



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

WSS/A/NWSDB/FA/01/2018

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

14 June 2019

The Chairman
National Water Supply and Drainage Board

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Water Supply and Drainage Board for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act, No 19 of 2018.

1 Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Water Supply and Drainage Board (NWSDB) for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of comprehensive income and other comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018 and Finance Act, No.38 of 1971. My report to Parliament in pursuance of provision in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Board as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.





Going Concern of the Board

Total outstanding loan balances of the Board had been increased from Rs. 67.16 billion to Rs. 100.26 billion or by 49 per cent as compared with the previous year loan balances mainly due to increase in foreign loan exposure during the year under review. Hence, the debt to equity (gearing) ratio had been increased from 24 per cent in 2017 to 32 per cent in 2018..

Further, the Board had committed for another Rs. 253 billion local and foreign loans as at 31 December 2018. Accordingly, the Board is required to pay an average of Rs.19 billion annually as capital and interest on local and foreign loans over the next 5 years. Since the Board is not having a proper revenue enhancement or cost reduction program for future periods, the future debt servicing may cause a severe cash flow issues to the Board which in turn would affect the operational activities and going concern of the Board.

1.2 Basis for Qualified Opinion

- I. Contrary to Section 32 of the Sri Lanka Accounting Standard on Presentation of Financial Statements (LKAS 01), a balance of a short-term deposit kept at Road Development Authority relating to Greater Rathnapura Water Supply Project which included under the current assets amounting to Rs.8,254,685 had been transferred to security deposit liability account. And also, depreciation and deferred income amounting to Rs.1,041,284 in respect of Computer Software received as grants had been set off each other without shown them separately in the financial statements of the year under review.
- II. Contrary to the Section 06 of the Sri Lanka Accounting Standard on Statement of Cash flows (LKAS 07), a deposit made in a saving account amounting to Rs.1,311,367 had been categorized under non-current assets.
- III. As per Section 51 of the Sri Lanka Accounting Standard on Property, Plant & Equipment (LKAS 16), the useful lives of the assets had not been reviewed after 2010. Hence fully depreciated assets costing Rs.1,668,151,682 related to 13 categories of fixed assets are continuously being used by the Board without reassessing the useful economic life time of such assets.



- IV. Contrary to the provisions in the Sri Lanka Accounting Standard on Accounting for Government Grants and Disclosure of Government Assistance (LKAS 20), foreign grant balances aggregating to Rs.13,580.74 million relating to 31 Projects which remained unchanged over a period of 8 to 12 years had been brought to the accounts as at 31 December 2018 without being amortized. The impact on non-amortization to the financial statements could not be ascertained in audit as there were no details available relevant to those foreign grants.
- V. Contrary to the provisions in the Sri Lanka Accounting Standard on Investment Property (LKAS 40), the Carrying value of Investment Property amounting to Rs.342,542,802 had been shown as Property Plant & Equipment, instead of been shown as Investment Property as at 31st December 2018. Further as per the Section 75 (f) (i) and 79 of the standard, income from Investment Property had not been disclosed and the Board had not made proper disclosures with regard to methods of depreciation, useful lives or rates of depreciation, the gross carrying amount and the accumulated depreciation at the beginning and end of the period and amount of impairment.
- VI. Economic Service Charges (ESC) paid during the year 2016 amounting to Rs.63,287,387 had been erroneously identified as income tax expense in the statement of comprehensive income and as tax paid in the statement of cash flows of the year under review. However, the actual tax payment for the year under review was Rs.133,867,477. Further, detailed income tax computation had not been done in order to recognize actual income tax expense for the year under review.
- VII. As per the information furnished to audit, it was observed that the lands situated at Hambanthota region related to Kirama Katuwana Water Supply Project had been legally acquired by the Board. However, the advance paid amounting to Rs.6,626,000 on such land had not been capitalized even up to 31 March 2019.
- VIII. As per the financial statements of the year under review, trade debtors as at 31 December 2018 was Rs.4,779,721,487. However, provision for impairment had been made only for debtors amounting to Rs.4,754,467,100 and no provision had been made for the debtors aggregating to Rs.25,254,387.

- IX. As per physical verification reports of Akkerei pattu Regional Office, the fixed assets costing Rs.59,100,869 were not in usable condition and a Chlorinator house costing Rs.2,000,000 and Naturalization Pond of Rs.115,000 had already been abandoned. However, without taking necessary actions to dispose such assets, a depreciation provision of Rs.1,299,871 had been made during the year under review.
- X. As per the physical verification report of Ampara Regional Office, the assets with an aggregate value of Rs.69,659,250 were not available physically. However, a depreciation provision of Rs.1,963,612 had been made during the year under review.
- XI. As per the information received, the cost of fifty-nine (59) completed and commissioned Water Supply and Rehabilitation Projects amounting to Rs.3,780,531,518 had remained in the work-in-progress as at 31 December 2018 without being capitalized.
- XII. It was observed that the Board had been made prior year adjustments in the financial statements of the year 2017 and 2018 pertaining to years 2015, 2016, and 2017. As a result, the retained loss as at the end of year 2017 is distorted by Rs.429.91 million. Hence, the possibility for making adjustments to the profit for the year under review in the forthcoming year had not been ruled out in audit. The details of such prior year adjustments made in the year under review and the previous years are given below.

Year	Amount Debited	Amount Credited	Net effect to the accumulated Profit
	Rs.	* Rs.	Rs.
2017	5,298,986	4,588,000	710,986
2016	243,896,877	139,680,704	104,216,173
2015	370,743,389	45,758,713	324,984,676

- XIII. In respect of twenty three (23) Projects, the balances aggregating to Rs.166,114,851 shown under the work-in-progress are remained unchanged over a period ranging three to ten years without being investigated in order to make necessary adjustments in the financial statements.



- XIV. As compared the confirmations received from banks with the loans and accrued interest on loans shown in the financial statements in respect of Kelani Right Water Supply Project and Greater Matale Water Supply Project, it was observed an over provision of Rs.6,974,239 had been made with regard to interest. As a result, the profit for the year under review had been understated and current liabilities had been overstated by similar amount. Further, in respect of Katana Water Supply Project, the outstanding loan balance designated in US\$ as at the end of year under review was Rs.1, 914,460,917. However, as per the bank confirmation it was Rs.1,793,311,046. As a result, the foreign loan balance in the financial statements had been overstated by Rs.121,149,871.
- XV. Net value of the Assets, Liabilities and Equity balances of the board amounting to Rs.793,388,346 had been transferred to suspense account during the year 2016, 2017 and 2018 without taking any actions to investigate such balances and the Suspense Account balance as at end of the year under review was Rs.12,780. However, actions had not been taken to clear such balances even up to the end of April 2019.
- XVI. Differences of Rs.172,387,055 in trade debtors and Rs.121,548,823 in new connection debtors were observed between balances shown in the financial statements and the balances shown in the age analysis schedule submitted by the commercial division of the Board.
- XVII. An aggregate differences of Rs.160,649,021 and Rs.4,408,564 had been observed in respect of Special Project Advance of Greater Colombo Water and the Waste Water Management Improvement Programme (I) and Programme (II) balances shown in the financial statements and the corresponding schedules furnished to the audit,
- XVIII. As per the physical verification reports of the Warehouses in Waskaduwa, Wellawatta and North West Region, the inventory balance as at 31 December 2018 was Rs.261,487,780. However, as per the financial statements it was Rs. 248,875,937. As a result, the inventory balance as at the end of year under review had been understated by Rs.12,611,243.
- XIX. As per the audit test check carried out, an aggregate difference of Rs. 49,770,754 observed between the work- in- progress balance shown in the financial statements of



the Board and the corresponding balances shown in the individual financial statements of eight Foreign Funded Projects.

XX. An unidentified debit balances and credit balances amounting Rs.8,173,807 and Rs.43,415,740 respectively shown in the bank reconciliations in respect of three (03) banks accounts had not been cleared.

XXI. The evidences indicated against each item shown below had not been furnished to audit.

Item	Value	Evidences not Made Available
-----	-----	-----
	Rs.	
(a) New Connection Debtors	184,612,724	Detailed Schedules and Age Analysis
(b) Special Bonus	* 13,309,832	Detailed Schedules
(c) Other Debtors	24,443,502	Detailed Schedules
(d) Non-moving & Slow-moving Stocks	1,127,874,983	Age Analysis
(e) Working Progress	247,666,512,803	Project wise Detailed Schedules of Regional Support Centers
(f) Property, Plant & Equipment	* 86,631,779,732	Fixed Asset Registers and Verification Reports
(g) Trade Creditors	110,803,940	Detailed Schedules
(h) Other Creditors	89,949,095	Detailed Schedules
(i) Tax expense	* 63,287,387	Income Tax Computation
(j) Investments – Held to Maturity	208,742	Fixed Deposit Certificates, Bank Confirmations
(k) Local Source Loan	6724,006	Detailed Schedules, Confirmation from Local Loans Development Fund



- XXII. Direct confirmation had been called in respect of randomly selected trade debtors amounting to Rs.178,131,134. The debtors amounting to Rs.1,613,601 are agreed with the confirmations and debtors amounting to Rs.1,173,787 are not agreed with the confirmations. Confirmation had not been received in respect of debtors amounting to Rs.175,343,746 up to 30 April 2019.
- XXIII. All stocks receipts and issues should be recoded in stock records prior to physical verification of stocks. However, a net debit balance aggregating to Rs.445,785,905 and net credit balances aggregating to Rs.306,580,310 in respect of stocks receipts and issues had been adjusted to the stock balance after the verification.
- XXIV. An abnormal credit balance amounting to Rs.35,315,564 are shown as stocks in transit with regard to four cost centers of special monitoring sections.
- XXV. Due to poor debt servicing capacity of the Board, the value of the outstanding loan amounting to Rs.67,153,332,380 which had been obtained for the projects commenced after the year 2014 had been transferred to Government Equity account from the year 2015 to 2018. However, as per the records of the General Treasury an amount equivalent to Rs.54,937,651,218 had been capitalized as loans payable on behalf of the National Water Supply and Drainage Board. Hence, an amount equivalent to Rs.12,218,681,163 payable by the Board as foreign loans had been transferred to Government Equity without any approval.

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 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with *Sri Lanka Accounting Standards*, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and



obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error; as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

2. Report on Other Legal and Regulatory Requirements

National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by



the Board as per the requirement of section 12.(a) of the National Audit Act, No. 19 of 2018.

- The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained which limited to matters that are material, nothing has come to my attention;

- to state that any member of the governing body of the Board has any direct or indirect interest in any contract entered into by the Board which are out of the normal course of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018.
- to state that the Board has not complied with any applicable written law, general and special directions issued by the governing body of the Board as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except for;

Reference to laws/Directions	Description
I. General Manager's Circular No. Admin/12/2015 of 12 August 2015	Legal actions had not been taken to recover the outstanding bill value amounting to Rs.520,687,090 in respect of 2049 disconnected consumers which had remained over 3 to 183 months in 30 regions.
II. Management Services Circular No. 30 of 22 September 2006	Approval of the Department of Management Services for the Scheme of Recruitment and Promotion Procedure of the Board had not been obtained.



- III. Section 05 of Part (1) of National Water Supply and Drainage Board Law No.2 Of 1974 No Board Member had been appointed from the Ministry of National Policies and Economic Affairs even up to 30th April 2019.
- IV. Management Audit Circular No.1/2017 of 15 February 2017 No Internal Auditors had been appointed on full time or part time basis for the Development Projects funded by foreign financing.
- V. Section 8.3.9 of the Public Enterprises Circular No. PED/12 of 02 June 2003, During the year under review, the Board had paid a sum of Rs.58,583,402 as salaries and allowances of eighty-five (85) employees who had been released to the Line Ministry by 16 October 2018. Accordingly, an amount equivalent to Rs.146,423,663 is to be reimbursed by the Ministry of City Planning and Water Supply for the employees released from the Board from December 2015 to 31 December 2018.
- VI. Financial Regulation of the Democratic Socialist Republic of Sri Lanka.
- (a) Financial Regulation 770 Without taking actions to dispose the obsolete stocks valued at Rs.28,460,008, it had been included in the financial statement of the year 2018.
- (b) Financial Regulation 756 Board of Survey for the year 2018 had not been completed even by 30th April 2019.
- to state that the Board has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018.



- to state that the resources of the Board had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018 except for;

- I. As per section 4.2.1 (a) of the Government Procurement Guidelines a Master Procurement Plan including expected procurements for forthcoming three years period had not been prepared by the board.
- II. Contrary to the provisions in section 7.12.2 of Procurement Guideline the Contract for Design, Build and Construction of warehouse to store HDPF Pipes at Aniyakanda, E-kala and Church Hill reservoir site had been awarded at a contract value of Rs.868,123,308 which exceeded the engineer estimate by 37.82 per cent. As a result the board had incurred an additional cost of Rs.23,826,788.
- III. Contractor for Supplying fourteen (14) hiring vehicles to Anuradhapura and Polonnaruwa regions to the contract value of Rs.22,940,600 had been selected based on a advertisement published in one newspaper. Since only one or two bidders had been responded, selection of most responsive bidder had been done without sufficient competition.

3. Other Audit Issues

- I. Trade debtors, sewerage debtors and other debtors aggregating to Rs.1,153 million had remained over two years without being recovered. Out of that 63 per cent represents debtors in Colombo, Kelaniya, Kotte and Dehiwala regions.
- II. Outstanding disconnected debtors as at 31 December 2018 was Rs.1,292,910,373. Out of that debtors amounting to Rs.986,940,330 which equivalent to 76 per cent had remained outstanding over two years without being recovered.
- III. Advances aggregating to Rs.119,138,100 had been paid for the acquisition of lands from year 2009 to 2015. However, no evidence was made available for audit to verify whether the lands had been legally acquired.



- IV. Short term deposits amounting to Rs.7,393,610 kept at other institutions including Road Development Authority, Colombo Municipal Council, Beruwala Municipal council, Provincial Road Development Authority and Municipal Treasurer had remained outstanding over three years without being recovered.
- V. Other creditors amounting to Rs.35,519,035 had remained outstanding over 03 years without being settled. Further, since the Board had not maintained a proper data base of other creditors their value could not be verified in audit.
- VI. Advances received for rechargeable works was amounting to Rs.6,302,459,963. Out of that advances amounting to Rs. 472,643,548 received for 89 Projects had remained unchanged over two years. Further, no evidences were made available for audit to verify whether these projects had been completed or not.
- VII. Contractor's retention and refundable tender deposits amounting to Rs.486,914,669 and Rs.6,953,762 respectively had remained unchanged over three years. Further, no evidences were made available for audit to verify whether the contracts related to those retentions and deposits had been completed.
- VIII. A land purchased by the Board to construct a Wastewater Treatment Plant under Galle Area Wastewater Disposal Project had been valued at Rs. 71.5 million by the Department of Valuation and advance amounting to Rs.21.25 million had been given in April 2014 to the land owner without considering the ownership of the land. However, audit observed that the land occupied by some families and the existing owner had removed soil from the land after obtaining the advance.
- IX. Unsettled creditors amounting to Rs.177,141,105 had remained over two years in 13 regions without been settled even as at 31 December 2018.
- X. A fraud amounting to Rs.1,145,235 committed by a meter reader at Kaluthara region during year 2008 to 2017 had not been recovered from the responsible parties even as at 31st March 2019.
- XI. Cash frauds amounting to Rs.248.44 million and Rs.1,337,135 committed at Trincomalee, Kelaniya and Ampara regions during the year 1999 to 2006 and in



- Kurunegala region during the year 2000 to 2001 had not been recovered from responsible parties even as at 31 December 2018.
- XII. Imported stocks in transit as at 31 December 2018 was amounting to Rs.1,345,932,727. Out of that stocks amounting to Rs.740,955,941 had remained as stocks in transit over six months without being investigated.
- XIII. As a solution for drinking water problem caused by mixing of sea water to kalu river, a contract to construct a salinity barrier had been awarded at a contract value of Rs.11,284,500 on 03 February 2016. However, the entire expenditure incurred had become uneconomic, since the contamination of salt in water had not been decreased as expected.
- XIV. Due to delay in clearance of raw material containers from port, an amount equivalent to Rs.625 million had been incurred as demurrages with regard to nine projects implemented during the year under review.
- XV. Water meter spare parts costing Rs.19,106,552 which are not in usable condition had remained idle at main stores of the Board. However, actions had not been taken to return them to suppliers.
- XVI. Twenty three thousand nine hundred twenty two water meters valued at Rs.95,495,710 in three different diameters had remained in the main stores as at 10 October 2018. However, based on average annual consumption of these water meters, audit revealed that these item will have to be hold for another 5 to 10 years by incurring huge cost in terms of holding and interest.
- XVII. Four thousand nine hundred eighty two water meter spare parts in six dimensions amounting to Rs.13,724,670 which are not in usable conditions had remained in Rathmalana workshop over 1 to 6 years as at 31 October 2018. Further, the warranty period had been expired in respect of spare parts amounting to Rs.3,409,612.
- XVIII. Three water tanks and three pump houses relating to three Water Supply Projects and a Sewerage Project of operating and maintenance office (O&M) in Galle had remained idle since year 1982.

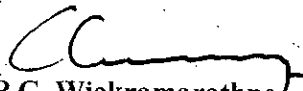


- XIX. Non-moving stocks and slow-moving stocks as at 31 December 2018 amounting to Rs.511,522,599 and Rs.616,322,384 respectively. It had represent 6 and 7 per cent respectively of the total stocks of the Board.
- XX. A sum of Rs.166,993,899 had been spent for construction of laboratories for Greater Kandy Water Supply Project. However, the laboratories had been abandoned due to failure in recruiting staff.
- XXI. The Greater Galle Water Supply Project had acquired a land in year 2012 by incurring Rs.16 million for the construction of Hapugala Water Refinery Plant. However, such land had not been utilized for the intended purpose even as at the end of the year under review.
- XXII. The foreign funds allocated during the year under review for the Gampaha, Attanagalla and Minuwangoda Integrated Water Supply Project and Kaluthara, Mathugama, Agalawatta Intergrated Water Supply Project was Rs.7 billion and Rs. 13.6 billion respectively. However, only Rs.950,942,952 and Rs.2,183,249,626 which equivalent to 14 per cent and 16 per cent respectively had been utilized at the end of the year under review.
- XXIII. Out of total production of 707.3 million cubic meters of treated water, 176.3 million cubic meters or 25 per cent is regarded as non-revenue water of the year under review. Further, the value of non-revenue water had been brought to accounts as normal cost instead of being separately accounted, which makes a significant loss to the Board due to leakage, unlawful connections, free supply and administrative inefficiencies etc.
- XXIV. In order to provide water supply for Jaffna Kilinochchi Region, the construction of plant for removing salt from sea water had been scheduled to be completed in 2022. Accordingly, the construction of 15 water towers at a cost of Rs.1140 million and treated water transmission pipe laying at a cost of Rs.5,536 million had been completed in 31 December 2018. However, all these constructions had remained idle due to non-availability of source of water.
- XXV. A water tower, a pump house, a transmission and a distribution main established at a cost of Rs.253.83 million by the Panama Water Supply Scheme under the Eastern



Province Water Supply Improvement Project, had remained idle due to unviability of source of water. Further, pipes and equipment amounting to Rs.116.70 million acquired under this projects had been stored in the premises without any security.

- XXVI. Performance bond obtained from the contractor valued at Rs.1,607.53 million in respect of Rathmalana, Moratuwa, Ja-Ela, Ekala Waste Water Management Project had been encashed during the year under review due to the bankruptcy of the contractor in the year 2013. However, out of that a sum of Rs.1,240.4 million had been utilized for debt service payments in respect of local banks without obtaining the treasury approval.


W.P.C. Wickramaratne
Auditor General