recognised by transferring the cumulative loss that has been recognised in other comprehensive income, and presented in the fair value reserve in equity, to profit or loss. The cumulative loss that is removed from other comprehensive income and recognised in profit or loss is the difference between the acquisition cost, net of any principal repayment and amortisation, and the current fair value, less any impairment loss previously recognised in profit or loss. Changes in impairment provisions attributable to time value are reflected as a component of interest income.

1.4.4.2 Non-financial assets

The carrying amounts of the Group's non-financial assets other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset. For the purpose of impairment testing, assets are grouped together into the smallest Group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or Groups of assets (the "cash generating unit").

The goodwill acquired in a business combination, for the purpose of impairment testing, is allocated to cash-generating units that are expected to benefit from the synergies of the combination.
An impairment loss is recognised if the carrying amount of an asset or its cash-generating unit exceeds its estimated recoverable amount. Impairment losses are recognised in profit or loss.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.4.2 Non-financial assets (Continued)

Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amounts of the other assets in the unit (Group of units) on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

1.4.5 Property, Plant and Equipment

1.4.5.1. Recognition and Measurement

Property, Plant and Equipment are recognized if it is probable that future economic benefits associated with the asset will flow to the Group and the cost of the assets can be reliably measured. Property, Plant and Equipment are stated at cost/revaluation less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment comprise its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. The cost of self-constructed assets includes the cost of materials, direct labor, and any other costs directly attributable to bringing the Asset to the working condition for its intended use. When parts of an item of property, plant and equipment have different useful lives, they are accounted for separate items (major component) of property, plant and equipment. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

1.4.5.2. Reclassification to investment property

When the use of a property changes from owner-occupied to investment property, the property is remeasured and reclassified as investment property. Any gain arising on remeasurement is recognised in profit or loss to the extent that it reverses a previous impairment loss on the specific property, with

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.5. Property, Plant and Equipment (Continued)

1.4.5.2. Reclassification to investment property (Continued)

any remaining gain recognized in other comprehensive income and presented in the revaluation reserve in equity. Any loss is recognised immediately in profit or loss.

1.4.5.3.Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Group and its cost can be measured reliably. The carrying amount of the replaced part is derecognized. The Costs of the day to day servicing of property, plant and equipment are recognized in profit or loss as incurred.

1.4.5.4.De-recognition

The carrying amount of an item of property, plant and equipment is de-recognized on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses on de-recognition are recognized within other income in profit or loss.

1.4.5.5. Depreciation

Depreciation is recognized in profit or loss on the straight-line basis over the estimated useful lives of each part of item of Property, Plant and Equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Group will obtain ownership by the end of the lease term. Depreciation of an asset begins when it is available for use whereas depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal Group that is classified as held for sale) and the date that the asset is derecognized. Depreciation is not charged on Freehold Land and Capital Work in Progress.

The estimated useful lives are as follows:

Asset Category	Useful Lives
Buildings	Over a period of 50 years
Motor Vehicles	Over a period of 5 years
Furniture & Fittings	Over a period of 10 years
Office Equipment	Over a period of 5 years
Books and manuals	Over a period of 4 years
Plant and Equipment	Over a period of 5 years

1.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.5.b. Intangible Assets

(i). Systems & Software

Costs associated with maintaining system & software programmes are recognized as an expense as incurred. Development Costs that are directly attributable to the design and testing of identifiable and unique System & software products controlled by the UDA are recognized as intangible assets when the following criteria are met.

- It is technically feasible to complete the System & Software so that it will be available for use
- There is an ability to use the System & Software
- It can be demonstrated how the software will generate probable future economic benefits
- Adequate technical, financial and other resources to complete the development and to use the software are available
- The expenditure attributable to the software during its development can be reliably measured

Directly attributable costs that are capitalized as part of the system & software. Capitalized development costs are recorded as intangible assets and amortized from the point at which the assets is ready for use.

(ii). Amortization Method and period

Amortization is recognized in profit or loss on the straight-line basis over the estimated useful lives of each part of item of Intangible Assets. The UDA amortizes the intangible assets over a period of 5 years.

1.4.6. Investment Property

1.4.6.1. Recognition and Measurement

Investment property is property held either to earn rental income or for capital appreciation or both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes.

Investment properties are measured initially at cost, including transaction costs. The carrying value of an investment property includes the cost of replacing part of an existing investment property, at the time that cost is incurred if the recognition criteria are met, and excludes the costs of day to- day servicing of the investment property.

1.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.6.2. Subsequent Measurement

Subsequent to initial recognition, the investment properties are stated at deem cost less accumulated depreciation and accumulated Impairment loss. UDA used a straight line method to deprecate its Investment property except Land over the period of 50 years.

1.4.6.3. De recognition

Investment properties are derecognized when disposed, or permanently withdrawn from use because no future economic benefits are expected. Any gains or losses on retirement or disposal are recognized in the Statement of profit or loss in the year of retirement or disposal.

1.4.6.4. Present Practice

Authority measured Deemed cost of Land and building of Investment property at fair value at the date of transition of SLFRS (Deemed cost as at 31 December 2011) which were carried in the statement of financial position prepared in accordance with previous SLAS on the basis of acquisition cost.

According to the SLFRS 16 Authority should classified its land provided for 99 lease as finance lease and derecognized the carrying value of the land and recognized any profit or loss to P&L. However, since practically the actual ownership of the land leased out for 99 years does not transfer to the lessee at the end of the lease term and considering to maintain required land information as a government organization in the books of accounts, Authority has recorded all the land leased out for 99 years lease term at their historical cost while the other lands revalued and considered it as deemed cost at the transition of SLFRS. This was the practice from last SFRS transition which took place in 2012 year onwards.

1.4.6.5. Transfer to or from Investment Property

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property or inventory (WIP), the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property or inventory (WIP), the Authority accounts for such property in accordance with the Accounting policy stated under property, plant and equipment up to the date of change in use.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.6.6. Consolidated Financial Statement

Where Group of companies occupy a significant portion of the investment property of a subsidiary, such investment properties are treated as property, plant & equipment in the consolidated financial statements, and accounted using Group accounting policy for property, plant & equipment.

1.4.6.7. Revenue from Investment Property

Lands and buildings are being rented out to an external party by the UDA for 99, 50 or 30 years lease term basis and the property is held to earn lease / rental income or for capital appreciation. Accordingly, these land and buildings have been classified as investment property in the Statement of Financial Position of the UDA in accordance with Sri Lanka Accounting Standard - LKAS 40 - 'Investment Property' and the lease premium received upfront is recognized over lease period on straight line basis.

1.4.7.Leases

The determination of whether an arrangement is a lease or it contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

- **Operating Leases - Company as a lessor**

Leases where the Company does not transfer substantially all of the risk and benefits of ownership of the asset are classified as operating leases. Initial direct costs incurred in negotiating operating leases are added to the carrying amount of the leased asset and recognized over the lease term on the same basis as rental income. The Company as a lessor as well as the Company has a portfolio of land and building all over the country that has been used to earn rental and capital appreciation. Contingent rents are recognized as revenue in the period in which they are earned, if any.

1.4.8. Completed URPCC Houses

All capital cost incurred for the construction and infrastructure development has been capitalized separately to the relevant project.

During the construction period, all above cost has been recorded under the WIP in the balance sheet.

On the completion of construction all cost which have been capitalized as at date has been transferred to completed URPCC houses accounts.

All recurrent expenditure of the project execution such as staff salaries, transportation, etc and maintenance expenditure of the housing projects have been charged to profit and loss yearly.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.9. Capital Work in Progress

Capital expenses incurred during the year which are not completed as at the reporting date are shown as Capital Work-in-Progress, whilst the capital assets which have been completed during the year and available to use have been transferred to Property, Plant and Equipment, Completed URPCC Houses or Investment Property where appropriate.

1.4.10. Borrowing cost

Borrowing cost that are directly attributable to the acquisition, construction or production of a qualifying assets have been capitalized as part of the cost of the asset in accordance with Sri Lanka Accounting Standards 23 (LKAS 23) "Borrowing Cost". Capitalization of borrowing cost ceases when substantially all activities necessary to prepare the qualifying assets for its intended use are completed.

1.4.11. Inventories

Inventories are valued at lower of cost and net value. Cost is determined on the first in first out cost basis and includes expenses incurred in acquiring the inventories and bringing them to their existing location and condition.

1.4.12. Employee benefits

(a) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which contributions are made into a separate fund and the entity will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plan are recognised as an employee benefit expense in profit or loss in the periods during which services are rendered by employees.

(a) Defined contribution plans (Continued)

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

(a) Defined Contribution Plans - Employees Provident Fund and Employees Trust Fund

All employees who are eligible for Employees Provident Fund contribution and Employees Trust Fund contribution are covered by relevant contribution funds in line with respective statutes and regulations. The Group contributes 15 % and 3% of gross emoluments of employees to Employees' Provident Fund and Employees' Trust Fund respectively.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Defined Benefit Plan – Gratuity

A Defined Benefit Plan is a post-employment benefit plan other than a Defined Contribution Plan as defined in the Sri Lanka Accounting Standard - LKAS 19 on 'Employee Benefits'. The Company is liable to pay retirement benefits under the Payment of Gratuity Act, No.12 of 1983. Provision has been made in the Financial Statements for retirement gratuity as Employee benefit liability from the first year of service for all

employees. Gratuity plan defines an amount of benefit that an employee will receive on retirement, usually dependent on one or more factors such as years of service and compensation. The liability recognised in respect of employee benefit liability in the Statement of Financial Position is the present value of the defined benefit obligation at the reporting date together with adjustments for unrecognized past service costs. The employee benefit liability is calculated annually by independent actuaries using the 'projected unit credit method' as required by the Sri Lanka Accounting Standard - LKAS 19 on 'Employee Benefits'.

The present value of the defined benefit plan is determined by discounting the estimated future cash outflows using interest rates of long term Government Bonds or high quality Corporate Bonds. Actuarial gains or losses are recognised in Other Comprehensive Income in the period in which they arise. The current service cost and interest cost are recognised as an expense in the Income Statement.

1.4.13. Provisions

Provisions are recognised if, as a result of a past event the Group has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefit will be required to settle the obligation. Provisions and liabilities are recognised in the balance sheet. Provisions are determined by discounting expected future cash flows at a pre-tax rate that reflects current market Assessment of the time value of money and the risk specific to the liability. Unwinding of discount is recognized as finance cost.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.4.14. Statement of Comprehensive Income

1.4.14.1. Revenue

(a) Rental income

Rental income from investment property is recognised in profit or loss on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

(b) Fees for Service rendered

All fees for services rendered except for fee for electricity, water charges, and Management Client projects are accounted on cash basis.

(c) Key Money

Key money received by the Authority for lease or rented properties have been identified as income for the year in which the key money is received. However, key money received for development projects Undertaken by the Authority on behalf of clients or government, have been shown under liabilities since such key money has to be set off against the project development cost.

1.4.14.2. Interest Income

For all financial instruments measured at amortised cost and interest bearing financial assets classified as available for sale, interest income or expense is recorded using the effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability. Interest income is included in finance income in the income statement.

1.4.14.3. Dividend Income

Dividend income is accounted when the shareholders' right to receive payment is established.

1.4.14.4. Other Income

Profits or losses from disposal of property, plant and equipment recognized having deducted from proceeds on disposal, the carrying value of the assets and the related expenses. Foreign currency gains and losses are reported on a net basis.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED

1.4.14. Statement of Comprehensive Income (Continued)

1.4.14.5. Government grants

Government grants are recognised initially as deferred income at fair value when there is reasonable assurance that they will be received and the Group will comply with the conditions associated with the grant and are then recognised in profit or loss as other income amounts Rs. 15,717,001 on a systematic basis over the useful life of the asset. Grants that compensate the Group for expenses incurred are recognised in profit or loss as other income on a systematic basis in the same periods in which the expenses are recognized.

1.4.14.6. Revenue from Disposal of houses under URPCC and Middle Income Category

As per the direction of Government of Sri Lanka, Urban Regeneration project in the city of Colombo was initiated by the Authority as a national project to provide better shelters for underserved community in the city of Colombo and a housing programme for Middle income category was initiated by the Authority with a target to provide a housing unit for an affordable price.

As per the SLFRS 15, the five step model should be applied to recognize the revenue from the above project.

- Step 01 - Identify the contract(s) with the customer
- Step 02 - Identify the performance obligations in the contract.
- Step 03 - Determine the transaction price
- Step 04 - Allocate the transaction price
- Step 05 - Recognise revenue when a performance obligation is satisfied

The Authority recognize profit or loss when (or as) the entity satisfies a performance obligation by transferring the promised asset to a customer. An asset is transferred when (or as) the customer obtains control of that asset. According to the SLFRS 15, a performance obligation may be satisfied at a point in time or over time. This is determined at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time. If an entity does not satisfy a performance obligation over time, the performance obligation is satisfied at a point in time. Accordingly, the UDA recognize revenue from above housing programme at the point in time.

1.4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED

1.4.14.7. Expenditure Recognition

(a) Other Expenses

All expenditure incurred in the running of the business and in maintaining the Property, Plant and Equipment in a state of efficiency has been charged to revenue in arriving at the profit for the year.

1.4.14.8. Taxation

(a) Current Taxes

Current Income tax liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the Commissioner General of Inland Revenue. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the reporting date.

The provision for income tax is based on the elements of income and expenditures reported in the Financial Statements and computed with in accordance with the provisions of the Inland Revenue Act.

The relevant details are disclosed in the respective notes to the Financial Statements.

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognised for:

- Temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss;
- Temporary differences related to investments in subsidiaries and jointly controlled entities to the extent that it is probable that they will not reverse in the foreseeable future; and
- Taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date.

1.5. OTHER GENERAL ACCOUNTING POLICIES

(a) Related Party Transactions

Disclosure has been made in respect of the transactions in which one party has the ability to control or exercise significant influence over the financial and operating policies/decisions of the other, irrespective of whether a price is being charged. The relevant details are disclosed in the Note 33 to the Financial Statements.

1.6. DETERMINATION OF FAIR VALUES

A number of the Group's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

(i) Property, plant and equipment

The fair value of Land and Buildings is based on the market approach using quoted market prices for similar items when available.

(ii) Investment property

The groups internal independent valuation team having appropriate recognized professional qualifications and recent experience in the location and category of property being valued, valued the Group's investment property portfolio as at 1st January 2011. The fair values are based on market values, being the estimated amount for which a property could be exchanged on the date of the valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably In the absence of current prices in an active market, the valuations are prepared by considering the estimated rental value of the property.

A market yield is applied to the estimated rental value to arrive at the gross property valuation. When actual rents differ materially from the estimated rental value, adjustments are made to reflect actual rents. Valuations reflect, when appropriate, the type of tenants actually in occupation or responsible for meeting lease commitments or likely to be in occupation after letting vacant accommodation, the allocation of maintenance and insurance responsibilities between the Group and the lessee, and the remaining economic life of the property. When rent reviews or lease renewals are pending with anticipated reversionary increases, it is assumed that all notices, and when appropriate counter-notices, have been served validly and within the appropriate time.

Investment property under construction is valued by estimating the fair value of the completed investment property and then deducting from that amount the estimated costs to complete construction, financing costs and a reasonable profit margin.

1.7. EVENTS OCCURRING AFTER THE REPORTING PERIOD

Events after the reporting period are those events favorable and unfavorable that occurs between the end of the reporting period and the date when the Financial Statements are authorized for issue.

The nature of the events occurring after the reporting period is considered and appropriate adjustments to or disclosures are made in the Financial Statements, where necessary.

	Sub Note	Group 31st December 2021 Rs.	Group 31st December 2020 Rs.	Authority 31st December 2021 Rs.	Authority 31st December 2020 Rs.
2. REVENUE					
Rent	2.1	2,606,458,225	2,341,115,970	1,985,470,439	1,734,607,117
Fee from Other Main Activities	2.2	448,635,858	603,238,645	447,737,847	602,397,842
Food & Beverages Revenue		1,247,348,187	884,874,100	-	-
		4,302,442,270	3,829,228,714	2,433,208,286	2,337,004,958
3. INVESTMENT INCOME					
Interest Income	3.1	1,251,998,510	1,801,319,802	1,227,048,656	1,772,299,233
Dividend Received	3.2	-	5,917,895	444,075	23,834,559
		1,251,998,510	1,807,237,697	1,227,492,731	1,796,133,792
4. OTHER INCOME					
Miscellaneous Income	4.1	188,943,399	69,608,000	157,429,335	52,319,656
Profit/(Loss) from sale of land & buildings	4.2	32,452,521	-	32,452,521	-
Profit / (Loss) from Fixed Assets / Other Condem Iten	4.3	20,251,106	21,282,454	20,251,106	21,282,454
Profit / (Loss) from Middle Income Houses Sale	4.4	85,537,533	1,073,750,142	85,537,533	1,073,750,142
Profit / (Loss) from URPCC Houses Sale	4.5	85,592,867	110,312,983	85,592,867	110,312,983
		412,777,427	1,274,953,579	381,263,363	1,257,665,235
5. ADMINISTRATION EXPENDITURE					
Salaries & Wages		2,038,455,013	1,870,046,125	1,662,233,391	1,663,317,110
Contribution to EPF/ETF , Gratuity etc		257,807,212	305,888,646	255,646,619	266,910,817
Prepaid Staff Cost		10,780,729	31,247,534	10,778,229	31,247,534
Bonus & Incentives		23,606,496	48,022,737	23,508,996	23,947,688
Unutilized leave		70,470,097	79,168,427	70,053,091	78,905,166
Welfare payment		32,044,736	24,143,480	31,772,230	24,143,480
Traveling		21,870,098	16,585,022	21,409,684	16,394,671
Office Supplies Requisites		160,687,327	117,194,650	147,635,178	110,944,118
Repairs and Maintenance		305,132,492	384,919,296	260,601,572	328,023,808
Electricity Charges		234,243,856	217,690,649	224,183,339	205,246,922
Telephone Charges		11,038,791	11,190,230	10,484,090	10,709,074
Charges for Water		11,827,791	7,751,999	9,049,875	5,604,556
Health & Sanitation Services		179,602,038	210,208,125	172,969,781	125,356,100
Rental & Hire Charges		68,656,309	70,627,173	67,642,720	69,706,573
Transport , Advertising , Security & Others		393,699,022	211,090,838	222,603,744	109,748,188
Depreciation		598,343,999	573,459,162	442,785,593	400,564,888
Audit Fees		8,064,188	7,049,210	1,200,000	1,200,000
Rates & Taxes		9,321,641	9,459,386	7,358,489	5,173,255
Insurance Premium		13,751,334	13,322,779	10,633,907	10,073,669
Subscription & Membership Fees		649,552	500,762	649,552	500,762
Losses & Write Off		25,470,587	17,984,443	20,656,410	17,180,043
Others		2,051,053	7,515,355	1,169,262	5,746,200
Litigation		180,762	9,450	180,762	9,450
Directors Emoluments		1,947,627	1,656,805	-	-
Covid Allowance and Hospital Charges		2,620,575		2,620,575	-
Compensation for Millewa Workers -(CRS)		59,156,220		59,156,220	-
		4,541,479,545	4,236,732,283	3,736,983,318	3,510,654,072
6. FINANCIAL COST					
Interest Payment to Bank Loan		99,900,187	148,891,015	20,094,747	5,612,080
Interest on Bank over Draft		-	11,214	-	11,214
Bank Charges		1,065,300	644,176	1,016,449	619,001
Interest on lease cancellation		105,230	-	105,230	-
Credit Card Discount & Other		13,453,633	8,769,880	-	-
Amortisation Charges		2,577,276	-	-	-
		117,101,625	158,316,285	21,216,425	6,242,295
7. OTHER EXPENSE					
Grants, Contributions/Others		3,853,000	629,413	3,853,000	629,413
Nation Building Tax		218,335	-	-	-
Project Operating Cost		28,546,299	16,023,413	28,546,299	16,023,413
		32,617,634	16,652,825	32,399,299	16,652,825
8. TAXATION					
Taxation on Profit for the year		18,671,422	300,368,270	-	278,640,653
Deferred Taxation		39,417,128	296,767,030	31,982,850	290,937,987
		58,088,550	597,135,300	31,982,850	569,578,640

URBAN DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

		Group		Authority	
		31st December 2021 Rs.	31st December 2020 Rs.	31st December 2021 Rs.	31st December 2020 Rs.
2.1	**Rent**				
2.1.1	Monthly Rent	1,302,483,853	1,249,597,323	854,242,108	812,743,521
2.1.2	Lease Rents	669,885,856	526,286,995	723,968,146	580,309,285
2.1.3	Ground Rent	4,340,460	1,759,782	4,340,460	1,759,782
2.1.4	Fee for Use & Occupation of Premises	7,418,964	10,075,358	7,418,964	10,075,358
2.1.5	Key money Received	163,971,072	69,325,440	163,971,072	69,325,440
2.1.6	Temporary Rentals	53,149,241	88,305,729	49,873,812	82,540,685
2.1.7	Fee for Electricity	405,208,780	395,765,344	181,655,878	177,793,047
		2,606,458,225	2,341,115,970	1,985,470,439	1,734,607,117
2.2	**Fee from Other Main Activities**				
2.2.1	Planning Approval & Building Aproval Charges	205,864,569	281,419,481	205,864,569	281,419,481
2.2.2	Legal Services	17,030,162	11,425,511	17,030,162	11,425,511
2.2.3	Processing Fees for Issuing C.O. C	29,637,278	25,001,573	29,637,278	25,001,573
2.2.4	Car Parking Fees	54,214,823	45,289,003	54,214,823	45,289,003
2.2.5	Transfer Fee For Legal Matters	28,419,424	2,447,010	28,419,424	2,447,010
2.2.6	Race Course Booking charges	2,662,888	9,079,617	2,662,888	9,079,617
2.2.1	MRICC Hall Booking Charges	-	675,000	-	675,000
2.2.8	Fee from Beddagana Wetland Park	8,285,770	5,733,409	8,285,770	5,733,409
2.2.9	Unauthorised Construction Fees	2,289,779	6,688,492	2,289,779	6,688,492
2.2.11	Maintenance Services	43,500	109,740	43,500	109,740
2.2.12	Financial Management Services	500,000	1,375,000	500,000	1,375,000
2.2.13	Mgt Fees and Consultancy charges on projects	20,024,404	63,161,890	19,126,393	62,321,087
2.2.14	Processing Fees for Issuing Green Certificate	5,143,230	41,663,341	5,143,230	41,663,341
2.2.15	Change of Use of Buildings fee for Renewal	59,621,071	67,831,218	59,621,071	67,831,218
2.2.16	Service Charge on leases	3,737,812	9,069,950	3,737,812	9,069,950
2.2.17	Fee for Architectural Services	10,678,213	30,419,623	10,678,213	30,419,623
2.2.18	Fee for computer services	482,934	1,848,786	482,934	1,848,786
		448,635,858	603,238,645	447,737,847	602,397,842

URBAN DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Group		Authority	
	31st December 2021 Rs.	31st December 2020 Rs.	31st December 2021 Rs.	31st December 2020 Rs.
3.1 Interest Income				
3.1.1 on Term Deposits	1,133,234,976	1,681,049,664	1,109,518,877	1,653,303,481
3.1.2 on Re-Purchase Order	58,150,551	73,773,559	56,916,796	71,929,173
3.1.3 on Savings Accounts	27,819,651	658	27,819,651	658
3.1.4 on Staff Loans	21,385,596	40,937,669	21,385,596	40,937,669
3.1.5 on Lease Rent	10,338,060	2,964,401	10,338,060	3,534,401
3.1.6 on UDSP Loan	1,069,675	2,593,851	1,069,675	2,593,851
	1,251,998,510	1,801,319,802	1,227,048,656	1,772,299,233
3.2 Dividend Received				
3.2.1 Onally Holdings Ltd.	-	-		17,916,664
3.2.2 Lanka Electricity Company (Private) Ltd	-	5,894,854	-	5,894,854
3.2.3 Ocean View Development Co. (Pvt) Ltd	-	-	444,075	-
3.2.4 State Institution Temporary Surplus Trust Fund	-	23,041	-	23,041
	-	5,917,895	444,075	23,834,559
4.1 Miscellaneous Income				
4.1.1 Non-Refundable Tender Deposits	13,344,579	4,374,380	13,344,579	4,374,380
4.1.2 Penalty-Delayed Payments	40,121,304	37,988,950	40,121,304	37,988,950
4.1.3 Demolition Fee	-	100,000	-	100,000
4.1.4 Sundries	76,427,485	(32,982,330)	74,952,680	(35,466,373)
4.1.5 Other Miscl revenue	588,265	138,083	588,128	136,971
4.1.6 Sale of Publication	185,114	142,954	185,114	142,954
4.1.7 Sundry Income from staff	437,327	19,000	437,327	19,000
4.1.8 Sale of Rubber	19,269,703	18,497,556	19,269,703	18,497,556
4.1.9 Membership Fee Income	-	1,126,099	-	-
4.1.10 Hall hire Charges & Other Charges	30,039,122	13,677,090	-	-
4.1.11 Cancellation of Bid Bond	8,530,500	1,000,000	8,530,500	1,000,000
4.1.12 Amounts written back to the P/L on longstanding Cr	-	25,526,218	-	25,576,218
	188,943,399	69,608,000	157,429,335	52,319,656
4.2 Profit from sale of land & buildings				
Sale proceeds on Lands	40,500,000	-	40,500,000	-
Less : Cost of Land Sold	(8,047,478)	-	(8,047,478)	-
Profit on sale of Land & building	32,452,522	-	32,452,522	-
Profit realised to Current year	32,452,521	-	32,452,521	-
	32,452,521	-	32,452,521	-
4.3 Profit from sale of Fixed Assets/ Other Condem Items				
Sale proceeds on Disposal of Fixed Assets/ Condem Items	20,251,106	21,282,454	20,251,106	21,282,454
Sale proceeds on Disposal of Condem Items			-	
Less : Cost of Fixed Assets sold	(12,422,215)	(12,393,878)	(12,422,215)	(12,393,878)
	7,828,891	8,888,576	7,828,891	8,888,576
Add : Accumulated Depreciation on Fixed Assets sold	12,422,215	12,393,878	12,422,215	12,393,878
Profit on sale of Fixed Assets/ Condemn Items	20,251,106	21,282,454	20,251,106	21,282,454
4.4 Profit from sale of Middle Income Houses				
Sale proceeds on Middle Income Houses	257,962,799	6,020,613,791	257,962,799	6,020,613,791
Less : Cost of Building Sold	(172,425,266)	(4,946,863,650)	(172,425,266)	(4,946,863,650)
Profit / (Loss) realised to Prior year	-	-		-
Profit / (Loss) realised current year	85,537,533	1,073,750,142	85,537,533	1,073,750,142
	85,537,533	1,073,750,142	85,537,533	1,073,750,142

As per the direction of Government of Sri Lanka, a housing programme for Middle income category was initiated by UDA with a target to provide a housing unit for an affordable price. The project was initiated in 2015 as the key project as Government Servant's Housing scheme at Borella. Subsequently the housing project started at Angoda under URPCC was converted to the middle income category housing project.

This housing programme is funded by UDA and key money collected through presale of housing units of same projects. All capital cost incurred for the construction and infrastructure development had been capitalised separately to the project.

Accordingly, 61 nos.of houses at Angoda Housing Project and 1 house at Ovel View Residencies at borella have been disposed in the year under review. The sale cosideration of 61 nos. houses was Rs.246,000,000 and cost was Rs.164,288,977 in relation to Angoda Housing Project. And also, the sale consideration of 01 Housing unit was Rs.11,962,799 and cost was Rs.8,136,288 in relation to Ovel View Residencies at borella.

4.5 Profit from sale of URPC house

Sale proceeds on URP House Sale	1,431,000,000	719,000,000	1,431,000,000	719,000,000
Less : Cost of building Sold	(1,345,407,133)	(608,687,017)	(1,345,407,133)	(608,687,017)
Profit / (Loss) realted to Prior year	-	-	-	-
Profit realted to Current year	85,592,867	110,312,983	85,592,867	110,312,983
	85,592,867	110,312,983	85,592,867	110,312,983

Some Government organization has requested houses from various project of URPCC for theire relocation programme and has paid or agreed to pay a price decided by the UDA. The advance received for purchasing of houses from same organizations has been accounted under the current liability as Advance received for disposal of URPCC houses (A/C 6118)

All Capital cost incurred for the construction and infrastructure development has been capitalised separately to the relevant project. During the construction period all above cost has been recorded under the WIP in the balance sheet. On the completion of construction all cost which have been capitalized as at date has been transferred to completed URPCC houses accounts. The Completed URPCC houses account represents the cost incurred and capitalized for completed housing projects.

URBAN DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2021

9. Property, Plant & Equipment for the Authority

	Land	Building	Plant & Machinery	Furniture & Fittings	Motor vehicles	Bicycles	Office Equipments	Library books	Total (Rs.)
Cost as at 01/01/2020	90,883,000	2,601,045,141	432,172,630	473,643,504	72,611,004	250,652	638,281,800	1,599,636	4,322,004,980
Depriciation 01/01/2020	-	299,848,329	362,449,187	216,958,824	69,981,953	241,391	456,818,318	1,586,637	1,409,552,223
WDV as at 01/01/2020	90,883,000	2,301,196,812	69,723,443	256,684,680	2,629,051	9,261	181,463,482	12,999	2,912,452,757

Cost	Land	Building	Plant & Machinery	Furniture & Fittings	Motor vehicles	Bicycles	Office Equipments	Library books	Total (Rs.)
Balance as at 01/01/2020	90,883,000	2,601,045,141	432,172,630	473,643,504	72,611,004	250,652	638,281,800	1,599,636	4,310,487,368
Additions	-	-	829,664	13,338,841	263,677,960	-	42,122,031	5,000	319,973,496
Adjustments	-		-	(1,590,091)		-		-	(1,590,091)
Disposals	-	-		(1,236,490)	-	(4,100)	(11,150,288)	(3,000)	(12,393,878)
Balance as at 31/12/2020	90,883,000	2,601,045,141	433,002,294	484,155,764	336,288,964	246,552	669,253,543	1,601,636	4,616,476,895

Depriciation	Land	Building	Plant & Machinery	Furniture & Fittings	Motor vehicles	Bicycles	Office Equipments	Library books	Total (Rs.)
Balance as at 01/01/2020	-	299,848,329	362,449,187	216,958,824	69,981,953	241,391	456,818,318	1,586,637	1,407,884,639
Charges	-	50,184,512	33,961,535	41,655,844	13,098,865	5,880	59,640,282	5,063	198,551,980
Adjustments			9,576,283	5,234,875	2,281,510	-	22,055,678	-	39,148,346
Disposals	-	-	-	(1,236,490)	-	(4,100)	(11,150,288)	(3,000)	(12,393,878)
Balance as at 31/12/2020	-	350,032,841	405,987,005	262,613,053	85,362,328	243,171	527,363,990	1,588,700	1,633,191,086

WDV as at 31/12/2020	90,883,000	2,251,012,300	27,015,289	221,542,711	250,926,636	3,381	141,889,553	12,937	2,983,285,809

Cost	Land	Building	Plant & Machinery	Furniture & Fittings	Motor vehicles	Bicycles	Office Equipments	Library books	Total (Rs.)
Balance as at 01/01/2021	90,883,000	2,601,045,141	433,002,294	484,155,764	336,288,964	246,552	669,253,543	1,601,636	4,616,476,895
Additions	-	9,721,188	28,149,405	19,995,314	-	-	42,157,906	-	100,023,812
Disposals	-	-	-	(926,467)	(5,515,019)	(4,565)	(5,976,164)		(12,422,215)
Balance as at 31/12/2021	90,883,000	2,610,766,329	461,151,699	503,224,611	330,773,945	241,987	705,435,285	1,601,636	4,704,078,492

Depriciation	Land	Building	Plant & Machinery	Furniture & Fittings	Motor vehicles	Bicycles	Office Equipments	Library books	Total (Rs.)
Balance as at 01/01/2021	-	350,032,841	405,987,005	262,613,053	85,362,328	243,171	527,363,990	1,588,700	1,633,191,086
Charges	-	52,029,513	25,341,066	42,763,603	52,823,392	3,142	56,479,853	4,562	229,445,101
Adjustments	-	2,349,186	-	-	-	-	-	4,311	2,353,497
Disposal				(926,467)	(5,515,019)	(4,565)	(5,976,163)		(12,422,215)
Balance as at 31/12/2021	-	404,411,540	431,328,071	304,450,189	132,670,701	241,748	577,867,680	1,597,573	1,852,567,469
WDV as at 31/12/2021	90,883,000	2,206,354,789	29,823,628	198,774,482	198,103,244	239	127,567,604	4,063	2,851,511,023

(iii). Building include the owner occupied part of the Sethsiripaya Administration Complex Stage - I.

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URBAN DEVELOPMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER 2021

9.1 Intangible Assets for the Authority

	Systems & Software
As at 01/01/2020	
Cost	11,517,612
Accumulated amortisation	(1,667,584)
Net Book Value as at 01/01/2020	**9,850,028**
Opening Net Book Value	9,850,028
Addition during the year	11,695,000
Amortisation charge	(4,419,939)
Closing Net Book Value as at 31/12/2020	**17,125,089**
As at 01/01/2021	
Cost	23,212,612
Accumulated amortisation	(6,087,523)
Net Book Value as at 01/01/2021	**17,125,089**
Opening Net Book Value	17,125,089
Addition during the year	75,000
Amortisation charge	(4,653,147)
Closing Net Book Value as at 31/12/2021	**12,546,942**

URBAN DEVELOPMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER 2021

9.1 Intangible Assets for the Group

	Systems & Softwa
As at 01/01/2020	
Cost	26,722,428
Accumulated amortisation	(9,839,948)
Net Book Value as at 01/01/2020	**16,882,480**
Opening Net Book Value	16,882,480
Addition during the year	12,113,000
Amortisation charge	(8,240,609)
Closing Net Book Value as at 31/12/2020	**20,754,871**
As at 01/01/2021	
Cost	38,835,428
Accumulated amortisation	(18,080,557)
Net Book Value as at 01/01/2021	**20,754,871**
Opening Net Book Value	20,754,871
Addition during the year	809,088
Revaluation Gain	4,342,067
Amortisation charge	(6,473,349)
Closing Net Book Value as at 31/12/2021	**19,432,677**

URBAN DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2021

9 a Property, Plant & Equipment (in the Group)

	Land	Building	Plant & Machinery	Furniture & fittings	Motor vehicles	Bicycles	Office equipments	Library books	Plant-Orchid & Others	Road Ways	Equipment & Utensils	cockery & glassware	Elevator	Carpark	Landscaping at Grand lawn	Total (Rs.)
Cost as at 01/01/2020	118,007,331	5,075,937,947	479,071,787	625,303,358	143,017,053	250,652	1,166,604,760	1,599,636								7,609,981,133
Depriciation 01/01/2020	-	768,691,132	379,121,825	292,364,207	128,309,415	248,707	731,286,286	1,586,637								2,299,807,970
WDV as at 01/01/2020	118,007,331	4,307,236,265	99,950,362	332,938,132	14,807,638	1,945	435,318,493	12,999								5,310,173,163

Cost	Land	Building	Plant & Machinery	Furniture & fittings	Motor vehicles	Bicycles	Office equipments	Library books	Plant-Orchid & Others	Road Ways	Kitchen Equipment &	Cutlery and cockery &	Elevator	Carpark	Landscaping at Grand lawn	Total (Rs.)
Balance as at 01/01/2020	118,007,331	5,075,937,947	479,071,787	625,303,358	143,017,053	250,652	1,166,604,760	1,599,636								7,609,981,134
Additions	-	3,394,058	3,052,423	25,781,635	264,392,260	-	46,141,207	3,000			8,547,089	665,404				354,777,670
Opening Adjustments	-	-	(14,763,141)	-	-	-	(391,604,803)	-	14,763,141	29,513,995	215,744,811	83,290,054	3,288,219	45,612,024	13,984,802	-
Adjustments		197,811,398	10,539,068	24,398,424	-	-	37,282,275	-	-		2,451,000	-	17,488,000	3,511,443	-	282,673,412
Disposals	-	-	-	(1,236,490)	-	(4,100)	(11,150,288)	(3,000)	-		-	-	-	-	-	(12,393,878)
Balance as at 31/12/2020	118,007,331	5,276,143,402	477,900,138	674,246,930	407,409,313	246,552	840,723,059	1,601,636	14,763,141	29,513,995	226,742,896	83,956,458	20,076,219	49,123,467	13,984,802	8,235,038,337

Depriciation	Land	Building	Plant & Machinery	Furniture & fittings	Motor vehicles	Bicycles	Office equipments	Library books	Plant-Orchid & Others	Road Ways	Kitchen Equipment & Utensils	Cutlery and cockery & glassware	Elevator	Carpark	Landscaping at Grand lawn	Total (Rs.)
Balance as at 01/01/2020	-	768,691,132	379,121,825	292,364,207	128,309,415	248,707	731,286,286	1,586,637								2,299,807,970
Charges		68,527,345	37,875,125	56,977,770	10,271,668	5,880	82,860,897	3,000	-	1,659,252	23,140,603	7,475,188	723,660	1,836,476	-	296,358,872
Disposal		-	-	(1,236,490)	-	(4,100)	(11,150,288)	(3,000)	-		-	-	-	-	-	(12,393,878)
Adjustments	-	-	9,275,283	5,234,875	5,481,510	-	22,055,478	-	-		-	-	-	-	-	35,148,346
Balance as at 31/12/2020	-	837,218,477	426,272,931	353,340,362	144,062,593	250,487	825,052,343	1,589,637	-	1,659,252	23,140,603	7,475,188	723,660	1,836,476	-	2,622,991,009
Balance as at 31/12/2020	118,007,331	4,438,924,926	51,627,207	320,906,567	263,346,720	(3,935)	15,670,716	12,999	14,763,141	27,854,743	203,602,293	76,481,270	19,352,559	47,286,991	13,984,802	5,612,117,328

Depriciation	Land	Building	Plant & Machinery	Furniture & fittings	Motor vehicles	Bicycles	Office equipments	Library books	Plant-Orchid & Others	Road Ways	Kitchen Equipment & Utensils	Cutlery and cockery & glassware	Elevator	Carpark	Landscaping at Grand lawn	Total (Rs.)
Cost as at 01/01/2021	118,007,331	5,276,143,402	477,900,138	674,245,930	407,409,313	246,552	840,723,059	1,601,636	14,763,141	29,513,995	226,742,896	83,956,458	20,076,219	49,123,467	13,984,802	8,235,038,337
Depriciation 01/01/2021	-	837,218,477	426,272,931	353,340,362	144,062,593	250,487	825,052,343	1,588,637	-	1,659,252	23,140,603	7,475,188	723,660	1,836,476	-	2,622,921,009
WDV as at 01/01/2021	118,007,331	4,438,924,925	51,327,207	320,905,568	263,346,720	(3,935.0)	15,670,716	12,999	14,763,141	27,854,743	203,602,293	76,481,270	19,352,559	47,286,991	13,984,802	5,612,117,328

Cost	Land	Building	Plant & Machinery	Furniture & fittings	Motor vehicles	Bicycles	Office equipments	Library books	Plant-Orchid & Others	Road Ways	Kitchen Equipment & Utensils	Cutlery and cockery & glassware	Elevator	Carpark	Landscaping at Grand lawn	Total (Rs.)
Balance as at 01/01/2021	118,007,331	5,276,143,402	477,900,138	674,245,930	407,409,313	246,552	840,723,059	1,601,636	14,763,141	29,513,995	226,742,896	83,956,458	20,076,219	49,123,467	13,984,802	8,235,038,337
Additions	-	51,803,221	28,202,905	26,187,789	2,025,000		53,357,326	-			7,409,731	1,706,260		-	-	170,678,456
Adjustments	-						(17,023)									(17,023)
Revaluation		31,304,539	160,429	(12,409,110)	4,355,341		(35,055,201)				(37,417,654)		(17,944,923)			(87,003,679)
Disposals	-	-		(926,457)	(3,515,019)	(4,565)	(6,576,164)									(12,422,215)
Balance as at 31/12/2021	118,007,331	5,359,251,162	506,263,472	687,102,152	408,274,635	241,987	851,842,210	1,601,636	14,763,141	29,513,995	196,729,932	85,732,718	2,131,296	49,123,467	13,984,802	8,335,343,534

Depriciation	Land	Building	Plant & Machinery	Furniture & fittings	Motor vehicles	Bicycles	Office equipments	Library books	Plant-Orchid & Others	Road Ways	Kitchen Equipment & Utensils	Cutlery and cockery & glassware	Elevator	Carpark	Landscaping at Grand lawn	Total (Rs.)
Balance as at 01/01/2021	-	837,218,477	426,272,931	353,340,362	144,062,593	250,487	825,052,343	1,588,637	-	1,659,252	23,140,603	7,475,188	723,660	1,836,476	-	2,622,921,009
Charges		85,312,017	31,276,419	52,271,147	54,408,309	2,142	66,404,826	4,962	-	1,628,689	9,779,167	4,746,441		3,997,630		309,930,038
Disposal	-	-	-	(926,467)	(3,515,019)	(4,565)	(5,976,160)		-							(12,422,215)
Adjustments	-	2,349,196		132	7,317	(7,317)	(9,833)	4,211	-							2,344,975
Balance as at 31/12/2021	-	924,879,690	457,849,350	404,785,174	192,963,790	241,747	885,472,483	1,597,810	-	3,287,941	32,919,770	12,221,629	723,660	5,834,106	-	2,922,772,808
WDA as at 31/12/2021	118,007,331	4,434,431,482	48,414,122	282,316,978	215,310,845	239	(33,630,244)	4,126	14,763,141	26,226,054	163,814,163	73,511,089	2,007,636	43,289,362	13,984,802	5,412,571,127

URBAN DEVELOPMENT AUTHORITY
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10. INVESTMENT PROPERTY - AUTHORITY

At fair value

	Balance as at 01/01/2020	Additions During the year	Transferred To PPE	Transferred From WIP	Written back on Disposals	Adjustments During the year	Balance as at 12/31/2020
Land	88,402,587,190	854,835,813		-	-	(4,498,200,000)	84,759,223,003
Buildings	9,905,797,720	65,308,217	-	-		-	9,971,105,937
Total	**98,308,384,910**	**920,144,030**	**-**	**-**	**-**	**(4,498,200,000)**	**94,730,328,940**

Depriciation

	Balance as at 01/01/2020		Charges for the year	Write Back for Revalued Property	Written back on Disposals	Adjustments During the year	Balance as at 12/31/2020
Land	-		-	-	-	-	-
Buildings	1,601,605,253		197,592,969	-	-	-	1,799,198,222
Total	**1,601,605,253**	**-**	**197,592,969**	**-**	**-**	**-**	**1,799,198,222**
WDV	**96,706,779,656**						**92,931,130,718**

At fair value

	Balance as at 01/01/2021	Additions During the year	Transferred To PPE	Transferred From WIP	Written back on Disposals	Adjustments During the year	Balance as at 31/12/2021
Land	84,759,223,003	4,943,005,374	-	-	(8,047,478)	(744,320,466)	88,949,860,433
Buildings	9,971,105,937	471,763,201	-	-	-	(10,228,667)	10,432,640,471
Total	**94,730,328,940**	**5,414,768,575**	**-**	**-**	**(8,047,478.00)**	**(754,549,133)**	**99,382,500,904**

Depriciation

	Balance as at 01/01/2021		Charges for the year	Write Back for Revalued Property	Written back on Disposals	Adjustments During the year	Balance as at 31/12/2021
Land	-		-	-	-	-	-
Buildings	1,799,198,222		208,687,344	-	-	5,068,185	2,012,953,751
Total	**1,799,198,222**		**208,687,344**	**-**	**-**	**5,068,185**	**2,012,953,751**
WDV	**92,931,130,718**						**97,369,547,153**

Asset Valuation Report 2021

Although UDA is used Cost Model for accounting of the Investment Property at the time of the IFRS translation in the year 01/01/2012 complying with the option given in the SLFRS 1, UDA has carried out an asset valuation in the year 2021 in order to adjust/disclose the value of PPE & IP at a fair value model and at present we are on the process of the obtaining the expertise opinion with regard to the presentation and accounting of the same valuation.

According to the section 79 C under the disclosure of LKAS 40 regarding the Investment Property in the Financial Statements to be done. Accordingly, the Asset valuation was valued by Mr.G.W.G.Abeygunawardena, Chartered and incorporated valuer having needed experience in the location and category of the Investment Property being valued using his expert knowledge using the base information submitted by the Land Division.

As per new valuation carried out by the UDA the fair value of the property belong to UDA are as follows and total value of property subject to vary

	Rs.
Except 99 Year leases	5,861,436,735
99 Year Leases	855,106,672
Available Lands - Own Properties	268,692,724,510
Built up Properties	198,875,408,000
Housing	37,437,834,000
Total	**611,722,509,917**

However, the above mentioned property which are presented in the Financial Statements as cost model are as follows,

	Rs.
Investment Property	99,382,500,904
Property, Plant and Equipment - (Land & Buildings)	2,701,649,329
Capital work in progress	44,177,762,654
Completed houses	38,528,137,457
Total	**184,790,050,343**

Leasing arrangements

Some Lands is leased to tenants under long term operating leases and built up premises are rented out with rentals payable monthly.

99 year lease

The UDA has leased out some Lands to the tenants on 99 year lease and same properties have been recorded at historical cost under the investment property of Financial statements.

Accordingly, it has been identified some of the assets which have been vested/free granted by the Government has been recorded at nominal cost or zero value in the books of accounts. Therefore, action will be taken to recognize the such assets in terms of the SLFRS 40 & 20 by accounting same assets at deemed cost on the date of the asset vested/granted to UDA with the Financial Statements of 2022.

URBAN DEVELOPMENT AUTHORITY
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10. INVESTMENT PROPERTY - AUTHORITY

INVESTMENT PROPERTY - GROUP

	Balance as at 01/01/2020	Additions During the year	Transferred To PPE	Transferred From WIP From	Written back on Disposals	Adjustments During the year	Balance as at 12/31/2020
Land	86,529,272,190	854,835,813	-	-	-	(4,498,200,000)	82,885,908,003
Buildings	14,272,512,336	65,308,217	-	-	-	-	14,337,820,553
Total	100,801,784,526	920,144,030	-	-	-	(4,498,200,000)	97,223,728,556

Depriciation

	Balance as at 01/01/2020		Charges for the year	Write Back for Revalued Property	Written back on Disposals	Adjustments During the year	Balance as at 12/31/2020
Land	-		-	-	-	-	-
Buildings	2,161,466,452		272,617,438	-	-	-	2,434,083,890
Total	2,161,466,452		272,617,438	-	-	-	2,434,083,890
WDV	98,640,318,074						94,789,644,666

	Balance as at 01/01/2021	Additions During the year	Transferred To PPE	Transferred From WIP	Written back on Disposals	Adjustments During the year	Balance as at 31/12/2021
Land	82,885,908,003	4,943,005,874	-	-	(8,047,478)	(744,320,466)	87,076,545,433
Buildings	14,337,820,553	471,763,201	-	-	-	(10,228,667)	14,799,355,087
Total	97,223,728,556	5,414,768,875	-	-	(8,047,478)	(754,549,133)	101,875,900,520

Depriciation

	Balance as at 01/01/2021		Charges for the year	Write Back for Revalued Property	Written back on Disposals	Adjustments During the year	Balance as at 31/12/2021
Land	-						
Buildings	2,434,083,890		283,711,813	-	-	5,068,185	2,722,863,888
Total	2,434,083,890		283,711,813	-	-	5,068,185	2,722,863,888
WDV	94,789,644,666						99,153,0[illegible]632

URBAN DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2021

	Group 31/12/2021 Rs.	Group 31/12/2020 Rs.	Authority 31/12/2021 Rs.	Authority 12/31/2020 Rs.
11 INVESTMENT IN SUBSIDIARIES				
Urban Investment & Development Co.(Pvt) Ltd			345,000,000	345,000,000
Waters Edge Ltd			10	10
Temporary share Allotment by Waters Edge Ltd			200,000,000	200,000,000
UDA Rest House Company Ltd			70	70
Peliyagoda Ware House Complex Co. Ltd.			499,999,930	499,999,930
Less : Provision for Falling of value of Investment			(499,999,930)	(499,999,930)
	-	-	**545,000,080**	**545,000,080**

Provision for Falling of value of Investment

Peliyagoda Warehouse Complex Company Ltd had recorded a significant losses repeatedly and those losses have exceeded the above Investment. Accordingly, due to the falling value of the investment provision has been made to record the recoverability of UDA investment.

Liquidation process of The Peliyagoda Warehouse Complex Ltd

As per the Gazette notification No. 1772 of 17th August 2012 Company had to be winded up and Peliyagoda land be handed over to the Ports Authority. However, said development has not been commenced as anticipated and the Ports Authority has informed that said land is not required. However, Liquidation process have not yet been completed up to the year 2019.

However, in the year 2017 BOM of UDA has given its approval to Finalize the Liquidation process by transferring the Assets & Liabilities to the UDA. Accordingly, Financial Statements for the years 2012 to 2016 has been finalsed and Audited by Auditors. the Financial Statement for the year 2017 would be handed over to the Auditor General by the Liquidator . Relevant adjustment for the liquidation would be made in the Financial Statements once we receive Liquidation Accounts from the liquidator.

	Group 31/12/2021 Rs.	Group 31/12/2020 Rs.	Authority 31/12/2021 Rs.	Authority 12/31/2020 Rs.
12 INVESTMENT IN ASSOCIATES COMPANIES				
12.1 Ocean View Development Co (Pvt) Ltd	461,820,270	332,811,042	92,000,000	92,000,000
Share of Results after Tax	117,340,423	129,009,228	-	
Less:				
Dividend Received	(444,075)	-	-	
	578,716,618	461,820,270	92,000,000	92,000,000
12.2 Orally Holdings Plc.	661,299,010	590,381,082	40,000,000	40,000,000
Share of Results after Tax - UDA	111,477,933	82,646,120	-	
Share of Results after Tax - UNIDEP	1,308,870	924,956		
Less:				
Dividend Received -UDA	-	(17,916,664)	-	
Dividend Received -UNIDEP	-	(210,461)		
	774,085,814	655,827,032	40,000,000	40,000,000
	1,352,802,432	**1,117,647,302**	**132,000,000**	**132,000,000**

	Group 31/12/2021 Rs.	Group 31/12/2020 Rs.	Authority 31/12/2021 Rs.	Authority 12/31/2020 Rs.
13 OTHER INVESTMENTS				
13.1 Lanka Electricity Company (pvt) Ltd	9,000,000	9,000,000	9,000,000	9,000,000
13.2 Housing Development Finance Corp.	500,000	500,000	500,000	500,000
13.3 Colombo Lands & Development Co. Ltd.	36,309,841	36,309,841	36,309,841	36,309,841
13.4 Lanka Hospital Pvt Ltd	2,500	2,500		
	45,812,341	**45,812,341**	**45,809,841**	**45,809,841**
14 RECEIVABLES FROM UNIDEP				
14.1 Urban Investment & Development Company (Pvt) Ltd			1,294,041,715	1,903,019,451
	-	-	**1,294,041,715**	**1,903,019,451**
15 RECEIVABLES FROM WATERS EDGE				
Balance as at 01/01/2021			4,162,072,533	4,355,0[illegible]777.00
Lease - 99 Year	-	-	-	-
Lease Lot 3 - 80 Mn	-	-	-	-
Less-				
Cash received in the year			-	(192,974,204.00)
Total Lease value as at 31/12/2021	-	-	**4,162,072,533**	4,162,072,533
Receivable within one year	-	-	-	5,494,444
Receivable after one year	-	-	4,162,072,533	4,156,578,089
	-	-	**4,162,072,533**	**4,162,072,533**

The UDA entered into a lease agreement with Waters Edge ltd for the lease of 2 land plots which extent 23A:1R:9.05P and 1A:3R:34.02P for a period of 99 years and 20 years on lease basis amounting to Rs.4,275,046,737 and Rs.80,000,000 respectively.

The Authority had recognized the said lease component in the books of accounts this Authority based on its recovery period. Accordingly, the amount receivable within the year for the lease hold land had been recognized under the category of current asset and remaining balance had been recognized under the category of non-current asset.

16 Completed URPCC houses

Mihidusenpura	1,501,305,804	1,501,305,804	1,501,305,804	1,501,305,804
Sirisara Uyana & Methsara Uyana	3,542,724,337	3,542,724,337	3,542,724,337	3,542,724,337
Laksada Sevana	828,741,976	822,601,541	828,741,976	822,601,541
Randiya Uyana	2,945,350,253	2,945,350,253	2,945,350,253	2,945,350,253
Sirisada Sewana	1,098,792,813	1,098,792,813	1,098,792,813	1,098,792,813
Sirimuthu Uyana	1,565,203,830	1,565,203,830	1,565,203,830	1,565,203,830
Muwadora Sewana	2,516,128,549	2,516,128,549	2,516,128,549	2,516,128,549
Puradora Sewana	58,786,687	58,786,687	58,786,687	58,786,687
Lakmuthusewana	397,994,619	397,994,619	397,994,619	397,994,619
Siyasetha Sewana	783,994,811	782,895,690	783,994,811	782,895,690
Methsanda Sewana	2,397,708,001	2,396,763,951	2,397,708,001	2,396,763,951
Laksetha Sewana	2,080,414,601	2,074,527,816	2,080,414,601	2,074,527,816
Siyapath Sevana	2,860,060,694	2,882,960,320	2,860,060,694	2,882,960,320
Low Cost housing Scheem Wellawaththa	25,079,443	25,079,443	25,079,443	25,079,443
Aluthmawatha Housing Scheem 672	2,563,813,865	2,296,247,548	2,563,813,865	2,296,247,548
Aluthmawatha Housing Scheem 576	1,942,823,015	1,884,078,711	1,942,823,015	1,884,078,711
Jayamaga Sewana	82,440,957	82,440,957	82,440,957	82,440,957
Jayamaga Sewana	75,702,149	75,702,149	75,702,149	75,702,149
Henamulla Housing Scheem 1650	6,713,229,378	6,668,939,583	6,713,229,378	6,668,939,583
Henamulla Housing Scheem Stage II 1080	4,485,896,652	4,396,822,616	4,485,896,652	4,396,822,616
Construction of Community Center and Children Park	-	-	-	-
	38,466,192,433	**38,015,347,218**	**38,466,192,433**	38,015,347,218
Lake Creast Residance	61,945,024	211,360,543	61,945,024	211,360,543
	61,945,024	**211,360,543**	61,945,024	**211,360,543**
Total	**38,528,137,457**	**38,226,707,761**	**38,528,137,457**	**38,226,707,761**

As per the direction of Government of Sri Lanka, Urban Regeneration program was initiated by UDA as a national project to provide better shelters for underserved community in the city of Colombo. This account represents the cost incurred for completed housing projects under the said program and projects are to be handed over to the underserved community upon recovery of a nominal value within the agreed period of time.

All Capital cost incurred for the construction and infrastructure development has been capitalised seperately to the relevant project. During the construction period all above cost has been recorded under the WIP in the balance sheet. On the completion of construction all cost which have been capitalised as at date has been transferred to Completed URPCC houses accounts.

The project cost would be recovered from said nominal value to be collected and proceeds of lease of lands which are liberated by ex[illegible] of relocation of underserved settlements in the city of Colombo. Therefore until the said proceedings be measured, the cost incurred for th[illegible] projects has been identified under the category of Stock in Trade.

URBAN DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
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		Group		Authority	
		31/12/2021	31/12/2020	31/12/2021	31/12/2020
		Rs.	Rs.	Rs.	Rs.
17 Debtors					
	Rent Debtors	1,662,238,275	1,855,201,921	1,495,003,615	1,585,887,990
	Lease Debtors	472,457,016	188,331,985	472,457,016	194,442,029
	Rest House Debtors	115,191,278	115,194,560	115,191,278	115,194,560
	Development Expenditure	834,422,992	837,407,955	834,422,992	837,407,955
	Interest Receivable	5,518,736	4,517,082	2,614,943	1,627,365
	Consultancy Fees	10,133,068	10,384,268	10,133,068	10,384,268
	VAT Receivable	87,861,192	85,409,990	-	-
	Other Debtors	660,702,241	274,861,698	395,982,927	175,990,279
	UDSP	708,753,935	693,096,979	708,753,935	693,096,979
		4,557,278,734	4,063,606,439	4,034,559,776	3,613,621,422
Less:	Provision for bad debt	(821,006,192)	(864,646,261)	(784,987,651)	(833,441,896)
	Total Debtors	**3,736,272,542**	**3,198,960,178**	**3,249,572,125**	**2,780,179,526**

17 DEBTORS

17.1 Debtors

		Authority 31/12/2021	Authority 31/12/2020
	RENT DEBTORS		
17.1.1	Monthly Rental	657,972,108	713,729,554
17.1.2	V.A.T. Receivable From Monthly Rentals	88,476,510	97,026,239
17.1.3	V.A.T. Receivable From Key Money	15,157,382	18,985,952
17.1.4	20% Of Frozen Arrears	8,702,930	30,571,912
17.1.5	Rent Arrears Frozen	11,078,977	11,377,743
17.1.6	Fee For Electricity	101,590,666	95,958,510
17.1.7	Fee For Use & Occupation	51,173,731	81,244,518
17.1.8	Penalty On Delayed Monthly Rent & Fee For Use	73,866,969	73,309,207
17.1.9	Key Money receivable	222,248,608	212,622,552
17.1.10	Penalty On Key Money	118,196	118,196
17.1.11	Arrears Of Government Tax (Rent)	326,653	15,815,636
17.1.12	Electricity Deposits receivable	124,527,214	140,014,362
17.1.13	Water Charge deposit receivable	139,432,190	125,703,605
17.1.14	Maintenance Fees Receivable From Alternative House	330,500	-
	LEASE DEBTORS		
17.1.15	V.A.T. Receivable From Premia And Lease Rent	(27,929,716)	(38,963,162)
17.1.16	Annual lease rent	9,649,923	16,803,333
17.1.17	Ground Rent	(9,409,919)	(8,761,509)
17.1.18	Interest on Lease Premia	46,458	448,229
17.1.19	Penalty on Delayed Lease Rent & Premia	14,505,144	10,903,952
17.1.20	Premia on Land Leased out	471,337,726	178,039,484
17.1.21	Arrears of Govt. Tax -Lease Rent	(4,052)	20,232,462
17.1.22	Service charges on lease properties	14,261,453	17,739,241
	REST HOUSE DEBTORS		
17.1.23	Rest House Penalty	76,144,382	76,144,382
17.1.24	VAT Receivable from Rest Houses	2,746,553	2,749,834
17.1.25	VAT Receivable from Circuit Bungalows	156,656	156,656
17.1.26	Rest House Rent Receivable	17,624,108	17,624,108
17.1.27	Room Charges from Circuit Bungalows	375,670	375,670
17.1.28	Frozen Rest House Penalty	13,983,784	[illegible]
17.1.29	Rest House Service Charge Receivable	2,099,188	[illegible]
17.1.30	Rest House Other Debtors	1,653,212	1,653,212
17.1.31	Food & Bev. Receivable from Circuit Bungalows	129,349	129,349
17.1.32	Hire of Furniture	125,100	125,100
17.1.33	Room Charges from Rest Houses	153,376	153,376
	DEVELOPMENT EXPENDITURE		
17.2.1	My. of Sports & Youth Affairs	49,751,156	49,751,156
17.2.2	Bills Receivable NHDA	41,829,079	41,829,079
17.2.3	Receivables from Treasury	5,469,693	5,470,343
17.2.4	Other MISCL Debtors	48,140,190	47,669,722
17.2.5	Receivable on URPCC Houses sale	371,000,000	249,000,000
17.2.6	Receivable on Middle Income Houses sale	318,232,874	443,687,654
	INTEREST RECEIVABLE		
17.2.7	Interest Receivable from Repo's	2,338,944	1,239,555
17.2.8	Interest Receivable from other Sources	275,999	387,810
	CONSULTANCY FEES		
17.2.9	Management Fee Receivable On Client's Project	10,133,068	10,384,268
	OTHER DEBTORS		
17.2.10	Rest House Company LTD A/C	65,516,695	[illegible]
17.2.11	Waters Edge Limited Current A/C	31,600,700	[illegible]
17.2.12	Dividend Receivable	15,000,000	[illegible]
17.2.13	UDSP Receivables Personnel Emoluments	-	[illegible]
17.2.14	Cheque Rtn/Dishnrd Control A/C	72,724	72,724
17.2.15	Cheques Return Charges Receivable	352,681	343,093
17.2.16	vat retained on UDA income	(19,940)	(19,940)
17.2.17	VAT Control Account	283,460,107	83,603,300
	ULG's (UDSP) Loan Installment & Interest Receivable		
17.2.18	ULG's (UDSP) Loan Installment Receivable	315,061,027	296,208,810
17.2.19	ULG's (UDSP) Loan Interest Receivable	393,692,908	396,888,169
		4,034,559,776	3,613,621,422
17.2.20	**Provision for Bad Debts**	(784,987,651)	(833,441,896)
		3,249,572,125	**2,780,179,526**

17.2.18/19 **ULG's (UDSP) Loan Installment & Interest Receivable**

According to the ADB Loan No.1204 SRI (SF) Sub Loan Agreement dated 10th January 1993, Government of Sri Lanka has granted a Loan facility to UDA namely Urban Development Sector Project for the financing infrastructure development in the country and has disbursed funds among Local Authorities in order to facilitate the said objective. Accordingly, UDA has been collected the loan with interest from Local Authorities and has remitted the same to the Treasury.

However,the treasury has taken action to recover the total outstanding balance from UDA against the treasury funds allocated for UDA projects for the year 2018.

Due to defaulting the settlements by some Local Authorities, legal action has been taken by the Authority to recover the same balances. However, few local authorities has fully settled their balances.

		Authority 31/12/2021	Authority 31/12/2020
17.b	**STAFF DEBTORS**		
17.2.21	Staff Loans	208,805,074	228,720,082
17.2.22	Staff Receivable	-	(64,107)
		208,805,074	228,655,976

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		Group		Authority	
		31/12/2021 Rs.	31/12/2020 Rs.	31/12/2021 Rs.	31/12/2020 Rs.
18	**DEPOSITS, PRE-PAYMENTS & ADVANCES**				
18.1	Advances to Contractors	7,810,152,470	2,661,247,454	7,809,129,036	2,661,149,956
18.2	Deposits with Suppliers	6,489,043	6,489,043	6,489,043	6,489,043
18.3	Deposits for Services	14,672,443	14,536,766	14,182,443	14,046,766
18.4	Sundry Advances	29,068,018	28,200,565	28,426,170	27,333,117
18.5	Deposit for Electricity	10,529,375	10,250,796	6,779,375	6,500,796
18.6	Security Deposits - Electricity	9,355,776	9,212,276	9,355,776	9,212,276
18.7	Pre Payments	28,301,791.81	17,430,760	7,783,671	2,644,217
18.8	Compensation Deposits	28,624,175.40	38,213,781	28,624,175	38,213,781
18.9	Advance Given to Staff	4,231,858.98	4,292,186	4,231,859	4,292,186
18.10	Advance Payments for Valuation Reports	28,395,140	27,472,610	28,395,140	27,472,610
18.11	Deposit on Office Rent	3,849,000	3,509,000	3,849,000	3,509,000
		7,973,669,092	**2,820,855,236**	**7,947,245,685**	**2,800,863,750**
19	**FIXED DEPOSITS (Authority)**				
	Amount Invested				
	Bank of Ceylon			12,814,486,244	17,379,896,141
	Peoples Bank			1,300,000,000	3,031,407,450
	NDB			76,382,712	3,252,437,962
				14,190,868,956	**23,663,741,553**
	Interest Receivable (after incorporating effective interest rate adjustment)			354,467,022	824,792,103
	Fixed Deposits as at 31st December				
				14,545,335,978	**24,488,533,656**
	Interest earn on Fixed Deposit as per EIR			**1,109,518,877**	**1,653,303,481**
20	**REPO INVESTMENT(Authority)**				
	Bank of Ceylon			4,342,205,241	2,164,000,000
				4,342,205,241	**2,164,000,000**

REPO investments are not been measured at amortized cost since the investment period of the such investments are below 03 months

		Group		Authority	
		31/12/2021 Rs.	31/12/2020 Rs.	31/12/2021 Rs.	31/12/2020 Rs.
21	**CASH & CASH EQUIVALENTS**				
21.1	- S.I.T.S.T.Fund	889,520	889,520	889,520	889,520
21.2					
	COLLECTION ACCOUNTS				
21.2.1	BOC - Mahiyangana Branch	325,560	325,560	325,560	325,560
21.2.2	BOC - Battaramulla Branch	32,851,216	321,638	32,851,216	321,638
21.2.3	BOC - Kataragama Branch	111,751	371,467	111,751	371,467
21.2.4	BOC - Central Super Market Branch	8,118,838	5,696,416	8,118,838	5,696,416
21.2.5	BOC - Anuradhapura Branch	40,817	-	40,817	-
21.2.6	BOC- Nuwaraeliya	40,770	-	40,770	-
	CURRENT ACCOUNTS				
21.2.7	BOC - Kandy Branch	3,720,702	4,794,465	3,720,702	4,794,465
21.2.8	BOC - Hambantota priority Project	88,951	88,951	88,951	88,951
21.2.9	BOC -Galle Bazaar Branch	321,782	1,765,824	321,782	1,765,824
21.2.10	BOC - Badulla Branch	1,245,766	1,441,154	1,245,766	1,441,154
21.2.11	BOC - Supergrade Branch Kurunegala	245,643	943,054	245,643	943,054
21.2.12	BOC - Jaffna Branch	20,802	20,802	20,802	20,802
21.2.13	BOC - Anuradapura New Town Branch	19,047	500,000	19,047	500,000
21.2.14	BOC - Supergrade Branch Rathnapura	1,500	1,500	1,500	1,500
21.2.15	BOC - Debenture Account	1,065,703	277,837	1,065,703	277,837
21.2.16	People's Bank Current Account	946,675	-	946,675	-
21.2.17	BOC - Debenture Interest Accounts	1,871,242	1,871,242	1,871,242	1,871,242
21.2.18	BOC - Corparate Branch (Beddagana Project)	7,981,858	3,401,906	7,981,858	3,401,906
21.2.19	BOC - Community Development Project	92,590	116,590	92,590	116,590
21.2.20	BOC - Kandy Branch	214,006	-	214,006	-
21.2.21	Bank of Ceylon Trincomalee	500,000	-	500,000	
21.2.22	BOC - Weeramanatha Housing Project	2,502,457	-	2,502,457	-
21.2.23	BOC current A/C - Angoda Housing Project	254,400	3,290,965	254,400	3,290,965
21.2.25	BOC Current Account- Peliyagoda H. Project P 1	294,500	-	294,500	-
21.2.26	BOC Current Account- Peliyagoda H. Project P II	268,500	-	268,500	-
21.2.27	BOC Current Account-UDA Orugodawatta II Project P. 1	156,346,500	-	156,346,500	-
21.2.28	BOC Current Account-UDA Orugodawatta II Project P. II	320,500	-	320,500	-
21.2.29	BOC Current Account-UDA [illegible] II Project	70,261,347	-	70,261,347	-
21.2.30	BOC Current Account-UDA Malambe II Project	340,500	-	340,500	-
21.2.31	BOC Current Account-UDA Kottawa Makumbura II Project	390,500	-	390,500	-
21.2.32	BOC Current Account-UDA Anuradhapura II Project	266,500	-	266,500	-
21.2.33	BOC Current Account-UDA [illegible] II Project	268,500	-	268,500	-
21.2.34	Bank Account - PWDC Ltd	1,758,935	1,758,935	-	-
21.2.35	Bank Account - Waters Edge	81,954,098	36,532,887	-	-
21.2.36	Bank Account - UDA Rest House Ltd	11,366,428	7,881,427	-	-
21.2.37	Bank Account - URDEP Ltd	1,360,180	784,109	-	-
	SAVINGS ACCOUNTS				
21.2.38	BOC- Foreign Currency Saving Account	17,182	16,479	17,182	16,479
		387,796,246	72,203,204	291,356,605	25,245,851
21.3	**Petty Cash Imprests**	682,781	758,154	642,781	708,154
		389,368,546	**73,850,877**	**292,888,905**	**26,843,524**

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		Group		Authority	
		31/12/2021	31/12/2020	31/12/2021	31/12/2020
		RS	RS	RS	RS
22	**Capital**				
	22.1 General Treasury Rs. 20,000,000 (In the year 1979)				
	22.2 General Treasury Rs. 80,000,000 (In the year 1980)	100,000,000	100,000,000	100,000,000	100,000,000
23	**Accumulated Surplus / (Deficit)**				
	Excess of Income over Expenditure -	852,224,247	1,774,771,518	235,099,489	1,303,393,154
	Prior Year Adjustments	(192,830,118)	11,865,572	(192,830,118)	11,865,572
	Prior Year Adjustments (Recognition of under accounted profit of Lanka Rest House Ltd.)	1,864,237		-	-
	Prior Year Adjustments (Recognition of Middle Income Housing Disposal profit related to Angoda Housing Project)	-	(13,678,640)	-	(13,678,640)
	Actuarial (Gain)/ Loss (Benefited obligations)	53,906,458	(23,371,595)	49,188,187	(26,054,545)
	Deferred tax impact on remeasurement of post employment benefit obligations	(660,562)	(375,612)	-	-
	Gain on revaluation of We Ltd.	40,231,876		-	-
	Deferred tax on revaluation gain of WE Ltd	(5,832,393)		-	-
	Balance B/F from Previous Year	80,837,327,684	79,088,116,445	76,912,363,324	75,636,837,783
		81,586,430,928	**80,837,327,684**	**77,003,820,882**	**76,912,363,324**

24 Interest bearings Borrowings

	31/12/2021	31/12/2020	31/12/2021	31/12/2020
Loan Balance C/F	9,832,806,551	10,046,806,551	9,782,806,551	10,046,806,551
Add: Loan taken during the year	355,100,000	50,000,000	-	-
Less: Loan repayment during the year	(993,567,212)	(264,000,000)	(993,567,212)	(264,000,000)
Balance as at 31st December 2021	**9,194,339,339**	**9,832,806,551**	**8,789,239,339**	**9,782,806,551**
Payable within one year	1,043,567,212	1,043,567,212	993,567,212	993,567,212
Payable after one year	8,150,772,127	8,789,239,339	7,795,672,127	8,789,239,339
	9,194,339,339	**9,832,806,551**	**8,789,239,339**	**9,782,806,551**

24.1 NSB

	31/12/2021	31/12/2020	31/12/2021	31/12/2020
Loan Balance C/F	1,028,000,000	1,292,000,000	1,028,000,000	1,292,000,000
Less: Loan repayment during the year	(264,000,000)	(264,000,000)	(264,000,000)	(264,000,000)
Balance as at 31st December2021	**764,000,000**	**1,028,000,000**	**764,000,000**	**1,028,000,000**
Payable within one year	264,000,000	264,000,000	264,000,000	264,000,000
Payable after one year	500,000,000	764,000,000	500,000,000	764,000,000
	764,000,000	**1,028,000,000**	**764,000,000**	**1,028,000,000**

UDA has obtained a total credit facility of Rs. 2,770 Mn from the NSB for construction of Sethsiripaya Stage ii Building and the project implemented through Urban Investment and Development Company (Pvt) ltd a fully owned subsidiary of UDA. Repayment of the loan and the due interest is guaranteed by General Treasury.

24.2 Peoples Bank

	31/12/2021	31/12/2020	31/12/2021	31/12/2020
Loan Balance C/F	8,754,806,551	8,754,806,551	8,754,806,551	8,754,806,551
Add: Loan taken during the year	-	-	-	-
Less: Loan repayment during the year	(729,567,212)	-	(729,567,212)	-
Balance as at 31st December 2021	**8,025,239,339**	**8,754,806,551**	**8,025,239,339**	**8,754,806,551**
Payable within one year	729,567,212	729,567,212	729,567,212	729,567,212
Payable after one year	7,295,672,127	8,025,239,339	7,295,672,127	8,025,239,339
	8,025,239,339	**8,754,806,551**	**8,025,239,339**	**8,754,806,551**

UDA has provided a total credit facility of Rs. 11,510 Mn from the Peoples Bank to meet the funding requirements of the Urban Regeneration Project on the approval of cabinet of ministers (cabinet decision No 17/2760/706/130-1 dated 05/12/2017). out of the above loan facility a sum of Rs. 8,754.8 Mn have been utilized during the year 2018. Repayment of the loan and the due interest is guaranteed by General Treasury. The loan repayment period is 15 years including a grace period of 03 years

24.3 Bank of Ceylon

	31/12/2021	31/12/2020
Loan Balance C/F	50,000,000	
Add: Loan taken during the year	355,100,000	50,000,000
Less: Loan repayment during the year	-	-
Balance as at 31st December 2021	**405,100,000**	**50,000,000**
Payable within one year	50,000,000	
Payable after one year	355,100,000	50,000,000
	405,100,000	**50,000,000**

25 Payable to Leasing - BOC

Lease Balance C/F	301,192,104	317,044,320	301,192,104	317,044,320
Less:	(63,409,864)	(15,852,216)	(63,409,864)	(15,852,216)
Lease Balance	237,782,240	301,192,104	237,782,240	301,192,104
Interest Suspense A/C on Fin Lease	(36,317,492)	(56,412,240)	(36,317,492)	(56,412,240)
Net Lease Payable Balance as at 31/12/2021	**201,465,748**	**244,779,864**	**201,465,748**	**244,779,864**
25.1 Payable within one year	63,409,864	63,409,864	63,409,864	63,409,864
Less Interest Suspense A/C on Fin Lease	(16,069,928)	(20,094,747)	(16,069,928)	(20,094,747)
	47,339,936	43,314,117	47,339,936	43,314,117
Payable after one year	174,374,376	237,782,240	174,374,376	237,782,240
Less Interest Suspense A/C on Fin Lease	(20,248,563)	(36,317,493)	(20,248,563)	(36,317,493)
	154,125,813	201,465,747	154,125,813	201,465,747
	201,465,748	**244,779,864**	**201,465,748**	**244,779,864**

28 Nos. Double Cabs has been taken by the UDA under the Financial leasing method from the Bank of Ceylon to pay in 60 equal monthly installements with the approval of department of Public Enterprises (dated 18.09.2019) in the under review

26 Net Government Capital Contribution:

26.1 For Sethsiripaya Administration Complex	665,420,893	672,502,893	665,420,893	672,502,893
26.2 For Colombo Central Super Market	184,531,995	191,871,995	184,531,995	191,871,995
26.3 For Sellakataragama Shops	56,980,000	58,275,000	56,980,000	58,275,000
	906,932,888	**922,649,888**	**906,932,888**	**922,649,888**
Less : Grants written Back to Income	(15,717,000)	(15,717,000)	(15,717,000)	(15,717,000)
Balance as at 31/12/2021	**891,215,888**	**906,932,888**	**891,215,888**	**906,932,888**

	Group		Authority	
	31/12/2021 Rs.	31/12/2020 Rs	31/12/2021 Rs.	31/12/2020 Rs.
27 Government Assistance for URPCC Projects				
Balance B/F	25,917,661,665	20,664,181,880	25,917,661,665	20,664,181,880
Add: Grant Received in the year	3,002,306,791	5,253,479,785	3,002,306,791	5,253,479,785
Balance as at 31st December 2021	**28,919,968,456**	**25,917,661,665**	**28,919,968,456**	**25,917,661,665**

As per direction of Government of Sri Lanka, Urban Regeneration programme was initiated by UDA as a national project to provide better shelters for underserved community in the city of Colombo. The Project was initiated in 2011 by issuing Debenture to the value of Rs.10 Bn and with the expectation to utilise land disposal proceeds from lands which will be liberated through the above relocations. However, due to the delay in liberatig of lands and disposal of lands funds was received from treasury since 2017 for construction of houses under URPCC.

Untill set off the constrction cost which are related to the URPCC houses programme against the above fund received, it has been recorded as a long term liability in the Financial Statements.

		31/12/2021 Rs.	31/12/2020 Rs	31/12/2021 Rs.	31/12/2020 Rs.
28 Deferred Lease					
Balance B/F		40,036,971,723	38,912,380,329	44,569,949,293	43,499,440,189
Add :	Premia received in the Year	2,769,288,487	1,628,208,129	2,769,288,487	1,628,208,129
Less :	Revenue written back to the P&L	(524,194,395)	(503,616,736)	(578,276,685)	(557,699,026)
Balance as at 31st December 2021		**42,282,065,814**	**40,036,971,723**	**46,760,961,095**	**44,569,949,293**

Lease Period	Number of Lease Property	New Leases & error corrections	Amount Recognised as income	Lease Consideration as at 31/12/2021
Year	Nos.	Rs.	Rs.	Rs.
1-10	9	472,327	3,319,140	12,276,911
20	2	69,980,555	15,666,667	70,630,555
30	95	414,971,664	40,318,514	1,404,832,738
31-49	2	72,000	102,857	1,345,429
50	347	179,391,496	186,903,333	9,781,433,146
51-84	6	41,138	84,391	1,115,873
99	780	991,102,098	331,408,094	33,788,391,323
	227	1,093,299,232	473,500	1,701,235,122
		6,497,518,040	**578,276,686**	**46,760,961,095**

	31/12/2021 Rs.	31/12/2020 Rs	31/12/2021 Rs.	31/12/2020 Rs.
29 Defined Benefit Obligation - Gratuity				
Provision as at 01st January 2021	407,312,343	367,757,425	361,767,093	328,256,724
Benefit paid during the year	(46,985,396)	(45,883,400)	(44,159,656)	(44,607,950)
Benefit Payable within the year	(1,055,123)	(1,434,128)	(1,055,123)	(1,434,128)
Amount paid for Arrears	-	(31,500)		(31,500)
	359,271,824	**320,408,397**	**316,552,315**	**282,183,146**
Current Service Cost & interest Cost	66,466,148	63,532,347	46,509,069	53,529,402
(Gain) / loss arising from changes in the assump	(53,906,458)	23,371,599	(49,188,157)	26,054,545
Balance as at 31st December 2021	**371,831,516**	**407,312,343**	**313,873,227**	**361,767,093**

Note 29.1 - Break down for Gratuity payable (Authority)

	31/12/2021	31/12/2020
Balance as per actuarial valuation as at 31st December	310,846,401	358,740,267
Arrears Payable as at 31 st December	3,026,826	3,026,826
Balance as at 31st December 2021	**313,873,227**	**361,767,093**

Actuarial Assumption

Discount Rate	10%	11.5%	10%	11.5%
Salary Increase	1.45% - 10%	1.45% - 10%	1.45% - 10%	1.45% - 10%
Retirement Age	60 Years	60 Years	60 Years	60 Years

According to the Sri Lanka Accounting Standard -LKAS 19 on Employee Benefits, the defined benefit obligation in relation to employees of UDA was valued by Actuarial & Managements Consultants (Pvt) Limited.

		31/12/2021 Rs.	31/12/2020 Rs	31/12/2021 Rs.	31/12/2020 Rs.
30 Payable to contractor (URP & C)					
30.1	IVRCL lanka Pvt ltd	1,075,288,804	2,074,412,666	1,075,288,804	2,074,412,666
		1,075,288,804	**2,074,412,666**	**1,075,288,804**	**2,074,412,666**

M/S IVRCL Lanka Ltd was awarded a contract to construct 4100 low cost housing units at Maliga watta, Kolonnawa and Aluthmawatha under the Urban Regeneration Project in the City of Colombo and this contract entails assurance of bank guarantee from the UDA to the value of USD 89.175 million and this was facilitated through the Bank of Ceylon backed by the General Treasury guarantee and bank deposit made by UDA.

An addendum to the contract agreement was signed between the UDA and IVRCL on 17th March 2015 giving the permission to IVRCL to recommence the construction of 1464 housing units at Maligawatte and Kolonnawa at the total contract value of USD 20 million. Therefore, a fresh bank guarantee to the value of USD 20 million has been issued on 18/06/2015 in favour of the IVRCL for the tenor of the new contract period.

		Group		Authority	
		31/12/2021	31/12/2020	31/12/2021	31/12/2020
31	**Expense & Other Creditors**				
31	**creditors**				
	Expense creditors	812,256,792	835,204,382	484,283,781	539,364,243
	Rent Deposits	6,420,814	6,420,814	-	-
	Development Expenditure	17,484,794,899	12,740,040,636	17,664,383,773	12,931,284,766
	Taxes Payable	90,761,980	166,741,099	53,459,603	147,620,164
	UDSP	1,145,834	1,145,834	1,145,834	1,145,834
	Other Creditors	398,656,916	772,963,137	218,307,756	758,779,424
		18,794,037,236	**14,522,515,903**	**18,421,580,747**	**14,378,194,432**

Creditors schedules for the Authority

		31/12/2021	31/12/2020
31.1	**Expense creditors**		
31.1.1	Audit Fees	6,220,000	5,020,000
31.1.2	Electricity	24,396,924	32,069,007
31.1.3	Water	6,222,645	17,144,104
31.1.4	Maintenance	-	12,117
31.1.5	Other Expenses	259,726,589	272,738,862
31.1.6	Supplies	18,397,032	22,194,212
31.1.7	Telephone	1,147,664	1,038,272
31.1.8	Gratuity 15% Retention	200,006	100,006
31.1.9	Accrued Bonus, Medical Etc	135,456,899	160,835,256
31.1.10	Unpaid Salaries	-	121,578
31.1.11	E.P.F. Payable	26,356,576	25,254,478
31.1.12	E.T.F. Payable	3,162,789	1,498,750
31.1.13	Transport Charges Payable	1,941,535	(96,619)
31.1.14	Gratuity Payable within the year	1,055,123	1,434,128
31.2	**Other Creditors**		
	Development Expenditure		
31.2.1	Accrued Compensation on Lands with Interest	4,485,075,817	3,149,463,740
31.2.2	Bills Payable to Contractors	10,319,765,333	7,702,370,826
31.2.3	Project related accrued expenses on MISCL payments	54,467,249	-
31.2.4	Retention Money	2,480,605,586	1,881,264,163
31.2.5	FWCC Current Account	193,172,320	193,172,320
31.2.6	Current A/C Ocean View	5,013,718	5,013,718
31.2.7	WER Current Account	126,283,750	-
	UDSP		
31.2.8	Bills Payable-UDSP & Others	1,145,834	1,145,834
	Taxes Payable		
31.2.9	GST Control Account	16,590	13,963,532
31.2.10	NSL payable	29,231,695	51,147,670
31.2.11	PAYEE Tax payable	405,739	448,795
31.2.12	VAT Payable in Advance	391,720	292,846
31.2.13	Construction Industry Guarantee Levy	271,723	271,723
31.2.14	Income Tax Payable	22,812,309	81,165,770
31.2.15	With Holding Tax Payable	329,767	329,767
	Other Creditors		
31.2.16	Stamp Duty on Deeds	94,006,148	4,260,945
31.2.17	Fee for water Services	2,275,895	2,274,075
31.2.18	Unpaid Cheque	(11,434)	(9,434)
31.2.19	Rent received in Advance	111,984,708	225,003,592
31.2.20	Others	5,833,731	8,787,756
31.2.21	Rest House 80% Food & Beverages payable	31,630	31,630
31.2.22	Interest Payable on Short Term Bank Loan	1,076,961	518,430,861
31.2.23	Interest Payable on Bank Loan - NSB	3,110,117	-
		18,421,580,747	14,378,194,432

		Group		Authority	
		31/12/2021	31/12/2020	31/12/2021	31/12/2020
32	**Deferred Tax Liability**				
	Opening Balance	451,745,954	143,583,360	351,058,641	60,120,654
	Charges/(Written back) for the period	36,405,077	308,162,594	31,982,850	290,937,987
	Closing Balance - Deferred Tax Liability	**488,151,031**	**451,745,954**	**383,041,491**	**351,058,641**

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		Group		Authority	
		31/12/2021	31/12/2020	31/12/2021	31/12/2020
		Rs.	Rs.	Rs.	Rs.
33	**Deposits & Advances**				
33.1	Tender Deposits	29,433,925	28,098,860	26,748,240	27,998,860
33.2	Security Deposits	280,863,714	180,734,796	280,163,714	180,034,796
33.3	Rest House Rent Refundable	12,031,538	12,031,538	12,031,538	12,031,538
33.4	Clients Deposits	2,286,689,191	381,727,894	2,286,468,307	381,507,010
33.5	Sundry Deposits	167,972,784	114,768,003	6,173,133	6,173,133
33.6	Rent Deposits	43,927,527	40,185,135	43,539,045	40,185,135
33.7	Refundable Processing Fee	5,781,729	4,740,513	5,781,729	4,740,513
33.9	Deposits - Visumpaya	4,358,112	4,358,112	4,358,112	4,358,112
33.10	Deposits for Proposed Projects	379,492	379,492	379,492	379,492
33.11	EIA Deposits Received	31,913,944	27,338,544	31,913,944	27,338,544
33.12	Land Sale Proceeds Received in Advance	3,130,293,293	2,315,266,221	3,125,508,293	2,310,478,221
33.13	Maintenance Deposit - URPCC	7,255,110	7,255,110	7,255,110	7,255,110
33.14	Service Charge Deposit - URPCC	5,514,439	5,514,439	5,514,439	5,514,439
33.15	Deposit for Housing Scheme - URPCC	1,067,812,560	885,426,557	1,067,812,560	885,426,557
33.16	Management Fund - Housing Scheme - URPCC	401,563,193	378,771,845	401,563,193	378,771,845
33.17	Advance Received For Middle Income Housing Project	3,020,421,563	954,069,443	3,020,421,563	954,069,443
33.18	Advance received for Disposal of URPCC Houses	2,818,650,278	2,904,495,415	2,818,650,278	2,904,495,415
33.19	Funds received for Community Developemnt Project	1,744,336	1,744,336	1,744,336	1,744,336
33.20	Deposit for Notarial Charges	185,500	123,000	185,500	123,000
33.21	Deposit received for Compensation Payments	58,601,148	56,401,148	58,601,148	56,401,148
		13,375,393,376	**8,303,430,400**	**13,204,810,674**	**8,189,026,646**

33.4 **Clients Deposits**

Clients Deposits Received	6,074,725,778	4,679,653,740
Clients' project Expenditure incurred	3,788,257,471	4,298,146,730
Balance as at 31/12/2021	**2,286,468,307**	**381,507,010**

33.13 **Maintenance Deposit - URPCC**

It has been received Rs.50,000/- from treasury as maintenance deposits for URPCC housing projects and it has been recorded under current liability as maintenance deposits. The balance of same account is Rs.7 Mn as at 31/12/2021.

33.15 **Deposit for Housing Scheme - URPCC**

Also, the monthly amount received from underserved community has been recorded under the current liability as Deposit for housing scheme. The account balance is Rs.1,068 Mn as at 31/12/2021.

33.16 **Management Fund - Housing Scheme - URPCC**

The underserved Community have paid Rs.50,000/- as initial payment to the UDA. Subsequently this amount has been settled by the Government through the budget allocation. It has been accounted under the current liability as Management fund - housing scheme URPCC. The balance of same account is Rs.402 Mn as at 31/12/2021.

33.17 **Advance Received For Middle Income Housing Project**

As per direction of Government of Sri Lanka, a housing programme for middle income category was initiated by UDA with a target to provide a housing unit for an affordable price. This housing programme is funded by UDA and key money collected through presale of housing units of each projects. Presale proceeds collected by UDA has been accounted as Advance received. The balance of same account is Rs.2,791 Mn as at 31/12/2021.

33.18 **Advance received for Disposal of URPCC Houses**

Some Government organization has requested houses from various project of URPCC for their relocation programme and has paid or agreed to pay a price decided by the UDA. The advance received for purchasing of houses from same organizations has been accounted under the current liability as advance received for disposal of URPCC houses. The account balance is Rs.2,819 Mn as at 31/12/2021.

		Group 31/12/2021	Group 31/12/2020	Authority 31/12/2021	Authority 31/12/2020
34	**Bank Overdraft**				
	CURRENT ACCOUNT				
34.1	BOC - Corperate Branch	865,167,793	51,477,938	865,167,793	51,477,938
34.2	BOC - Hambantota Branch	1,243,100.30	1,243,100	1,243,100	1,243,100
34.3	Peoples Bank Current Account	-	5,832,428	-	5,832,428
34.4	BOC - Kandy Branch	-	275,059	-	275,059
34.5	NDB - Current Account	133,836	25,431	133,836	25,431
34.6	BOC - Weeramawatha Housing Poject	-	5,527,715	-	5,527,715
34.7	BOC Current A/C - UDA Elliot Place Housing Project	242,964,000		242,964,000	
34.8	Bank Account - Waters Edge	29,780,602	11,511,150	-	-
	COLLECTION ACCOUNTS				
34.9	BOC - Anuradhapura Branch	-	50,921	-	50,921
34.10	BOC- NuwaraEliya	-	69,489	-	69,489
		1,159,289,331	**76,013,232**	**1,129,508,729**	**64,502,082**

35 RELATED PARTY TRANSACTIONS

Personnel emoluments of the key Management paid for the year 2021 is Rs.4,470,564 which includes salaries paid.

The Authority has entered in to contracts in the normal course of business with the following companies

Name of the Company	Nature of Transaction	2021 Rs.	2020 Rs.
(1). Urban Investment & Development Company (Pv	Recovery of the Project implementation expenditure	(608,977,736)	(438,125,614)
(2). UDA Rest Houses Ltd	Payment of Salaries and wages	1,108,085	3,284,778
(3). Onally Holdings PLC	***Financial Management fee received***	-	1,375,000
	Dividend received - UDA	-	17,916,664
	Dividend received - UNIDEP	-	210,461
(5). Waters Edge Ltd	***Lease Rental earned for the year***		
	99 year Lease	43,182,290	43,182,290
	20 Year Lease	3,999,999	3,999,999
	Lease Interest income	480,000	570,000
	VAT on Receivable on lease	80,000	45,600

(1). Urban Investment & Development Company (pvt) Ltd. - (UNIDEP)

UDA has obtained a total credit facility of Rs.2,770 Mn from the NSB for construction of Sethsiripaya Stage II building. Repayment of the said loan is being done by UDA based on the recovery of same loan from the UNIDEP. The amount of Rs.608,977,736/- is represented the recovery of the project implementation expenditure and other expenditure which were incurred on behalf of the Company.

(5). Waters Edge Ltd

The UDA enetered into a lease agreement with Waters Edge ltd for the lease of 2 land plots covering up 23A:1R:5.05P and 1A:3R:34.02P for a period of 99 years and 20 years lease basis amounting to Rs.4,275,046,737 and Rs.80,000,000 respectively.

There were no related party transactions other than disclosed in Note 35 to these financial statements.

36 Magam Ruhunupura International Conventional Center (MRICC)

The asset value of Magam Ruhunupura International Conventional Center is in the process of taking over to UDA Assets base. However, since the administrative function is carrying out by UDA, the expenses of Rs. 15.66 mn has been recorded in the UDA Financial Statements under Administrative Expenditure and UDA has not received income from this premises due to not held of any function in the same premises during the year.

37 Meethotamulla Project

Cost incurred for the year 2021 on Meethotamulla Redevelopment Project amounts to Rs. 79.5 Mn. The Said Cost has been incurred as Capital nature expenditure and it has been shown under Work in Progress Account.

38 Other Expenses- Project Operation Cost

Capital nature expenditure incurred after the completion of the projects which cannot be classified as UDA projects are normally charged to the Income & Expenditure Account. However acquisition of MillewaWatta, in extent of 735 acres is in progress and proposed development activities not yet started. But This property has generated the income by selling Latex and Agro harvest which amounted to Rs.19.2Mn is shown under other income and recurrent expenditure incurred on same project which amounted to the sum of Rs.79.72Mn has been included under Administration Expenditure and Other expense amounting to Rs.63.3Mn and 16.4Mn respectively.

39 Cost breakdown related to the URPCC housing Disposal

Project Name	No. of Disposal Houses	Balance Houses as at 01/01/2021	sale Consideration (Rs.)	Total Cost (Rs.)	Disposal Cost per house (Rs.)	Total Disposal Cost (Rs.)	Profit/ (Loss) (Rs.)
	(a)	(b)	(C)	(d)	e= (d/b)	F=(a * e)	g= (C - f)
Lakhiru Sewana	248	627	992,000,000	2,191,873,731	3,495,811.37	866,961,221	125,038,779
Siyapath Sewana	23	702	115,000,000	2,956,940,511	4,212,166	96,879,817	18,120,183
Kolonthota Sarasavi Uyana	58	525	232,000,000	2,517,781,358	4,795,774	278,154,893	(46,154,893)
Sanhinda Sewana	23	696	92,000,000	3,129,312,886	4,496,139	103,411,202	(11,411,202)
Total	**352**		**1,431,000,000**			**1,345,407,132**	**85,592,868**

40 Provision for impairments

Impairment should be based on the Authority's objective evidence of the asset which is generally a loss event. The impairment on debtors of Rent, Lease, Rest House and Others has been computed following manner. financial assets is done as follows ;

Rent & Lease Debtors	
Full impairment (100%) for Terminated debtors	139,295,593
Full impairment (100%) for age over one year debtors	140,985,976
Impairment of for age between 11-12 months debtors	29,301,182
Impairment for age between 9-10 months debtors	26,471,302
Impairment for age between 7-8 months debtors	26,258,297
Impairment for age between 5-6 months debtors	25,218,540
Impairment for age between 3-4 months debtors	23,782,524
Impairment for age equal or less than 2 months debtors	14,930,048
Less than 2 months no impairment	-
100% Provision for penalty	163,333,553
	589,577,015
Adjustment	(48,783,050)
Provision in 2020	
100% impairment on **Rest House Debtors**	114,065,409
Impairment on **Development Expenditure Debtors & other Debtors**	193,939,067
Write off during the year 2021	(63,811,510)
Total Impairment on debtors as at 31/12/2021	**784,986,931**

During the year 2022 the BOM of UDA has granted it's approval on it's meeting no.77/2022 to write off the long outstanding debtors which are receivable for the Government Organization amounting to Rs.62,768,128.37. Accordingly, Rs.62,768,128.37 has been write off in this Statements.

41 Contigent Liabilities & Others

UDA has entered in to the Contract Agreement with Sanken Construction (pvt) Ltd. To construct a hotel consists on 182 nos. Rooms with on the anciliary facilities on behalf of the Waters Edge in the year 2019. However, subsequently, said construction works has been suspended and construction works has not been started yet

based on that contractor M/S Sanken Construction Company Ltd. has filed a case at the Commercial High Court against UDA to request a Rs.180,600,000/- as a Compensation for the cost that they have incurred for the construction works. Accordingly, in the year 2020 the court has informed to the petitioner to include the Waters Edge Ltd. as a defendant and from that date Sanken Construction (Pvt) Ltd. has not made a action to do the same as instructed by Commercial High Court up to the 28/11/2022. Hence, no provision has been made in the Consolidated Financial Statements in the year 2021.

42 **SUMMARY OF THE PROFIT & LOSS STATEMENT OF THE SUBSIDIARY COMPANIES**

	Waters Edge Ltd	Urban Investment & Development Company (Pvt) Ltd	Lanka Rest Houses Ltd.
	Rs	Rs	Rs
Revenue	1,134,270,470	671,794,646	21,716,014
Direct Cost	(431,990,040)	-	(1,670,113)
Gross Profit	702,280,430	671,794,646	20,045,901
Other Income	39,933,468	5,648,245	6,012,528
Administration Expenses	(642,454,118)	(140,576,591)	(20,246,554)
Selling and Distribution Expenses	(31,600,277)	-	-
Other Expenses	-	(2,432,333)	-
Loss on revaluation of PPE	(93,822,911)	-	-
Results from Operating Activities	(25,663,408)	534,433,967	5,811,875
Finance Cost	(2,904,473)	(82,579,672)	(36,391)
Profit Before Income tax	(28,567,881)	451,854,295	5,775,482
Income tax expense	1,833,345	31,144,706	-
Profit/(Loss) for the Year	(26,734,536)	420,709,590	5,775,482

43 SUMMARY OF THE PROFIT & LOSS STATEMENT OF THE ASSOCIATES COMPANIES

	Ocean View Development Co.(Pvt)ltd Rs	Onally Holdings Plc. Rs
Revenue	**130,179,636**	**181,702,922**
Direct Cost	(28,761,665)	-
Gross Profit	**101,417,971**	**181,702,922**
Other Income	256,349,437	61,612,342
Fair Value gain on Investment Property	-	19,793,375
Administration Expenses	(79,793,558)	(61,186,266)
Results from Operating Activities	**277,973,850**	**201,922,373**
Finance Cost	**(909,082)**	-
Profit Before Income tax	**277,064,768**	**201,922,373**
Income tax expense	(9,445,501)	39,796,074
Profit/(Loss) for the Year	**267,619,268**	**241,718,447**
Other comprehensive income		
Gain/(loss) on remeasurements of post employment benefit obligation	2,586,100	(2,236,546)
Gain/(loss) on revaluation of building	3,300,000	11,600,000
Tax on other Comprehensive income	-	(2,247,229)
Differed tax relating to remeasurement of retirement benefit obligation	(620,664)	-
Total other comprehensive income/ (loss) for the year - net of tax	5,265,436	7,116,225
Total Comprehensive income / (loss) for the year	**272,884,704**	**248,834,672**

4.3 Ten-year Summery Report (statement of financial position, comprehensive income statement

The Summary Financial position of the Authority for the period from 2012 to 2021 is as follows.

Classification	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Rs. (Mn.)										
Assets										
Non - Current assets	189,120	163,277	166,075	155,570	144,921	131,956	125,197	116,905	99,410	95,659
Current assets	30,646	32,600	30,661	32,229	27,328	12,355	9,578	17,031	15,771	16,068
Total Assets	**219,766**	**195,877**	**196,736**	**187,799**	**172,249**	**144,311**	**134,775**	**133,936**	**115,181**	**111,727**
Equity and reserves										
Capital	100	100	100	100	100	100	100	100	100	100
Net government contribution	891	907	922	938	954	970	986	1,001	1,015	1,030
Reserves	77,003	76,912	75,636	88,485	83,265	74,767	74,930	75,140	73,851	77,763
Non-Current liabilities	107,592	93,918	90,582	63,648	61,699	33,253	31,094	30,955	32,975	27,555
Current liabilities	34,180	24,040	29,496	34,628	26,231	35,221	27,665	26,740	7,239	5,278
Total equity and liabilities	**219,766**	**195,877**	**196,736**	**187,799**	**172,249**	**144,311**	**134,775**	**133,936**	**115,181**	**111,727**

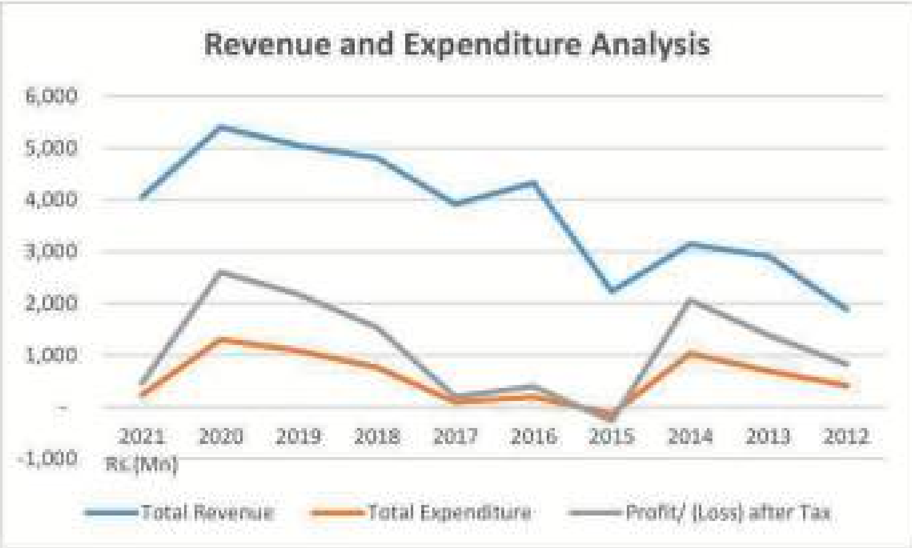
Summary of the Comprehensive income and expenditure statement

The summery comprehensive income and expenditure statement of the Authority for the period from 2012 to 2021 is as follows.

Classification	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Rs (Mn)										
Income	2,433	2,337	2,582	2,457	2,227	1,749	1,757	2,352	1,350	1,055
Other operating income	1,609	3,053	2,454	2,339	1,673	2,562	464	779	1,550	822
Total Income	**4,042**	**5,390**	**5,036**	**4,796**	**3,900**	**4,311**	**2,221**	**3,131**	**2,900**	**1,877**
Corporate and administrative expenses	(3,737)	(3,510)	(3,736)	(3,654)	(2,814)	(2,415)	(2,082)	(1,903)	(1,935)	(1,423)
Other operating Expenses	(33)	(17)	(107)	(182)	(70)	(353)	(75)	(492)	(36)	(23)
Financial Cost	(21)	(6)	(1)	(29)	(812)	(1,426)	(263)	(1)	(1)	(1)
Operating profit (loss) after financial cost	251	1,857	1192	931	204	117	(199)	755	928	430
Non-operating income	16	16	16	16	16	16	16	14	14	14
Profit/(loss) before tax	**267**	**1,873**	**1,207**	**947**	**220**	**133**	**(183)**	**749**	**942**	**444**
Expenditure on tax/deferred tax income	(32)	(570)	(121)	(178)	(122)	65	(51)	(284)	(247)	(31)
Net profit/(loss) after tax	**235**	**1,303**	**1,086**	**769**	**98**	**198**	**(132)**	**(1,033)**	**695**	**413**

Actuarial profit/ (loss)	49	(26)	(26)	(14)	7	22	(8)	(3)	(52)	(1)
Total comprehensive income for the year	284	1,277	1,060	755	105	220	(141)	1,030	643	412

Revenue and Expenditure Analysis of the Authority for the last 10 Years



Summary of cash flow statements

The summery cash flow statement of the Authority from 2012 to 2021 is as follows:

Classification	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Rs.(Mn)										
Net profit /(loss) before tax	267	1,873	1,208	947	220	133	(183)	749	942	444
Adjustments	(2,931)	(4,249)	(3,695)	3,234	(2,423)	(1,621)	(1,212)	(2,121)	(1,634)	(953)
Operating loss before working capital	(2,664)	(2,376)	(2,487)	(2,287)	(2,203)	(1,488)	(1,395)	(1,372)	(692)	(509)
Working capital changes	3,132	3,830	4,948	(2,075)	5,361	5,410	4,523	(1,484)	1,119	1,345
Cash flow from operation	3,825	2,410	1,630	(1,150)	21,052	5,908	4,677	1,434	5,345	6,089
Cash flow from investments	(7,100)	(8,918)	(11,407)	(3,150)	(24,461)	(6,764)	(15,428)	(4,493)	(5,945)	(14,270)
Cash flow from financial activities	2,009	4,989	7,035	4,332	4,638	(240)	10,682	3,522	(75)	452
Net increase in cash and cash equivalents	(799)	(65)	(12)	32	1,229	(1,096)	(69)	463	(675)	(7,729)

Cash and cash equivalents at the beginning of the year	(38)	27	38	6	(1,223)	(127)	(57)	(520)	(155)	7,884
Cash and cash equivalents at the end of the year	(837)	(38)	26	38	6	(1,223)	(127)	(57)	(520)	155

4.4 Corporate Governance

In performing the development functions falling within its subject scope, the Urban Development Authority operates with the prime objective of bringing about an optimal development in the social and economic environment. The Authority is liable to carry out its duties in close collaboration with the board of management, the higher management and the other staff, maintaining transparency and accountability.

The main purpose of these measures is to achieve the objectives of the Authority in keeping with public requirements while adhering to transparency and accuracy. The Handbook of Guidelines on Good Governance is referred to in need of guidance for the better fulfillment of such objectives.

Being a public enterprise, it is the urban development Authority's duty to operate towards ensuring higher economic development and welfare of the public. Accordingly, Internal and external operations of the Authority are carried out in a systematic and well-disciplined manner. The practice of these principles, in addition to all governing rules and regulations of the authority, has been of substantial support for preserving the Integrity of the Authority.

Rules, regulations, circulars and directives set out in the Guidelines on Good Governance compiled by the Department of Public Enterprises are essential to creating a better public service. The practices introduced through the Guidelines on Good Governance are vital for a better financial discipline to shape up. The main objectives of this compilation of guidelines are bringing the operations of public institutions into a framework of high standards, simplifying the applicable methods of operation and improving the quality of such methods. These guidelines provide guidance on how the objectives and goals of the Urban Development Authority can be achieved in its capacity as an entity of public enterprise.

Board of Management

In accordance with the Urban Development Authority Act, the Chairman and the Board of Management of the Authority are appointed by the minister in charge of the subject of urban development. As per the Act, the Chairman of the Authority should be the chairman of the board of management too. The duties and functions of the members of the board of management are:

- Evaluating the performance and effectiveness of the policies and strategies and the monitoring process.
- Approving the corporate plan, action plan and the annual budget.
- Approving the annual reports, interim financial reports and annual financial report
- Ensuring the compliance with laws, regulations and basic good governance principle

- Overseeing the performance and Interrelations of the AuthorityMaking decisions on expenditure capital Investments.
- Appoint members to the boards of direction of the subsidiaries.

5 Audit Committee Report and Financial Statements

5.1 Role of the Audit Committee

5.2 Members of the Audit Committee

5.3 Attendance of members for the 2021 Audit Committee Meeting

5.4 Functions of the Audit Committee for the Year 2021

5.5 Report of the Auditor General on the Financial Statements of Urban Development Authority & its Subsidiaries

5.1 Role of Audit Committee Report

The AC is appointed by the Board of Directors and it is a Board Sub Committee, responsible to the Board. The AC is responsible to report its recommendations to the Board of Directors in order to facilitate taking corrective measures and implementing its oversight responsibility for the achievement of the institutional objectives. In fulfilling this, the committee 's key responsibilities are;

Financial Reporting and Regulatory Compliance

- Systematic oversight over the Authority's Financial Reporting to ensure that the financial statements are prepared, presented and the information is adequately disclosed in accordance with the statutory requirements.
- Review the duly compliance with the establishment Act and the other relevant Acts including Finance Act.
- Internal Control
- Review and assess the adequacy and effectiveness of the internal controls and identify the areas which require special attention.

Internal Audit

- Review and evaluate the independence, effectiveness and competency of the Internal Audit functions, their resource requirements and make recommendations for improvement.
- Ensure the coordination between Internal Audit Division and the External Auditors.
- Ensure the Internal Audit function is carried out based on risk assessment of the functions of the Authority by reviewing and approving the Risk Based Internal Audit Plan.

External Audit

- Make appropriate communications with the external auditor on audit findings and make recommendations to the Board of Directors to rectify the issues.

Risk Management

- Ensure that the Authority assesses the key risks applicable and recommend risk management strategies to the Board of Directors.

5.2 Members of the Audit Committee

No.	Name	Designation
01	Ms.K.V.C.Dilrukshi	Chairman, AC
02	Mr.G.K.Pathiiana	Member, AC
03	Mr.Saakya Ukwatta	Member, AC
04	Mr. W.M.S.Wijesinghe	Member, AC

The Superintendent of Government Audit, Chief Internal Auditor of the Ministry, Deputy Director General (Finance), and Chief Internal Auditor of UDA attend the Audit Committee Meetings. The Heads of other divisions attend the meetings of the Audit Committee based on the necessity.

5.3 Attendance of members for the 2021 Audit Committee Meeting

No	Members	24.02.2021 01/2021	06.04.2021 02/2021	03.08.2021 03/2021	16.11.2021 04/2021	16.12.2021 05/2021
01	Ms.K.V.C. Dilrukshi Chairman, Audit Committee	√	√	√	√	√
02	Mr.G.K. Pathirana - Member. Audit Committee	√	√	√	√	√
03	Mr.Saakya Ukwatta - Member, Audit Committee	√	absent	√	√	√
04	Mr. W.M.S.Wijesinghe - Member, Audit Committee	√				
05	Mr. N.P.K.Ranaweera - DG / Secretary, Audit Committee	√	√	√	√	absent

06	Mr. I.D.S.Wasantha - Superintendent of Government Audit Observer	√	√	√		√
07	Ms.D.L.R.Kuruwita Superintendent of Government Audit Observer				√	
08	Mr. E.L.A.P.Kumara - C IA of the Ministry Observer	absent	absent			
09	Ms. G.P.Y.Kumari CIA of the Ministry Observer			√	√	√

5.4 Functions of the Audit Committee for the Year 2021

1. Reviewed internal control systems and monitoring of financial reporting process.
2. Reviewed the Internal Audit Reports related to the major operations of the Authority and making recommendations to the Heads of Divisions to overcome the reported management weaknesses.
3. Reviewed the Delegation of Authority and provide recommendations.
4. Reviewed the progress of the implementation of the Annual Internal Audit Plan.
5. Provided recommendations to carry out Internal Audit activities of the subsidiary Companies owned by the Authority.
6. Reviewed the process of the preparation of annual reports.
7. Reviewed the Auditor General's report and provide recommendations to rectify weaknesses highlighted in the report.
8. Reviewed the annual budget and annual financial statements of the Authority.
9. Reviewed the compensation policy and provide recommendations.
10. Reviewed the progress of answering Government Audit Queries and discussed the observations submitted by the Authority.

Secretary to the Committee

The Director General of the UDA, who is the Secretary to the Board of Directors of the UDA, functions as the Secretary to the AC.

Invitees and Attendees to the Committee

The Superintendent of Government Audit and the Chief Internal Auditor of the Ministry attended the AC upon invitation. Deputy Director General (Finance) and Chief Internal Auditor of the UDA attended the AC meetings on regular basis and the Heads of other divisions attended the meetings of the AC based on the necessity.

Audit Committee Meetings

The AC functioned throughout the financial year 2021 and was able to hold five AC meetings during the year. AC meeting minutes and recommendations have been submitted to the Board of Directors. The attendance of the committee members for the AC meetings held during the year under review are as follows.

K.V.C. Dilrukshi

Chairman - Audit Committee

5.5 Report of the Auditor General on the Financial Statements of Urban Development Authority & its Subsidiaries

5.5 Report of the Auditor General on the Financial Statements of Urban Development Authority & its

The Chairman,

Urban Development Authority.

Report of the Auditor General on the Financial Statements of Urban Development Authority & its Subsidiaries and other Legal & Regulatory Requirements for the year ended 31 December 2021 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

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1. **Financial Statements**

1.1 **Disclaimer of Opinion**

The audit of the financial statements of the Urban Development Authority ("The Authority") and its Subsidiaries ("The Group") for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of comprehensive income, statement of changes in equity and cash flow statement and notes to financial statements for the year then ended including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My report will be tabled in Parliament in due course in terms of Article 154(6) of the Constitution.

I do not express an opinion on the financial statements of the Authority and the Group.
I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion due to significance of the matters described in paragraph, Basis for Disclaimer of Opinion, of this report.

1.2 **Basis for Disclaimer of Opinion**

1.2.1 **The Group**

(a) Due to the absence of audited financial statements of Peliyagoda Ware Houses Company Ltd. after the year 2017, the accuracy and fairness of the assets worth Rs 267.88 million and liabilities worth Rs 25.74 million of the said company which had been taken into account in the preparation of the combined financial statements as of December 31 of the year under review, could not be verified in the audit of the combined financial statements.

(b) As only the Urban Development Authority and Waters Edge Company Limited out of the 05 business entities under purview of the Group had made adjustments on gratuity as at 31 December of the year under review in terms of Sri Lanka Accounting Standard 19, it was observed that allocations for gratuity relating to the Group had not been done in accordance with Sri Lanka Accounting Standard 19.

(c) Lanka Rest Houses Company had not submitted the approved financial statements for the year 2021 for audit, therefore the consolidated financial statements were prepared based on the unapproved and unaudited financial statements of Lanka Rest Houses Company. Furthermore, due to the fact that the fair value of the 31 restaurants operated by the company had not been brought into the books of the company, the value of those assets belonging to the group had not been included in the financial statements.

1.2.2 **Urban Development Authority**

1.2.2.1 **Non-compliance Accounting Standards/Financial reporting standards**

(a) Sri Lanka Accounting Standard 01 - Contrary to Chapter 15 of the Standard on Presentation of Financial Statements, only the cost of assets of Rs.511,722 million, which was disclosed as assessed value in the financial statements presented for the year under review, had been taken into the books and the said value is Rupees 184,790 million only. Due to this, it was observed that the value of the assets mentioned in the financial statements as of December 31 of the year under review is not fairly presented as per the standard requirement.

(b) Sri Lanka Accounting Standard 01 - Expenses totaling Rs. 185,876.66 million incurred on projects implemented from time to time by the Authority since the inception of the Authority in the year 1979 up to 31 December of the year under review, had been reported as transactions in the general ledger, and then, at at the financial statement level, it had been reported under the five assets items, namely, work in progress, invested property, land and buildings, client projects and completed houses, through an off-ledger calculation and classification. Thus, since the ledger was not prepared to classify and identify the development expenses of the authority as assets after reporting transactions and incidents, it was observed that the preparation of the values shown under item 05 of these assets is contrary to the normal accounting procedure. Due to this, in the audit, correctness of the values shown under item 05 of the said assets cannot be satisfied with.

(c) As per the accounting policy disclosed by the authority for the compensation payable for the acquisition of land, a value of Rs. 22,440.78 million as non-current liabilities and a value of Rs. 4,485.07 million as current liabilities had been identified, and such liabilities had been recognized after consideration of the authority's aggregate cash flow for the said year using income from the sale of land and interest from long-term investments. But it was observed that this was an explanation of supply of funds rather than an accounting policy.

Further, the obligations arising from the nature of payment of compensation for land acquired by the authority are in accordance with the definition of current liability in Sri Lanka Accounting Standard No.

01, but Instead of identifying the full compensation to be paid for the land as current liabilities, the authority had identified 80 percent of the compensation value as non-current liabilities in the financial statements.

(d) As on the last day of the year under review by the authority, in respect of deferred lease rents Rs. 471.34 million had been identified as long-term tax receivable under current assets. But the authority had not identified the current value of the value to be received for the leased property in accordance with Section 5.2 of Sri Lanka Financial Reporting Standard No. 09.

Also, according to Section 61 of Sri Lanka Accounting Standard No. 01, out of this receivable value, the balances due to be received by the authority which are exceeding 12 months from the balance sheet date should be recognized under non-current assets, but were not recognized as such.

(e) According to Sri Lanka Financial Reporting Standard 13, due to failure to reflect the fair value of an entity's assets, liabilities and claims in the financial statement, it was observed that users of financial statements were unable to obtain confirmation of the fair value of government grants that should be treated as investment property ownership that are included in the financial statements.

(f) According to the fixed assets register submitted for audit, since the year 2017, the value of 381 items of assets which had been received as donations to the authority from various parties was shown as zero value in the fixed assets register and financial statements, and according to Sri Lanka Financial Reporting Standard No. 13, these assets were not assessed at fair value. Also, the financial statements had not provided the necessary disclosures regarding the accounting policy or assessment methods followed in the identification and measurement of the assets thus received.

(g) According to Sri Lanka Financial Reporting Standards No. 15, the revenues and expenses related to the authority's client projects had not been recognized separately. Instead, by deducting from the deposit amount of Rs 6,074.72 million received from clients by the end of the year under review the sum of Rs 3,788.26 million which is the sum of expenditure incurred by the authority for the said projects up to that date, the remaining value had been recognized under current account as deposits and advances as at the end of the year under review. As a result, it was not possible to identify the profits or losses arising from the projects according to the requirements of the standard regarding each project.

(h) Contrary to Sri Lanka Financial Reporting Standard No. 16 - Paragraph No. 47 of the Standard on Leases, the value of 28 vehicles acquired by the authority under the lease system, amounting to Rs. 263 million, had been stated under property, plant and equipment itself.

(i) Contrary to paragraph 07 and 55 of Sri Lanka Accounting Standards No. 16- as on December 31, 2021, 19 projects with a value of Rs. 682.86 million which were under unfinished work as on December 31 of the year under review had been finished by 31 December 2021, but those assets had not been recorded as property, equipment, finished houses, or investment properties. As a result, the balance of the unfinished work account had been overstated by that amount and due to the mismatch with the non-current assets, the calculation of accumulated depreciation had also been understated and the profit of the year under review had also been overstated.

(j) According to paragraph No. 51 of Sri Lanka Accounting Standard No. 16, the useful life of an asset and scrap value should be reviewed at the end of each financial year, and if the expectations related to that useful life and scrap value are different from the previous year, action should be taken in accordance with the accounting policies, changes in accounting estimates the standard on errors of the Sri Lanka Accounting Standard No. 8. But the useful life had not been reviewed until the assets were fully depreciated at a cost of Rs 745 million.

(k) As per paragraph 12 of Sri Lanka Accounting Standard No. 20, due to not being possible to identify certain assets which were built or acquired using the government grants worth Rs.357.39 million that had been provided to the Authority by the General Treasury, it had been shown in the statement of financial position as grants without amortization until now.

(l) Through the investment property schedule of the investment property presented for the value of Rs.97.36 billion rupees representing about 51 percent of the non-current assets mentioned as investment property in the statement of financial position of the authority as on December 31 of the year under review, the properties had not been classified as to whether a land or a building and the lease period had not been specified. Thus the accuracy of this investment property balance could not be ascertained in the audit. Further, as per paragraph 08 09 of Sri Lanka Accounting Standard No.36, no impairment test has been carried out in relation to investment property during the year under review.

(m) As of December 31 of the year under review, Rs. 1.163.21 million and Rs. 88.91 million had been spent respectively for the project of constructing 615 housing units at Colomboge Mawatha and the project of constructing 115 housing units at Torrington Avenue, which had been recorded under work in progress of the Authority. Accordingly, according to paragraphs 59 - 64 of Sri Lanka Accounting Standard No. 36, no impairment loss test had been conducted in relation to such projects.

(n) According to the lease ledger submitted to the audit by the authority, it was observed that there were instances of the deferred lease rent balance was higher than the lease value on the last day of the year under review and its value was Rs 112.54 million. Accordingly, the authority had not properly recognized the deferred lease rent value and the deferred lease rent income in the financial statements. As a result, the income of the authority in the year under review had been overstated by that value.

(o) According to Paragraph 9 (C) of Sri Lanka Accounting Standard No. 40, holiday bungalows which cannot be considered as investment properties used by the Authority and buildings with a value of Rs.59

million rupees used in the general administrative activities of the Authority had been recorded in accounts as investment properties.

(p) Contrary to paragraph 16 of Sri Lanka Accounting Standard No. 40, 12 projects with a value of Rs. 642.80 million incurred for city beautification works which cannot be directly identified as investment property been recorded in accounts as investment property. And these expenses are the operational expenses to be incurred in carrying out the tasks related to the general scope of the authority. Due to this, the value of the invested property had been overstated by that amount and due to the fact that the expenses had been understated, the profit of the authority had also been overstated by 642.80 million rupees.

(q) In accordance with paragraph 20 of Sri Lanka Accounting Standard No. 40, the investment property should be valued at cost when identifying such asset and it is described in paragraph 05 of this standard how the cost should be measured according to the manner in which the property is owned by an entity. That is, when identifying the cost of the investment properties acquired by the authority through free grants, according to Sri Lanka Accounting Standard No. 40, it should be recorded in accounts at the market value at that time. But according to the sample testing carried out, in respect of 20 properties, a minor expenditure of Rs 6.04 million incurred in acquisition of properties such as surveying fees outside of this standard requirement had been recorded in accounts as cost. However, according to the assessment made by the authority as at January 01, 2020, the value of this asset was Rs. 24.11 million.

(r) According to paragraph 12 of Sri Lanka Accounting Standard No. 36, the unfinished work value of Rs. 102.28 million related to 10 projects that had been abandoned halfway through, had been was carried forward unchanged in the financial statements under the uncompleted work account from the year 2018, but even at the end of the year under review, no impairment inspection had been carried out in respect of those unfinished works.

1.2.2.2 Accounting Deficiencies

(a) Out of the properties included in the schedule related to the deferred rent income account submitted to the audit by the authority, 162 properties were used for income generation, but those properties had not been recorded in accounts as investment properties. It was observed that the assessed value of 106 properties out of the same was Rs 2,997.92 million. And the assessed value of the remaining 56 properties had not been identified. Therefore, the correctness of the value of the investment property could not be ascertained in the audit.

(b) 38 properties with 48 acres, 02 roods and 39 6 perches worth 59.16 million rupees included in property valuation report that been prepared by the Authority to be effective as of December 31, 2020, had been missed out from taking into the financial statements.

(c) In the statement of comprehensive income, a sum of Rs. 208.69 had been indicated as depreciation for the investment property in the year under review. However, the correctness of the depreciation value could not be confirmed due to the fact that the property contained in the investment property schedule submitted to the audit had not been clearly specified as to whether they are lands or buildings. Also, 36.51 million rupees of depreciation in respect of 11 properties worth 1,825.75 million rupees which can be considered as buildings to be depreciated annually, had not been recorded in accounts.

(d) An allocation of 13.86 million rupees had been made for uncompleted work stating that it was for future uncertainties and no policy such as the basis for that allocation, allocation rate, annual allocations etc. had been presented in the financial statements and the value of the allocation had been the same for many years.

(e) In calculating the depreciation for the year under review for the property and equipment, the authority had deducted the cost of the assets disposed of in those years from the assets purchased in the respective years and calculated the depreciation on net value separately. Further, the said assets disposed of were fully depreciated. Thus, due to the calculation of depreciation on this net value, the annual depreciation was understated by 3.6 million rupees, and the net profit of the authority in the year under \ review had been overstated by that amount.

(f) The capital contribution received from the Treasury for the Authority is shown as Rs 1,257.55 million in the Sri Lanka State Financial Statement and in the Authority's financial statements, the figure is only Rs 100 million, therefore, a difference of Rs 1,157.55 million was observed.

(g) According to the fixed assets register submitted to the audit by the authority, the asset items acquired before 31 December 2015 were not listed separately and were listed as a total value of several items. Also, the assets related to the classification of property and equipment had not been recorded separately and assets with low value had been recognized as an item of property and equipment without regard to the capitalization value threshold (Threshold). Also detailed information about where the asset is currently installed etc. was not included in the fixed asset register. Accordingly, it was observed that it is not possible to make a proper comparison between the registered assets and the real assets and it is not possible to get confirmation regarding the physical existence of the property, equipment and equipment.

(h) The cost of motor vehicles acquired on lease was shown in the ledger 12.4 million rupees more than the asset register, while the cost of other motor vehicles had been shown in the ledger 12.3 million rupees less than the asset register.

(i) Although the schedule related to the deferred tax account submitted to the audit contains 1,941 tax properties, only 1,468 properties are contained in the accounting note No. 28 of the financial statement.

Thus a difference of 473 properties was observed among them. And it was observed that there is no tax return or lease agreement regarding these 473 properties.

(j)) In comparing the land compensation schedule as on 31 December 2020 submitted to the audit and the compensation schedule as on 31 December 2021, the audit observed that that the compensation and interest value of 1,223.84 million rupees mentioned in the schedule of the year 2020 has been removed from the opening balance in bringing forward the compensation schedule to be paid in the year 2021. The audit did not confirm that the said compensation and interest were paid to the respective beneficiaries.

(k) The amount of Rs 1,329.39 million and Rs 2,239.63 million incurred for the project of constructing 788 housing units in Maligawatta and the project of constructing 528 housing units in Kalinga Mawatha of which work had been completed, had been shown in the financial statements as work in progress as on December 31 of the year under review, and therefore, the total amount of work carried out by the authority was overstated by Rs 3,569.01 million. Depreciation related to these assets had not been recorded in accounts and thus the profit was overstated.

(l) In the statement of equity change contained in the financial statements prepared by the authority and submitted to the audit, Rs. 192.83 million of prior year adjustments had been made to the profit of the year under review and information about those adjustments were not submitted to the audit.

(m) It was observed that an account defined as Retained Surplus/RETSUP ACCOUNT, in which the sum of Rs. 3,425 million being the total of the Authority's profits retained from the year 2016 to January 01 of the year under review, is being maintained in the trial balance but this account was not shown in the general ledger of the Authority.

(n) 31 Inns, of which operations had been entrusted to the Lanka Rest Houses Company, a subsidiary company of the Authority, and of which administrative operations had been taken over by the Authority had been recorded in accounts as the invested property of the Authority.

(o) 03 debit balances with a value of 628.51 million rupees and 04 credit balances with a value of 628.49 million rupees included in the trail balance prepared by the authority as on December 31 of the year under review had not taken into account in preparing the financial statements of the year under review.

(p) According to the financial statements of the authority as of December 31 of the year under review, it was observed that out of the bill value of Rs. 10,319 million payable to contractors, a sum of Rs. 54.2 million had been caused by accounting errors.

(q) Out of the Capital grants received from the Government for the construction of the Sethsiripaya Administrative Complex, Colombo Central Market and Sellakataragama shops, a sum of Rs. 891.21 million depreciated on 31st December of the year under review and remaining as the balance as on that date had been classified under non-current liability without being shown as grants in the statement of change of equity.

(r) Due to recording in accounts only the lease rent received in cash without recording a sum of Rs. 9.4 million in accounts as the land rent receivable that had been received by the Authority in cash, in the final financial statements as of December 31, 2021, lease rent receivable of Rs 9.4 million had been shown as a credit figure. Accordingly, it was observed that the receivable ground floor rent asset and ground floor rent income had been understated by that amount. Also, the schedules regarding ground floor rent were not submitted for audit.

(s) Under 27 million in value added tax receivable from lessees and monthly rent receivable, 11 million rupees had been shown as credit balances as nation building tax control accounts. Source documents in respect of these credit balances contained in short-term debtor assets had not been submitted for audit.

(t) According to the financial statements, in relation to 227 leased assets with unrecognized lease term, Rs. 1,701.23 million lease liabilities had been recognized in the financial statements. But according to the deferred lease schedule submitted to the audit, it was observed by the audit that there are 372 leased assets whose lease period cannot be identified and the value of this is Rs 8.39 million.

And without identifying the lease term, the authority had identified 51.69 million rupees as deferred lease rental income. Thus the correctness of lease liability and lease income could not be verified in the audit.

(u) Due to the fact that the annual lease rent of Rs. 40.51 million related to deferred lease properties worth Rs 2,005.77 million had not been recognized and recorded in accounts, the income of the authority in the year under review had been understated by that value.

Also, according to the sample test, the annual lease rent income recognized in the financial statements was 13.70 million rupees, but in relation to the calculation made by the audit, the figure was 43.12 million rupees. But a difference of Rs 29.42 million was observed in respect of the said selected sample.

(v) The lease value related to the 168 leased properties in the lease schedule was 569.85 million rupees, but the annual income or the deferred lease value as of the last day of the year under review had not been identified. And no information was submitted to the audit as to whether the leases had been cancelled.

(w) All the warehouses of the Peliyagoda Ware House Company had been rented out by the authority to external entities and a rent income of Rs 379.41 million had been earned upto December 31 of the year under review. However, at the end of the year under review, the premises where these warehouses are located had not been shown in the financial statements as an asset of the Authority. Accordingly, recognizing the income and not recognizing the related assets in the same financial statement is also contrary to the concept of adjustment for financial reporting.

(x) The authority does not maintain a contract document including contract cost, advance for commencement of work, settlement of advance, lien, settlement of lien etc. Accordingly, during the audit, it was not possible to confirm whether the values of invoices payable to contractors of Rs 10,319 million and retention payable of Rs 2,480 million as indicated in the financial statements are correct.

1.2.3 Audit opinions related to the Authority's subsidiary companies and the main reasons therefor

The financial statements for the year ending December 31, 2021 of Lanka Rest Houses Company and Peliyagoda Ware Houses Company among the fully subsidiary companies of the Authority, had not been submitted to the audit. The audit opinions were qualified according to the report of the Auditor General in accordance with Section 12 of the National Audit Act No. 19 of 2018 regarding the financial statements and other legal regulatory requirements of the Urban Investment and Development Company and Waters Edge Company for the year ending December 31, 2021. The main reasons for this are as follows.

(1) Water's Edge Company

(a) Although, as per paragraph 36 of the Standard, assets related to one asset class should be revalued based either on the cost model or the revaluation model, the company had revalued the value of kitchen utensils according to the cost model and the value of kitchen equipment according to the revaluation model, and in the financial statements, the value of both these assets had been recorded in accounts under one line item as Kitchen Equipment and Kitchen Utensils, with an aggregate value of Rs 81.72 million, thus against the standard.

(b) According to the normal accounting policies used by the company, the effective lives of the elevators and those of the buildings differ as 10 years and 50 years respectively, and regardless of that fact, by carrying out revaluation by recording under buildings the elevator with a net book value of Rs 17.94 million at the beginning of the year under review, and by recording the same under one line item in the financial statement, the total net book value of Rs 17.94 million of the elevators at the beginning of the year had been written off as a loss against the profit of the year. As a result, the fair value and depreciation of the elevators currently in use could not be accurately identified in the financial statements, therefore, it was not possible to determine the actual impact on the profit for the year.

(c) Although the allocation of 13.3 million rupees, which has been made in excess of the accrued expenses account in the year 2020, should be debited to the accrued account in the year 2021 and adjusted to the previous year's profit, in the year under review, the respective expenditure accounts had been credited. Consequently, the total cost of the year 2021 has been understated by 13.34 million rupees, and also, the allocation of 9.48 million rupees made to the accrued expense account in the year 2021 had been debited to the accrued account in the relevant month of 2022 and credited to the relevant expense accounts, accordingly, due to the fact that the expenses indicated in the financial statement of the year

2021 were overstated by Rs. 9.48 million, the profit of the year was overstated by Rs. 3.86 million as a net result.

(d) Under the miscellaneous income value of restaurants, the sum of other income including the distribution income received from the delivery of food to the homes of the customers was 6.12 million rupees, from which, due to the deduction of the expenditure of 7.15 million rupees as driver payments for food delivery, the restaurant miscellaneous income balance had been shown in the financial statement as a debit balance of Rs 1.03 million.

(i.) (ii) **Urban Investment and Development Company (private) Ltd**

(a) The fixed assets still in use despite being fully depreciated, should be disclosed in the financial statements in terms of Sri Lanka Accounting Standard (LKAS) 16, and the useful life of such assets should be revalued and adjusted in the financial statements as per Sri Lanka Accounting Standard 08. Nevertheless, it had not been so done with respect to assets worth Rs. 22.39 million still in use despite being fully depreciated.

(b) The company failed to submit supporting documents to confirm the entry in respect of 03 journal entries worth Rs 37.19 million.

(c) 5156 square feet had been given to the National Fertilizer Secretariat on rent basis at a monthly rent of Rs 1.14 million from March 29, 2021. However, as per the request made due to their not using the office till October 2021, the board of directors of the company had decided on January 27, 2022, to waive the rent income of Rs. 8.63 million due from April to October 31, 2021 for the said office premises. But due to recording a sum of Rs. 11.10 million including 8.63 million rupees as income in the financial statement presented on February 28, 2022, the company's income as of December 31 of the year under review had been overstated by that amount.

As a result of the matters described above, I have not been able to confirm or verify the quantitative items included in the statement of financial position, statement of comprehensive income, statement of changes in equity, and cash flow statement by alternative means. As a result, I am unable to determine whether any adjustments might have found necessary in respect of recorded or unrecorded values or transactions in the values or items that make up the statement of financial position, statement of comprehensive income, statement of changes in equity, and cash flow statement.

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

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

In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Authority is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Authority and the Group.

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

It is my responsibility to issue the Auditor's report on the financial statements of the Authority and the Group based on the audit conducted in accordance with Sri Lanka Auditing Standards. Nevertheless, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements due to significance of the matters described in paragraph, Basis for Disclaimer of Opinion.

2. **Report on Other Legal and Regulatory Requirements**

The National Audit Act, No. 19 of 2018 includes special provisions relating to the following requirements.

2.1.1 I have not been able to obtain all the information and explanations required for audit in terms of provisions in Section 12 (a) of the National Audit Act, No. 19 of 2018. I was not able to decide as to whether the Authority had maintained reports of accounting properly.

2.1.2 Financial statements of the Authority are consistent with the preceding year as per the requirements in Section 6(i) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 Except for the observations in Paragraphs 1.2 (a), (c), (e), (h), (j), (k) under the section, Basis for Disclaimer of Opinion in my report, the recommendations made by me in the preceding year, had been included in the financial statements presented in accordance with the requirement in Section 6 (i) (d) (iv) of the National Audit Act, No. 19 of 2018.

2.2 Considering the limitations on procedures followed, evidence collected and matters of significance, I have not been able to notice anything sufficient to make the following statements.

2.2.1 Whether any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority as per the requirement in Section 12 (d) of the National Audit Act, No. 19 of 2018.

2.2.2 Whether the Authority has or has not complied with any applicable written law or other general or special directions issued by the governing body of the Authority except for the following observations as per the requirement in Section 12 (f) of the National Audit Act, No. 19 of 2018.

Reference to Laws, Rules/ Directives

(a) Establishments Code

Paragraph 4.3 of Chapter XIX of the Establishments Code	A housing allotment officer had not been appointed in connection with the provision of quarters to the officers employed by the authority and the applications prepared in a standard manner had not been called in order that the information related to the selection of the officers could be disclosed.
Paragraph 4.2.1.	No system had been set up for giving marks to the officers in providing houses.
Paragraph 5.1	Although house rent should be recovered from the officer's salary for living in a government house, the authority had to recover 2.77 million rupees by December 31, 2023 due to non-recovery of rent from the houses so given to 07 officers of the authority.
Paragraph 6.2	Although the officer should vacate the house on his retirement and return the house, 09 officials who had been given houses by the authority had retired, but even on December 31, 2023, the houses had not been handed over to the authority and it was also observed that 05 officials had died.

(b) Treasury Circulars

Treasury Circular, No. 842 dated 19 December 1978.	A Register of Fixed Assets should have been maintained as per Form General 287 with respect to all the fixed assets in use under ownership and custody of the Authority in accordance with the Circular, but no such register had been maintained in the year under review.
(c) Paragraph 270 (b) of the Companies Act No. 07 of 2007.	Despite being stated that companies the business activities of which are suspended for a period of one year, shall be wound up with payments settled by the Court, the Companies established as subsidiaries by the Authority on 21 November 2014, namely, Urban Investment and Property Sales Company Ltd, Urban Development and Hotel Development Company, Orchard Urban Housing Development Company, and Waters Edge Hotel Development Company, are no more functioning at present. However, no action has been taken to wind them up by settling the debt.
(d) National Procurement Guidelines 2006.	
4 Guidelines 4.2.1 (a), (b) and (c), and 4.2.2 (a).	A main Procurement Plan for a period of at least 03 years to be continuously updated over a period not more than 06 months, and a Procurement Timetable describing the procurement activities, had not been prepared by the Authority.
(e) Section 9 (2) (e) of the Finance Act No. 38 of 1971 and Section 3.1 of the Operations Manual of the Ministry of Finance dated 16 November 2021.	Although it is a priority task of the Board of Directors to make remittances to the Treasury before incurring other expenses, the Authority had not made such remittances to the Treasury during the year under review or for the periods up to this report.

2.2.3 Whether the Authority had performed according to its powers, functions and duties in accordance with the requirement in Section 12 (g) of the National Audit Act, No. 19 of 2018 except for the following observations.

Powers, Functions and Duties	Observations
(a) Section (k) of Paragraph 08 in Part II of the Urban Development Authority Act, No. 41 of 1978	The policy on the use of urban lands to be implemented by the relevant local authority, should be prepared by the Urban Development Authority, but it had not been so done even by the end of the year under review. Of the 273 urban development areas published by the Authority thus far, development plans had been prepared only for 85 development areas even up to now. Also, the formulation of the National Land Use Policy had not been completed.
(b) 8 (a) (i) in Part II of the Urban Development Authority (Amendment) Act No. 04 of 1982.	Only 54 development plans had been prepared for 85 declared development areas.
(c) Part II of the Urban Development Authority (Amendment) Act, No. 41 of 1978	
(1) Section 8 (h).	Capital improvement programs had not been prepared in the development areas.
(ii) Section 8 (b).	Schemes had not been prepared to develop environmental conditions and improve the environment in the development areas.

(d) Section 7 (1) of Part I of the Urban Development Authority (Amendment) Act, No. 41 of 1978	Although an advisory committee could be formed for each development area, no such advisory committees had been formed.
(e) Section 77 of the Operational Manual issued by the Secretary to the Ministry of Finance dated 16 November 2021.	Although the review policy should be prepared for the subsidiary companies, till the date of this report, this policy had not been prepared for any of the subsidiary companies owned by the authority.

2.2.4 Whether the resources of the Authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws except for the following observations in accordance with the requirement in Section 12 (h) of the National Audit Act, No. 19 of 2018.

(a) When low income households had been resettled in housing schemes constructed under the Urban Regeneration Project, lands in 18 of their earlier settlements (estates) had been released. However, rights to lands in extent of 11.23 hectares relating to 06 of those estates, have not been taken over by the Authority thus far. Furthermore, of the lands pertaining to 22 housing schemes constructed under the Urban Regeneration Project by the end of the year 2021, the lands where 08 of those housing schemes had been constructed, have not been acquired by the Authority by the date of this report. Further, it had not been possible to obtain the certificate of the Condominium Management Authority for 20 of these22 housing schemes up to the date of this report.

(b) Action had been taken to take over a land in extent of 6.451 acres in Rajagiriya, Kolonnawa published as an urban development zone. A certificate of vesting had been issued to the Authority on 24 April 2008 in terms of Section 44 of the Land Acquisition (Amendment) Act, No. 28 of 1964. Nevertheless, legal rights to the land had not been acquired by the Authority even up to the date of this report in terms of Section 6(1) of the Land Ordinance, and the expenditure incurred in this regard is Rs. 446 million. As for the disposal of waste, a feasibility study had not been conducted, nor had an environmental certificate been obtained from the Central Environmental Authority in order to use the land located near petroleum storage complex in Kolonnawa requiring social security. However, it was observed that this land remained idle thus far without being used for any purpose.

(c) Out of the 68,000 housing units proposed to be built by 31 December 2023, 14,381 housing units had been built under the urban revitalization project that was started and implemented by the authority in the year 2015, and out of such houses, only 12,347 housing units had been used for settling the public. And out of the completed houses, 176 housing units remained idle and unoccupied. In addition, it was observed that 1,739 houses have been used in this project for various government projects.

(d) The Authority had commenced in the year 2017 the construction of 05 storied building complex for administrative and commercial purposes in Mahara at the contract value of Rs. 269.12 million as a stage of the "Sukhitha Purawara" township development project implemented in 2016 by the then Ministry of Megapolis and Western Development , and the construction had been completed in the year 2019. As of January 30, 2024, only 1,164.9 square meters were being used by various government institutions and social organizations and no agreement had been entered into with those institutions. Also, at present, the two elevators installed in the building were out of order and the auditorium with 428 seats and all the facilities was also closed without being used.

(e) In order to construct a financial and administrative building complex, the Authority, 09 October 2013, had acquired 03 plots of land in extent of 03 acres, 02 roods and 03 perches, two of them belonged to Lanka Electricity (Private) Ltd. and a private enterprise respectively, and the other one was a private land located on Sri Jayawardanapura Mawatha, Rajagiriya. However, 02 land plots in extent of 02 acres 03 roods and 01 perch, so acquired, had again been divested to the initial owners in the years 2015 and 2016 whereas compensation totaling Rs. 213.22 million had been paid as at 31 December 2021 in respect of the rest of the land in extent of 01 rood and 02 perches. However, that plot of land had not been used for the intended purpose or any other development activity to date, and all the expenses incurred by the authority for the acquisition of these lands had thus been of no use.

(f) The land of 56.5 perches owned by the Urban Development Authority located at Mayura Place, Colombo 05 had been given on lease to a private institution for a period of 06 months from June – November 2016 at the assessed lease rent of Rs. 650,000. Without conducting Committee meetings, giving no fair reasons whatsoever, without following any standard assessment procedure, and without entering into any formal agreement, the Chairman of the internal Assessment Committee and the Deputy Director (Lands) at that time, had deducted the monthly lease rent to Rs. 200,000 equivalent to 70 per cent of the assessed value thus allowing the land for use. Furthermore, action had been taken to give that land on lease for a period of 3 ½ years up to 31 December 2020 by exceeding the 06 month period and without being approved by the Board of Directors. As the assessed lease rent had not been recovered from the lessee during the period of using the land, the loss sustained by the Authority amounted to Rs. 18.90 million; and considering the VAT and NBT payable on the lease rent, the total loss was observed to be over Rs. 20 million. The loss, so occurred, had not been recovered from the responsible parties by 31 September 2023.

(f) The land of 37 acres, 01 roods, 8.43 perches on Kirulapana Railway Station Road was transferred to the authority by Gazette No. 303/4 dated June 26, 1984 stating that it is for a public purpose under sub-section 38 (a) of the Land Acquisition Act No. 28 of 1964, and although 39 years have passed since 1986, it was observed that 30 acres of the acquired land was lying idle without any use. Due to this, it was observed that there is a problematic situation such as illegal residents settling in this land and having to take legal measures to remove them, various health problems arising due to illegal waste disposal, and being used for various social abuses because of these lands becoming wildernesses.

(h) In the year 2002, the authority had constructed a two-storied market complex for pavement vendors by spending Rs 27.6 million of treasury funds on a plot of 37.5 perches of land given for the use of the department of police at Borella Junction, and These shops had not been possible to be legally handed over to the vendors as the authority had not obtained the legal title to the land. It was observed that the upper floor of this building was completely closed and only 11 shop rooms on the ground floor had been rented out but the authority was not getting any income. Also, this building was being used for various social abuses and the property had been badly damaged. Furthermore, it was observed that the accumulation of garbage causes harm to the environment and it has become a place of the spread of diseases like dengue.

(i) b) The Peliyagoda Market Complex constructed in the year 2016 using Treasury grants amounting to Rs. 6,990 million used to shift the Pettah market complex (Manning Market), had been completed by the Authority by September of the year under review. However, it was observed that even by 31 October 2022, 417 of the the 1,395 stalls in the market complex had not been provided for the traders, and thus they were remaining idle.

(j) ' The authority had entered into an agreement with IVRCL Lanka Private Company on 27th April 2011 for the construction of 4,100 low-income houses under the Urban Revitalization Project - Colombo City. But the agreement was revised and on October 23, 2018, it was agreed to build 1464 low-income houses valued at USD 31.84 million.

Later, due to the failure to continue the operation of the company owing to the financial instability within it, the authority had given a guarantee certificate to the bank of the contracting company through the Bank of Ceylon to obtain financial facilities for the company. The authority also informed the audit that due to the limitations of the technical facilities used for the construction of the relevant housing complex, other companies in the field of construction could not carry out the future construction work of the said housing complex. Accordingly, the audit observed that in selecting a contractor for this construction work, the authority did not carry out the evaluation as required and did not select a contractor who has financial stability and generally accepted technical status.

2.3 Other Information

(a) The households of Ovel View housing complex comprising 608 housing units the constructions of which had been completed in September of the year under review and those of the Lake Crest housing complex in Angoda comprising 500 housing units the constructions of which had been completed in the year 2018, had paid sums of Rs. 5,858.40 million and Rs. 1,880.02 million respectively to the Urban Development Authority. However, the number of houses for which legal deeds have been provided to the residents of the Oval View project is 276, and only 61 deeds have been given so far in relation to Angoda housing project.

(b) According to the financial statements of the authority as on December 31 of the year under review, the value of the bills payable to the contractors was 10,319 million rupees, and 894 million rupees out of the same are the bills that have been payable for over 5 years, and of such payable bills, Rs 275.60 million has arisen due to correction of project numbers and transaction numbers and over calculation.

(c) According to the financial statements of the Authority as on December 31 of the year under review, the value of the retentions payable was Rs. 2,480 million, of which Rs. 429 million were retentions payable that exceeded 5 years. Also, out of these retentions that have lapsed for 5 years, 195 million rupees is the retention of projects that have been completed or stopped halfway but not requested by the contractor.

(d) According to the list of monthly rent transactions, it was observed that there were instances in which monthly rents had been charged from the clients less than Rs. 100/-. According to the sample audit conducted, rent income had been collected in this manner from 285 tenants relating to 20 projects at the rates of Rs. 100, 50, 40, 35 and 10 etc. Accordingly, the Authority had lost a large rent income which could have been collected on the basis of the current valuation.

(e) The contract for construction of the housing scheme consisting 500 houses on Weera Mawatha, Pannipitiya, had been awarded on 15 June 2017 to a contractor selected by a procurement committee appointed by the Cabinet. Although the project should have been completed by 31 December 2019, an extension had been given until 29 September 2022 as the project could not be completed by the said date. Of the 500 housing units, 101 houses had been provided for the Ministry of Defense and the Navy whereas 202 houses had been sold through presale process, and the other 197 houses remained under construction without being presold. The Authority had received a sum of Rs. 3,188.63 million comprising a sum of Rs. 1,011.79 million paid by the Ministry of Defense and Navy and a sum of Rs. 2,176,84 million relating to the houses sold under presale process. Nevertheless, the houses had not been handed over to the beneficiaries after being completed even by July 2023.

(f) The Authority had not received any dividend whatsoever from the dates of inception of the Urban Development and Investment (Pvt) Ltd established by the Authority in the year 2006 under an investment of Rs. 345 million and the Lanka Rest Houses Limited established in the year 2010. Furthermore, the Authority had not received any dividend for the year under review also from the Water's Edge Company, for which a sum of Rs. 236.81 million had been invested. As of December 31 of the year under review, the cost of the total investment made in subsideries and associated companies was 677 million rupees, but the dividend income received in the year under review was Rs. 444,079 only. This was equivalent to 0.067 percent as a percentage of total investment.

(f) On October 27, 2020, the Cabinet had approved that the authority should take over and develop three lands buildings with buildings of 1.8274 hectares, where the two institutions, Otters Aquatic and Club 80 are situated and should be opened to the public. And according to the observations of the Minister of Finance for the Cabinet memorandum dated October 12, 2020 related to the said Cabinet approval, if the lands attached to this memorandum are used for commercial purposes, it had been emphasized that after deducting the expenses incurred in the development and acquisition of the respective lands from the income generated by the Urban Development Authority, the balance value should be credited to the Consolidated Fund. But the Authority had so far not been able to use the land and buildings where both these institutions are located for a suitable commercial purpose.

(g) As for the construction of Magam Ruhunupura International Convention Centre under Hambanthota Development Project, the main auditorium thereof had been constructed by Korea International Cooperation Agency (KOICA) spending a sum of Rs. 851.2 million whilst the other constructions of the Center had been made by incurring Government funds totalling Rs. 3,83 million. In addition to that, the Authority had spent a sum of Rs. 110.53 million as revenue expenditure for maintaining the Center only during 2017-2021 whereas only a sum of Rs. 20.63 million had been earned as revenue during the same period. The activities expected to be done jointly by the authority and the private sector to maintain this center have not been successful so far.

(h) . The housing scheme of 500 houses located in Pannipitiya Weeramawata which consisted of 05 towers namely A, B, C, D and E and the 71 houses that located in tower B of this housing project had been given to the members of Parliament on the basis of collecting the rent from the treasury. However, the total of the water bill, electricity bill and management fee due to the authority on October 30, 2023 for these housing units was 11.84 million rupees.

(i) Under the Urban Regenerative Project, the authority collects a monthly premium of Rs.3,000 from the housing units that were given to low-income families and by December 31, 2023, the authority had failed to collect a total of Rs.170.48 million for rent and water bills.

(j) The Authority had taken action to acquire lands in extent of 16 acres 03 roods and 0.57 perches where houses, cultivations, and businesses had been maintained, in order to construct the stadium of Aloysius College, international cricket stadium of Galle and a sports complex under the Galle City Development Plan in the year 2006. The Treasury had been requested for a sum of Rs. 400 million in order to pay compensation for those lands, and a sum of Rs. 281.57 million had been paid as compensation and interest as at 13 July 2021. Nevertheless, a considerable area of the land extent of 16 acres 03 roods, so acquired, remained idle even by the date of this report. It was also observed that the authority is taking action to change the acquisition objectives of this land and transfer it to the Department of Sports Development.

(k) Work of a certain project with the contract value of Rs. 20 million under the project for development of the western bank of Beira lake comprising 05 stages at an estimated value of Rs. 400 million scheduled to be commenced in January 2018 and completed by 31 December 2019, had been commenced on 14 October, 2021 but only a 68 per cent of the work od the said project had been completed.

(l) Through Urban Investment and Development Company, a managed company under the Authority, employees had been recruited for 64 unapproved posts as per approved cadre chart of the authority, and later, the said officials had been employed in the service of the authority from the year 2018 to the end of the year 2021, and a total of 101.01 million rupees had been paid as salaries and allowances.

(m) In order to construct an urban park under the Meethotamulla Regeneration Project, a private institution had been awarded with the contract valued at Rs. 269.5 million on 9 June 2020 for applying a blanket layer to stabilize the garbage dump that had collapsed in the year 2017 and install a greenhouse gas emission unit. The Authority had spent a sum of Rs. 441.74 million on this project, but a park had not been constructed as planned, and it was observed in the physical inspection carried out that the stabilized garbage dump had been encroached by wilderness and left unused. Also, only 30 percent of the waste water drainage system planned to be installed at this location had been completed and only 25 percent of the air emission system had been completed.

(n) A total of Rs 8.30 million has been paid for the installation of the accounting software system owned by the authority and Rs 2.16 million for 2 years for 02 service contracts for maintenance and services until July 22, 2022, totaling Rs 10.46 million. Although a total of Rs 10.46 million had been paid as Rs 8.30 million for installing the accounting software system owned by the authority and a sum of Rs. 2.16 million for 02 service contracts for maintenance and services for 2 years until 22 July 2022, it was observed that it was not possible to retrieve the reports such as comprehensive income statement and statement of financial position as on 31st December 2021, debtor/creditor period analysis, debtor/creditor reconciliation reports, annual depreciation calculation, investment property record, fixed deposit record for a given period, etc.

(o) According to the tenant ledger as on the last date of the year under review, there are 4,657 active tenant holders and 3,052 inactive tenant holders for 161 projects and thus about 40 percent of the total tenant holders are observed to be inactive. This was mainly due to non-payment of rent as per the agreement.

(p) According to the schedule relating to the payment of compensation made available to the Audit, owners of the lands in extent of 66 acres 02 roods and 25.5 perches acquired by the Authority, could not be specifically identified. Sums of Rs. 2,040.72 million and Rs. 493.83 million had been allocated in that connection as compensation and interest respectively; and, balances continued to exist since the year 1984 had also been included therein. As owners could not be identified, the Authority had been incurring an additional cost on interest daily.

(q) The Colombo Fort Transwork Square land was leased to a locally established foreign private company for Rs 4,999.7 million for the implementation of a mixed development project through 04 lease agreements. However, as of the date of this report, the project had not been completed and only the building structure for 60 floors of the expected 81-floor building under the first phase of the project had been constructed. Owing to this delay, the sum of Rs. 1,290.04 million, being the difference between the value of previous lease rent and the market value as at 04 July 2018 – the date of entering into the agreement again, remained unable to be recovered due to the non-completion of this project.

(r) Without calling for public quotations, the land of the Authority facing D.R. Wijewardana Mawatha, Colombo Fort, in extent of 02 acres 02 roods and 21.4 perches, had been provided for Rank Entertainment Holdings Private Limited in the year 2007 for a mixed development project sans an agreement and Cabinet approval. Approval of the Cabinet had been given thereon after two years on 12 August 2009, and on 18 February 2010, enjoyment of this land had been given to the said Company under a long term lease for 30 years through an agreement at the lease rent assessed to the value of Rs. 1,300 million. According to the legal policy of the Authority, enjoyment of the land should not have been given until lease rents are settled in full. Nevertheless, it was observed that enjoyment of the land had been given despite the lease rents not paid. However, only a sum of Rs. 557 million had been paid by the Company as lease rents in 07 instances during the period from August 2009 to 25 September 2013. But, no development activity whatsoever had been carried out by the Company in accordance with the agreement signed by the Company in the year 2010 whereas income had been earned since 2007 by using the land as a vehicle park. An agreement had been signed thereafter on 25 March 2013, but contrary to that agreement, the relevant payments had not been made to the Authority. Nevertheless, following the approval given by the Board of Directors on 16 February 2017, an agreement had been entered into with another Company owned by the owner of initial company to give the land on lease for 50 years again at the value of Rs. 3,352 million based on the value of chief valuer amounting to Rs. 3,620 million dated 12 August 2016. However, without the proper approval of the board of directors of the authority, it has been agreed with the investor to pay 330 million rupees, which was an imputed interest for 557 million rupees paid by the company. Therefore, no action has been taken so far regarding the responsible party relating to the loss that the authority had to bear. However, it was also observed that no development work had been done on the land till 30 December 2023.

(s) According to the information obtained from the Department of Motor Traffic by the audit, it has been ascertained that 31 vehicles which are not physically present in the Authority's possession are still registered in the name of the Authority in the Department of Motor Traffic. Out of which 07 vehicles have been sold to various parties and one vehicle has been handed over to Kataragama pradeshiya sabha. There are 03 vehicles which are missing and the number of vehicles for which no information can be found is 20. No. of vehicles that have been registered in the name of the authority is 47.

(t) Under the Urban Sector Development Project (USDP) as on December 31, 2021, the outstanding/receivable loan installment and interest were Rs. 315 million and Rs. 393 million, respectively, and it was observed that these arrears have been remaining from the period of 1995 to 2021.

W.P.C. Wickramaratne

Auditor General

6 Chairman's Comments on the Auditor Genral's Report

Chairman's Observations for the Auditor General's Report

1.2 Basis for Opinion

1.2.1 The Group

(a) Observation

Peliyagoda Warehouse Company is an institution whose affairs have been operated under a liquidator since 31.07.2012 to wind up the company in a voluntary manner. Accordingly, the liquidator has prepared the accounts up to 31.12.2016 and submitted them for audit.

Also, the liquidator has obtained the approval of the board of management of the authority and stopped all operations of this company from 31.07.2017 and handed over the warehouse complex, vehicles and other assets owned by the company to the Urban Development Authority. However, the liquidator has not prepared liquidation accounts after 31.07.2017and submitted them to us till now.

Therefore, the consolidated financial statements have been prepared using the company's accounts as at 31/12/2017, and thereafter, the holding value of the company's untransacted assets has not changed.

Further, the unnamed assets of Rs.193.17 million recorded in the total assets of the said company are the funds given by the company to the Urban Development Authority during the liquidation period and that value is shown under the current accounts of the company and the authority.

However, I further inform that necessary legal measures are being taken to appoint a new liquidator to expedite the liquidation of the company.

(b) Observation

The above statement is agreed with.

Pertaining to the year under review, the Urban Development Authority and Water's Edge Company have made adjustments for gratuities as per Sri Lanka Accounting Standard No. 19. However, the two other subsidiary companies belonging to the group, Urban Investment and Development Company and Lanka Rest House Company, have not made the necessary adjustments for gratuities as per Sri Lanka Accounting Standard No. 19 in relation to the year under review, therefore, they have not been taken into account in preparing the consolidated accounts.

Accordingly, the parent company has given the necessary instructions to the related subsidiary companies and the Urban Investment and Development Company will make the necessary adjustments in the final accounts from 2023 and Lanka Rest House Company from 2024.

(c) Observation

The draft of the financial statement for the year 2021 has been submitted by the relevant company to the National Audit Office. Also, it is to be submitted to the Board of Directors of Lanka Rest Houses Company dated 04.04.2024 and after obtaining approval, it will be forwarded to the National Audit Division.

Further, although the operations of the rest houses are carried out by the Lanka Rest Houses Company, the company does not own the assets (land and buildings). The ownership of the said assets lies in the Urban Development Authority, Municipal Councils and Urban Councils and only its administrative operations are carried out by the company. Accordingly, since the company receives only rent income, the fair value of 31 rest houses cannot be included in the accounts of Lanka Rest Houses Company.

1.2.2 Urban Development Authority

1.2.2.1 Non-compliance with accounting standards/financial reporting standards

(a) Observation

As per accounting standard 40 of the Investment Assets Accounting Standard, investment assets can be shown in either way, the relevant cost or the fair value of the investment assets. Accordingly, during the IFRS Transition in the year 2012, as per the recommendation of the accounting firm KPMG, which gave recommendations to this authority, keeping accounts on the invested assets of this authority according to the cost was identified as the accounting policy, and accordingly, the accounts for investment assets were recorded according to cost.

Accordingly, since the accounting of the said investment assets has been carried out according to Accounting Standard No. 40, it cannot be stated that the financial statements have not been fairly presented as per Accounting Standard No. 1.

However, in the year 2020, the authority took action to obtain an asset valuation report to show its invested properties in the accounts. According to the report, the property invested was Rs. 602,256 million and the figure was disclosed in the 2020 financial statements. In making certain adjustments in relation to the project properties disclosed in re-checking the information mentioned in this report, weaknesses in the valuation report and corrections to be made were carried out. Then, the valuer had given the value as Rs. 511,722 million, and therefore, arrangements were made to disclose the correct value in the financial statements in the year 2021.

Accordingly, the difference Rs.90,534 million between the valuation values between 2 years, represents the difference between the valuation value initially given by the valuer and the valuation value given last.

Dealing with how the effect on Financial Statements due to the increase in the value of valued property in relation to the cost of investment property stated in the financial statements should be disclosed in accounts was outsourced to an external audit firm qualified in the procurement process. Accordingly, according to the instructions given by the Committee on Public Enterprises in this regard, arrangements have been made to obtain relevant recommendations from the Institute of Chartered Accountants of Sri Lanka and the Institute of Accounting and Auditing Standards of Sri Lanka. Accordingly, based on the recommendations given by the above institutions in this regard, the relevant accounting adjustments will be reflected in the financial statements of the year 2022.

(b) Observation

The accounting of the transactions carried out in relation to the various projects implemented by the authority is carried out under a separate project number (Project Code) for each project and using the single expenditure headings allocated for the expenses incurred (Account Code).

Thus, from the beginning, in preparing the trial balance, the authority has used the account numbers given to represent the nature of the related expenses. Accordingly, the supervisor has been able to clearly identify the expenditure incurred under each of these classifications for each project. That is, expenses related to acquisition, expenses related to construction, employee salaries, etc.

Accordingly, the costs related to a particular project can be retrieved by providing the project number of that project. Also, the expenses incurred in respect of the projects have been shown in the profit and loss account, and the capital expenses have been shown under the proper classification under the capital expenses.

The total of the accounts related to the above mentioned development expenses of those transactions and events are shown in the financial statements according to their functions as work in progress, investment properties, property plant, customer projects and completed housing projects as per Sri Lankan accounting standards. Accordingly, we have checked the balance as on 31.12.2021 and the sum of the balances in account number 115 and schedule 5 related to development expenses have been correctly shown in the 2021 financial statements under the relevant classifications mentioned above.

As requested by the Government Audit Division, arrangements have been made to provide the development account number 115 and schedule 5 balances mentioned in the trial balance on 31/12/2021 related to the project numbers contained in the 5 classifications mentioned above (with soft copy).

The auditor has pointed out that separate account numbers should be given for each project for the development expenses mentioned under Schedule 05 above. I would like to point out that ωf account numbers are given for each project, the expenses incurred in respect of those projects are not shown in accounts according to their nature of expenses, i.e. expenses related to acquisition (Account No. 2102), expenses related to construction (Account No. 2203) etc. and consequently, carrying out the analytical presentation of the cost of the relevant project becomes problematic in this accounting system. Also, since the beginning of the authority, this accounting method has been followed to provide information to the government's audit division and to various institutions, and the audit divisions is also informed of this procedure.

However, I would like to inform that if it is necessary to make any changes in the accounting system in this regard, a committee will be appointed to look into the same and further consultations will be taken from the government's audit department and arrangements will be made to revise and present the balance sheet related to the 2024 accounts.

(c) Observation

Action will be taken to keep accounts on the compensation specifically identified and notified by the Divisional Secretary for payment of compensation in terms of Section 17 of the Land Acquisition Act (Cap. 460) as current liabilities and compensation for properties acquired under section 38(a) of the Act but for which compensation recipients and compensation wards have not definitely been identified as non-current liabilities.

Also, in accordance with the approval of the Board of Management dated 28.03.2024 and No. 63/2024, in order to streamline the payment of compensation, and in consideration of the allocation of annual budget, action will be taken to carry out compensation payments in the future.

(d) Observation

Although the lease values indicated by the audit inquiry were record in accounts as receivable balances under current assets, most of them have been written-off due to various reasons.

The lease values that were thus cancelled, are shown as receivable balances in the lease ledger and deferred lease account due to not using correct account symbols in refunding the money received from those customers in respect of whom the lease values were thus written off.

Those balances have by now been identified, and action will be taken to use correct accounts codes and make relevant corrections at the time of submission to the 2023 final accounts to audit.

(e) Observation

According to Sri Lanka Financial Reporting Standard 13 Representation of Fair Value of Assets/Liabilities/Claims of an Entity in Financial Statements, the following disclosures have already been made in relation to each transaction as specified in the standard.

- Investments in financial assets (Fixed Deposits and REPOs) held by the Authority are shown at their fair value.(SLRFS 9)
- Gratuity allocations- In respect of the Authority, (SLRFS 19) an actuarial report has been obtained and shown at their fair value as per the standard.
- Employee loan given by the Authority
- Disclosures and adjustments have been made relating to the debtor balances receivable by the Authority.

However, since the Authority has shown the invested property and property plant and equipment in the books based on the cost, the same assets are also being shown at their fair value based on the valuation reports obtained in 2020.

(f) Observation

Action is being taken to obtain a valuation report from the Authority's Internal Valuation Committee for the assets referred to the Valuation Committee. After receiving the report, action will be taken to make necessary adjustments.

(g) Observation

As stated under Sri Lanka Financial Reporting Standard No. 15 - there is no identification of surcharge arising from contracts with clients, or completion of the 05 main conditions required for it for client projects carried out by the Urban Development Authority.

The client projects carried out by the Urban Development Authority are projects that are implemented for social welfare on behalf of the government or public institutions, but not just for the purpose of profit. In the said process, funds received by the Treasury or other client parties in respect of such projects are accounted under account number (6605) as client deposits, depending on the nature of the transactions carried out through those projects. Further, the capital expenditure related to each client's project implemented by the Urban Development Authority are debited under the relevant account number.

Also, at the end of each accounting year, the funds (client deposit) received under account number 6605 for the said projects are set off against the value of the capital expenditure incurred for that project. Accordingly, as mentioned under the above audit inquiry, the Urban Development Authority does not follow a method of separately identifying the profit or loss arising from the respective client projects.

An agreed percentage of the total project cost (e.g. 1%, 6%, etc.) for the consultation services provided by the officials of this authority for the construction projects carried out on behalf of the government institutions has been separately recorded in accounts as consultation service income in relevant cases.

(h) Observation

The above statement is agreed with.

The authority has taken action to show the cost of the 28 vehicles purchased under financial lease basis in 2020 and the corresponding annual depreciation allocations under the classification of assets, property, plant and equipment.

However, as indicated by the audit, action will be taken from the year 2022 to show the same as Right to use assets in the financial statements according to Sri Lanka Financial Reporting Standard No. 16 Lease Standard Paragraph No. 47.

(i) Observations

No	Project No.	Name of project	Value (Rs.)	Observation
01	0010300	Finance Division	69,551.00	This expenditure is an expenditure related to project number 51500 and that project is shown under unfinished work. Accordingly, the correction of the project number (51500) has been dine through the journal number J34760 in the accounts of the year 2022. This does not affect the fixed asset value or the relevant account balance This does not affect the fixed asset value or the relevant account balance.
02	0054100	UDA Central Province Office-Kandy	13,060,764.00	This includes the costs of installing 02 elevators in the offices of Central and Dambulla Provincial Urban Development Authority. Action was taken to record the fixed asset value of Rs. 6,112,000.00 (2720) in accounts under machinery assets, and

				The remaining additional expenses incurred (installation and inspections) were recorded in accounts under project number 1410101 (Central Provincial Office) (income generation project). In addition, the deficient depreciation calculation related to fixed assets will be taken into account in the year 2022.
03	2030400	Former Cashew Corporation Kollupitiya	423,360,0 00	Since this project is completed and maintained under the authority, the relevant value will be transferred to the invested property account in the accounts of the year 2022
04	31430300	Propose Community Hall at Edirisinghe watta	5,025,472. 00	Actions are promptly being taken to prepare the journal entries required to set off the capital expenditure against client deposits and to record them in accounts as on 31st December 2022.
05	3140304	Proposed community Hall at Henamulla-URPCC	8,142,521. 00	Since this project is completed and maintained under the authority, the relevant value will be transferred to the invested property account in the accounts of the year 2022
06	315001	Proposed community Hall at- Ferguson Road- URPCC	3,626,976. 00	Since this project is completed and maintained under the authority, the relevant value will be transferred to the invested property account in the accounts of the year 2022
07	3470300	Dev. UDA land surrounding Lake Gregory	50,000.00	This represents the amount of Rs 50,000.00 paid as initial deposit for this project, and action will be taken tore-check the necessary information about the current situation of the relevant acquisitions and adjust the same in the accounts of the year 2022.
08	3560501	Con. Kotuwegoda	25,849,63	Since this project is completed and maintained under the

		Weekly Fair Structure	8.00	authority, the relevant value will be transferred to the invested property account in the accounts of the year 2022
09	5020500	Re Dev Project Slave Island Station Passage	179,853,752.00	Since this project is completed and maintained under the authority, the relevant value will be transferred to the invested property account in the accounts of the year 2022
10.	5580200	Town Extension Project Akuressa	191,311	Funds required for this project had been received by the Urban Development Authority through the Treasury and the funds have been credited to Account No. 6605 as Client Deposit. Further, out of the capital expenditure incurred in relation to that project, a net value of Rs. 191,311 is remaining as on 31.12.2021, and action is promptly taken to show them in accounts by preparing the necessary entries to set off that capital expenditure against client as on 31st December 2022.
11	6080201	Construction of Shops & Play Ground at Sirisara Uyana	10,691,069.00	Since this fixed asset is utilized, maintained and revenue generation accounted under Project No. 6080200 - Vanathamulla Housing 1152 Project (Completed Housing Projects), action was taken to add that value to the relevant project cost, adjusted in the accounts of 2022 through the journal No. J34760.
12.	8074000	Vesting of Auditor General Department Premises In	78,906	Funds required for this project had been received by the Urban Development Authority from the year 2017 through the Treasury and the funds have been recorded in accounts as Client Deposit under account number 6605. Further, out of the capital expenditure incurred in relation to that project, a net value of Rs. 78,906 is remaining as on 31.12.2021, and action is promptly taken to show them in accounts by preparing the necessary journal entries to set

				off that capital expenditure against client as on 31st December 2022.
13	8087900	Development Food department Land Borella Junction	1,249,994	Further checking and relevant corrections are to be carried out
14	8190600	Land at Madiwela for community Center	232,388	Further checking and relevant corrections are to be carried out
15	8190900	Pump House Ethul Kotte	2,987,008	Further checking and relevant corrections are to be carried out
16	8460200	Janasaviya Khendraya Kundasale	93,900	Further checking and relevant corrections are to be carried out
17	8580103	Land at Kamburupitiya Linwalahena	290,750	Further checking and relevant corrections are to be carried out
18	92411000	Acquisition Land at Makumbura Railway station	2,751,936	Further checking and relevant corrections are to be carried out
19.	9260800	Supplying, Installation & Commissioning of Inverted	5,258,088	Funds required for this project had been received by the Urban Development Authority from the year 2017 through the Treasury and the funds have been recorded in accounts as Client Deposit under account number. Further, out of the capital expenditure incurred in relation to that project, a net value of Rs. 5,258,088 is remaining as on 31.12.2021, and a net value of Rs. 5,141,712 of the client deposits of that project is remaining. Action is promptly taken to prepare

				the necessary journal entries to set off that capital expenditure of Rs. 5,141,712 against client deposits as on 31st December 2022, and record the same in accounts, and necessary action is promptly taken to transfer to the client projects account the capital expenditure value of Rs.116, 376 which was the final balance of the capital working progress account.

(j) Observation

Fully depreciated assets other than vehicles have been recognized by now, and After confirming the decision whether the valuation value for these assets are to be obtained from the Internal Valuation Committee of the Authority or from an external valuation agency, further action will be taken in accordance with Sri Lanka Accounting Standards No. 16 and 8.

(k) Observation

In the years 1981, 1984 and 1991, funds of Rs 1,257.6 were received from the Treasury for the Sethsiripaya Stage 1 building, the Colombo Central shopping mall, and the development projects that were in progress at that time.

According to the accounting information available in the authority, out of this amount respectively a sum of Rs. 533.21 million, and a sum of Rs. 357.39 million for the Sethsiripaya Stage 1 building and Rs.367.00 million received for the Central Colombo Mall have been identified and shown in the accounts. Accordingly, the amortization has been carried out based on the recommendations given by the Sri Lanka Accounting and Auditing Standards Review Board based on the lifetime of the remaining grant asset, excluding grants of Rs.357.39 million out of the said grants.

However, we would like to inform you that due to the difficulty in finding information related to identifying the specific assets constructed in relation to grants valued at 357.39 million, the said grant was not amortized.

Since these transactions have taken place in the years 1981, 1984 and 1991 (since they have taken place approximately a period of 30 to 40 years ago), I inform that this authority does not have the relevant basic documents to submit to the auditor. However, I would like to further inform that explanations regarding this matter have been made for the previous quarries made by the audit.

(l) Observation

At present, the properties owned by the authority have been identified and a valuation report has been prepared for those assets and necessary measures are being taken to adjust the values in the accounts.

In this process, efforts will be made to correct the project names and introduce sub-project numbers in order that the properties can be clearly identified.

(m) Observations

The status of Kolambage Mawatha Housing Project and Torrington Housing Project as of today is as follows.

	Contractor's name	**Date of Termination of the project**	**Construction cost for completed work (Mn) Rs.Mn.**
Kolambage Mawatha Housing Project (615 houses)	HRL-Holdings (Pvt.) Ltd.	2020.11.20	1214.20
Torrington Place housing project (115 houses)	Subasinghe Contractors & Earth Movers	2021.11.11	93.685

Although these projects were considered as projects terminated by the above mentioned contractors, alternative measures were considered to continue the projects. Accordingly, tenders were invited again on 31.01.2022 for the Torrington project. But both these projects could not be implemented due to non-making of budgetary allocations by the Treasury. Requests to make allocations under the 2024 budget has also been made for the resumption of Kolambage Mawatha project, and so far no allocation has been received. It has also been requested to make allocations from the 2025 budget.

No damage testing was carried out for these projects as the projects are being considered for further implementation and the total construction cost of these projects has almost tripled by now and s mentioned in the above table, the said price increase does affect the constructions that have already been completed.

(n) Observation

Your observation in relation to Annexure 02 of the audit query that the deferred lease rental balance is higher than the lease value in the year under review year is correct, and the income that has been over calculated up to 31.12.2023 has been identified. (Annexure 01).

Accordingly, for the amount of Rs. 219.84 million which has been over calculated as of 31.12.2023 in Annexure 1 attached herewith, the relevant adjustments will be made in the second quarter of 2024 through the journal notes.

(o) Observation

The above statement is agreed with.

Out of the buildings valued at Rs. 59 million mentioned above, the buildings valued at Rs. 56 million mentioned below will be recorded in the accounts under the classification of property, plant and machinery from the accounting year 2022.

Project Number	Project name	Value (Rs.)	Observation
2410100	Circuit Bungalow Pallekele - Kandy	7,017,688	It is the cost related to the tourist bungalows belonging to this authority and the revenue is made by providing these tourist bungalows to the staff of the authority as well as to external parties, therefore, those assets have been shown under investment properties. However, as pointed out by the audit, these projects will be shown in the accounts from the year 2022 under the classification of property, plant and machinery of the authority.
2870100	Proposed UDA Circuit Bungalow at Polonnaruwa New	28,870,280	
5940400	UDA Circuit Bungalow - Kandasurindugama	4,352,400	
5210500	Landscape Improvement at Sethsiripaya Stage	15,812,532	This value indicates the cost incurred for the beautification and improvement of the Sethiripaya premises, and that cost is shown under investment property. However, from the year 2022, action will be taken to show the same in accounts under the

			classification of property, plant and machinery.
Project number	Ename of the project	Value (Rs.)	Description
1870000	UDA District Office Building Development at Kaduruwela	950,000	This amount represents the cost incurred for land acquisition for project number 1870000. Also, the balance of Rs. 2,003,000 in Project No. 7870000 is also a land acquisition cost incurred for Project No. 1870000 and its project number has been corrected in the year 2022. Accordingly, the total cost of Rs. 2,953,000 incurred for project number 1870000 up to 31/12/2021 represents the cost incurred for land acquisition. Accordingly, we would like to point out that it is correct to record this value in accounts as investment property.

(p) Observation

	Project number	Name of the project	Value Rs.	
01	3001200	Proposed Town Beautification Programme at Minuwangoda	4,995,475	The relevant examinations are currently being carried out and required adjustments will be made in the future.
02	3210200	Battaramulla Town Improvement	27,745,748	The relevant examinations are currently being carried out and required adjustments will be made in the future.

03	3940201	Katharagama Entrance square development	91,913,735	The relevant examinations are currently being carried out and required adjustments will be made in the future.
04	5581300	Land for Matara town development	18,821,880	The relevant examinations are currently being carried out and required adjustments will be made in the future.
05	8890300	Acq land Badulla town development	29,430,286	The relevant examinations are currently being carried out and required adjustments will be made in the future.
06	9070200	Development of independence square its surrounding	8,974,540	The relevant examinations are currently being carried out and required adjustments will be made in the future.
07	9190500	Baddegana Kotte land development	8,377,636	The relevant examinations are currently being carried out and required adjustments will be made in the future.
08	9720100	Propose Mankulam town development project	1,132,680	The relevant examinations are currently being carried out and required adjustments will be made in the future.
09	9970100	Hanwella riverside park	539,782	The relevant examinations are currently being carried out and required adjustments will be made in the future.
10	6970100	Con of children park Embilipitiya	7,677,826	The relevant examinations are currently being carried out and required adjustments will be made in the future.
11	9241000	Delkanda pola development project-Maharagama UC	285,190,479	The relevant examinations are currently being carried out and required adjustments will be made in the future.
12	6520200	Dambulla Sacred area Development	158,000,610	The relevant examinations are currently being carried out and required adjustments will be made in the future.

(q) Observation

All land and buildings owned by the authority are currently being considered for taking into account based on the new asset valuation report obtained in 2020, and for that purpose, consultation services are being obtained from an external audit company with the approval of the Board of management. Accordingly, in the submission of the final accounts of 2022, the cost of the investment property acquired through the grant certificates will be record in accounts at the market value at that time in accordance with Sri Lanka Accounting Standard No. 40.

(r) Observation

I would like to inform that the observations in this regard will be given later.

1.2.2.2 Accounting Deficiencies

(a) Observation

The answers for the comparative information prepared by entering data as non-contracted property and invested property related to the document indicated under1.2.2. (ඞ) in Annexure 9, have been submitted along with the audit report submitted for the year ending on 31.12.2020. Also, the valuation values of the invested properties will be shown in the final financial statements ending on 31.12.2022 in accordance with accepted accounting policies and principles.

(b) Observation

Most of the properties mentioned in this document are properties disposed of to third parties on a 99-year basis and the rent has been credited to the income as per the income tax period. But in adopting the new accounting policies from 01.01.2012, the Authority had decided to show in accounts the properties disposed of to external parties for a long time on the basis of 99 years at their cost.

However, all land and buildings owned by the authority are currently being considered for recording in accounts based on the new asset valuation report obtained in 2020, and for the said purpose, with the approval of the Board of management , action is being taken to obtain a consultation service from an external audit firm.

Accordingly, in the presentation of the final accounts in 2022, the cost of the property disposed of to third parties on a 99-year lease basis will be record in accounts at their market value.

(c) Observation

According to Note No. 10 of the financial statements of the authority as on 31/12/2021, the total invested property value is Rs. 99,382 million, of which Rs. 10,432 million is represented by the cost of buildings. Accordingly, the annual depreciation calculations related to the said building cost have been calculated using the annual depreciation percentage of 2% according to the depreciation policy followed by the authority and the annual depreciation amount related to it in the year under review is Rs. 208.69 million. Accordingly, we have taken action to provide the investment property schedules relevant to the year under review and the authority's building cost schedules used to calculate the related annual depreciation (including annual depreciation calculations) to the government audit department. However, the investment property schedules related to the year under review given by us to the auditor could not be categorized as land and buildings, and based on the new asset valuation report obtained in the year 2020, the revisions to be made in the accounting system are being considered. From the year 2022, action will be taken to categorize the invested property owned by the authority into land and buildings.

Regarding the 11 properties worth Rs.1,825,75 million indicated in the annexure, based on the report of asset valuation conducted by the authority in the year 2011, the said properties have been identified as land and arrangements have been made to show them under invested properties. However. We wish to inform that the necessary adjustments to the accounts will be made in the financial statements of the year 2022 based on the new valuation report made in the year 2020 regarding the said properties.

(d) Observation

The Authority has allocated an average allocation of Rs. 13,856,162.00 for contingencies from the work-in-progress account, and the said allocation has been maintained unchanged since 2004. However, we would like to inform you that we will further look into the necessary matters regarding the maintenance of this balance in accounts books and with the approval of the Board of management of the Authority, arrangements will be made to write them off the books of accounts in the year 2022.

(e) Observation

The above statement is agreed with. Arrangements will be made to make the relevant corrections in the financial statements of the year 2022. In the same way, we would like to inform that the assets written-off during the respective years are fully depreciated assets.

(f) Observation

The capital contribution received from the Treasury for the establishment of the Urban Development Authority and concurrently for the implementation of development projects is as follows.

Description	Value (Rs.)

By the Treasury to the Urban Development Authority on behalf of the initial share capital 1979 - Rs.20,000,000 1980 - Rs.80,000,000	100,000,000
The total amount of funds provided by the Treasury for the Sethsiripaya Phase 1 building and Colombo Central Market Complex and other development projects in the years 1981, 1984 and 1991	1,257,651,060

Further, this fund balance is also verified to the Audit Division of the Treasury every year. Furthermore, it has been informed that the above-mentioned amount of 1,257.6 million rupees has been given to the Urban Development Authority by the General Treasury and that the amortization, as per the Standard, of that amount should be stopped and should be recorded in accounts as a contribution from the General Treasury for the assets of the Urban Development Authority.

(g) Observation

Agreed with.

In the past, the authority did not have a proper information system, and many activities were carried out through files, and different systems were used. Action will be taken to carry out valuation as per the 2023 Asset Survey Reports and updating asset register by giving new asset codes will be carried out while adjusting with 2024 accounts.

(h) Observation

Agreed with.

This value represents the cost of Rs.12.4 million relating to the motor vehicles taken over by the authority in the year 2002 under the lease system.

Since the lease period of them has ended and the authority has received their absolute ownership, the value has been transferred from the lease account number 2751 to account number 2750, in the final accounts of the year 2022 by journal 2022/J34758. Accordingly, efforts have been made to correct this difference.

(i) Observation

Note 28 provides an explanation related to lease assets in which transactions related to the deferred lease account are mentioned. The information related to the property 1468 mentioned therein is given in the account note. I kindly inform you that there is no lease contract or lease agreement regarding the remaining 473 assets.

(j) Observation

For the year ending 31.12.2021, the compensation and interest values payable for the acquired land shown in the financial statements and the balance value shown in the compensation schedule have been tallied against each other, and in the year 2021, adjustments have been made through Journal Note No. J 31341 relating to removal of compensation allocations made in respect of abandoned and divested properties out of the acquired properties under Annexure 19 and 20 of the audit report from the compensation register. However, in the preparation of the compensation schedule from the year 2022, it has been carried out in a manner that the accounting errors that occurred in the year 2021 have not been made.

(k) Observation

Agreed with.
The values related to these 02 projects will be removed from the work-in-progress account and transferred from the work-in-progress account to the completed house account in the final accounts of 2022. However, due to this, there has been no over calculation of the total assets of the authority. (Here, the second project mentioned above should be correct as 528 houses on Kalinga Mawatha, not on Castle Mawatha).

(l) Observation

The value of Rs. 192.83 million represents the effect of the transactions that arose in relation to the income and expenditure of the authority before the year under review, and arrangements have been made to show in the statement of changes the equity contained in the set of financial statements as prior year adjustments. Accordingly, action has been taken to deduct the aggregate total losses thus adjusted for the year under review from the Retained Earning of the statement of change of equity, and to show as prior year adjustments. Accordingly, the document of prior year adjustments relating to Rs.192.83 million for the year under review is attached herewith. (Annexure - 07)

(m) Observation

According to the financial statements of the authority as on 31/12/2021, the retained surplus in the statement of equity changes is Rs. 77,003.82 million which is comprised of the following account codes as per the trial balance as on 31/12/2021.

Accounts code	Name of Account	Balance as per Trial Balance as on 31/12/2021 (Rs. Million)
9999	Retained Earning	73,294.37
RETSUP	RETSUP	3,425.18
	Profit for the year - 2021	235.09
0804	Gain/(loss) arising from Actuarial Valuation	49.18
	Total	77,003.82

Accordingly, the retained surplus in the statement of equity changes included in the financial statements is Rs.77,003.82 million as on 31/12/2021, and In the trail balance, the total sum of the accounts related thereto and the profit of the year under review is equal to the value of Rs.77,003.82,million and thus, we would like inform that there is no difference of a sum of Rs.284 million as mentioned in the query.

Also, the balance of retained surplus account as on January 01, 2020 is Rs.73,294 million.

(n) Observation

Lanka Rest Houses, a subsidiary company of the Urban Development Authority, operates 4 rest houses/hotels owned by the Urban Development Authority and 27 rest houses owned by each local authority in the island.

Accordingly, the rest houses the full ownership of which property is with the Urban Development Authority have been included in the valuation reports prepared in 2020, and action will be taken to show the relevant values in financial statements as on 31.12.2022 in accordance with accepted accounting principles and policies.

(o) Observation

Accounts code number	Name of account	Debit balance (Rs.)	Credit balance (Rs.)	Observation

6699 7699	Interest Payable on Foreign Bank Loan Interest on Foreign Bank Loan	8,250	8,650	The changes to be made in the accounts in this regard, will be made in the accounts of the year 2022.
4122 6620 4172 7620	Debenture Loans Debenture Loan payable current year Repayment of Debenture Loans Debenture Loan paid-curr-Year	 590,983,778 37,520,000	539,983,980 88,500,000	This account 04 numbers have been introduced by the authority for keeping debenture accounts issued in the year 2010. I would like to kindly inform you that due to the fact that the current balance of Rs. 19,978/- is transactions that were made in the year 2010, action will be taken to check in this regard and to make the changes to be made in the accounts of the year 2022.

(p) Observation

This balances related to value of Rs. 290 million were checked one by one and subsequently, were summarized as follows.

Over calculation correction by J 34760 in Financial Year 2022	Rs. Mn. 42.30
Correction of project and transaction numbers by J34760 in financial year 2022	Rs. Mn. 233.30
(This adjustment does not affect the overall balance)	
Final amount paid by bills in the year 2023	Rs. Mn. 2.50
Amount to be adjusted after receipt of final bills	
Amount to be adjusted after receipt of final bills	Rs. MN. 11.90

Total	Rs. MN. 290.00

Accordingly, a sum of Rs. 247.7 million (Rs. 42.3, 233.3, 2.5 and 11.9 million) bills out of the sum of Rs. 290 million, makes no effect on the overall balance.

(q) Observation

In the years 1981, 1984 and 1991 and 2010, this authority received funds from the Treasury for the construction of the Sethiripaya Phase 1 building and the Central Colombo Market Complex, Sellakataragama shops and the development projects that were in implementation at that time and during that period, this money has been recorded under account numbers 6161, 6164, 6162 and 6166.

At the beginning, the Authority has made arrangements to show these government receipts as Government Grants under assets in the set of financial statements. Then, based on the recommendations given by the Sri Lanka Accounting and Auditing Standards Review Board according to accounting standards that these public grants should be made annually, arrangements have been made to amortize the government grants based on the life of the asset and show the net government grants under non-current liabilities.

(r) Observation

This situation has arisen due to the fact that the ground rent related to the leased property is not recorded in accounts in the computer system. The relevant departments have already been informed about this situation, and the related accounts will be corrected in the second quarter of 2024.

(s) Observation

The credit balances in the value added tax and nation building tax accounts due from lease debtors are due to accounting errors in recording cash received from customers in accounts.

Those accounting errors will be identified and necessary corrections will be made during submission of the final accounts to audit in 2023.

(t) Observation

Out of 227 lease liabilities identified during the period, 102 (45%) have been identified and the necessary corrections are currently being made. (Annexure 8)

Determining the duration of those leases and correcting the corresponding accounts has been delayed due to the inability to find the information related to the remaining 125 lease liabilities in the files.

However, in the year 2024, the relevant files will be further checked, the necessary information will be obtained and the lease liabilities whose information can no longer be obtained will be written off from the books with proper approvals.

(u) Observation

The balance identified by the audit as per Annexure 14 is correct. However, as per Annexure 04 herewith, the annual deferred lease rental income has been recognized as on 31.12.2023, and the amount is Rs.144.04 million. Accordingly, steps will be taken to correct the above lease income identified, in the second quarter of 2024.

Deferred leasehold property related to under-calculated income for the year under review has now been identified and the correct leasehold rent to be recorded in accounts up to 31.12.2023 is shown in Annexure 03. Accordingly, the deferred lease income of Rs. 201 million to be recorded in accounts up to 31.12.2023 will be so processed in the second quarter of 2024.

(v) Observation

Out of the 168 leased properties presented in Annexure 18, information related to 141 properties has already been found and information is yet to be found for 27 properties.

Also, on the basis of the already found information related to 141 leased properties, action is in progress updating the deferred lease account. (Annexure 05)

(w) Observation

Peliyagoda Warehouse Company is an institution whose affairs have been operated under a liquidator since 31.07.2012 to wind up the company in a voluntary manner. Accordingly, the liquidator has prepared the accounts up to 31.12.2016 and submitted them for audit.

Also, the liquidator has obtained the approval of the board of management of the authority and stopped all operations of this company from 31.07.2017 and handed over the warehouse complex, vehicles and other assets owned by the company to the Urban Development Authority.

However, the liquidator has not prepared liquidation accounts after 31.07.2017and submitted them to us till now. Therefore, the land on which the warehouse complex is located and the costs related to the warehouse complex have not been included in the accounts of the Urban Development Authority.

In this regard, the liquidator has been informed on several occasions, but he has failed to complete the task. Therefore, I wish to inform you that the legal possibility is being looked into to appoint a new liquidator to expedite the liquidation of the company.

2.3 (c) Observation

Agreed with.

A document of this kind has not been maintained in the authority so far.

We hope to check whether such a document can be maintained in the authority and whether this process can be practically implemented in the institution and take necessary actions in this regard in the future.

1.2.3 Audit opinions related to the Authority's subsidiary companies and the main reasons therefor

(a) Observation

Due to the similarity (utility and installed location) of the two types of assets, Kitchen utensils and Kitchen Equipment, they have been disclosed under a single line item in the balance sheet in the year 2021. However, according to your recommendation, Water's Edge Company has informed that kitchen utensils and kitchen equipment will be disclosed in the balance sheet from the financial year 2022 under other line items.

(b) Observation

Since, in revaluation of buildings, it is not appropriate to revalue elevator and fixed assets related to buildings as a separate asset, as per the Chartered Valuer's recommendations, the full asset market value i.e. the building as a whole is considered and depreciated as the elevator is a permanent fixture of the building.

Also, all other fixed assets belonging to the building were identified as buildings.

(c) Observation

The values for allocations (credited) to the accrued expense account in the year 2020 are adjusted to the expense account in the month in which the expense is identified in the year 2021 and the accrued expenses in the year 2021 are credited to the accrued expense account and debited to the expense account at the end of the year.

As a result, the transactions credited to the expense account at the beginning of the year have been debited to the expense account at the end of the year with reasonable estimates for the relevant financial year.

Also, it is our view that that the profit for the year has not been adequately over- or under-calculated by adjusting the effect caused by such change of the estimates to the relevant profit/loss account for the year as per the accounting standards.

(d) Observation

Water's Edge Company's restaurants have collected Rs.6,116,689 from consumers for home-delivering of food and drinks to the households and have borne a sum of Rs.7,150,112 as driver fee payments for providing that service. All these transactions were made to provide additional service to the customers. As a result, all those incomes and expenses had to be offset against each other.

Also, all those incomes were offset against each other because of the inter-relationship between the respective transactions, the quantitative value of the income and the separate identification of the business unit concerned.

In the year 2021, Water's Edge has earned an income of 82 million rupees through the Home Delivery service.

(ii) Urban Investment and Development (Private) Limited.

(a) Observation

Out of the fully depreciated and already used assets with a cost of Rs. 22.39 million, the Land Cruiser Jeep with a value of Rs.17.96 million, has been valued in 2023 at the valuation value of Rs. 25.00 million which is the same valuation obtained from the Department of Motor Traffic. Necessary adjustments have been made to the company's 2023 final accounts in respect of this value.

Remaining Rs. 4.43 million worth of assets have been re-valued by the Urban Development Authority's valuation committee. Out of them, the unusable assets will be disposed of and readjustment of the remaining assets in books will be carried out in 2024.

(b) Observation

These journal entries are accounting allocations, adjustments and corrections of errors made by the Company in preparing its 2021 year-end financial statements. The relevant supporting documents for those 03 journal entries have been attached to the existing journal entries and forwarded to the National Audit Office in October 2022.

(c) Observation

The National Fertilizer Secretariat entered into a lease agreement with the company on 29.03.2021 but they arrived at the premises in December 2021. Accordingly, since no services were provided to them for the non-residence period from April to November 2021, upon their request, a concession only of Rs. 3,046,164.80 being a 75% of the service value (Rs. 2,284,623.60) was approved by the board of directors in the board of management meeting held on 27.01.2022. Accordingly, it is not correct as stated in the audit inquiry that the board of directors had decided not to charge the lease income of Rs. 8.63 million due from April to October 31, 2021

Also, out of Rs.11.10 million which is indicated as the amount to be paid from April to December 2021 in the year under review by the National Fertilizer Secretariat, what is recorded in accounts as the excess income is the Rs.2.28 million concession given by the company to the Fertilizer Secretariat. The related adjustments have been made in the financial statements of the company for the year 2022.

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

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

2. **Report on Other Legal and Regulatory Requirements**

(a) **Establishments Code**

(i)	**Paragraph 4.3 of Chapter XIX of Establishments Code**	Observations A board of management paper was presented proposing the criteria for providing housing to the employees of the authority, and approval was received on 22.10.2020, and as per the approval of the above board of management, a scoring system is currently being followed. Also, at present, returning of houses has also been included in the clearance report to be submitted at the time of retirement of an employee of the authority. Before these criteria were approved, houses were given to 16 officials, of which 05 have died so far. Further, a notification has been given by the letter dated 18.02.2021 to hand over the houses given to the retired officers of the authority as well as to other external parties without rehabilitation basis. But a committee including a senior official of the Ministry was appointed to take the final decision regarding the repossession of the houses, and based

on the recommendations of the committee, the occupants were informed once again to hand over the houses on 24.08.2022.

In response to the same, the occupants came and met the Honorable Minister on the public day and considering the fact that these parties have been residing in these houses for many years, the Honorable Minister has given instructions to provide houses based on the valuation of the chief valuer.

However, as information was received that some houses were rented out and unoccupied, the occupants were called for interviews, and the decisions and recommendations of the committee were presented to the chairman of the authority.

Accordingly, the chairman has called for valuation reports from the chief valuer to provide the recommended housing units to the residents.

(ii) Para. 4.2.1

<u>Observations</u>

Answer in 4.3 above is relevant.

(iii) Para. 5.1

<u>Observations</u>

In the future, arrangements will be made to collect the relevant house rent from these officials.

(iv) Para. 6.2

<u>Observations</u>

Answer in 4.3 above is relevant.

(b) Treasury Circulars

<u>Observation</u>

Most of the information included in the common 287 format regarding all the fixed assets under the authority's custody and utilized by the authority is already included in the system and according to that format, the IT department has been informed to contact the system provider for further updating the system.

Currently, preliminary work is being carried out to purchase a new system and this report will be entered in the system according to the relevant format.

(c) Observation

Since these subsidiary companies have not carried out any business after their establishment and the Urban Development Authority does not expect to continue running these companies, in order to wind up them, the names of the said companies have been informed to the registrar of companies to be removed from the company register.

(d) Observation

Guidelines 4.2.1 (a), (b) and (e), and 4.2.2 (a). - The Master Procurement Plan and Master Procurement Schedule have been prepared for the year 2021 as per the prescribed format.

Guidelines 8.10.1 and guidelines 8.11.4 (a)(i) - The details of the contracts awarded by the authority from 01.01.2023 to 13.12.2023 have been published on the website of the Urban Development Authority on 204.01.23.

Public Administration Circular No. 05/2008 dated February 06, 2008 - The Citizens Charter has been prepared in accordance with Public Administration Circular No. 05/2008 dated February 06, 2008. It was originally designed targeting the housing project through which the majority of the authority's services are provided and has now been displayed for the public.

Finance Act No. 38 of 1971 and Section 3.1 of the Operations Manual of the Ministry of Finance dated 16 November 2021.

The remittances made by the Authority to the Consolidated Fund of the Government in the years 2022 and 2023 are as follows.

Year	Date of making the remittance	Amount remitted
2022	2/17/2022	300Mn
	8/03/2022	200Mn
2023	13/11/2023	1000Mn
	12/18/2023	500Mn

2024	30/09/2024	345.2 Mn

2.2.3 Observation

(a) The land use policy had been discussed in the meeting of the Committee on Public Enterprises. Accordingly, the Ministry of Housing and Urban Development had made an inquiry about this to this authority. Accordingly, this authority has submitted a detailed report related to the said committee on 26 June 2023 with a copy to the Government Audit Division.

However, as of April 1, 2024, 39.72% of the entire country has been declared as Urban Development Authority areas. This authority is not capable of preparing a national land use policy, the task of preparing a national land use policy should be formulated by the Department of Land Use Policy Planning.

(b) So far, the authority has gazetted 62 development plans covering 98 declared areas and it is expected to gazette development plans for the declared areas by 2030 at 22 development plans per year in the coming years.

(c) (i)

Observation

The program of capital improvement in development areas declared as development areas by the Urban Development Authority begins with the development plan prepared by this authority for that area. Rough plans have been prepared for areas where development plans have not been finalized. Through these plans, strategies and projects for the physical, economic, environmental and social development of the affected areas are identified, and those projects should be implemented by the relevant line ministries and agencies.

Some projects are implemented by the local government institutions in those areas and by encouraging private investment, and many capital development projects have been carried out using treasury funds through the intervention of the Urban Development Authority. However, due to the COVID epidemic situation that prevailed in 2021 and before, some setbacks have been reported in the above activities.

(ii) Identifying strategies and projects needed for environmental development in development areas is also a major task carried out through development plans. The zoning plans, the plans and regulations of recreational areas open to the public, introduced by these plans as well as the projects identified and their implementation are carried out by the authority. Implementation of green building regulations can be particularly pointed out. However, the COVID pandemic in 2021 and before has set these actions somewhat back.

(d) Observation

Under Section 3 of Part 1 of the Urban Development Authority Act No. 41 of 1978, "In the event that the Minister is of the opinion that an area is suitable for development, the Minister may, by order published in the Gazette, declare such area as an urban development area."

Planning Committees headed by Mayor/Chairman/Commissioner/Secretary will be established at the local government level to regulate development activities in such areas, and a representative of the Urban Development Authority must participate as a member of the committee.

In the said committee, there is a system in which the development activities affected by problematic situations can be dealt with by referring the same by the urban development authority to the district committee, sub-planning committee or the main planning committee for development activities, and I further inform that if there is a special need to establish such an advisory committee in the future, it can be considered.

(e) Observation

At present, the subsidiary company review policy has been prepared and referred to the top management for observation.

2.2.4

(a) Observation

With the commencement of the Urban Regenerative Project, acquisition of land related to all the housing schemes constructed has been initiated. Although the land of 14 housing projects has been taken over, the land acquisition of 8 housing projects has been delayed.

The reason for that is the technical errors in land acquisition.

Further, although the direct acquisition of Government land is carried out under Section 6 (1) of the Government Land Ordinance, the land acquired under the provisions of the Land Acquisition Act and for which the certificate of authorization under Section 44 has been obtained, should be re-acquired under Section 6 (1) of absolute ownership, and therefore, acquisition of the respective lands has been delayed (Lands located at Modara, Aluth Mawatha, and Henamulla).

Another reason for the delay has been that especially, the delay in the preparation of plans and 'O' line drawings for land acquisition, and currently, making a request by the Land Commissioner General for a report on land use from the area concerned to send to the Presidential Secretariat along with the grant form.

Furthermore, the priority given by the Commissioner General of Lands Department for disposal of land required for government priority development works has also led to the delay in acquisition of this land. (Land where Sirisanda Sewana Housing Complex is located)

Also, there is a delay in issuing certificate of authorization' under Section 44 until the compensation for the land acquired under the provisions of the Land Acquisition Act is completed. This is due to the delay in compensation for the respective plots of land due to delay in conducting compensation inquiries. Due to such delays, the acquisition of the said land has also been delayed. (Aluth Mawatha - Randiya Uyana housing complex's land)

Further, handing over of the land acquired by the National Housing Development Authority (where the Siyasetha Shelter Project is located) to this Authority should be carried out in accordance with the policies of the National Housing Development Authority, and a final agreement has been reached regarding the same.

Further, the completion of the land acquisition activities has been delayed due to the technical errors that have occurred in the planning of the housing projects in the acquisition of the land where the housing projects are located. (Borella - Land where Methsara Uyana housing complex is located)

(b) Observations

At the discussion on the subject concerned held in the Ministry under the chair of the Secretary of the Ministry of Lands and Parliamentary Reforms on 19.03.2018 about the method to be followed in disposing of land to external parties for development works by the Urban Development Authority, instructions have been given to this Authority that special permits must be obtained under Section 6 (1) of the Government Land Ordinance to dispose of land owned by the Urban Development Authority to a third party through a certificate of authorization under Section 44 of the Land Acquisition Act. After that, this authority followed to carry out the activities of obtaining grants as appropriate for the occasion.

Accordingly, in the first instance, special grants under Section 6 (1) were arranged to be applied only for lands which had already been identified to be disposed of to third parties for development purposes, and after that, on the priority of disposal of land, after that, action has been taken to apply for grants under Section 6 (1) for the land for which payment of compensations and interest has been completed on the priority of disposal of lands.

Accordingly, action is being taken to obtain the grant under Section 6 (1) of the Government Land Ordinance for the land concerned that has been transferred to the Urban Development Authority by the authorization certificate under Section 44 of the Land Acquisition Act.

During the asset valuation in 2012, it was not possible to include this land by a mistake, and in the revised asset valuation carried out in 2021, it had been stated as a swamp and had not been valued. Also, although the final accounts statements of the year 2021 did not include a specific value as a swamp, the values incurred as land acquisition costs and currently, written off against profit in the year 2012 will be adjusted in the final accounts according to the value estimated for the relevant year at a time of developing of that land.

The land, which is about 2.611 hectares as shown in the preliminary plan No. 6436, was acquired by the Urban Development Authority on 03.05.1986 under the Interim Order 38 (a) of the Land Acquisition Act. Direct instructions have been given by the Acting Secretary of the Ministry of Local Government, Housing and Construction by the letter dated 30.01.1984 and the letter dated 09.02.1984 that this land be acquired by the Urban Development Authority. In the letter dated 30.01.1984, it has been mentioned that the Colombo Municipal Council should be allowed to dispose of garbage on the land until the acquisition of this land is implemented.

Later, on 23.05.1985, the Urban Development Authority forwarded the application form to the Ministry of Local Government, Housing and Construction to acquire this land "for a development purpose of the Urban Development Authority". Further, regarding the purpose of obtaining the authorization certificate under Section 44 given to the Urban Development Authority it has also been stated as "may be utilized for the requirements of the Urban Development Authority".

In physical inspection, it is observed that this land is completely a swampy scrubland.

However, after obtaining the grant under section 6 (1) for this swampy land, a feasibility study for implementing a suitable development project will be conducted and after obtaining all relevant approvals including an environmental clearance certificate, it is expected to utilize the land for a permitted development project in accordance with the regional development plan of Sri Jayewardenepura Kotte.

(ඇ) Observations

Under the Urban Regenerative Project initiated and implemented by the Urban Development Authority in the year 2015, as of December 31, 2023, 24 housing projects (including 22 projects under the Urban Regenerative Project and Metro homes and Lakeside Residences housing project) have been constructed and 14381 housing units have been constructed in those 24 housing projects, and the house recipients had been settled in 12347 of such housing units. Out of such housing units, 3145 of them have been given for various government projects and another 1739 housing units have been reserved for Wathu settlements to be rehabilitated for government projects. Also, some housing units are used for Urban Development Authority offices, police station, pre-school and community hall etc. and 176 housing units were vacant.

Furthermore, work on 951 housing units will be completed under the Urban Revitalization Project. Due to the non-availability of funds from the treasury, 450 housing units have been started to be sold in the open market under self-financing to take the project forward. Also, Cabinet approval has been received for selling, under cost recovery basis, the sale of 10% of the housing units to be constructed. Also, action is being taken to construct 3604 housing units under the project to support the urban revitalization project. Also, the construction of 3604 housing units under the project to support the urban regenerative project is underway. Furthermore, the construction of 1,996 housing units for low-income earners will be started soon under Chinese aid.

(c) Observations

Based on the decision of the management of the authority, the keys of the relevant project have been handed over to the Mahara Pradeshiya Sabha on 18.10.2022. Subsequently, in the board of management meeting No. 02/2 held on 19.01.2023, through a memorandum of understanding, the administrative and commercial complex concerned has been transferred to Mahara Pradeshiya Sabha for a period of 10 years for maintenance and operation of it.

The land has been developed according to the grant related to the transfer of this property, and rehabilitation facilities have been provided to the institutions that were on the land at the time of transfer. Several rounds of negotiations were held in order to be able to enter into lease agreements with government agencies that have received office premises from this building as alternative facilities. Due to the deficiencies in the building, the issuance of the contracts has been delayed owing to the inability to reach a definite decision regarding the payments in entering into the rental agreements.

Furthermore, attention is currently focused on considering to operate this building for optimal use of it by identifying a suitable investor on a Public Private Partnership (PPP) basis.

(d) Observations

Action has been taken to acquire the 4-acre, 1-rood, and 3-perch plots of land delineated as Lot No. 1, 2, and 3 of the P.P.C. No. 9455 by the Urban Development Authority to develop it as a financial and administrative town. Afterwards, considering the requests made by the original owner, the Urban Development Authority has decided to divest only the plots of land shown in Lot No. 2 and 3 of the P/P.C. No.9455, and since the owner of the land indicated in Lot No. 1 had not submitted a request to divest the land, action was pursued to acquire only that plot of land as per the instructions given by the Ministry of Lands.

This authority has paid Rs.213 million as compensation and interest for the land as per the valuation of the chief government valuer as informed by the divisional secretary of Sri Jayewardenepura Kotte. After payment of relevant compensation and interest, the certificate of transfer of power for this piece of land has been given to this authority by the Divisional Secretary of Sri Jayewardenepura Kotte on 23.05.2022.

An application has been made on 16.09.2022 to issue a special grant for this land under Section 6 (1) of the Government Land Ordinance, and the necessary actions are being taken by the Divisional Secretary of Sri Jayewardenepura Kotte in this regard.

The Ministry of Urban Development and Housing has submitted the Cabinet paper No. 20/1607/306/035 dated 12.10.2020 to the Cabinet of Ministers to have transferred/acquire lands from the government and private sector to the Urban Development Authority for the proposed urban development projects centered on Colombo city in order to achieve the current government's policies and development goals in the year 2020, and the Cabinet of Ministers that met on 19.10.2020 has given approval for the same. Accordingly, the plots of land shown in Lot No. 2 and 3 of P.P.C. 9455 have been acquired back to the Urban Development Authority, and the possession of the lands has been handed over to the Urban Development Authority on 23.03.2021.

Meanwhile, since the original owners of Lot No. 2 of P.P.C. 9455 have made requests that since the lands concerned have been proposed to be developed under a foreign investment, actions for acquisition of the said lands be given up and they be divested.

Also, since the said company requested to divest the land claimed by Lanka Electricity (Pvt.) Company shown in Lot No. 3 of P.P.C. 9455, and it had been mentioned in the requests that they require the said plot of land as well for the construction of their main branch office.

Considering the requests received from the above land owners, the board of management of the Urban Development Authority has given approval to divest the acquisition of the said land. The approval of the Board of management of the Urban Development Authority has been received to divest the acquisition of the said land plots on the condition that the 42-perch land be merged and developed by the Electro Plastics Company or a developer of their choice within a period of 5 years, and therefore, the process of divesting is being pursued.

Accordingly, in future, it will be possible to develop this piece of land shown as No. 1 of preliminary plan No. P.P.C. 9455 and acquired by the Urban Development Authority.

(e)) Observations

The following letters have been sent to carry out investigation in order to recover the alleged loss of Rs.18, 900,000.00 from the responsible officers.

1. By letter dated 29.01.2021, informing the Commission to Investigate Allegations of Bribery or Corruption and the Criminal Investigation Department to initiate investigations.

2. A reminder has been made to the Commission to Investigate Allegations of Bribery or Corruption and the Criminal Investigation Department through the letter dated 13.07.2022.

3. Making a statement to the Commission to Investigate Allegations of Bribery or Corruption on 20.01.2022.

4. Providing files for investigation by the committee appointed as per instructions given by the Parliamentary Committee on Public Enterprises.

5. By letter dated 20.07.2021, informing the Commission to Investigate Allegations of Bribery or Corruption and the Criminal Investigation Department to initiate investigations.

When the said investigations are completed, further steps will be taken according to the orders given by the relevant authorities.

(f) Observations

After considering the objections under Section 4 of the Land Acquisition Act regarding the subject matter, the land concerned has been acquired under sub-section 38 (a) of the Act.

A portion of the acquired land with 37 acres 1 rood 8.4 perches in extent situated on station road in Kirulapone has been transferred to the National Housing Development Authority for a housing project, but due to the fact that the Sri Lanka Land Reclamation and Development Corporation did not give permission to develop this land, which was a paddy land, at that time, the transfer of that land for the housing development project has stopped.

Meanwhile, due to a person named Wijetunga, who is residing in a temporary house on the said land claiming that part of the land concerned belongs to him, expressing opposition by not allowing to enter the land since 1988, and obtaining restraining orders by filing cases in the court, it has not been possible to utilize the said portions of land for development activities.

In the meantime, steps have been taken to immediately use the land for development purposes after obtaining the authorization certificate under Section 44 of the Act for the land concerned.

According to the rough configuration plan prepared in this regard, an extent of 02 acres, 00 roods and 26 perches for development of a storied housing complex, an extent of 2 acres and 2 roods for providing alternative housing to the families residing on this land and for the development of the necessary infrastructure, and another 03 acres and 26 perches of land for development as a playground has been allocated from this land. Also, at the request of the Road Development Authority, an extent of 3 acres, 0 roods and 36 perches of land has been allocated for resettlement of residents dislocated during road development activities.

Action has been taken to carry out expansion and development of the canal system and expansion and development of 5th lane and 7th lane roads of DM Kolombage Mawatha according to the plans prepared by the Land Reclamation and Development Corporation for this land, and a considerable amount of land has been allocated for that purpose. A portion of land of 02 roods, 29 perches has also been reserved for a water reservoir here, which was a paddy land. Also, a significant extent of land has been allocated for the temporary settlement of the dislocated families.

Apart from this, considering current development needs, action has been taken to dispose a land extent of 4 acres to various institutions according to the basic development plan prepared for the subject land. Cabinet approvals have been given for those disposals. Accordingly, I mention that more than 5 acres of land has been used for development activities under the first phase as described above.

The relevant line ministry has applied to the Ministry of Lands to change the purpose of acquisition.

In acquiring the full ownership of the land concerned to the Authority under Section 6 (1) of the Government Land Ordinance Act, the freehold has been issued stating that by revising the purpose of acquisition of the land, it should be used only for development activities that fall within the scope of the Urban Development Authority.

Residents registered with the Urban Development Authority who were residing in the land at the time of acquisition of the subject land have been permitted to reside on a temporary basis until the land is used for development purposes, and alternative housing facilities should be provided during their evacuation. As of 2001, 57 families have been reported to be residing there illegally in addition to these registered residents. Therefore, action has been taken to file lawsuits in 2001 to evict them from the land, but later the activities related to the said measure have stopped.

Since the construction work of the housing project had stopped midway and its safety sheet fence had later broken and destroyed, the local residents had dumped garbage in several places around it, but now the land has been put under the full supervision of land guards and field assistants.

(g) Observations

There is a two-storied shopping complex in the plot of land of around 37.5 acres in extent at Borella Junction, which was not being by the Department of police and where exist the public toilet system and the stalls that had been put up by payment vendors without permission. An application was made in the year 2001 for the transfer of that piece of land to the Urban Development Authority under Section 6 (1) of the Government Land Ordinance. According to the facts mentioned in the file, it appears that the verbal agreement of police department has been received regarding the transfer of the land concerned at the beginning of the project, but when the written agreement was sought, the said agreement was not given and it has been informed that transfer be carried out in accordance with formal procedures.

Accordingly, the approval of the Board of management of the Urban Development Authority and the approval of the Cabinet of Ministers have been obtained in the year 2014 in relation to the acquisition of the land concerned.

However, due to the non-agreement of the police department for the acquisition of the land, the acquisition process have not been completed.

Even under this situation, the shops in the constructed market complex have been arranged to be assigned to the selected parties. However, due to the low number of customers, its business has failed. Also, due to default of payment of monthly rent by the traders there, the assigning of shop rooms has been canceled.

In light of these facts, since the existing problems can be minimized by re-opening and running this shopping complex for the public, we are looking into the measures to be taken in the future and propose solutions.

(h) Observations

Board of Management approval has been obtained on 08.06.2023 for assigning stalls / shops to 187 applicants recommended by the Appellate Committee originally appointed on the subject matter. Then, out of those applicants, 172 applicants who came forward to get stalls/shops have been assigned stalls/shops on a monthly rent basis.

After that, the Urban Development Authority made arrangements to appoint a new committee to consider the appeals presented from time to time, and now the appeals are being considered by the said committee. At the end of the process, I expect to dispose of the stalls/shops to the parties recommended by the said Appellate Committee.

(i) Observations

The Urban Development Authority awarded the project to IVRCL Pvt. Ltd. after getting the approval of the Cabinet as per the proper evaluations of the Project Committee (PC) and the Cabinet Appointed Negotiation Committee (CANC) as recommended for the award of the said projects.

Accordingly, as the contractor started and was carrying out the construction work, due to the global economic crisis, funding channels to the IVRCL Company were blocked, and owing to the resultatnt financial difficulties, the contractor was unable to proceed with the construction work.

Therefore, alternatives were considered to continue the project, and accordingly, the Urban Development Authority had to acquire the Aluth Mawatha housing project from IVRCL and award it to another contractor, continue the Maligawatta and Kolonnawa projects (1464 houses) and take measures to provide alternative financial facilities for it.

Accordingly, the Maligawatta housing project was completed on 24.12.2020. Tower – 4 on 05.10.2018 and Tower – 1 on 05.10.2018 of Kolonnawa housing project have been completed. Further, Tower-3 and Tower-2 of Kolonnawa housing project are scheduled to be completed on 30.04.2024.

2.3 Other Information

(a) Observation

The beneficiaries of the Oval View housing project consisting of 608 housing units and the Angoda Lake Crest housing project consisting of 500 housing units completed in 2018 had paid an amount of Rs.5,858.40 million and Rs.1880.02 million to the authority respectively.

The certificate of the Condominium Management Authority for the Oval View housing project has been received on November 25, 2021. The condominium deed of declaration has been obtained on 13 October 2022.

Accordingly, the provision of deeds was started in the year 2023 and by December 2023, 270 deeds have been written and certified, and by 31.03.2024, 276 deeds have been written and certified.

The rest of the deeds have not been possible to be given due to the refusal of the house recipients to pay the stamp duty on the current market value of the property to the Provincial Revenue Department.

In respect of the Angoda housing project, the approval of the cabinet of minister's was obtained on 24.10.2023 and the minister's approval was obtained on 24.12.2023 and action is being taken to transfer the legal rights to the residents from January 2024. Accordingly, issuing of 61 deeds have been completed by now.

(b) Observation

Agreed with.

The value of Rs. 894 million outstanding for over 5 years is summarized as follows.

Matter	Rs. million
Project and transaction number corrections and over calculation corrections (J34760)	275.60
Non-making of payments for of final bills (non-availability of funds, delays in obtaining consultant or other due recommendations/approvals)	212.90
Payments have been made by 31.12.2023	406.40
Total	894.90

(c) Observation

Agreed with.

This balance of Rs. 10,319 million is the amount deducted by the Authority as per the respective agreements from the contract value paid to the various contractors, and the amount not paid as on 31st December of the year under review due to various reasons (such as non-making of payments for the final bills of the contracts related to ongoing projects, contractors not claiming the retention value even though the contract has ended.) The value of Rs. 429 million remaining so far unpaid for over 5 years is summarized as follows.

Matter	රු. මිලියන
Ongoing projects	21.90
Retentions have been released by 31.12.2023	2.30
The absence of recommendations (up to December 31, 2023) regarding release of final bills/retentions due to various reasons.	209.00
This is the value shown due to the fact that the contractors have not applied for the release of deposit money till now. In these cases, since 5 years or more have passed since the end of contracts, by considering showing this value in books further and by obtaining relevant recommendations and approval of the board of management in that regard, action will be taken to add these balances to the income of the Authority and adjust this action in the accounts of 2023.	196.00
Total	429.20

(d) Observation

Agreed with.

Until now, a document of this kind has not been maintained in the authority.

It is expected to check whether such a document can be maintained in the authority and whether this process can be practically implemented in the institution and take necessary actions in this regard in the future.

(e) Observation

The residents in the project areas listed in Annexure 23 are the residents of the respective projects and it is proposed to give them the freehold rights of the respective properties by the land department.

Deeds for freehold rights have already been issued for the residents of some projects, and in granting that right, the relevant fees are obtained by deducting the amount of money paid so far as monthly rent or usage fees from the value of the property.

(f) Observation

The extension of time for the construction of the Pannipitiya Weera Mawatha housing project lasted until 28.07.2023, and since the project could not be completed during that time, a sum of Rs.162, 398,182.50 has been collected as delay damages on 30.11.2023.

Out of these 500 housing units, 101 housing units were sold to the Ministry of Defense and Navy and 202 housing units were sold under pre-sale system, and the remaining 197 houses were under construction without any pre-sale. A sum of Rs.1, 253.79 million from the Ministry of Defense and the Navy, and a sum of Rs.3160.58 million for the houses purchased under the pre-sales method have been received making a total of Rs. 4414.37 million. The construction of the tower A reserved for that purpose is already underway.

(g) Observation

We would like to point out that the declaration of dividends for equity investments is decided by the respective companies based on the year's profit and other matters. The officers of the authority who are on the board of management s of these subsidiary and associated companies have also made inquiries in this regard in several meetings of the board of management s of the said company. Accordingly, as a result of this, the Water's Edge Company, a subsidiary company, has given Rs. 5.7 million as dividends in the year 2023, and the Oceanview Company, an associated company, has also given an amount of Rs. 4.4 million as dividends to the Authority from the year 2021 to 2024/03/24. However, the management of the authority will consider and take necessary action regarding the institutions that do not make dividends.

(h) Observation

The Board of management of Urban Development Authority, in its meeting held on 08.09.2022, decided to open Otters Aquatic Club and 80 Club to the public as per the Cabinet Decision.

Accordingly, the 80 club has been opened to the public from 23.06.2023 and steps have been taken to carry out operations and management activities, and the chairman and secretary of the 80 club have filed a case bearing No.DSP/ 259/ 2023 at the Colombo District Court against the Urban Development Authority and the Waters Age Recreation Institute against opening of the said club to the public. Accordingly, the Colombo District Court has issued an interim restraining order against opening the said club to public.

However, no objection has been raised by that case regarding the invitation of investment proposals, therefore, documents calling for investment proposals from 14.09.2023 to 02.11.2023 issued by this authority for disposing of this property for an investor on a lease basis of 50 years to develop and maintain the property on which this club is located as a boutique hotel project, and invitation of bids concluded on 21.11.2023. The investment proposal documents were obtained by two parties, and none of them submitted bids for the purpose concerned.

However, according to the order dated 15.12.2023 in Colombo District Court Case No. DSP/259/2023, it has been rejected to issue an interim restraining order by revoking the injunction against the opening of the 80 club premises to the public. Accordingly, from 01.01.2024 Water's Edge Recreation Institute Club 80 has been opened again to the public.

Through a newspaper advertisement published on 20.06.2021, tenders were called for the implementation of a mixed development project on a part of the land where the Otters Club is located, but it was unsuccessful. Therefore, this authority has decided to invite investment proposals under 2 phases for the entire land again. Accordingly, under the first phase, investment proposals are being invited for an area of 0.4 hectare out of the whole land, for that purpose, the documents for invitation of investment proposals are being issued from 14.02.2024. Invitation of bids closes on 19.04.2024.

Further, I wish to inform that action will be taken to credit to the consolidated fund the remaining balance after deducting the expenses incurred in the development and acquisition of the relevant land by the Urban Development Authority from the income generated after a suitable investor is selected for the development of the Club 80 and the Otters Club.

(i) Observation

(Rs. 3,830.874596 has been spent for other constructions of the conference hall under (i) herein. Accordingly, the above value should be revised correctly.)

The construction work of the Magam Ruhunupura International Conference Hall was built under the Greater Hambantota City Development Plan, and the main auditorium was built as a grant from the South Korean government at a cost of US$ 6.4 million, and the construction of other parts of the project has been completed at the cost of Rs.3,830,874/- by the Sri Lankan government.

The Urban Development Authority provided consultancy services for the project, and the project was managed by the Hambantota Priority Project. On 31.12.2015, the Urban Development Authority took over the center from the main contractors after the completion of the project. It was proposed to be handed over to the relevant institutions after the completion of the project, but due to the non-acceptance of this center by such institutions, the Urban Development Authority has had to maintain the management activities until the relevant handover is carried out. Furthermore, Rs.75,889,769.97 was spent for running this center from 2017-2019, and Rs.20,280,093.14 was earned as income for that period. No foreign loan has been taken for this project, only the above mentioned grant has been given.

The port, airport and other major projects proposed and implemented under the Greater Hambantota City Development Plan have not been operational as expected and the opposing policies of different governments on the development of Hambantota have directly affected the running of this center. The income earned from the various events, exhibitions, meetings and shows organized at the center by government and private institutions has a significant gap compared to the annual cost.

In addition, the situation has become more problematic due to the curtailment of festivals due to the Corona epidemic situation and economic crisis that prevailed in the year 2020.

In the future, it is expected to operate this center through the Urban Development Authority and the private sector partnership (PPP), and it is also expected to increase the income by implementing short-term management plans with the private sector subject to the relevant approvals as per the current economic situation. Even though the generation of income is affected by whatever severe problematic situation, due to essential maintenance requirements and unavoidable services, the costs to be borne have remained the same and with the expenditure exceeding the income.

(j) Observation

The project is implemented with 101 units in A, B, C and D housing towers and 96 housing units in E tower in Weeramawatta "Viyatpura" housing complex, Pannipitiya.

The construction of the housing towers of the project has been completed as follows.

Tower B - 2022.05.16 - Assigned to Honorable MPs.
Tower D - 2023.05.31 – Housing recipients have been settled.
Tower C - 2023.08.15 - Housing recipients have been settled.
Tower E - 2024.01.31 - 47 housing units have been sold on pre-sale basis.

The construction of Tower A is currently underway, and its housing units are to be handed over to the Ministry of Defense and the Navy.

Accordingly, currently 5 housing units from Tower D, 4 units from Tower C, and 49 units from Tower E are remaining for sale. A Cabinet paper has been submitted for selling in the open market the housing units that have not yet been received out of the housing units reserved from Tower B for Hon. MPs and such housing units for which agreement has been entered into but not yet occupied.

(k) Observation

From January 2024, the collection of payments from consumers who pay Rs.3000/= or less per month for houses provided to low-income families under the Urban Regenerative Project has been stopped based on a government decision.

However, based on the decisions taken by the government regarding the granting of freehold rights in the respective houses, action was taken to collect the arrears until then, and necessary measures are already being taken to recover the outstanding water usage charges by disconnecting the water connections of the residents with outstanding payments in the relevant housing projects and by providing payment plans to them.

(l) Observation

Board of Management approval has been obtained regarding the matter concerned and accordingly, the line ministry has been informed on 16.11.2023, and the Urban Development Authority has been informed to take measures to obtain the approval of the Cabinet of Ministers and to obtain the approval of the Cabinet of Ministers to change the objective of the acquisition. Accordingly, the approval of the Board of management has been obtained and the draft of the Cabinet paper has been prepared to obtain the approval of the Cabinet of Ministers.

(m) Observation

Although the construction work of the West Bank Development Project of Beira Lake was going on in a proper manner, due to the difficulty of getting treasury allocations in the face of the economic crisis in the country, based on the instructions received to complete the construction of this project so that the public can use it, it was decided to end this project by mutual understanding.

(n) Observation

In respect of these officers who were recruited and employed through the subsidiary company based on the authority's requirement, action has been taken by now to include them in the urban development authority's cadre plan, and with the approval of the Department of Management Services, absorb them into the permanent staff of the authority.

(o) Observation

Prior to stabilization, the landfill was 50 meters high, within a 15 acre area, with an incline of 60^0 - 90^0 degrees. It has been confirmed by National Building Research Organization (NBRO) that in the section of which work has been completed by 22.11.2022, the height has been leveled to 30 meters, and its incline has been reduced to between 25⁰ - 30⁰ and the garbage heap has been stabilized at 7 levels as per the specifications of the consultants in a manner that is not dangerous to the public. Also, about 30% of the sewage disposal system and about 25% of the harmful gas emission prevention system have been completed. Accordingly, including the work completed by now, consultancy fees, including project administration costs, a sum of Rs. 441.74 million has been spent by the Urban Development Authority for the above project.

However, the Urban Development Authority decided not to provide further financial allocation for this project and as an alternative, it was decided to implement this project jointly by the public and private sectors. The authority has already taken the necessary preliminary steps to invite investment proposals to select a private sector investor to complete the remaining parts of the project. However, since the acquisition by the Urban Development Authority as per Section 44 of the Land Acquisition Act relating to 12 acres of the land identified for the project has not yet been completed, it has not been possible to complete the process of selecting an investor.

(p) Observation

Functions	Generation of reports
Comprehensive income statement and statement of financial position as on 31.12.2021	About 95% of the work of preparing the comprehensive income statement has been completed and arrangements are being made to complete the remaining 5% as soon as possible. We would like to inform that about 90% of the work on the financial statement has been completed and the necessary steps will be taken to complete it too very soon.
Debtor/Creditor Period Analysis Debtor/Creditor comparison	At present, it is possible to retrieve the time analysis relating to rent debtors and I wish to inform that necessary action is being taken to get developed through the system developer the facilities for obtaining Other Debtors and Creditors Time Analysis Reports and Debtors and Creditors Reconciliation Reports facilities from the year 2024.
Calculation of annual depreciation	From the year 2020, depreciation allocation account numbers have been given for each asset contained in the property plant and equipment and arrangements will be made to prepare the relevant calculation document in this regard in consultation with the system developers.
Invested Property Registry	Based on the information provided by the authority at the start of the system, it is possible to obtain a document on the invested property through the system. But, as already informed to you, due to the brevity of the information contained

	in that document as you have pointed out, based on the authority's 2021 land and land valuation report, the authority's land division is in the process of updating the land and building register (Land Register). Accordingly, we would like to inform you that after the completion of the said task, the necessary actions will be taken promptly to obtain the invested property document from the accounting system with the system developer using the same data.
Fixed Deposit register for a given period	In consultation with the system developer, action will be taken promptly to make the improvements to be made to the system to enable obtaining the said report

(q) Observation

The assists management division carries out the transfer of properties of inactive tenants to new tenants by paying the relevant arrears, and this division also carries out submission of payment plans for recovery of rent arrears, and referring of them for legal actions.

(r) Observation

Necessary measures will be taken to inform the concerned Divisional Secretaries regarding the compensation beneficiary parties who have not been identified for the currently acquired lands mentioned in the compensation document.

(s) Observation

01. Colombo Transwork Land

Lessee - The One Transwork Square (Pvt.) Company

Not as described under this, this land has been leased through 04 lease agreements (years 2013 to 2016), and according to those agreements, the development period has been specified as 05 years in each agreement. Accordingly, the development period of the agreement signed in the year 2016 was effective until 2021, and although the lessee had informed that the lease period ends in 05 years according to the agreement, currently, a structure of 60 floors has been built out of the 81-storey building which is the first phase of this project, which is expected to be completed in 3 phases. And the lease value of Rs. 4999.7 million is the estimated lease value of the chief government valuer, and since the lessee has paid the amount in full, and thus, no understatement of the value has been made.

This lease has been given to a local private limited company established under Companies Act No. 07 of 2007. There has been no change made to the leased development period as July 2023. But according to the notification made by the lessee to report the progress of the development works, he has given a detailed report with the dates of completion of this project along with a project report. In respect of that report, observations have been asked from the advisory division of the authority, and action will be taken to report facts to the the board of management according to those observations, and decide on the extension of the development period.

As previously reported, the difference between the lease value and the market value of the land mentioned in the audit inquiry is a value to be recovered in the sale of the residential units constructed after the completion of the project, and that value cannot be recovered until the completion of the development project.

(t) Observation

The facts that leasing of the Land owned by the Authority at DR Wijewardena Mawatha, Colombo Fort, to Lake Leisure Holdings Pvt., not taking legal action to recover the financial loss that the authority had to bear therefrom, and not using the relevant property for any development work till now, have been made as queries. All information related to these matters has been reported to the board of management of the authority, and according to the instructions of the board of management, action has by now been taken to seek advice from the attorney general's department Action will be pursued according to the instructions given by the Attorney General's Department.

(u) Observation

The information regarding the 47 vehicles registered in the name of the authority is as follows.

- 7 Vehicles registered in the name of Urban Development Authority, which have been disposed of through disposal and sale.

	Vehicle number	Name of transferee	Date
1	120-7914	B.H.Jeewaka	2016.05.13
2	15-8433	B.A. Jayatissa	2016.07.07
3	18-3108	K.T.M.I. Kathurirathna	2016.05.13
4	50-2693	D.I. Kumarage	2009.03.30
5	54-7502	H.L. Anura	2019.12.27
6	59-0211	T.D.I. Madhawa	2022.01.12

7	GV-4475	J.A.N. Dharmasiri	2019.07.08

- GW-6432 - Has been handed over to the Kataragama Pradeshiya Sabha and entered in the authority's vehicle register.
- These 03 buses are owned by the Welfare Association of the Urban Development Authority. Therefore, they have not been included in the authority's vehicles register.

1.	NC-5940
2	ND-5230
3.	ND-7154

- Since these 11 vehicles are owned by the Urban Settlement Development Authority, they are not included in the authority's vehicle register.

1	19-9156
2	58-7130
3	KA-6073
4	KF-7936
5	KJ-3870
6	KM-8686
7	KS-5687
8	MY-0216
9	NB-3032
10	PB-5291
11	PD-4645

Misplaced vehicles -3

1	135-4477
2	139-6527
3	139-6530

Vehicles for which no information can be found so far - 20

10-1710 -car	139-6528 -motor cycle		37-6700 - land vehicle

11-5849 -car	139-6531 - motor cycle		37-6700 - land vehicle
14-7201 -car	84-4981 - motor cycle	05-9430 – dual purpose	40-6250 - land vehicle
14-7202 -car	88-2817 - motor cycle		46-2216 - land vehicle
49-1312 -car	88-2818 - motor cycle		46-2217 - land vehicle
13-2344 -car	89-9273 - motor cycle		
13-2353 -car	95-2416 - motor cycle		

According to the information from the Department of Motor Traffic, vehicles registered under the address of the authority - 2

9-0057 - Owner name- BANDUSENA MUTHUWAHANDI (Owner add- URBAN DEVELOPMENT AUTHORITY)

UF-3499 - Owner name- JERDME ROGER JEAN COJRBOULES (Owner add-SIIRM URBAN DEVELOPMENT AUTHORITY)

(v) Observation

Various measures are being taken to recover these outstanding loan installments and interest. Basically, the relevant local government institutions have been informed every year to pay the outstanding loan installments and interest. Although 05 local government institutions have paid the loan and interest in full, some local government institutions have paid a part of the loan installments and interest and therefore, action was taken to file lawsuits through the Attorney General's Department for non-payment of the balance. The Attorney General's Department had informed that according to the loan agreement, it is not possible to recover the loan and interest by filing a lawsuit and for that purpose, it should be referred to arbitration. Since the measure takes a high, it was decided to negotiate with the relevant institutions once again. Accordingly, it was decided to select institutions with a loan amount of less than 4 million and inform the relevant government institutions through the regional offices of the authority to recover the loan installments and interest and if they do not respond for the same, it was decided to look into the possibility of recovery from the existing fund in the joint accounts maintained by the authority with those institutions. Accordingly, steps have been taken to inform the relevant sub-offices. Also, for recovering the outstanding loan installments and interest of more than 4 million from the local government institutions, the Secretary of the Ministry of Urban Development and Housing was informed and through the said Secretary of the Ministry, the secretary to the Ministry of Local Government was informed of. Accordingly, the Senior Assistant Secretary of the Ministry of Local Government has informed the Local Government Commissioners and Assistant Local Government Commissioners to take immediate action in this regard. Meanwhile, the Ratnapura Municipal Council has started paying loan installments in monthly installments.

Nimesh Herath
Chairman
Urban Development Authority