

## **Head 166 – Ministry of City Planning and Water Supply**

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### **1. Financial Statements**

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#### **1.1 Qualified Opinion**

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The audit of the financial statements of the Ministry of City Planning & Water Supply for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance and cash flow statement for the year then ended 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 to be read in conjunction with provisions of the National Audit Act No. 19 of 2018. The summary report including my comments and observations on the Financial Statements of the Ministry of City Planning & Water Supply was issued to the Chief Accounting Officer on 31 May 2019 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 and the Annual Detailed Management Audit Report related to the Ministry of City Planning & Water Supply was issued to the Chief Accounting Officer on 30 May 2019 in terms of Section 11 (2) of the National Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Section 10 of the National Audit Act No. 19 of 2018.

In my opinion, except for the effects of the matters described in the Paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the Ministry of City Planning & Water Supply as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

#### **1.2 Basis for Qualified Opinion**

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

#### **1.3 Responsibility of the Chief Accounting Officer in relation to the Financial Statement**

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The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38 (1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Ministry and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

#### **1.4 Auditor's Responsibilities for the Audit of the Financial Statements**

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

## 1.5 Report on Other Legal and Regulatory Requirements

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I express the following matters in accordance with Section 6 (d) of National Audit Act, No. 19 of 2018.

- (a) Since there was no need for the Ministry to prepare of financial statements for the preceding year, it could not be stated that the financial statements presented was consistent with the preceding year.
- (b) Since there was no requirement for the Ministry to prepare financial statements for the preceding year, recommendations on the financial statements had not been made.

## 1.6 Comments on Financial Statements

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### 1.6.1 Statement of Financial Performance

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The following observation is made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p>-----</p> <p>As per the Statement of Financial Performance the unfavourable balance of imprest account was Rs.29,255,439,197. However an imprest adjustment account had not been prepared to reconcile that balance in terms of the section 7 (vi) of the circular.</p>	<p>-----</p> <p>In terms of section 7(vi) of the circular an imprest adjustment account should be prepared and submitted along with financial statements.</p>	<p>-----</p> <p>As per the observations of Auditor General, after identifying the deficiencies, in the statement of financial performance it had been prepared again. It is submitted herewith along with the relevant adjustment account.</p>

### 1.6.2 Statement of Financial Position

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The following observation is made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p>-----</p> <p>Fixed Assets registers for plant, machinery &amp; equipment, furniture,</p>	<p>-----</p> <p>Fixed asset registers should be maintained</p>	<p>-----</p> <p>As mentioned in the state Accounts circular</p>

office equipment and vehicles had not been properly updated. The value of fixed assets included in the financial statements could not be compared with the relevant fixed asset register or schedules. Reports on annual board of survey for the year under review had not been submitted to audit even by 26 May 2019. Due to these reasons, fixed assets included in the state of financial position could not be satisfactory verified.

update and annual board of survey should be conducted.

No.267/2018 dated 21 November 2018, al the fixed assets of the Ministry had been valued and entered into the CIGAS programme in November 2018.

### 1.6.3 Statement of Cash flows

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Following observations are made in this regard.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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(a) A sum of Rs.3,145,223,571 had been shown as cash flows from operating activities in the statements of cash flows. However as per the information furnished to audit it had been Rs.4,829,330,558. Accordingly a difference of Rs.1,684,107,017 was observed.	Financial statements should be prepared as per the State Accounts Circular No.267/2018 dated 21 November 2018.	The clarifications regarding each values in the statement of cash flows prepared are as follows. Only actual receipts and payments in cash are included for the statement of cash flows. Hence, the differences you have mentioned were due to consideration of receipts and payments not in cash (Cross entities). Further, it had to be adhered with the format introduced in State Accounts Circular No.267/2018 when preparing the statement of financial performance and statement of cash flows. Hence there was no any place to record the payment of deposits, receipt of deposits, remittances, recovery of advances and payments. As mentioned in your audit query.
(b) A sum of Rs.182,009,485 had been shown as cash out flows for the operating activities in the statement of cash flows. However as per the information furnished to audit it had been Rs.4,824,079,483. Accordingly a difference of Rs.4,642,069,998 was observed.	- do -	-
(c) No value had been shown as cash flows from investing activities in the statement of cash flows. However as per the information furnished to audit a sum of Rs.5,748,706 had been recovered as	- do -	-

advances and it had not been entered.

- (d) A sum of Rs.25,314,342,647 had - do - been incurred for procurement or construction of physical assets and for the acquisition of other investments. However as per the information furnished to audit it was Rs.10,999,811 as Rs.4,361,182 for the acquisition of physical assets and Rs.6,638,629 for the payment of advances. Accordingly a difference of Rs.25,303,342,836 was observed.
- (e) Though the Ministry had not - do - engaged in financing activities, a sum of Rs.22,232,612,924 and Rs.115,351,186 had been shown as foreign borrowings and grant received respectively under financing activities in the statement of cash flows eventually.

#### 1.6.4 Non-maintenance of Registers and Books

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The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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(a) <b>Security Register</b> A security register containing the names of officers required to give security had not been maintained.	A Security Register shall be maintained in terms of section 891 (1) of the Financial Regulations.	Security Register containing information of officers required to give securities had not been maintained.
(b) <b>Records of liabilities</b> A records of liabilities had not been maintained.	Records of liabilities should be maintained in terms of section 214 of Financial Regulations.	It was accepted that records of liability had not been maintained. However all the information regarding liabilities had been entered in to the SIGAS accounting system and

updated.

(c) **Register of listing of Vehicles**

Register of listing of vehicles had not been updated.

An updated list of vehicles should be maintained in terms of section 1647 (e) of financial regulations.

By now, the list of vehicles should have been updated as per section 1647 (e) of financial regulations.

**1.6.5 Non-compliance with Laws, Rules and Regulations**

The non-compliances with the provisions in Laws, Rules and Regulations observed during the audit test checks are analysed below.

Reference to Laws, Rules and Regulations	Observation		Recommendation	Comments of the Chief Accounting Officer
	Value Rs.	Non-compliances		
<b>(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka</b>				
(i) Financial Regulation 371	44701	Sub-imprest issued in 4 instances amounting to Rs.44,701 for miscellaneous activities had not been settled in 10 days after completing the activities.	Sub-imprest account should be settled within 10 days after completing the activity in terms of financial regulation 371.	Accepted.
(ii) Financial Regulation 170 (2) (a)	10,000,000	Flood donation amounting to Rs.10 million received from another institution during the year 2017 had been retained in the deposit account without being credited to government	These deposits should be credited to government revenue or settle in terms of section 170 (2) (a) of the financial regulations.	Accepted.

revenue. Out of that money a sum of Rs.1,000,678 and Rs.1,494,865 had been incurred during year 2017 & 2018 respectively for activities not related to flood donations.

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| <p>(b) <b>Section 1.6 of the Public Financial circular No.05/2016 dated 31 March 2016</b></p>                        | <p>The annual board of survey should be conducted for the year 2018 and those reports should be submitted to Auditor General before 17 March 2019. However those reports had not been submitted even by 26 May 2019.</p> | <p>Action should be taken in accordance with the section 3.1.6 of the public financial circulars.</p>   | <p>It was unable to submit the respective reports on due date due to resolving issues arose during the board of survey. Actions had been taken to submit the same to auditor general promptly.</p> |
| <p>(c) <b>Section 07 of the circular of Ministry of Finance &amp; Mass Media No. 01/2017 dated 28 June 2017.</b></p> | <p>Detail of all the assets owned by the institution should be submitted to Comptroller General Office. However it had not been done so.</p>   | <p>Action should be taken to submit the details of all the assets owned by the institution to the Comptroller General Office within due date.</p> | <p>Details of all the assets owned by the institution had been emailed to the Comptroller General Office on 22 May 2019 via electronic mail.</p>   |

## 2. Financial Review

### 2.1 Imprest Management

The following observation is made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p>During the year under review the net provision made available for 14 project on development programme was Rs.5,127 million. However the expenditure on those projects was Rs.3,009.4 million and Rs.2,117.6 million or 41 percent of provisions made available had been saved.</p>	<p>The budget estimate on expenditure should be prepared accurately in terms Section 50 of Financial Regulations.</p>	<p>Lack of sufficient imprest from the treasury, delays of the contractors due to improper payments made and delay in submitting of bill were the reasons for saving of provisions made for the expenditure on development projects implemented by the Ministry and the affiliated institutions.</p>

### 2.2 Expenditure Management

Following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p><b>Saving of entire net provisions</b></p>		
<p>(a) The net provision amounting to Rs.125,000 made available for two recurrent objects had been saved infully without being utilized.</p>	<p>Annual expenditure estimate should be prepared accurately in terms of section 50 of the Financial Regulations.</p>	<p>166-01-11-1203- Rs.25,000 This was estimated to provide uniforms to employees in State Minister Office. However the provisions had been saved since no any requests had been made by the officers eligible for uniforms. 166-01-11-14-09- Rs.100,000 Since the expenditure had not been occurred as expected due</p>



to non-appointment of State Minister for most of the time period during the year, the provisions had been transferred under Finance Regulations 66 with approval of General Treasury to the objects for which provisions were not sufficient.

- (b) The net provision amounting to Rs.375,000 made available for two capital expenditure objects had been saved in fully without being utilized. Annual expenditure estimate should be prepared accurately in terms of section 50 of the Financial Regulations. The entire provisions had been saved due to non-occurrence of expenditures as expected since and State Minister had not been appointed for most of the time period during the year.

### 3. Operational Review

#### 3.1 Planning

The following observation is made.

#### Audit Observation

An action had been prepared in terms of public finance circular No. 2014/01 dated 17 February 14. However as per the section 03 of that circular following matters had not been included.

- An updated organizational structure for the year under review.
- Details of approved and actual cadre.
- Imprest requirement plan for annual activities.
- Annual procurement plan for main development programs.
- Internal audit plan.

#### Recommendation

Action plan should be prepared according to the provisions the public finance circular.

#### Comments of the Chief Accounting Officer

The letter of MNPEA/PLN/APG/15 dated 14 October 2015 issued by Ministry of National Policies and Economic Affairs was used as the base for the preparation of annual action plan for the year 2018. As per guidelines informed by that letter, following matters included in the Public Finance Circular 2014/01 should not be included.

- (a) An updated organizational structure for the year under review, details on approved and actual cadre.
- (b) Imprest requirement plan for annual activities.
- (c) Internal audit plan.

### 3.2 Not attaining the expected output level

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The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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<p>(a) The expected progress on 6 projects planned to be implemented as per action plan for year 2018, had been in the range between 5 percent to 69 percent.</p> <p>As per annual performance report the actual performance of those six projects had been in the range of 4 to 39 percent. Accordingly the actual performance had been decreased by a range of 1 percent to 23 percent than the expected performance level.</p>	<p>Actions should be taken to achieve the relevant progress as planned at the commencement of the year.</p>	<p>The constructions were stopped due to suspension of AFD provisions for ICB 04 contract agreement.</p> <p>Although contract agreement for ICB 03 had been awarded during the month of September 2018, the commencement of construction had been delayed by the contractor until the month of March 2019.</p> <p>The constructions had been delayed due to unaccountability of sufficient provisions to acquire the lands for the construction of proposed Basnagoda reservoir.</p> <p>Delays in acquisition of lands for the construction of water towers in Neboda and Mathugama. Delays in granting permission for transmission and distribution pipe laying by Road Development Authority.</p> <p>The sub-contractor ceased the construction activities due to improper payments made by the main contractor.</p> <p>Delay in pipe laying, delay in acquisition of lands and changes made to the project due to objections of farmers organization for Raththota water source.</p> <p>Due to objections of farmers organizations against the utilization</p>

- of Rajanganaya lake as a major water source of the project and hence other construction activities had been delayed.
- (b) It had been failed to complete the Chronic Kidney Disease Prevention Programme, Rural Water Supply and Sanitation Improvement Project, Implementation of Rain Water Harvesting Programme and SOCOSAN Programme directly implementing be the Ministry and scheduled to be completed during the year under review.
- Actions should be taken to achieve the respective progress as planned at the commencement of the year.
- The Rain Water Harvesting Project planned to be constructed in Ministry premises had been scheduled to be established in the building proposed to be constructed for City Planning Section. However the building had not been constructed as planned.
- The provisions for the SACOSAN programme had been released to Divisional Secretariats. However due to not releasing imprest by the General Treasury for those offices, lack of sufficient imprest for Chronic Kidney Disease Provision Program and failure to complete Rural Water Supply and Sanitation Improvement Project due to lack of provision, the project could not be completed as expected.

### 3.3 Delays in project implementation

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Following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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(a) Seven (07) projects aggregating Rs.90,624 million had been delayed from 349 days to 2009 days beyond the true expected date of completion due to poor performance of the contractor, delays in clearance of lands, delays in contract awarding, environmental and resettlement delays. Further time extensions had been given to complete projects exceeding project period. As such a considerable delay had been observed in completing those projects.	Actions should be taken to complete the projects as expected.	Agreed with the matters highlighted.

- (b) Provision amounting to Rs.304.93 million had been made available from the year 2015 to the year 2018 for second (II) stage in pipe laying from ground water tank in Andaragasyaya to Gannoruwa in Hambantota district. Only a provision of Rs.16.99 million had been utilized at the commencement of the year 2018. Accordingly a provision of Rs.287.94 million had been saved. It had been failed to complete the project even by 31<sup>st</sup> December 2018 as non-utilization of provisions made available.
- Actions should be taken to prepare plans properly and obtaining provisions accordingly in order to complete the project promptly.
- The physical and financial progress of the contract for supplying, transporting of DI pipes and fittings for Bandagiriya water supply schemes awarded under this had been 75 percent and 65 percent as at 31<sup>st</sup> of December 2018. Further contract for laying pipes with 300mm dia and contract for supplying a system for observing the level of water in Bandagiriya water supply scheme had been completed by this moment.
- (c) An aggregate provision of Rs.270 million had been made available as Rs.158 million in year 2017 and Rs.112 million in the year 2018 for the water supply project for resettled villages in Kegalle district. However only Rs.120.93 million had been utilized at the year under review. Accordingly a provision of Rs.149.07 million had been saved. Although provisions had been made by the Parliament for the project, it had been failed to complete the project as expected.
- Actions should be taken to prepare plans properly and obtaining provisions accordingly in order to complete the project promptly.
- A sum of Rs.197 had been provided for the year 2018 and out of that Rs.85 million had been transferred to an object for the completion of other projects of the board at the end of the year. Accordingly an amount of Rs.90 million had been incurred during the year and it had been informed through Assistant General Manager (Kegalle district) under Sabaragamuwa Regional Support Centre that the balance Rs.21 million could not be incurred due to the government instability prevailed during those days and even though contractors submitted their bills the payments cannot be made. As a result construction had not been made properly.

### 3.4 Annual Performance Report

Following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p>The annual performance report for the year under review had been submitted for tabling in the parliament on 11 April 2019 by the Ministry interms of Public Finance Circular No.402 dated 12 September 2002.</p> <p>The following observations are made this regard.</p>	<p>Data in the annual performance report should be prepared accurately and should be compared with the annual action plan.</p>	<p>The annual performance report is prepared based on the information obtained from each institutions. Accordingly the sources of the information relating to Matara Stage IV project and Thambuththegama Water Supply Project were the information received through electronic mail from National Water Supply &amp; Drainage Board to us.</p>
<p>(a) It was revealed in audit that the physical progress of Matara Stage IV Project and Thambuththegama Water Supply Project is 9 percnt and 5 percnt respectively at the end of the year. However it had been shown as 12 percnt and 4 percnt in the performance report.</p> <p>(b) The performance on Water Supply Projects financed by local banks had been shown in the annual performance report which were not include in annual action plan of the Ministry.</p>		<p>As per the guidance of the letter sent by National Policies &amp; Economic Affairs when preparing annual action plan, only projects for when financial provisions had been confirmed should be included in the annual action plan. Information on projects had not been included since at the time of preparing annual action plan the receipt of financial provision had not been confirmed. However for the annual performance report information on all of the provision should be included and hence information on local banks funded projects had also been included.</p>

### 3.5 Projects implemented by Local Funding

Following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
Due to inefficient procurement process regarding Matara Stage IV Project, it had been taken more than 5 years from June 2011 to July 2016 from calling of bids to awarding the contract to the selected bidder. Further at the end of the year under review, the physical progress of the project was as low as 12 percent.	The procurement plan included in the action plan should be prepared properly & accurately and under take procurement activities accordingly in order to implement the project during the period mentioned in the action plan.	At the commencement a foreign lending Agency had been identified. However due to restrictions made on budgetary allocations funding had been postponed for that. Later the Ministry of Finance agreed to provide local funds and then it was estimated to implement by local funds. Further time taken to accrue the proposed land was caused for the delay.

### 3.6 Assets Management

Following observations are made in this regard.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
<b>Vehicles are not used for running</b>		
(a) During the physical audit conducted on 24 January 2019, it was revealed that 5 Motor Vehicles, 3 Cabs and a Jeep had been parked in the Ministry premises without any coverage.	Action should be taken to repair or auction the vehicles not using for running	During disposal process in the year 2018, few vehicles were referred for auction. However, those vehicles were not auctioned due to unavailability of auctioneers. Further actions will be taken to auction those vehicles after investigating vehicles not been used under the disposal process in this year.  Further actions is being taken to hand over the Jeep to the Ministry of Environment,  One Vehicle had been parked in Ministry Premises by the Department of National Community and Water Supply due to

unavailability of parking facilities in that Department.

Two vehicles owned by Ministry of Housing, Plantation & Infrastructure had been handed over to the Department of Road Development in North West with the concurrence of the Ministries. Actions are being taken to construct a vehicle park for other vehicles since the existing vehicle park is not sufficient for officer's vehicles.

**Use of vehicles belonging  
to other Public institutions**

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| (b) | As per the information furnished by the Ministry of City Planning, Water Supply & Higher Education, 11 vehicles belonging to other public institutions had been utilized by the Ministry. | Actions should be take over properly or release to relevant instructions. | By now one vehicle had been handed over to Ministry of Western Development and Mega Police and another vehicle to Ministry of Health. Further Actions are being taken to handover the jeep to the Ministry of Environment. Due to changes in Ministers and Secretaries in this Ministry from time to time, vehicles brought by those ministers and secretaries to this ministry had been used by the officers of the Ministry. Since no vehicles owned by this Ministry which are in usable condition of the officers, these vehicles had been utilized for the use of Ministry's Officers. |
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Since no provision are made available to procurement of new vehicles to the Ministry and obtaining vehicles from National Water Supply & Drainage Board is more economical than hiring vehicles. Accordingly, due to no vehicles are available for the use of Hon. Minister & Hon. State Minister's staff, vehicles of National Water Supply Drainage Board are being used.

### 3.7 Securities of public officers

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The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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In terms of the regulation 128 (1) (n) of Financial Regulations, officers liable to provide securities are reviewed give securities in terms of prevailing laws. However it had not been done so.	Action should be taken to obtain securities from officers who are liable to keep securities.	Agreed. Action with the taken to keep securities of officers liable to keep securities in future in terms of Financial Regulations, Acts and ordinances.

### 4. Achievement of sustainable Development Goals

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Following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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Provision of Clean Water & Sanitation Services had been identified as sustainable development goal of the Ministry of City Planning & Water Supply and implementation of provisioning piped borned water and implementation of sewerage & Septage treatment had been targeted. Safe drinking water and sanitation for all had been identified as indicators. The interest parties on achievement of Sustainable Development goals and objectives had been identified and programmed and awareness through circulars had been conducted on them. However no any Circular in this regard had been issued up to now.	Awareness should be conducted in order to achieve goals in the Circulars regarding Sustainable Development.	No comments had been given.



## 5. Human Resource Management

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Following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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(a) As per the letters of Management Service Department No.DMS/7777/WSSIP dated 29 August 2017, 03 programme officers for 4 years period had been approved for the Water Supply Sanitation & Improvement Projects. However contrary to the Management service circular No. 01/2016 of 24 March 2016, two officers of the Ministry had been employed part timely.	Should adhere to the Management service circular No. 01/2016 of 24 March 2016.	Services of two officers of the Ministry had to be taken on part time basis on the recommendation and approval of former secretary of the Ministry.
(b) Human resource obtained from other parties		
(i) As per the information provided by National Water Supply & Drainage Board 85 employees of 09 posts had been released to the Ministry during the year 2018.	Human resources obtained from other parties should be released to the relevant institutions again.	Although 85 employees of National Water Supply & Drainage Board had been released to the Ministry, only 19 officers were attached to the Ministry.
(ii) As per the information provided by Ministry of city planning & Water Supply, it was reported that only 19 officers of National Water Supply & Drainage Board are working in the Ministry as at 31 December 2018 those employees / officers had worked in the Ministry under different designations such as Engineers, Chief Quantity Surveyors, Meter Readers and Drivers Since the years of 1995, 2012, 2013 and 2018.	Human resources obtained from other parties should be released to the relevant institutions again.	Due to vacancies exists in the Ministry's staff 19 officers in the National Water Supply & Drainage Board had been employed.
(iii) A sum of Rs.141 million had been paid by the National Water Supply & Drainage Board for the period of three years from December 2015 to December 2018 as	Employees should be recruited for vacancies & released employees of National Water Supply &	Salaries had not been paid by the Ministry for employees released from National Water

salaries and wages of those employees.

Drainage Board.

Supply & Drainage  
Board for the duties of  
the Ministry.