Head 166 - Ministry of Water Supply and Estate Infrastructure Development - 2024

1. Financial Statements

1.1 Qualified opinion

Head 166 - The audit of the financial statements of the Ministry of Water Supply and Estate Infrastructure Development for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 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 of Water Supply and Estate Infrastructure Development was issued to the Chief Accounting Officer on 30 May 2025 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 11 June 2025 in the terms of section 11(2) of the Audit Act. 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 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 and Estate Infrastructure Development as at 31 December 2024 and its financial performance and cash flows for the year then ended in accordance with the financial statements which describes the basis of preparation of these financial statements in Note 1.

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 is further described in the Auditor’s Responsibility Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of matter – Basis of preparation of financial statements

I draw your attention to Note 01 of the financial statements which describes the basis of preparation of these financial statements. The financial statements have been prepared for the use of the Treasury and Parliament and Ministry of Water Supply and Estate Infrastructure Development in accordance with Government Financial Regulations 150 and 151 and State Account Guidelines No.06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the treasury, Parliament and Ministry of Water Supply and Estate Infrastructure Development. My opinion in this regard is not modified.

1.4 Responsibility of the Chief Accounting Officer for Financial Statements

In compliance With Financial regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, the Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view 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.

1.5 Auditor's Responsibility for the Audit of the Financial Statement

My objective is to obtain reasonable assurance about whether the financial statement 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 judgments and maintain Professional Scepticism throughout the audit. I also:

- Appropriate audit procedure 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 was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the structure and content of the financial statement, including the disclosures, and whether the financial statements represent the underlying transaction and events in a manner that achieves fair presentation.

- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statement 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.

1.6 Comments on Financial Statements

1.6.1 Accounting deficiencies

(a) Property plant and equipment

	Audit observation	Comments of the Chief Accounting Officer	Recommendation
(i)	As identified in the annual board of survey for the years 2022 and 2023 respectively Rs.1,341,918 155 units of goods and Rs.275,975 119 units of goods had been auctioned and disposed, but the cost of those assets had not been removed from fixed assets. Therefore, Non-financial assets had been overstated by Rs.1,617,893 in the financial statements .	Actions will be taken to correct this value in the final accounts of the year 2025.	The cost of disposed and auctioned assets should be removed from fixed assets.
(ii)	Registered in the name of other government agencies, but used by the institute, 13 vehicles valued at Rs.46,030,000 without ownership been transferred to the Ministry had been shown in the financial statements as non-financial assets of the Ministry. Furthermore, 03 vehicles costing Rs.10,200,000, which had not been registered under the Ministry, had been given to the Urban Settlement Development Authority, Due to that value had not been removed	Although requests have been made to the Comptroller General to transfer ownership of these vehicles to the Ministry, approval has not been received so far. Although it has been directed to the Department of Motor Traffic in the year 2023 to transfer 03 vehicles of the Urban Settlement Development Authority, The removal from fixed assets was not done due to non-	Those vehicles should be registered in the name of the institution with the consent of the institution having the previous registration. The cost of vehicles not owned by the Ministry should be removed from fixed assets.

	from the assets, the balance of non-financial assets had been overstated by that value.	reporting of relevant information.	
(iii)	The Arachchikattu Police Officer-in-charge (Acting) had been informed to the Ministry that the camera equipments, printer and Laptop computer valued at Rs.1,393,042 given to the former state minister for official duties had been destroyed on 09 May 2022 due to the crisis in the country. However, the cost of those assets had not been removed from non-financial assets. These equipments is completely destroyed on an emergency situation, According to the Financial Regulation 104 inspection report submitted on 11 May 2023 had been mentioned as an event beyond the control of the officers in charge of the equipment. The inspection committee had not been pay attention to the fact that the equipment provided for use in the minister's office was taken out of the minister's office without permission.	In this regard, the final report of loss under Section 104(4) has been submitted to the Secretary of treasury on 28.05.2024. Accordingly Instructions had been given to the officers to report the future progress to the audit.	The cost of destroyed assets should be set off from fixed assets under proper approval and the loss to the Government due to destruction of assets should be act as per Financial Regulation 156 .

(b) Imprest Balance

Audit observation	Comments of the Chief Accounting Officer	Recommendation
Although received from other sources as mentioned in ACA-3 form of the financial statements were Rs.361,635,417, according to the monthly summaries, that value was Rs.256,924,792, which was a difference of Rs.104,710,625.	This has occured due to a recording error.	Necessary actions should be taken to prepare financial statements correctly as per financial statement guidelines.

2. Report on Other Legal Requirements

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

(a) The financial statements are consistent with the preceding year,

(b) The following recommendations made by me on the financial statements of the preceding year had not been implemented.

	Reference to the Paragraph relating to the preceding year	Recommendation that had not been implemented	Paragraph reference in this report
(i)	1.6.1(a)(i)	The cost of disposal and auctioned assets should be removed from fixed assets and the correct value should be shown in the financial statements.	1.6.1(a)(i)
(ii)	1.6.1(a)(ii) and (iii)	03 motor vehicles valued at Rs.10,200,000 given to the Urban Settlement Development Authority and 13 vehicles valued at Rs.46,030,000 registered in the name of other institutions should be removed from fixed assets.	1.6.1(a)(ii)
(iii)	1.6.1(a)(iv)	Necessary actions should be taken to remove the value of the destroyed equipment from the books and related to the same should be act as per the financial regulations .	1.6.1(a)(iii)

3 . Financial Review

3 .1 Management of Expenditure

Audit observation	Comments of the Chief Accounting Officer	Recommendation
Due to estimates were prepared without pay attention without regarding the economy and efficiency according to the Financial Regulation 50 of Democratic Socialist Republic of Sri Lankan, Provisions from the	Provisions had been remained due to reasons such as Expenditure of the Minister's Office borne by the Ministry of Irrigation, non-repair of buildings in the estates division, no expenditure on maintenance	According to Financial Regulation 50, necessary actions should be taken to identify the allocation requirement and prepare estimates and direct the annual allocation to the

range of 52 to 100 precent had been remained in 30 votes.	of computer software, no expenditure due to change in the names of ministries, non-submission of project bills, release foreign loans/ Suspension of reimbursement, difficulty in land acquisition.	respective votes towards the relevant purpose.

3.2 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	Value Rs.	non-compliance		
(a)	Financial Regulation 104(4) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka		Although more than a year had been passed since the accident involving the jeep attached to the former State Minister by 20 January 2025, the investigation had not been conducted as per the Financial Regulations.	Instructions has been given to the relevant officers to send the F.R.104(4) final report to the Treasury and to take necessary further actions.	Necessary investigation should be conducted in accordance with the Financial Regulations of the Democratic Socialist Republic of Sri Lanka 104(4) and actions should be taken to recover losses incurred to the government from the relevant responsible persons.
(b)	Paragraph 2.3 of the Public Finance Circular No.01/2020 dated 28 August 2020 amending the provisions of the Financial Regulation 1992	13,506,764	By January 2025, Actions had not been taken to recover the loss caused to V-8 type jeep and to obtain order from secretary of treasury or deputy	Mention that the necessary further actions are being taken to report to the Department of Public Finance and obtain advice from the Secretary of	The damage caused to the vehicle should be recovered from the responsible persons.

			secretary in that regard.	Treasury in this regard.	
(c)	Paragraph 02(b) of the Public Finance Circular No. 02/2024 dated 29 May 2024 amending the provisions of the Financial Regulations 1992 and Public Finance Circular No. 01/2020 dated 28 August 2020.	1,817,070	Actions had not been taken to recover the loss of Rs.1,817,070, which was not compensated by the insurance due to the accident that occurred to a jeep, from the responsible persons.	Mention that the gross loss of the loss will be assessed and further action will be taken.	The loss to the vehicle should be recovered from the responsible persons.

4. Operating Review

4.1 Planning

Audit observation	Comments of the Chief Accounting Officer	Recommendation
Although The "Establishment of People's Root Boards and People's Root Centers" with emphasis on community leadership and community participation in relation to the estate community had been mentioned under the main tasks to be performed by the Ministry under the budget estimate for the year 2024. That task had not been planned and allocated funds as per the Annual Action Plan.	That was not included in Ministry Action Plan 2024 due to the decrease in the amount of annual allocation allocated to the Ministry in 2024.	The main tasks under the purview of the Ministry should be included in the action plan and the necessary estimated provision should be allocated for implementation.

4.2 Non- performance of Functions

	Audit observation	Comments of the Chief Accounting Officer	Recommendation
(a)	Rs.583.08 million had been allocated under the annual budget allocation on behalf of the implementation of a special program to ensure the primary education and health facilities of the children of the estate community and in the action plan, 07 projects under the 02 programmes had been planned for that. However, 04 of these projects had been implemented during the year under review and only Rs.12.95 million or 2.2 precent had been spent for that.	The approval of the Cabinet had been received for this and the provision was received on 26.06.2024. At the same time the announcement of the presidential election and the parliamentary election was held and so the planned targets could not be achieved because of the livelihood improvement programs of the plantation community were temporarily stopped as per the circular issued by the Election Commission.	Programs planned to ensure primary education and health facilities for the children of the estate community should be implemented.
(b)	For the development of infrastructure in the estate sector, Rs.2 million and Rs.5 million respectively had been allocated for conducting a data survey for all the beneficiaries of the plantation sector and for road development, but the relevant works had not been completed during the year under review .	- Do -	Due to the difficulties faced by the people living in these areas, by using provisions on behalf of the necessary development activities, relevant tasks should be completed as soon as possible.
(c)	Although 3,972 houses had been completed as of 31 December 2024 under the 4,000 Houses Programme under Indian aid, 349 houses had not been handed over to the beneficiaries. Also, provisions of Rs.25 million had been allocated for providing electricity and water	Necessary actions are being made for speedy provision of water supply which has been delayed due to various practical reasons.	These programs should be completed as planned as it is the management's responsibility to direct this provision towards the relevant objective and meet the needs of the people promptly.

to 150 houses constructed under it. As of 31 December 2024, electricity had been provided to all houses at a cost of Rs.16.75 million, but water supply had not been provided to 100 houses.

4.3 Delays in the Execution of Projects

	Audit observation	Comments of the Chief Accounting Officer	Recommendation
(a)	In accordance with the Land Acquisition Act No.09 of 1950, compensation had been paid to land owners on 11 occasions from the year 2017 to year 2021 for lands acquired for 05 water supply projects and for the construction of the Badulla Urban Wastewater and Sewerage System Treatment Unit. However, the construction work related to the water supply project on those lands had not been done by 30 June 2024.	Due to the economic recession, the financial allocation could not be received as planned. Therefore, the project has been temporarily suspended until the provisions are obtained.	Efforts should be made to avoid further delays and provide the desired benefits to the people by carrying out the construction work.
(b)	Under the 10,000 Houses Project to be built on Indian aid, as at 31 December 2024, the construction of 459 houses was in various stages in the districts of Hatton, Kandy, Nuwara Eliya and Badulla, and only 5 houses had been completed. Although provisions of Rs.3,600 million had been allocated for the construction of 200 houses in the year 2024, the financial progress was only Rs.496.69 million, or 14 percent. Although a provision of Rs.300 million was also allocated for the development	Necessary coordination has been carried out by calling implementing agencies to construct these houses. Current physical progress 33 precent. Payments of Rs.66,395,004.35 have been made to the Ceylon Electricity Board for 22 projects for electricity supply, and the relevant parties have been informed to provide electricity supply to the projects without delay and to obtain estimates for projects for which estimates have not been provided. Instruction have been given to the Plantation Human	-Do-

	of infrastructure facilities, its financial progress as of 31 December 2024 was Rs.65.40 million, or 22 percent.	Development Trust regarding the delay in water supply. Estimates have been approved for 21 projects.	
(c)	Although Rs.22.6 million had been allocated to provide clear deeds in the year 2024 for houses constructed under Indian Aid and government funds for 2000 beneficiary families in the plantation area, only 716 deeds had been provided and 1081 deeds were being prepared.	77 deeds are being held by the New Village Development Authority for the Plantation Community until the occupancy of the houses is confirmed and 281 deeds are to be obtained from the Land Reform Commission. Rs. Out of Rs.22.6 million, Rs7.9 million has been spent on survey plan and out of 2006 houses, deed has been prepared for 1080 houses. Further actions is scheduled to be done after getting the relevant approval from the Land Reforms Commission.	Actions should be taken to issue deeds promptly using an appropriate methodology.
(d)	Under the New Living and Green Gold Housing Program implemented by the Estate Infrastructure Development Division, 629 housing units started construction in the year 2017-2021 had been completed in the year 2023 and 2024 and 420 housing units started construction during the period of 2016-2021 year had been planned to construct in the year 2025. Out of 420 housing units started construction during 2018-2021, 397 housing units had not been completed by 28 February 2025.	Due to the economic recession in Sri Lanka in the year 2022 , it was not possible to complete the contract as per the BSR value of the year 2017 and 2021. On the approval of the Cabinet for the completion of the remaining portion of the partially constructed houses, The construction work of 300 housing units in the year 2023 and 329 housing units in the year 2024 has also been completed. The work of 397 housing units is to be completed with the allocation of Rs.767 million received in the year 2025.	These houses should be completed immediately and handed over to the respective owners.

4.4 Procurement

Audit observation	Comments of the Chief Accounting Officer	Recommendation
At the request of the private contractor company selected at Rs.8,160,000 for the procurement of a solar panel system, including supply, installation, testing and commissioning, under the national competitive bidding for the China Sri Lanka Joint Research Demonstration Center for Water Technology, the date for submission of bids had been extended by 07 days. Since this had not been advertised in newspapers, the opportunity for a larger number of bidders to submit bids and the opportunity for a bidder to be selected through greater competition had been missed. The entire amount of Rs.466,560 allocated as Provisional Sum in the quantity sheets related to this solar panel system had been paid to the supplier without being confirmed by bills.	Agree that extensions of time should be made through a newspaper advertisement and Actions will be taken to ensure that such omissions do not occur in the future. The bid value submitted by the bidder, the completion certificate issued by a chartered engineer and the Electricity Board agreement were taken into consideration as evidence for payment.	An investigation should be conducted to determine whether any irregularities occurred due to the lack of transparency in the procurement process. Provisional sums included in the cost estimates should be confirmed by invoices for payments.

4.5 Asset Management

Audit observation	Comments of the Chief Accounting Officer	Recommendation
Although more than 4 years had been passed by December 2024, the mobile water testing vehicle valued at Rs.40,441,639 had received as a grant from the government of China to the China-Sri Lanka Joint Research and Demonstration Center for Water Technology in 2020, Rs.894,864 had been spent on maintenance costs without being used for any water testing activities	Based on the invoice value provided by the supplier of China, an insurance coverage of Rs.477,701.50 has been received for the mobile water testing vehicle only. Therefore, once again, the mobile water testing vehicle only has been valued and insured at Rs.7,000,000. Since the Department of Motor Traffic took a long time to assign a	Decisions taken for utilization of this vehicle should be implemented promptly to avoid damage due to destruction of this testing vehicle.

as of 30 September 2024. This vehicle, equipped with all the equipment and facilities required for water testing, was underinsured at a value of Rs.7,000,000.	vehicle number to the vehicle, it was not possible to put it into service and Some amount had to be spent as maintenance cost. Arrangements are being made to provide this water testing vehicle for the use of the University of Peradeniya.	

4.6 Management weakness

	Audit observation	Comments of the Chief Accounting Officer	Recommendation
(a)	Interest must be paid to the landowner for lands acquired in accordance with Sections 38 and 38(a) of the Land Acquisition Act until the date of issuance of Order 38 and payment of compensation. Thus, due to the payment of compensation after 2 years and 5 years for lands acquired for water supply projects of the Water Supply and Drainage Board, Rs.5,274,634 and Rs.8,106,778 respectively had been paid as interest from January to July 2024 only. In addition, interest of Rs.10,859,867 had been paid in the year 2023 and 2024 for lands acquired on 11 occasions from year 2017 to year 2021.	The period of compensation is determined by the time taken in carrying out the work by each .agency Therefore, even if possession is obtained promptly under Sub-section 38(a), it is inevitable that a significant amount of time will be spent in paying compensation.	Actions should be taken to expedite land acquisition and develop a system to minimize the payment of government money as interest. Since the relevant officicers are responsible for the losses incurred by the government due to their inefficiency, disciplinary actions should be taken in this regard.
(b)	The government had been suffered a loss of approximately Rs.70,323,834 due to accidents involving 03 vehicles attached to the previous Minister of Water Supply and the State Minister in the years 2023 and 2024. Officers of Ministry had not	Mention that the necessary further actions will be taken after obtaining advice from the Treasury regarding the losses incurred in all these vehicle accidents.	Inability to recover losses due to negligence of officers should not be a burden on the government and the loss should be recovered from the responsible persons.

	taken actions to recover the losses incurred to the government and take the necessary disciplinary action, by conducting a formal investigation into whether the officers assigned to those vehicles had properly fulfilled their responsibilities in accordance with Financial Regulation 156(i)(b).		
(c)	04 vehicles sent for repair had not been repaired and handed over again even though a period of between 06 and 10 months had passed by 01 December 2024. Officers of Ministry had not carried out proper supervision in this regard and had allowed those vehicles to be misused, destroyed and decayed.	Instructions have been given to the officers, when sending vehicles for repair, please specifically state that it should be done within a specific time frame.	The vehicle should be repaired properly within a short period of .timeDisciplinary action should be taken against officers who are responsible for allowing government property to be misused, destroyed, and decayed.
(d)	Rs.1,200,000 had been paid to a private company to produce 6 videos related to 'Water Conservation and Water Supply Process'. Since these 6 videos had been created 15 minutes and 26 seconds short, the government suffered a loss of Rs.617,333. Action had not been taken against the relevant officers in accordance with Financial Regulation 156 in this regard.	A preliminary investigation is being conducted in this regard and the officers have been instructed to take further action and report to the audit.	The relevant officers shall be liable for the losses caused to the Government due to the negligence or willful misconduct of the officers.
(e)	Although the Ministry had given advance money to the Water Supply and Drainage Board for the contract related to the water project, due to non-completion of the contract work or stoppage of the work, the total paid advance amount of Rs.1,843,755,280 had not been recovered by March	Several rounds of discussions regarding recovery of advance paid to those contractors or resumption of contract were held under the patronage of the Secretary in the year 2024 and accordingly a small amount of collection will be done.	The relevant officers should be responsible for allowing government funds to be kept by a third party for a long time without any benefit and without any care. Therefore, a formal investigation should be

	2025 .		conducted and disciplinary action should be taken.
(f)	The Estate Infrastructure Development Division had provided 50 percent of the cost of construction of houses constructed under government grants to the beneficiaries as a loan at an interest rate of 4 percent. As of 31 December 2024, Rs.2,490 million was due for 4,925 housing units, of which the outstanding loan balance for 4,823 housing units was Rs.2,417 million. The amount due from the beneficiaries in relation to the 629 houses fully completed in the year 2023 and 2024 had not been identified as of 28 February 2025.	Housing loan recovery is done only for housing units loan and grant constructed on basis and handed over to the beneficiaries. Information has been sought from Plantation Human Development Trust to confirmt hat situation exactly. With the price fluctuations in the construction sector in the year 2022, the value of a house whose construction began in the year 2020 and 2021 has increased to Rs.2,880,000 and Rs.3,150,000. Accordingly, the Cabinet has approved the recovery of the housing loans collected for those houses over a period of 15-20 years. It is expected to be submitted to the Cabinet for approval to provide relief for the collection of housing loans given to the estate community, who earn low wages and earn daily wages.	These loans should be recovered on a concessional basis.
(g)	To provide housing for the estate community, 5,891 houses and 3,980 houses were completed in Ratnapura, Badulla, Kegalle, Kandy, Kalutara, Nuwara Eliya and Galle zones respectively under government allocations and Indian Aid from year 2015 to year 2024, and of these, only 1,038 housing beneficiaries and 659 land title deeds had been issued as of 31 December 2024.	The ongoing litigation for houses constructed under Indian aid has not been completed, the houses have been provided to the beneficiaries but the conditions applicable to the issuance of deeds have not been met, and the deeds have not been issued in cases where the original beneficiary has died.	Necessary arrangements should be made for speedy completion of the program as planned.

	Accordingly, the progress in issuing deeds was 17.62 percent under government allocations and 16.55 percent under Indian Aid.		
(h)	Deeds had not been given as of 26 November 2024 for 655 houses constructed in Nuwara Eliya, Matale, Kandy and Badulla under the 4000 Indian Housing programme.	Due to various practical problems arising in the issuance of these deeds, this authority has initiated initial steps to formulate a national policy of land and housing.	The process of issuing deeds to the beneficiaries should be carried out as soon as possible.
(i)	During the period from the year 2015 to year 2021, 5262 housing units had been constructed under the New Life and Green Gold housing programme, and information about whether 1722 housing units were handed over to the beneficiaries was not submitted to the audit.	The relevant officers had been informed to submit the information handing over keys to the beneficiaries after receiving it from the Plantation Human Development Trust .	Completed houses should be handed over to the beneficiaries and accurate and up-to-date information should be maintained.

5. Achievement of Sustainable Development Goals

Audit observation	Comments of the Chief Accounting Officer	Recommendation
Although Rs.135 million in the year 2023 for the establishment of smart classrooms, Rs.300 million in the year 2024 for the provision of equipment under Indian assistance, and Rs.10 million in government allocation for classroom renovation had been allocated for the estate community in the districts of Nuwara Eliya, Kandy and Badulla under the 4 Sustainable Development Goals, ensuring equitable quality education for all and promoting lifelong learning opportunities, No work related to it had been carried out until 31 December 2024.	The draft MoU relating to project implementation was revised on several occasions. Although Rs.135 million was allocated for the year 2023, the Cabinet approval for the MoUs was given on 30.12.2024. Accordingly, the Memorandum of Understanding related to this project was signed with the Indian High Commission on 16.01.2025 and work related to the project is currently underway.	In implementing projects, initial work should be completed promptly, annual allocations should be utilized efficiently, and relevant objectives should be achieved.