

Head 166 –Ministry of Water Supply

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Ministry Water Supply for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 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 read in conjunction with provisions of the National Audit Act No. 19 of 2018. The summary report containing my comments and observations on the financial statements of the Ministry was issued to the Chief Accounting Officer on 24 May 2022 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Ministry was issued to the Chief Accounting Officer on 23 May 2022 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka 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 financial statements give a true and fair view of the financial position of the Ministry of Water Supply as at 31 December 2021 and 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

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor’s Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer for the Financial Statements

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

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, and its materiality depends on the influence on economic decisions taken by users 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- 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 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.
- 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

I express the following matters in accordance with Section 6 (1) (d) of National Audit Act, No. 19 of 2018.

- (a) As per the letter of Director General of State Accounts bearing the No. SA/MAA/02/01/01 dated 12 January 2022, the "Reporting Basis" of the financial statements had been amended. However, only figures of the proceeding year had been amended without disclosing it in the financial statements prepared by the Ministry.
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Performance

The following observations are made in this regard.

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
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(a) As per the Treasury Final Account Statements, the recurring expenditure for salaries, wages and other employee benefits was Rs. 93,158,336. However, it had been shown as Rs. 96,174,236 with an increase of Rs. 3,015,900 in the statement of financial performance of the Ministry.	Accepted. No any comments.	Financial statements should be prepared in terms Sate Accounts Guideline No. 06 of 2021/03 dated 26 November 2021 of Director General of State Accounts.
(b) As per the Treasury Final Account Statements, the recurring expenditure on other goods and services was Rs.83,105,722. However, it had been shown as Rs.80,089,822 with a decrease of Rs.3,015,900 in the statement of financial performance of the Ministry.	No comments had been given.	-Do-

1.6.2 Statement of Financial Position

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
It had been shown in the relevant ACA6 form that Rs.350,294,498 worth of transport equipment is in the possession of the Ministry that had been included in property, plant and equipment valued at Rs.388,116,972 in the statement of financial position. However, it was observed during the inspection of Ministry books and fixed assets register that in those transport equipment, 14 motor vehicles belonging to other institutions valued at Rs.94,830,000 had been included, Rs.4,500,000 worth of double cab registered under the name of the Ministry is not included, 03 motor vehicles worth of Rs.8,100,000 which had been disposed during previous years were included in the books of accounts without taking any action to remove them from the books. Due to the above deficiencies, it had not been satisfied during the audit on the accuracy of the value of fixed assets included in the financial statements.	No comments had been given.	Fixed assets of the ministry should be included in the financial statements and fixed asset register accurately.

1.6.3 Statement of Cash Flows

The following observations are made.

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
(a) It had been shown in the statement of cash flows of the Ministry that a sum of Rs.176,251,618 had been incurred on personal emoluments & operating expenses under cash flows incurred on operating activities. However, as per the information submitted for audit it was Rs.9,858,703,850 and hence an aggregate difference of Rs.9,682,452,232 was observed between the values.	No comments had been given.	Financial statements should be prepared in terms State Accounts Guideline No. 06 of 2021/03 dated 26 November 2021 of Director General of State Accounts.

- (b) It had been shown that a sum of Rs. 9,686,978,781 had been incurred for construction or purchase of physical assets under cash flows incurred for investing activities. However, as per the information submitted to audit a sum of Rs. 4,526,549 had only been incurred on that. Hence, a difference of Rs.9,682,452,232 was observed. No comments had been given. -Do-

2. Financial Review

2.1 Management of Expenditure

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
(a) Net provision for 32 development programmes during the year under review was Rs.78,320 million. However, the expenditure of those projects is only Rs.51,823.5 million and hence Rs.26,496.5 million had been saved. Accordingly, the savings out of net provision was 34 percent.	This was due to insufficient funds received due to the corona situation and the bad economic situation in the country.	Expenditure estimates should be prepared accurately in terms of the Financial Regulations 50.
(b) The net provision of Rs.100,000 for the object code 166-1-2-1703 was left in full.	This was due to the inability to carry out ministerial functions as expected due to the corona situation in the country.	Expenditure estimates should be prepared accurately in terms of the Financial Regulations 50.
(c) The provision of Rs.1,800,000 for three recurrent expenditure subjects had been completely transferred to other expenditure subjects under financial regulation 66.	Provisions were saved due to the temporary suspension of foreign travels and requests for uniforms not coming in as expected.	-Do-
(d) Out of the net allocation of Rs.1,970,500 for 05 recurrent expenditure subjects, an amount ranging from 23 percent to 53 percent had been saved.	This was due to not incurring expenses as expected due to closure of the country during corona situation.	-Do-

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| (e) | Due to weaknesses in the preparation of estimates, out of annual budget allocation of Rs. 8,350,000 for 05 recurrent expenditure subjects, an amount ranging from 31 percent to 98 percent had been saved. | Due to the Corona situation in the country, the expected tasks could not be carried out. | -Do- |
| (f) | Out of the estimated allocation of Rs.4,100,000 for 03 recurrent expenditure subjects, an amount ranging from 36 percent to 98 percent had been transferred to other expenditure subjects through FR 66. | Anticipated expenditure did not arise in that manner and provisions were transferred within existing laws and regulations based on the needs of the expenditure subjects. | -Do- |
| (g) | The net allocation of Rs. 1,442.7 million for 10 capital expenditure subjects had been entirely saved. | Provisions had been saved due to non-receipt of Treasury assistance, non-submission of claims for provision requested for temporary payment activities, non-submission of claims for certain reserved provisions, non-payment for imported equipment, non-importation during the year, non-payment for road damages and non-acquisition of lands, non-payment of custom duty/VAT etc. | -Do- |
| (h) | Out of the net allocation of Rs.67,771 million for 21 capital expenditure subjects, an allocation ranging from 2 percent to 94 percent had been saved. | Due to the covid epidemic situation in the country, the expected expenses were not incurred. | -Do- |
| (i) | A provision of Rs.1,327.05 had been transferred from other expenditure codes to 02 capital expenditure subjects under financial regulation 66. However, provisions of relevant expenditure subjects had been saved exceeding the provisions so transferred. | It had been transferred as the provisions should be available when the bills were recommended to the Department of Foreign Resources. | -Do- |

- (j) Due to weaknesses in the preparation of estimates, out of annual budget allocation of Rs.14,194.67 million for 03 capital expenditure subjects, an amount ranging from 61 percent to 81 percent had been saved. Due to the Corona situation in the country, the expected tasks could not be carried out. -Do-
- (k) Out of the estimated allocation of Rs. 25,134.16 million for 06 capital expenditure subjects, an amount ranging from 04 percent to 34 percent had been transferred to other expenditure subjects through FR 66. This was due to the fact that the expected expenses did not arise in that manner due to the unfavourable situation in the country. -Do-

2.2 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Observation		Comments of the Chief Accounting Officer	Recommendation
Reference to Laws, Rules, and Regulations	Non-compliance		
(a) Subsection 16.2 of the National Audit Act No. 19 of 2018	A draft annual performance report had not been submitted to the audit along with the annual financial statements.	Accepted.	Should act in accordance with the provisions in National Audit Act.
(b) Financial Regulation 371(C) of Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Sub imprests of Rs.251,979 which had been issued for various activities in 33 occasions had not been settled immediately after the respective activity. Further, before settling the advances given previously in 14 instances, an amount of Rs.72,093 had been re-advanced.	Advance settlement was delayed due to the Corona epidemic situation prevailed in the country.	Imprests should be settled immediately after the completion of the activity.

- (c) Section 3.1 of Public Administration Circular No.30/2016 dated 29 December 2016
- No fuel combustion tests had been carried out on 20 vehicles owned by the Ministry.
- Arrangements have been made to conduct the fuel testing of the remaining vehicles in the future.
- Fuel tests should be carried out in accordance with Public Administration Circulars.
- (d) Public Finance Circular No. 05/2016 dated 31 March 2016
- (i) Section 3.1.4
- Actions taken regarding the excesses, deficiencies identified during the board of survey in 2020 had not been reported to the audit.
- Necessary actions had been taken regarding this.
- Should act in accordance with the provisions of Public Finance Circulars.
- (ii) Section 3.1.5
- Necessary action should have been taken before 26 February of each financial year with respect to the items listed in the General 47 report. However, those instructions had not been followed for items to be auctioned and disposed of identified in the 2020 board of survey.
- No comments had been given.
- Do-
- (e) Paragraph 3.1 of Presidential Secretariat Circular No. CA/1/17/1 dated 14 May 2010
- During the year under review, the Ministry had allocated 04 vehicles to the minister in charge of the subject.
- As per the instructions of the former Honorable Minister, it had been given for a period of one month to supervise water supply projects in Ratnapura district.
- Should act in accordance with the Presidential Secretariat circulars.

3. Operating Review

3.1 Planning

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
Even though an action plan for the year 2021 had been prepared in terms of Public Finance Circular No. 2014/01 dated 17 February 2014, an annual procurement plan had not been submitted for the major development programs planned in terms of paragraph 3 of that circular. Further, the overall expected progress at the end of the year under review had not been shown for some of the projects mentioned in the action plan.	The action plan for the year 2023 is being prepared by correcting the shortcomings pointed out by the audit.	An action plan should be prepared in accordance with the provisions of the Public Finance Circulars.

3.2 Non-achievement of expected Output Level

The following observations are made.

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
It had been failed to achieve the expected physical progress with respect of 09 large scale water supply and sewerage projects as per the ministry action plan 2021.	This was due to the covid 19 epidemic situation, unfavourable whether condition, delay in receiving equipment and raw materials to be imported, delayed payments to subcontractors and their poor efficiency, changes in project scopes, delays in land acquisition activities, farmer protests etc.	Action should be taken to achieve the relevant project progress as planned at the beginning of the year.

3.3 Non-achievement of expected Outcome

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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The China-Sri Lanka Joint Research and Demonstration Center for Water Technology built at a cost of Rs. 1,950 million as a grant from the Chinese government, had been handed over to the Government of Sri Lanka in February 2021. However, actions had not been taken to achieve the main objectives from this even by the date of audit of 10 January 2022.	After the construction of the training centre, all necessary activities had been carried out by the project in order to execute the required activities of it properly.	Action should be taken to get the expected progress from the projects.

3.4 Delays in the Execution of Projects

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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It was observed that extension of time exceeding the scheduled completion period had been given for 16 Foreign Funded Projects which are under the direct supervision of the Ministry due to poor performance of the contractors, delays in land clearance, delays in contract awarding, delays in environmental and resettlement, impact of Covid 19 and writing off of allocations as per public expenditure review etc. As a result, it was observed that there is a significant delay in the period of completion of the projects ranging from 184 days to 1779 days.	Actions are being taken to achieve the expected progress during the contract period.	Actions should be taken to complete the projects as planned.

3.5 Procurements

Following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) As per paragraph 4.2.1 of the Procurement Guidelines, neither a master procurement plan covering at least 03 years nor an annual procurement plan had been prepared.	The procurement plan for the year 2021 had been prepared, approved and acted accordingly.	Should act as per the provisions of the Procurement Guideline.
(b) In the case of obtaining a van for the China Sri Lanka Joint Research Centre on rental basis, the procurement activities had been executed through Regional Support Centre (Central) of National Water Supply and Drainage Board instead of the Ministry Procurement Committee and a sum of Rs.1,871,080 had been paid as rent for that van during the year under review.	All activities had been done according to proper method and all approvals had been obtained for that.	The procurement activities should be done by the relevant procurement entity itself.

3.6 Assets Management

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) <u>Utilization of vehicles without approval</u> Prior approval of the Ministry of Finance and Planning had not been obtained for the vehicle bearing number CBG-7386 belonging to the Water Supply and Drainage Board used by the Minister of Water Supply in terms of the paragraph 3.3 of the Presidential Secretariat Letter No. CA / 1/17/1 dated 14 May 2010 relating to Public Expenditure Management.	By now, actions had been taken to obtain the approval of the Ministry of Finance and Planning.	Should act in accordance with the instructions given by the Presidential Secretariat Office.

(b) **Utilization of vehicles owned by other government institutions**

09 vehicles owned by 04 other government agencies had been utilized by the Ministry during the year under review.

Due to the transfer of ministers and secretaries from time to time in this ministry, the vehicles brought by them have been used for the use of Honourable Minister and his staff of this ministry and the ministry officials.

When utilizing vehicles owned by the other government institutions actions should be taken to take over them properly.

(c) **Unused vehicles**

03 vehicles that were not used for driving had been parked without cover in the Ministry's premises and the necessary actions had not been taken to repair or dispose of the said vehicles.

Although it has been decided to dispose of these vehicles, since there were not enough vehicles in the ministry, the Secretary has approved to repair them and it is being proceeded accordingly.

Actions should be taken to repair or auction vehicles that are not used.

(d) **Vehicles released to other institutions**

One vehicle had been released to Water Supply and Sanitation Improvement Project from 08 May 2019 and 02 vehicles had been released to the Department of National Community Water Supply from 25 August 2020 by the Ministry.

These vehicles had been released to the two institutions with the approval of the Secretary based on the vehicle requirement.

Action should be taken to get back the vehicles released to other institutions or to release them properly.

(e) **Idle Assets**

The mobile water quality testing vehicle worth of Rs.39,183,806 had been parked in the open premises of the China Sri Lanka Research Centre under the Ministry without any cover or security and without being used for any research activity from 15 September 2020 to 31 March 2022.

It will be possible to carry out all necessary activities for providing its services very soon.

Idle assets should be utilized for the expected activities promptly.

3.7 Security of public officers

Audit Observation

Comments of the Chief Accounting Officer

Recommendation

As per the section 128 (1) (n) of Financial Regulations of the Democratic Socialist Republic of Sri Lanka and paragraphs 05 and 06 of Public Administration Circular No. 1/99 dated 09 April 1999, officers who are bound to keep securities are required to keep securities within 03 months and if there are other officials who are not mentioned in the circular, but who are required to keep securities, it is the responsibility of the Head of the Institution to get securities from those officials. However, actions had not been taken to get securities from 05 officials holding the positions of Assistant/Deputy Director of the Ministry.

The Additional Secretary of the Ministry has retired on 01 March 2022 and three Assistant/Deputy Directors have kept securities.

Actions should be taken to obtain securities from the officers who are required to keep securities.

3.8 Uneconomic Transactions

Following observations are made.

Audit Observation

Comments of the Chief Accounting Officer

Recommendation

(a) Due to delay in payment of compensation for the acquisition of lands, a sum of Rs. 33,373,453 had been paid as interest for 23 projects during the year under review.

The land acquisition process takes a long time.

The process of land acquisition for the projects should be expedited.

- (b) The number of security personnel required to be employed as per the agreement entered into by the Ministry had not been employed during the year under review. However, an excess payment of Rs.562,077 had been made by the ministry as Rs.129,578 to the organization who rendered the respective service and Rs.432,499 to the organization who rendered the office cleaning and sanitation services. In addition to this Rs.147,500 had been paid to the organization who rendered the office cleaning and sanitation services during the period from 15 February 2021 to 28 February 2021 without certifying the attendance of the employees.
- Instructions had been given for proper signing for shifts properly in future.
- Should act as per the agreements.

3.9 Management Weaknesses

----- Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
The money collected from the employees and the institution of the Ministerial staff on behalf and the Employees Provident Fund should be remitted to the relevant institution without any delay. However, amount payable on 07 occasions from December 2020 to September 2021 on behalf of the contribution on Employees Provident Fund amounting to Rs.1,071,320 had been remitted with a delay.	Posting was delayed due to the office being closed due to the Covid-19 pandemic.	Statutory payments should be remitted to the relevant institutions without delay.

4. Achievement of Sustainable Development Goals

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) Providing safe drinking water for all and confirming of the receipt sanitation facilities by 2030 had been identified as Sustainable Development Goals of the Ministry of Water Supply. In order to achieve these objectives, reaching the piped water coverage target of 60.38 percent had been shown as the main performance indicator for the year under review and the minimum number of piped water connections to be provided for that was 435,851. Out of the above targeted number of water connections, a target of 313,504 connections had been given to National Water Supply and Drainage Board. However, although the target was revised to 215,000 in October 2022, the number of new water connections provided by the end of the year under review was only 192,087 or 89.3 percent of the targeted number of water connections.	Out of the target number of water connections, 89.3 % had been achieved after revision of performance indicators.	Actions should be taken to achieve the performance indicator targets.
(b) Two officers had not been nominated for coordination activities to achieve the Sustainable Development Goals even by the end of the year under review in terms of the Ministry of Sustainable Development and Wildlife Circular No. MSDW / 08/65 dated 27 April 2018.	Accepted.	Should act in accordance with the circular.

5. Good Governance

5.1 Audit and Management Committee

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
As per the Section 41(1) of the National Audit Act No. 19 of 2018, there should be an audit and management committee for the purpose of reviewing the performances of the entity on continuous basis and in terms of the Management Audit Circular No. DMA/2009(1) dated 09 June 2009, 04 meetings should be held annually as at least one meeting in each quarter by the same committee. However, as per the Management Audit Department's letter bearing number DMA/AMC/M/2021/02 dated 06 August 2021, even though it had been shown that it is adequate to hold 02 committee meetings per year, only one meeting had been held by the Ministry for the year under review.	One meeting was held on 11 May 2021.	Should act in accordance with the National Audit Act and recommendations of Management Audit Department circulars.

6. Human Resource Management

The following observations are made.

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
(a) Approved cadre, Actual cadre and Expenditure on personnel emoluments		
(i) The total number of vacancies in the Ministry was 35 and it was about 24 percent of the	Although the Ministry of Public Service Provincial	Action should be taken to fill the vacancies for

- approved cadre. There were 14 Councils and the Local essential posts vacancies at the senior level, 04 Government had been expeditiously. vacancies at the tertiary level, informed to appoint and send officers for the relevant vacancies, no officers have been appointed so far. 10 vacancies at the secondary level and 07 vacancies at the primary level in it.
- (ii) Compared to the year 2020, the approved cadre had been increased by 07 senior level positions in the year 2021. However, it was observed a deficiency of 03 officers in the year 2020 and a deficiency of 06 officers in the year 2021. -Do- The posts should be approved as per requirement.
- (iii) A temporary post of Additional Secretary (Project Monitoring) had been approved in the Ministry and an officer had been recruited on contract basis from 14 June 2021 and a sum of Rs.574,800 had been paid as salaries during the year under review. This officer had been appointed by a Cabinet decision. -Do-
- (iv) Even though the positions had been approved from time to time for the Ministry, due to the recruitment of officers on acting and performance of duties basis instead of recruiting permanently, a sum of Rs.2,183,752 had been paid to 04 senior level officers as performance allowances and other allowances. Although it had been informed to appoint officials for the respective positions, due to the absence of senior level officers, officers were appointed on the basis of performance of duties. Should make permanent recruitment to approved posts.
- (v) If employees are recruited on casual or contract basis for the posts mentioned in paragraph 2.2 of letter of the Presidential Secretariat CA /1/17/1 dated 14 May 2010 entitled Public Expenditure Management, they should have fulfilled the qualifications of the government approved recruitment scheme. However, Since all recruitments for the ministerial Staff are done at the discretion of the Honourable Minister, it is often impractical to check the relevant qualifications. If employees are recruited on casual or contract basis, it should be ensured that they meet the qualifications of the government approved recruitment procedure.

no evidences had been submitted to audit to prove that the above qualifications had been fulfilled in respect 06 employees recruited on behalf of Ministerial Staff for 03 posts.

(b) **Human resources obtained from other parties**

(i) As per the information received from the National Water Supply and Drainage Board, 21 employees of the Board belonging to 06 posts had been released for the duties of the Ministry during the year under review and a sum of Rs.28.73 million had been paid as salaries and allowances for those employees and officers during the year under review.

These employees had been released to the Ministry in the year 2018.

Human resources obtained from other parties should be re-released to the relevant institutions.

(ii) However, as per the information submitted by the Ministry to the audit, only 15 officers and employees related to 08 positions from the Water Supply and Drainage Board had been employed in the service of the Ministry and hence it was not possible to confirm in the audit to where the other six officers had been attached.

By now out of employees 07 numbers had been re-released to the National Water Supply and Drainage Board.

-Do-