

Water Supply and Sanitation Improvement Project - 2020

The audit of financial statements of the Water Supply and Sanitation Improvement Project for the year ended 31 December 2020 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 the Schedule II, Section II (C) (3) of the Financing Agreement No. 5685 – LK dated 06 November 2015 and Article 4.09 (b) of the General Conditions of the Credit and Grants of the International Development Association dated 31 July 2010 entered into between the Democratic Socialist Republic of Sri Lanka and the International Development Association. My comments and observations which I consider should be reported to Parliament appear in this report.

1.2 Implementation, Objectives, Funding and Duration of the Project

According to the Loan Agreement of the project the Ministry of Water Supply is the Executing and Implementing Agency of the Project. The objectives of the Projects are to increase access to piped water services and improved sanitation in selected districts and to strengthen the capacity of associated institutions. The activities of the Project are implemented under 04 components namely, rehabilitation and expansion of urban, rural and estate water supply and sanitation schemes, strengthening of the capacity of the Department of National Community Water Supply, building of sector capacity through training and water quality mapping and Project management and administration. As per the Financing Agreement, the estimated total cost of the Project was US\$ 183.90 million equivalent to Rs.27,590 million and out of that US\$ 165 million equivalent to Rs.24,750 million was agreed to be financed by International Development Association. The balance amount of Rs.2,840 million is expected to be financed by the Government of Sri Lanka and through Community contribution. The project had commenced its activities on 07 December 2015 and scheduled to be completed by 31 December 2020. However, the date of completion of the activities of the Project had been extended up to 31 March 2022.

1.3 Qualified Opinion

In my opinion, except for the effects of the matters described in the Table 2 of my report, the financial statements give a true and fair view of the financial position of the Project as at 31 December 2020 and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.4 Basis for Opinion

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

1.5 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 Generally Accepted Accounting principles, and for such internal control as management determines as necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

1.6 Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional 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 internal control of the Project.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Comments on Financial Statements

2.1 Accounting Deficiencies

The following observations are made.

No.	Accounting Deficiencies -----	Amount ----- Rs. million	Responses of the Management -----	Auditor's Recommendations -----
(a)	As per the Section 38 of the Project Appraisal Document, community contribution of Rs.189.87 million for the rural and estate water supply schemes and Rs.250.6 million for the rural water supply rehabilitation schemes on completed project works had not been recognized and brought to the financial statements,. As a result, balance of the community contribution had been understated by Rs.440.47 million in the financial position.	440.47	Project has not been recorded the community contribution without making the final payment and fully completed.	Community contribution should be identified for the completed projects.
(b)	As per the records maintained by the Department of External Resources, US\$ 116 million equivalent to Rs.21,623 million had been disbursed by the Lending Agency as at 31 December 2020. However, the corresponding amount had been shown as Rs.19,179 million in the financial statements. As a result, proceed of the Loan had been understated in the financial statements.	2,444	The rate is taken according to the cash credited date rate of Central Bank of Sri Lanka.	Action should be taken to rectify the balance of the loan.
(c)	The cost of completed lavatories at the end of the year under review was Rs. 245.58 million in Kilinochchi, Monargala and Mullativu districts. However, a sum of Rs. 218.86 million had only been capitalized as at 31 December 2020. As a result, development expenditure	26.72	We have capitalized a sum of Rs.218.86 million as capitalization for the final payment is made. Balance Rs.26.72 million is shown under the work in progress of	Value of completed lavatories should be capitalized.

on water supply and sanitation infrastructure had been understated by Rs.26.72 million in the financial statements.

(d) Out of total liquidated damages of Rs.10.54 million, an amount equivalent to Rs.7.80 million had only been deducted from the payments made to contractor in relation to Pudukudiruppu rural water supply scheme in Mullativu district during the year under review. However, the balance amount of Rs. 2.74 million to be deducted from the contractor's payments had not been recognized as receivables in the statement of financial position at the end of the year under review.

(e) Cost of Hopeton Rendapola Project and Yalagamuwa Rural Water Supply Project to the value of Rs.116.92 million which had been completed and commissioned during the year under review had been shown under the work-in-progress without being capitalized as at 31 December 2020.

development expenditure.

2.74

We accept that mistake and we will correct it during year 2021.

Action should be taken to rectify the balance of the receivables and liquidated damages.

116.92

Eventhough these projects are physically completed, the final payments were not done at the end of the year. Therefore, due to this reason we have shown this under Work in progress.

Value of completed water supply projects should be capitalized.

2.2 Unsettled Balances

No.	Description	Amount	Period unsettled	Responses of the Management	Auditor's Recommendations
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		Rs.million			
(a)	Supplier Advances	3.23	Over 3 years	Arrangements will be made to settle these advances during 2021.	Advances paid to suppliers should be recovered without delay.
(b)	Contractor Advances (Welipothayaya Rural Water Supply Scheme)	2.87	Over 2 years	Arrangement will be made to recover the sum of Rs.2,870, 875 in the year 2021.	Action should be taken to recover the advances paid without delay.

(c)	Contractor Advances	182.53	Over 3 years	Arrangements will be made to settle these advances during 2021.	Follow-up action should be taken to recover the advances paid or encash advance guarantee whenever necessary.
(d)	Short term deposits kept in external institutions	36.78	Over 3 years	Within this year some payments will be getting released. All these will be released before end of the project	Short term deposits should be recovered without delay.

2.3 Non- compliance with Rules and Regulations

No.	Reference to the Rules and Regulations	Non-compliance	Response of the Management	Auditor's Recommendation
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	Section 170 (3) of Financial Regulations of Democratic Socialist Republic of Sri Lanka.	Liquidated damages amounting to Rs.16.87 million deducted from four contractors during the year under review had not been credited to consolidated fund even as at 30 April 2021.	Once we receive a reasonable request from the Contractor we would grant a time extension to continue with the project and as a result we have to release the deducted liquidated damage amount.	Should adhered to the provisions in the financial regulations.

3. Physical Performance

3.1 Physical progress of the activities of the Project

Component	Activity	As at 31 December 2020			Reasons for delays/Management Response	Auditor's Recommendation
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Rehabilitation and expansion of urban, rural and estate water supply and sanitation schemes	Urban Water Supply Schemes	Expected physical performance	Performance achieved	Delays in days		
-----	-----	percentage	percentage	-----		
	Pambahinna Water Supply Schemes	100	70	489	There are some balance works such as landscaping of the Water Treatment Plant and these could be completed by end of September 2021.	i. Management should take actions to complete the contract works within the given target dates.
	Mullaitivu Water Supply Project	100	85	288	This was commissioned in middle of May 2021. This scheme would be handed over by end of June 2021 after giving some connections by the Project.	ii. Time extensions should not be given for unacceptable reasons of the contractors and delay damages should be deducted in the events of poor performance of the contractors as

Mulankavil Water Supply Project	100	65	326	This project will be completed in September 2021.	per contract agreement.
Rehabilitation and Rural Water Supply Scheme					
Labugama Water Supply Scheme	75	75	408	This project will be completed in December 2021.	iii. Contracts should not be awarded to the poorly performed contractors.
Rehabilitation of Dimbulana Associated (group iv) Rural Water Supply scheme	100	80	556	This Project will be completed by end of August 2021.	
Rehabitiion of Kothmale Associated (group iv) Rural Water Supply scheme	100	98	426	There is a land issue in the fourth project causing a delay on the whole scheme. However, as work is in progress it could be completed in August 2021.	
Contruction of Diyathalawa Water Supply Scheme	100	30	573	This scheme is in termination process.	
Lunugala Town Water Supply scheme	100	85	594	Partially commissioned on 30th March and will be completed in two months time.	
Orubediwewa Rural Water Supply Scheme (Phase 1)	100	84	230	Out of three phases in this Scheme. 80% of the work has been completed under Phase I and will be commissioned in end of August 2021.	

Orubediwewa Rural Water Supply Scheme (Phase 11)	100	62	115	Phase II will be commissioned in end of August 2021. The delay was caused due to delay in importing DI pipes and Covid-19 Pandemic situation.
Buluwana Water Supply Scheme	80	65	147	It will be completed in another six months time.
Hakamuwa Water Supply Scheme	85	55	210	The delay was caused by delay in getting power supply, import restrictions for supply of pumps to the site, delay of Contractor. The work could be completed in four months.
Construction of Dombagammana Rural Water Supply Scheme	90	75	253	There was an issue regarding the intake land due to objection from the community.
Sheengama Rural water supply scheme	100	75	820	Will be completed by end July 2021.
Bulathgama Rural Water Supply Project	95	80	59	Scheme is completed and distribution of house connections are in progress.
Kotambe Water Supply Project	95	60	58	Work will be completed within four months.
Hope Water Supply Scheme	100	45	334	It needs another six months to be completed.

Bulathkohupitiya Integrated Rural Water Supply Scheme	78	55	134	Work can be completed in September 2021.
Supplying and laying of pipe fittings for rural development under one road project in Kegalle District	100	90	940	Works completed although this is a complicated project as the road project is also in progress.
Balance work of Theligama Rural Water Supply	80	52	297	There is control blasting for rock removal. It will be completed in three months
Pallepitiya Rural Water Supply Scheme	100	57	681	This water supply scheme was terminated.
Kubulumulla Rural Water Supply Scheme	50	43	122	Work of this water supply scheme could be completed in end of August 2021.
Peelakandura Rural Water Supply	100	60	1064	
Ponnagar Pathiyapuram Water Supply Scheme	90	55	32	Work of this water supply scheme could be completed in September 2021.
Kalmadunagar Rural Water Supply Scheme	100	70	691	There was a delay due to the poor performance of the Contractor. Work can be completed in August 2021.
Jeyapuram Water Supply Scheme	100	70	279	Work will be completed in August 2021.
Ayakakachchi Water Supply Scheme	100	80	541	Work will be completed in August 2021.

Ulavanawar water Supply Scheme	95	48	97	
Kilinochchi New water Supply Scheme (intake)	90	45	35	Civil works has been completed. Pump supply is in progress. This will be completed in December 2021.
Building for Rural water Supply District Support Centre	100	85	161	Supply of inside furniture is in progress.
Thirimurukkandi New water Supply Scheme (intake)	100	55	484	Since the performance is very poor this project is to be terminated.
Pudukuduiruppu Rural Water Supply Scheme	100	70	411	Main works are completed and the house connections are in progress.
Construction of 25 m3 capacity Septage Treatment Plant at Thalawakele	100	70	69	Civil works are completed. Pump installation needs to be completed.
Construction of Indigenous Toilet at Rathugala in Monaragala District	100	30	141	Work was suspended due to continuous raining and will be restarted soon.
Construction of latrine balance work of Edinburg Estate	100	70	252	Works are in progress. Works were held up due to rain.
Construction of latrine balance work of Glassough	100	10	85	Work was stopped due to continued rain in the area.

3.2 Contract Administration

The following observations are made.

No.	Audit Issues	Responses of the Management	Auditor's Recommendations
(a)	It was observed that extension of time had been given to the contractors who engage in eleven water supply projects ranging from two to five instances for the same project even exceeding the original contract period and allowing to keep the mobilization advances amounting to Rs.512.12 million with the contractors for more than one year without being utilized for activities of the project.	Works of all these water supply projects will be completed in the year 2021 and advances will be recovered.	(From a to j) (i) District Managers should monitor the progress of the project in order to complete them within scheduled the time frame. (ii) Delay damages should be deducted from poorly preformed contractors instead of granting time extensions. (iii) The contractor should be influenced to complete the works on time. (iv) Abandoned projects should be re-awarded immediately. (v) Sufficient project period should be identified at the commencement of the project. (vi) Projects should be commenced as planned. (vi) For terminated contracts,
(b)	It was observed that four (04) Septage Projects with contracts value of Rs.289.35 million had been implemented during the year under review in, Kilinochchi, Nuwara - Eliya, Monargala and Kegalle Districts and the works of them except in Monaragala district had to be completed by the end of the year under review. However only the project in Kilinochchi district had been completed by the end of the year under review after obtaining three time extensions for 20 months even though the contract period was confined to 09 months.	We agree that there was a delay due to change of Scope of Work.	

- (c) The contract for construction of Thalawakele Septage treatment plant had been awarded in October 2019 with a scheduled completion period of 12 months. However the contract had not been completed even by 31 December 2020. Further no time extensions had been given to the contractors even though the scheduled completion date had elapsed as at 31 December 2020. This is in the final stage and will be completed in August 2021. performance bonds and advance guarantees should be encashed as soon as possible without recalling as per terms of contract agreements.
- (d) A contract to construct sanitation facilities in four schools and two hospitals in Rathnapura district had been awarded at a cost of Rs.25.5 million on 15 October 2020. However at the time of commencement of the works by the contractor it was revealed that construction activities of Andana Hospital and Hunuwala Dharmaraja College had already been completed by Ministry of Health and Provincial Council respectively. However, the advances related to the above two projects amounting to Rs.1,618,394 had also been released to the contractor due to poor contract administration of the management. However, it was observed that the project activities related to even one sanitations had not been commenced by the contractor by 19 February 2021 even though the scheduled completion date of the project was 09 January 2021. Construction work of Toilet in Andana Hospital was deleted from the Scope. Other works including sanitation work in Dharmaraja College is in progress. There is a delay of work due to Covid-19 Pandemic situation.
- (vii) After proper coordination with relevant authorities (eg. Schools) and based on the actual requirement, expected projects should be included in action plan.

- (e) The contract awarded for the water supply scheme of Udubaddana in Badulla district at a cost of Rs.98.6 million is scheduled to be completed by 13 February 2019. Subsequently, the contract had been terminated after completing 52 percent of the works due to poor performance of the contractor. However, a contract to complete the balance works had not been awarded even by 30 April 2021. Contract of Udubaddana Scheme had been terminated and tender for balance work is being processed.
- (f) The civil works contract awarded for the Water Supply Project at Ponnagar Pathipuram at Kilinochchi district at a cost of Rs.216.93 million is scheduled to be completed on 20 October 2018. Subsequently, the contract had been terminated, due to poor performance of the contractor even when 36 percent of works only had been completed. Further, completion of the balance works had been awarded on 15 November 2019 to the other contractor and scheduled to be completed on 28 November 2020. However, the contractor had failed to complete the activities of the project even by 30 April 2021. Work is planned to be completed in September 2021.
- (g) The contract awarded on 23 May 2018 for Badulla Diyathalawa Water Supply Scheme at a cost of Rs.337.44 million is scheduled to be completed within 12 months period and the contractor had been failed to commence the project activities within 42 days from the date Construction work of Diyathalawa Water Supply Scheme has been closely monitored by the National Supply & Drainage Board and the project. If the contractor's performance is further deteriorated, contract will be terminated.

of Letter of Acceptance given to the contractor, even after paying mobilization advances of Rs.57.65 million on 06 May 2019. The physical progress of the scheme remained at 30 percent as at 31 December 2020 and allow to keep the mobilization advance with the contractor for more than one year and six months without utilizing for project activities. Further, the contract had been terminated and letter of demand had sent to the bank on 31 January 2020 by the Secretary of the Line Ministry to encash the performance bond of the contractor. However, without encashing performance bond and advance guarantees the validity period had been extended by the Secretary to Line Ministry after seven months. Further without taking any action for the poor performance of the contractor validity period of advance and performance guarantee had been again extended up to 31 July 2021 and 31 January 2022 respectively.

- (h) It was observed that out of 20,878 of lavatories scheduled to be constructed in the above mentioned 07 districts during the period of project, only 14,662 lavatories had only been completed at the end of the year under review. Further, out of 6,330 lavatories in Badulla district and 4,046 lavatories in Kegalle district scheduled to be constructed at the end of the year under review, 4,284 of
- As a result of the poor response of communities, we had to delay implementation of latrine construction in some districts.

lavatories in Badulla and 605 in Kegalle district representing 67 percent and 15 percent respectively had been completed at the end of the year under review.

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| (i) | As per the initial plan of the project, a special need beneficiary sanitation unit is scheduled to be constructed in Welioya Divisional Secretariat in Mulativu district at the end of the year under review. However, it had not been commenced even by 30 April 2021. | This is due to poor response of bids. |
| (j) | As per the action plan of the Ministry of Water Supply for the year under review, Badulla - Haldummulla Water Supply scheme schedule to be commenced during 2019 and in this connection expenditure of Rs.7.06 million had been spent for the land acquisition, soil testing and research activities etc. including an interest of Rs. 202,430 on compensation during the year 2018 and 2019. However, contract had not been awarded even by 30 April 2021. | Haldummulla Water Supply Scheme is scheduled to be implemented under Additional Financing. Revised design has been completed and once the funds are in place, bids will be called. |

3.3 Observations made on site visits

No. ----	Audit Issues -----	Responses of the Management -----	Auditor's Recommendations -----
(a)	Pabahinna Urban Water Supply Project		
(i)	The project commenced its activities on 13 September 2017 and scheduled to be completed on 12 September	Contract has been extended up to August 2021 in order to complete	i) District Managers should monitor the progress of the project in order to complete the Projects within scheduled the time frame.

<p>2019. However, due to poor performance and financial incapability of the contractor the physical progress of the project as at 31 December 2020 was confined to 70 percent. Further, 434 days extension in four times had been given to the contractor which was ended on 18 November 2020 without deducting any delay damages from the contractor in terms of the conditions of the contract agreement. However, no extensions had been given to the contractor even as at 15 February 2021.</p>	<p>the balance works.</p>	<p>(ii) Delay damages should be deducted from poorly preformed contractors instead of granting time extensions.</p>
<p>(ii) The access road to the intake had not been properly constructed in order to transport materials for the construction activities even though Rs.911,925 had been provided under BOQ item 3.11 and 3.12.</p> <p>(iii) Construction of care takers houses in intake and Mannawatta Ground Reservoir, Generator House in Mannawatta Ground Reservoir, watcher house in Yakdehiwala Ground Reservoir had not been completed even by 15 February 2021.</p>	<p>Access road was washed away during heavy rains. We have not included permanent road construction work in the Tender.</p> <p>These works are in progress.</p>	<p>(iii) The contractor should be influenced to complete the works on time.</p> <p>(iv) Sufficient project period should be identified at the commencement of the project.</p> <p>Access road to intake should be properly constructed in order to transport materials.</p> <p>District Managers should monitor the progress of the project in order to complete the Projects within scheduled the time frame.</p>
<p>(iv) During physical inspection of Yakdehiwala Ground Reservoir, two leakages were observed. However, no actions had been taken to rectify the leakages.</p>	<p>Contractor has to complete all leakages before handing over.</p>	<p>Close supervision should be done by the project engineers during construction.</p>
<p>(v) Out of total transmission laying of 42,079 meters only 33,659.7 meters had been completed as at 21 February 2021 and laying works from Pabahinna – Balangoda route and Pabahinna- Badulla route had not been commenced.</p>	<p>For this balance pipe laying work new contract was called and work has been started.</p>	<p>(i) District Managers should monitor the progress of the project in order to complete the projects within scheduled the time frame.</p>

(ii) Delay damages should be deducted from poorly preformed contractors.

(iii) The contractor should be influenced to complete the works on time.

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| <p>(b) Nivithigala Rural Rehabilitation Water Supply Scheme commenced its activities on 12 September 2018 with the objective of fixing 10,000 water meters in 34 Community Based Organizations and scheduled to be completed within five months. However, after lapsing of 2 years of scheduled completion date as at 19 February 2021, only 7608 water meters had been fixed.</p> | <p>Fixing of Water Meters could not be completed as the Community Based Organization has not shown interest to fix water meters under the Rehabilitation Programme. Contract will be completed when the work is completed.</p> | <p>Before commencing a project, project appraisal and feasibility studies should be done properly in order to identify the requirements clearly.</p> |
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3.4 Idle/ Unutilized Resources

The following observations are made.

No.	Audit Issues	Responses of the Management	Auditor's Recommendations
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(a)	Generators imported at a cost of Rs.7,140,000 for the Pabahinna Urban Water Supply Project had remained idling at the warehouse due to failure of construction of Generator house at Mannawatta Ground Reservoir site.	The Generator will be fixed before the contract is completed.	Action should be taken to utilized assets efficiently and effectively.
(b)	Seven vehicles had been released to National Water Supply & Drainage Board, Plantation Human Development Trust and Department of National	These vehicles have been released under Capacity Development of Project	Follow-up action should be taken to obtain the vehicles from the respective institutions.

Community and Water Supply during the year under review and Rs.1.22 million had been incurred thereon. Implementation Organizations.

- (c) A mobile laboratory procured by the project at a cost of Rs.27,238,510 during the year 2019 had been handed over to the department of National community & Water Supply on 10 April 2019 without transferring the ownership of the vehicle. However it had been used for only in 24 days as at the end of the year under review for the sample collection. Ownership transferring work is in progress. Department has to use the mobile laboratory effectively. Proper monitoring mechanism should be in place in order to ensure effective utilization of project's funds.

3.5 Matters in Contentious Nature

The following observation is made.

Audit Issue -----	Response of the Management -----	Auditor's Recommendation -----
An aggregated abnormal credit balance of Rs.844,129 was observed in relation to Badarawela-ThelihawewaKurukudegama water supply schemes and Andaluwa rehabilitation rural water supply scheme at the end of the year under review.	Agreed and will make necessary corrective measurements to settle this over recovered amount in the year of Assessment 2021.	Before certifying and making final payments, ensure advance payments to contractors are not over/under recovered.

3.6 Issues Related to Human Resources Management

The following observations are made.

No. ----	Audit Issues -----	Responses of the Management -----	Auditor's Recommendations -----
(a)	The cadre of the Project Monitoring Unit consisted with 27 positions. Out of those 108 vacancies of 16 positions	Since the service of Land Officer is a mandatory	Actions should be taken to fill the vacancies without delay and avoid the

including key posts such as Deputy Project Director, Engineer and Sociologist had remained unfilled for over 5 years as at 31 December 2020. Further, the Project had deployed 136 employees from the outside institutions contrary to the Department of Management Service Circulars No.01/2019 of 15 March 2019 of the Department of Management Service and remuneration aggregating Rs.71.83 million had been paid during the year under review. Out of that 27 employees had been deployed for 08 positions such as Quantity Survey, Draftsmen, Land officer, Site Supervisor which had not been approved by Department of Management Service.

requirement of the Donor, he was recruited from outside and salary was fixed in par with salary steps of the MSD Circular.

Draughtsman, QS, Site Supervisors were employed on temporary basis as these staff are not covered in the MSD approval, and requirement of the project implementation work.

recruitment of unapproved cadre.

- (b) The Project Director who had been released to the project by National Water Supply & Drainage Board on 26 Oct 2015 on full time basis had been promoted as Deputy General Manager (Western North) of National Water Supply Drainage Board with effect from 05 November 2020. Hence his service is not rendered on fulltime basis in terms of the Section 2.3.2 of the Circular No.01/2019 of 05 March 2019 of the Department of Management Services.

Ministry / National Water Supply & Drainage Board has to appoint a new Project Director.

Actions should be taken to appoint a full time Project Director.