

**1. Financial Statements**

**1.1 Qualified Opinion**

The audit of the financial statements of the National Dangerous Drugs Control Board for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of the changes in net assets, 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 of the National Audit Act No. 19 of 2018 and the Finance Act No.38 of 1971 read in conjunction with the Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. My comments and observations which I consider should be presented in Parliament appear in this report.

In my opinion, except for the effects of the matters described in the Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Board as at 31 December 2024, and of its financial performance and cash flows for the year then ended in accordance with the Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

My opinion is qualified on the matters described in paragraph 1.5 of this report.

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 this 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 Public Sector 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 intend 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 Sub-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.

#### **1.4 Auditor's Responsibility in Auditing 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 the 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.

The scope of the audit also extended to examine as far as possible, and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Board, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the Board has complied with applicable written law, or other general or special directions issued by the governing body of the Board.
- Whether the Board has performed according to its powers, functions and duties; and
- Whether the resources of the Board has been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

## **1.5 Audit observations on the preparation of Financial Statements**

### **1.5.1 Internal Control on the preparation of Financial Statements**

Entities are required to “devise and maintain” a system of internal accounting controls sufficient to provide reasonable assurance that , transactions are executed in accordance with management’s general or specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with the applicable reporting standards , and to maintain accountability for assets, access to assets is permitted only in accordance with management’s general or specific authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

### **1.5.2 Non-compliance with Sri Lanka Public Sector Accounting Standards**

	<b>Non-compliance with the reference to the respective standard</b>	<b>Management Comment</b>	<b>Recommendation</b>
(a)	Although the income and expenditures should not be offset as per the paragraph 48 of Sri Lanka Public Sector Accounting Standards No. 01, the Board had offset expenses amounting to a total of Rs. 1,708,730 against the income amounting to a total of Rs.1,527,500 on two occasions, and shown a sum of Rs.181,230 as net expenses.	The Income and expenses have been accounted separately in the ledger and only the net difference has been presented in the financial statements. The actions will be taken to prevent the occurrence of such accounting errors in the future.	The proceedings should be done as per the accounting standards.
(b)	As per the paragraph 49 of Sri Lanka Public Sector Accounting Standards No. 07, when an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs should be revalued. However, in contrast to that requirement, the revaluation had been done in parts. Accordingly, the balance of the	A request has been made to the Government Evaluation Department and accordingly, the re-evaluation activities will be done in the future.	- DO -

building account as at 31 December 2024 was Rs.279,295,776, and therein the building cost value of Rs.35,510,876 and the building revaluation value of Rs.243,784,900 had been shown in the financial statements.

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| (c) | The motor vehicles costing Rs. 288,900, the library books costing Rs. 1,484,156 and the laboratory equipment costing Rs. 27,274,126 had been fully depreciated due to failure to review the residual value and useful life of an asset at least at the end of each annual reporting period in accordance with paragraph 65 of Sri Lanka Public Sector Accounting Standards 07. Accordingly, the steps had not been taken to revise the occurred estimated errors in accordance with Sri Lanka Public Sector Accounting Standards 03.   | Although the useful life of the assets should be reviewed and the carrying value should be shown in the financial statements, estimating the useful life/carrying value of these assets incurs a cost practically. Since there is no added value to the Board, this has not been done practically.  | - DO - |
| (d) | Although an inflow of resources from a non-exchange transaction recognized as an asset should be recognized as revenue and taken to the income in accordance with paragraph 44 of Sri Lanka Public Sector Accounting Standards No. 11, the capital grants of Rs. 40,000,000 received in the year under review had not been taken to income. Further, a balance of Rs. 162,845,947 had been recognized under the equities as government capital grants due to the failure to proceed as per the paragraph 124 of the standard regarding capital grants received before the year 2018. | The steps will be taken to include the government capital grants as income in the final accounts from the year 2025. This adjustment is expected to be made for the year 2024 at the time of preparing the financial statements 2025, and the actions will be taken to make adjustments to the capital reserve brought forward from the capital grants received up to 2023. | - DO - |

### 1.5.3 Accounting Deficiencies

	Audit Issue	Management Comment	Recommendation
(a)	The head office land located in Colombo; which was acquired on a 99-year lease basis at a value of Rs.4,350,000 in the year 1992, had been revalued at a value of Rs.365,000,000 in the year 2018 and the revalued amount had been retained in a reserve account. These lease lands; which do not belong	The revaluation amount recorded as an asset in the accounts will be adjusted from the asset account and the revaluation reserve account in the year 2025.	The actions should be taken to rectify this error in the financial statements.

to the Board, cannot be revalued, and the Board had not taken actions to write off the reserve values generated thereby from the accounts. Accordingly, the non-financial assets and reserve value had been overstated by Rs.360,650,000 in the statement of financial position. Further, this land of which the lease value was Rs. 4,350,000 had not been depreciated on annual basis.

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| (b) | Although the land of Pitipana, Homagama; of which the value was Rs. 4,085,019 and acquired on a thirty-year lease basis, had been shown under the land account, the proceedings had not been taken to amortize annually.  | After an agreement is reached, the depreciation amount related to the previous years will be adjusted in the accounts by a previous year adjustment journal entry.  | - DO -   |
| (c) | Although the buildings had been constructed at a cost of Rs. 33,834,959 by the Board on the lands belonging to the Ministry of Health where the Galle and Thalangama Rehabilitation Centers are located, the proceedings had not been taken to take over and account these lands.   | These lands are belonging to the Ministry of Health, and the legal and other activities required for the acquisition are in progress. Those cannot be accounted as assets in the account books of the Board until then.   | The actions should be taken to acquire and account the lands.                  |
| (d) | The total amount of Rs.1,425,699 to be collected in terms of two officers who breached the agreements made in respect of taking no-pay leave for employments outside Sri Lanka had not been accounted as at 31 December 2024.   | The actions will be taken to rectify this error in the year 2025.   | The actions should be taken to recover the due money immediately.              |
| (e) | It had been stated under the Accounting Policy Note No. 2.1 that the Board is following the Sri Lanka Public Sector Accounting Standards, and the Public Sector Accounting Standards No. 19 had been followed for calculating and accounting the gratuity. However, it had been stated under Note No. 2:5 that the gratuity provision for employees had been made in accordance with Sri Lanka Accounting Standards (LKAS 19). Further, the gratuity provision in | Stating as Sri Lanka Accounting Standards No. 19 is an error. The gratuity payment liability has been overstated by Rs.329,410 in the Statement of Financial Position as at 31 December 2024. The Finance Division has not been formally informed by the Human Resource Division that the officer who left the service on 19 November 2021 has vacated the service. The | The actions should be taken to rectify this error in the financial statements. |

the year under review had been overstated by Rs.197,748 as the gratuity provision for three officers; who were not in the service, had been overstated by Rs.329,410 in the gratuity provision value balance amounting to Rs.47,222,561 in the year under review, and the gratuity provisions for one officer who had left the post had been understated by Rs.131,662. relevant errors will be adjusted in the accounts of the year 2025.

#### 1.5.4 Lack of written evidences for the audit

Subject	Amount Rs.	Audit Evidences not provided	Management Comment	Recommendation
Deposit Certificates	566,263	Deposit Certificates	The certificates related to these deposits have been misplaced in the past.	The actions should be taken to verify the balance from the related institutions.

### 1.6 Accounts Receivable

#### 1.6.1 Advances

Audit Issue	Management Comment	Recommendation
The written information about the steps taken to recover the debit balance of Rs.1,434,534 in the advance account; which had remained uncollected for more than 20 years, were not available in the responsible departments, and the said details were not presented to the audit.	The instructions have been received from the Finance Director of Treasury to take steps to write off the balances as per Public Finance Circular No. 01/2024. Accordingly, a letter has been sent on 06 June 2024 for the approval of the Secretary to the Line Ministry	The proceedings should be made as per the instructions of the Circulars.

### 1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions etc.

Reference to Laws, Rules Regulations etc.	Non-compliance	Management Comment	Recommendation
(a) Extra-ordinary Gazette No. 1653/7 dated 10 May 2010 with regulations made under			

Section 31 read with Section 18 of the conventions against Illicit Traffic in Narcotic Drugs and Psychotropic Substance Act, No. 1 of 2008 read with paragraph (2) of Article 44 of the Constitution

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| (i) Paragraph 5              | Although a Secretary, other officers and employees as may be required to exercise, fulfil and perform the powers, functions and duties of the Precursor Control Authority should be appointed by the Authority, the steps have not been taken to recruit the required staff to the Precursor Control Authority until the end of the year 2024, and only four officers of the National Dangerous Drugs Control Board had been attached. | The post of Secretary to the Precursor Control Authority has been abolished by the Department of Management Services letter DMS/1683/Vol-III dated 11 January 2017, and the other 07 posts have been attached to the Board. A letter is currently to be sent to the Department of Management Services to increase the posts in the staff of the Precursor Control Authority. | The proceedings should be made in accordance with the provisions stipulated in the Act. |
| (ii) Paragraphs 7 , 8 and 10 | The Board of the Authority had met at only occasion in the year 2024, subject to the provisions of the Conventions against Illicit Traffic in Narcotic Drugs and Psychotropic Substance Act No. 1 of 2008, and the Board of the Precursor Authority had not held the minimum number of meetings to review its works by the members of the Board of the Precursor Control Authority in  | The actions have been taken to conduct the staff meetings in coordination with the Secretary of the Board from the year 2025.  | - DO -  |

accordance with paragraphs 8 and 10 of the Regulations.

(iii) Part II Registration Premises Regulation 9	of	Every licensee shall register the premises where the activities relation to the import or export of the substances are carried on with Authority within one month from the date of the issue of license and even though the applications had been received for 10 premises for registration, no license had been issued even for one premises.	Though it is not able to provide on due time presently due to shortage of employees, such premises registered in 2024 had been completely examined and the further action is being taken to issue such licenses.	-Do-
(iv) Part III Monitoring Examination Regulation 13	and	Members of the Authority shall visit the registered premises of the licensee at least once in three months and monitor the activities and though it shall examine the manner of storage of the specified substances and the use of all relevant equipment, books, documents, registers and records, only 33 premises of 263 registered importers had been examined as at 31 December 2024.	The action had been taken to obtain the assistance required for the examination of premises by obtaining the assistance of Medical Officer of Health of ministry of Health for further formalizing these activities and obtain other alternative measures and accordingly, further action is being taken.	-Do-
(b) Regulation No.02 of the Gazette No. 1653/19 - 2010 dated 12 May 2010 issued incidental to Drug Dependents (Treatment and Rehabilitation) Act No.54 of 2007		Even though no person shall establish a Private Treatment Centre for the purpose of providing care and rehabilitation for drug dependent persons, unless such person has obtained a license for such purpose in terms of these regulations, there were 26 Private Treatment Centre within the country at the end of 2024 and the license registration had been updated only in 13 Private Treatment Centres.	26 Private Treatment Centres are maintained in relation to drugs treatment and rehabilitation within various areas and it is due to be decided whether it is suitable to provide licenses or not taking into consideration the maintenance of centres in accordance with security clearance reports received for providing the licenses	The action should be taken as per the regulations issued incidental to Act.



Accordingly, remaining 13 Private Centres had been maintained without more than 02 years as at the date of audit which was 16 May 2025.

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| (c) | 38(f) paragraph of the National Audit Act No.19 of 2018 and paragraph 7 of Management Audit Circular No. DMA/01/2019 dated 12 January 2019 | Even though the providing of human and other resources required for implementation of the internal audit plan is the responsibility of the top management, only internal Auditor had been appointed for Internal Audit Unit of board and permanent support staff had not been appointed. | Presently 02 Development Officers had been attached to Internal Audit Unit permanently and it is due to attached Management Assistants to internal Audit Unit subsequent to receipt of approval for filling the vacancies in Management Assistant post.  | The action should be taken as per Audit Act and circulars.       |
| (d) | Paragraph 3.3 of Public Enterprises Manual No. PED 01/2021 dated 16 November 2021  | Though a strategic human resource plan should be made including the service requirement of each unit and organizational chart, no action had been taken by board accordingly.  | An employee forecast required for preparation the strategic human resource plan is being performed now.  | The action should be taken as per the instructions of circulars. |
| (e) | Section 03(viii) of National Budget Circular No.2022/03 dated 26 April 2022  | An amount of Rs.5, 302,555 had been paid with regard to 2023 and 2024 for employee insurance scheme deviation from the instructions in the circular.   | The money had been paid for 12 months in advance from September 2023 onwards 2023 and the amount related to 09 months payments in advance made on accrual basis had been indicated as an expense in the accounts in 2024. The employee insurance scheme had been suspended by current Board of Directors of board. | -Do-   |

- (f) Public Finance Circular  
No.01/2020 (iii) dated 31  
May 2024

(i) Paragraph 5.1	Though the fees should be revised in the manner specified by such act or law by the institutions on which the provisions had been made to revise the fees by an act passed in Parliament or any other law, no step had been taken to revise the fees prepared in accordance with Regulation No.1653/7 issued by Extraordinary Gazette dated 10 May 2010 and Regulation No.1653/19 issued on 12 May 2010.	It had been decided to revise the fees indicated in the Extraordinary Gazette No.1653/19 issued incidental to Drug Dependents (Treatment and Rehabilitation) Act No.54 of 2007 and the fees indicated in extraordinary gazette issued incidental to Conventions Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances No.01 of 2008 and it is due to made the relevant amendments in the future.	-Do-
(ii) Paragraph 5.2	Even though the fees charged in delivery of services to the public should be reviewed once in 03 years, no action had been taken accordingly.	-Do-	-Do-

## 2. Financial Review

### 2.1 Financial Results

The operating result of the year under review amounted to a deficit of Rs.48, 707,432 and the corresponding deficit in the preceding year amounted to Rs.2,248,627. Accordingly, a deterioration amounting to Rs.46, 458,805 of the financial result was observed. The reasons for the deterioration are increase of other operating expenses, increase of depreciation in the year and increase of human resource development expenses.

## 3. Operational Review

### 3.1 Management Inefficiencies

Audit Issue	Comments of the Management	Recommendation
(a) The approval of Urban Development Authority had been obtained by the Board Paper 124/2013 for the construction of	Though the relevant plot of land had been transferred to Urban Development Authority under the	The action should be taken to utilize the land

treatment and rehabilitation centre for the persons who inject drugs in the land located in Pitipana, Homagama obtained at a cost of Rs.4, 085,018 on 30 April 2014. However, said land had been idle for 10 years without utilization for the expected task and no action had been taken to obtain the deed of lease relevant to the land.

section 44 of the Land Acquisition Act, such authority was not entitled to free grant under section 6(1) of Crown Land Ordinance for signing the lease agreement. It had been informed by Ministry of Urban Development Construction and Housing that there is no barrier for utilization the land for the development activities. A proposal in relation to construction of new treatment centre in this land had been referred to Board of Directors. economically and effectively.

- (b) In terms of sections 4(2) and (03) of Drug Dependent persons (Treatment and Rehabilitation) Act, No.54 of 2007, even though any person authorized may enter any Treatment Centre designated or licensed at all reasonable times and make such examinations as he considers necessary thereon for that purpose, only 13 centres out of 26 had been examined in 2024 and the information on success of Treatment Centre had not been submitted for the attention of board through periodic reports.
- The licenses had been provided to 13 Private Treatment Centres out of 26 and the only centres on which the licenses had been provided in terms of Act. After monitoring such treatment centre as per audit observation, the action will be taken in the future to forward a summarized periodic report to board.
- Having examined the Private Treatment Centres, the periodic reports should be submitted.

### 3.2 Operational Inefficiencies

Audit Issue	Management Comment	Recommendation
(a) An amount of Rs.5,000,000 had been received as donations in 2021 for new Treatment and Rehabilitation Centre building planned to be constructed at an estimate of Rs.7,051,924 with labour contribution and technical assistance of Sri Lanka Navy in Nawa Diganthaya premises obtained on 30 years lease. Rs.3, 541,976 out of that had been incurred for the building construction materials and other services and the materials worth of Rs.2, 100,397 had been incurred for partially construction the building and the construction had been halted in halfway. The value of materials remained on that date was Rs.1, 441,579.As	An inspection had been conducted by Ministry of Defence as the line ministry on which board had belonged at that time in relation to halt of the constructions in halfway and accordingly, the construction activities of the building had been restarted on 25 May 2025 with the labour contribution of Navy.	The action should be taken to utilize the money received as donations economically and effectively.

per the physical stock inspection carried out in July 2024; materials of 19 items had expired. Even though an estimate of Rs.7,721,116 for completion the remaining work of this building and usage it had been submitted by Sri Lanka Navy on 07 September 2024 to board, its work had not been commenced even up to the date of audit which was 23 May 2025. 2025

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| <p>(b) Even though the building worth of Rs.12,800,000 constructed by private wealth donation of a priest and the building worth of Rs.7,844,963 constructed by the aids of an international organization in Nawadiganthaya treatment and rehabilitation centre belonging to board are furnished with all furniture and equipment enabling to use for treatment and rehabilitation activities, said buildings had been idle without utilization for rehabilitation of drug dependents in 2024. Though 02 buildings remained idle have facilities to rehabilitate 62 persons and the building which is currently used has facilities to rehabilitate 60 persons, it was observed that about 12-37 persons are rehabilitated in old building. Accordingly, the number of persons rehabilitated is between 10-30 percent number of persons could have been rehabilitated.</p> | <p>Due to non-availability of adequate staff for maintenance of 02 hostels in Nawadigantha centre, the treatment activities of old hostel are carried out by the permanent staff in the centre presently.</p> <p>The residential treatments and rehabilitation program can be implemented again for the patients subsequent to recruitment of adequate staff in the future.</p>                                     | <p>The action should be taken to utilize buildings and furniture received as donations for economical and effective purposes.</p> |
| <p>(c) Even though the facilities are available for 34 patients in treatment and rehabilitation centre located in Thalangama, only 04-11 patients had been admitted per month. The second floor of two storied building is not completely utilized and there was no adequate external environment for treatment and rehabilitation activities in centre and it had no adequate open spaces for sports activities also.</p>   | <p>It is due to be carried out renovations in Thalangama centre after completion of maintenance activities in Rajagiriya Head Office</p> <p>Since there were no open space facilities, it had been given priority for indoor sports activities. The patients engage daily in these activities and the all parts are performed in relation to the treatment and rehabilitation activities in responsible manner.</p> | <p>The existing facilities should be utilized economically and effectively.</p>   |

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| (d) | Even though a Women Treatment Centre had existed in the Treatment Centre located in Thalangama maintained at a cost of Rs. 11,643 921 in the year under review, its rehabilitation activities had not been commenced. 09 women officers had been attached to such centre as at 31 December 2024 and though 16 women officers including 07 women officers recruited at the beginning of 2025 had been attached to such centre, no any women client had been rehabilitated after 2021. | Since 20 May 2025, a residential treatment and rehabilitation program for women drug addicts had been started in Western Province Prevention Treatment and Rehabilitation Centre. (Thalangama Centre)   | The rehabilitation activities of women clients should be continuously maintained. |
| (e) | Even though the approval of the Cabinet of Ministers had been granted by Cabinet Paper No.CP/21/2279/303/176 at the Cabinet Meeting held on 24 January 2022 for amendment of Drug Dependents (Treatment and Rehabilitation) Act No.54 of 2007, no action had been taken to finalize the relevant amendments and present to the Cabinet of Ministers.   | The amendment of this act is carried out by Ministry of Justice and the final recommendations of board had been submitted to Ministry of Justice and Legal Draftsman's Department on 25 September 2023. | The action should be immediately taken to amend the Act.                          |
| (f) | In terms of section 07 of Drug Dependents (Treatment and Rehabilitation) Act No.54 of 2007, no Assessment Panel had been appointed consisting of not more than ten persons from amongst persons who have gained eminence or experience in the fields of law or persons having experience or knowledge in the fields of physiological or social problems connected with drug dependence.  | Presently, the final draft after amending the Act including the amendment of Assessment Panel had been referred to Legal Draftsman's Department.  | -Do-  |

### 3.3 Human Resource Management

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| As at 31 December 2024, the overall approved cadre including the head office and provincial offices was 374 and the actual cadre was 186. Accordingly, the number of vacancies was 188. A review on existing cadre had not been carried out about 05 years and no step had been taken to fill the vacancies after identifying the staff actually required. | In accordance with the Cabinet Decision No. 21/1596/304/134 dated 31 August 2021 of Ministry of Finance, since the recruitments had been suspended in terms of National Budget Circular No.03/2022 dated 26 April 2022, it couldn't be filled the vacancies of board. | The action should be taken to fill the vacancies having carried out a review on staff. |
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