

Colombo Municipal Council - 2020

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Colombo Municipal Council including the financial statements for the year ended 31 December 2020 comprising the statement of assets and liabilities as at 31 December 2020 and the Comprehensive Revenue Statements, net assets/statement of changes in equity, cash flow statement for the year then ended and significant accounting policies and other explanatory information was carried out, for the year then ended, 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 Section 219 of the Municipal Councils Ordinance (Chapter 252) and National Audit Act No. 19 of 2018. My comments and observations which I consider should be reported to Parliament appear in this report.

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 Colombo Municipal Council as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards for Local Authorities.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 1.6 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor's Responsibilities Section 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 Public Sector Accounting Standards for Local Authorities 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.

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

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

1.4 Audit Scope (Responsibility of the Auditor for the audit of 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 exercised 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 its internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Municipal Council and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the Municipal Council has complied with applicable written law, or other general or special directions issued by the governing body of the Municipal Council ;
- Whether it has performed according to its powers, functions and duties; and

- Whether the resources of the Municipal Council had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Report on other Regulatory Requirements

- (a) The following recommendations made by me on the financial statements for the previous year had not been implemented.

Para No.	Audit Observations	Recommendation
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1.2 (c) (i)	A difference of Rs. 1,863,255,547 was observed in between the values shown in the financial statements and schedules pertaining to that with regard to 124 accounting objects and the reasons for those changes were not presented to the audit.	Actions should be taken to correct the accounts by reconciling the differences in the relevant balances.
1.2 (d) (i)	<ul style="list-style-type: none"> • Actions had not been taken to settle the balances of 24 accounts receivable amounting to Rs. 12,052,233 remaining from 19 years. • Actions had not been taken to get settled the balance which was unsettled in the accounts of petty cash and special advances provided to the officers included in financial statements continuously for many years amounting to Rs. 2,955,604 . • There was a value of Rs. 412,426,061 pertaining to 3615 dormant accounts within the debtors receivable of the Council . • Actions had not been taken to settle the deposits payable remaining from 19 years amounting to Rs. 99,848,922 . 	<p>Action should be taken to recover the balances receivable.</p> <p>Action should be taken to recover the balances receivable .</p> <p>Action should be taken to recover the balances receivable.</p> <p>Actions should be taken to correct the accounts.</p>

1.6 Audit Observations on the Preparation of Financial Statements

1.6.1 Non-compliance with Sri Lanka Public Sector Accounting Standards for Local Government Institutions

Non-compliance with Reference to the Relevant Standard	Comments of the Council	Recommendation
(i) Although the Municipal Council should make a clear and unambiguous statement that it is the first financial	It is stated as agree with the audit observation.	Preparation of financial statements as per the Accounting Standards.

statement to be prepared in accordance with the Standards in terms of Paragraph 18.3 of the Standard, no such statement had been made in the Financial Statement as at 31 December 2020 .

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| (ii) | Fixed assets had not been revalued in accordance with Section 428 of the Gazette Notification No. 2155/6 containing the Orders relating to the Financial Administration of the Municipal Council dated 24 December 2019 and accordingly, the depreciation of assets had not commenced. | Assets revaluation is being carried out and it is informed that the adjustments will be made in the nearest financial year within a short time period after completion. | Taking actions in accordance with the Orders on accounting activities pertaining to financial administration. |
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1.6.2 Accounting Deficiencies

Audit Observation

It had been brought to accounts as recurring expenses for the year under review and as a random allocation for short-term creditors in the assets and liabilities statement falsely, without any report on work-in progress, advance payment or invoice submitted by the contractor for a contract value of Rs.492,292,297 where the Letter of Acceptance had been issued to the contractors at the end of the year under review.

Comments of the Council

The allocation of loan provisions for contracts are based on the actual percentage of work completed from the year 2021 and the amount of work completed on those contracts are adjusted to the financial statement as work started during the year but not completed.

Recommendation

Inclusion in financial statements only after being identified as creditors.

1.6.3 Unreconciled Accounts

Audit Observation

Comments of the Council

Recommendation

The value stated in financial statements regarding 51 objects of account, a sum of Rs. 810,274,585 had been overstated more than the value stated in the relevant records and the values stated in Financial Statements for 38 accounting objects had been understated by Rs. 8,637,902 less than the value stated in the relevant records.

Relevant officers have been instructed to ensure that not to occur such shortcomings again .

Taking actions to maintain vote ledgers and other schedules accurately.

2. Financial Review

2.1 Financial Results

The revenue exceeding the recurrent expenditure of the Council for the year ended 31 December 2020 as per the financial statements submitted was Rs. 1,346,459,923 and the revenue which exceeded the recurrent expenditure of the Council for the preceding year was Rs. 771,876,261 .

2.2 Financial Control

Audit Observation

Comments of the Council

Recommendation

As a result of the continuous rise in the fixed bank overdraft , the bank overdraft as at 31 December2020 was Rs. 2,054,730,082 and the bank overdraft interest during the year under review was Rs. 111,426,197 .

It is pointed out that the rapid reduction in expected revenue and increase in expenditure due to the epidemic situation in the country has directly affected.

Maintaining proper financial control through proper control of revenue and expenditure.

2.3 Revenue Administration

2.3.1 Performance on Revenue Collection

Audit Observation

Comments of the Council

Recommendation

(a) Rates

The total outstanding arrears of rates as at 31 December 2020 was Rs. 3,927,748,364. Out of the total arrears of rates the

Actions are being taken to recover the arrears.

Taking actions to recover the arrears of rates.

number of properties exceeded Rs. 500,000 was 990 and the arrears of rates therein was Rs.1,733,724,967. Likewise, Out of this arrears of properties, 179 are government property and its arrears was Rs. 500,358,629. Out of these properties, a number of 687 units had not paid any of the arrears in 2020 . The number of properties of arrears of rates exceeding Rs. 10 Million was 24 and the value of it was Rs. 444,439,653 .

(b) Hawker Rent

The Hawker Rent receivable as at 31 December 2020 was Rs. 552,022,106 and that value was about 524 per cent of the billing of the year. An inactive Hawker Rent amounting to Rs. 119,851,013 was also included in that arrears and actions had not been taken to recover or write off this amount.

Actions are being taken to obtain the approval of the Commissioner of Local Government to write off the arrears of rent amounting to Rs. 50,957,617 and to recover the remaining arrears of rent. Taking actions to write off the inactive Hawker Rent properly and recover the arrears of rent promptly.

(c) Out of the contracts awarded for charging for vehicle parks from the year 2014 to 2020, the arrears amount receivable from 92 contractors as at 31 December 2020 was Rs. 135,373,482 and formal proper actions had not been taken to recover.

Necessary steps have been taken to recover the arrears. Making arrangements to recover promptly and take legal actions.

3. Operating Review

The matters observed on the fulfillment of the functions such as regularization and control of matters relating to public health, public utility services and public roads and the welfare, convenience and welfare of the people which should have been achieved by the Council under Section 4 of the Municipal Councils Ordinance are as follows.

3.1 Management Inefficiencies

Audit Observation -----	Comments of the Council -----	Recommendation -----
(a) Two 6000 square feet storied building had been built on 11 perches of 40 perches land where the Cemetery Administrator's	Answers have not been given.	Taking legal actions.

official residence located at Elvitigala Mawatha, Colombo 08 owned by the Colombo Municipal Council without permission . A business had been run by an employee of the Council in this building. Accordingly, arrangements had not been made to take over this property back to the Council expeditiously, to calculate and recover the loss incurred by the Council and to take prompt disciplinary actions against the officer who has misused it.

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| <p>(b) It had been entered into an agreement with a private company for parking the vehicles by installing a parking metre in a selected administrative area and the arrears of rent receivable from the relevant company as at 31 December 2020 was Rs.101,161,649 .</p> | <p>Answers have not been given.</p> | <p>Taking legal actions.</p> |
| <p>(c) Seven items of receivable balances amounting to Rs. 4,187,033 remained from 19 years and cash in hand of the officers included in the financial statements continuously for 17 years amounting to Rs. 3,175,539 had not been settled during the year.</p> | <p>It is informed that the actions will be taken to resolve this issue expeditiously.</p> | <p>Taking actions to recover the receivable and to recover the cash in hand of the officers.</p> |
| <p>(d) The inactive loan balance pertaining to 867 employees within employee loan balances amounting to Rs.12,127,529 had not been settled.</p> | <p>Steps have been taken to settle in due course.</p> | <p>Taking actions to recover or properly remove unrecoverable balances from the books.</p> |
| <p>(e) Actions had not been taken to settle the deposits payable amounting to Rs.104,956,346 remaining for more than 19 years ago.</p> | <p>Steps have been taken to settle promptly.</p> | <p>Taking steps to take into income and settle.</p> |

3.2 Operational Inefficiencies

Audit Observation	Comments of the Council	Recommendation
<p>(a) The 17.7 Perches Land No. 20, Magazine Road, Borella had been leased out on 13 September 1983 for a period of one year and although the agreement had expired on 12 September 1984 , a new agreement had not been entered into even by 31 December 2021 .</p> <p>The arrears of lease to the Council as at 31 December 2021 was Rs. 1,025,871 . Although unauthorized buildings have been constructed on the land and used for various business purposes , proper actions for that had not been taken.</p>	<p>Steps have been taken to initiate the necessary steps to take over the property.</p>	<p>Cancellation of illegal contracts, removal of unauthorized constructions, taking legal action and recovery of losses occurred to the Council.</p>
<p>(b) Although the ground floor of the building should be at ground level when inspecting 7 storied premises built at No. 32 Mudalige Mawatha, Colombo 01 with 2143.75 (B + G + 6) square metres in extent, an unauthorized 5 storied building with 533.46 square meters in extent had been constructed, in the manner of constructing the ground floor by 380 mm higher than the ground, carrying out authorized construction of 40.61 square meters covering the Arcade Line, using the vehicle parking lot as a warehouse and so as to cover the empty space.</p>	<p>Answers have not been taken.</p>	<p>Taking legal actions to remove unauthorized constructions.</p>
<p>(c) Recovery of rents from apartment complexes had taken a very less amount and the recovery of arrears as at 31 December 2020, was as low as 7 per cent . A continuous rise of arrears of rent was observed and the arrears of rent remained as at 31 December 2018 amounting to Rs. 10,544,133 had increased up to Rs.18,081,706 by 31 December 2020 .</p>	<p>It is expected to recover the arrears soon.</p>	<p>Taking immediate actions to recover arrears of rent.</p>

3.3 Transactions of Contentious Nature

Audit Observation	Comments of the Council	Recommendation
<p>(a) It had been informed that since the ownership of the access roads within the land parcels to be amalgamated has not been confirmed as per the report of the Legal Division dated 5 September 2016 pertaining to the amalgamation of plots of land bearing No.s 15, 17, 19, 25,29,35 C.W.W Kannangara Mawatha, Colombo 07 , it could not be able to amalgamate those parcels. However, the Municipal Commissioner had approved the amalgamation of plots of land and internal access roads and the Plan No. 016016 dated 08 January 2016 pertaining to land amalgamation as per the Note of the Municipal Commissioner by the Director (Town Planning) dated 07 September 2016 had been approved and issued on 22 September 2016 under No. ME / PBW / SD / 06/2016 .</p>	Accept.	Re-examine and rectify the irregularities in the consolidation of illegal plots of land and take actions against the officials responsible for it.
<p>(b) Although it had been informed that the land could not be amalgamated since the report of the Legal Division dated 20 April 2018 regarding the amalgamation of Land No. 9/1 Balcobe Place, Colombo 8 has not confirmed the ownership of the inner roads, the amalgamation of Land Parcels Consolidation Plan No. 10492 dated 17 December 2012 had been approved by the Municipal Commissioner on 15 September 2018.</p>	Answers will be given later.	Re-examine and rectify the irregularities in the amalgamation of illegal plots of land and take actions against the officers responsible for it.
<p>(c) Although a Mechanical Parking System should be installed as per the plan for the land No. 91</p>	Answers will be given later.	Re-examine and correct errors in the Certificate of Conformity issued

Milagiriya Avenue, Colombo 05 and the application for the Certificate of Conformity dated 21 February 2019 had not been approved by the Planning Committee because it has not been acted upon, the Certificate of Conformity had been issued on 04 April 2019 by the Municipal Commissioner.

and take action against the officers who have done such errors.

3.4 Contract Administration

Audit Observation

The 03 projects valued at Rs.147,182,795 with contract value commenced in the year 2016 had not been completed even by 01 March 2021, exceeding the deadline and extended days. The expenditure incurred on these 3 projects as at 31 December 2020 was Rs.67,863,340 .

Comments of the Council

Answers have not been given.

Recommendation

Taking actions to complete projects expeditiously.

3.5 Contract Administration

Audit Observation

- (a) A contractor valued at Rs.37,305,576 was selected for the construction of the depot building for the Central Maintenance Unit at Campbell Park. The works had to be completed by February 2019 and the works had not yet been completed by February 2021 . Liquidity damages to be charged from the contractor amounting to Rs. 2,275,640 had not been recovered by the end of the year under review. An advance of Rs. 6,670,832 had been paid and out of which only Rs. 1,870,665 had been recovered.

Comments of the Council

Arrangements will be made to recover the late fees and advances in future.

Recommendation

Immediate recovery of liquidity damages and advances.

- (b) The Technical Committee had recommended in December 2018 to award the contract to the contractor who had submitted the lowest price of Rs.75,762,695 for the renovation of the main building and the canteen of the Colombo Public Library. Because of submitting an incorrect report on the contractor recommended by the Director (Projects) to the Finance Standing Committee on 11 March 2019, the General Meeting on 28 March 2019 had not awarded the contract to the Contractor. The General Meeting had again awarded the contract value to Rs. 82,053,741 to the previous contractor on 29 September 2020 . Accordingly, the Council had incurred a financial loss of Rs. 6,291,046 due to the negligence of the officers.
- Answers have not been given.
- Taking actions to recover the loss from the responsible parties.

4. Accountability and Good Governance

4.1 Submission of Financial Statements

Audit Observation	Comments of the Council	Recommendation
The financial statements for the year under review were submitted to the Auditor General on 23 March 2021, after a delay of 23 days.	It is kindly informed that it could not be done on the due date as a result of the prevailing situation in the country.	Taking actions to submit financial statements within the stipulated time.

4.2 Annual Action Plan

Audit Observation	Comments of the Council	Recommendation
Although an Action Plan had been prepared for the year under review it had not been prepared as per the instructions of the Public Finance Circular No. 01/2014 dated 17 February 2014 . That is, the Action Plan prepared according to the priorities based on the annual budget	Steps have been taken to rectify the deficiencies in future.	Preparation of a formal Action Plan.

for the year under review, the operational time frame, and the expected outcomes / results from those activities had not been stated. A plan of revenue collection and expenditure for each revenue, expenditure heading and their performance indicators had not been identified. Although a Performance Report should be submitted with the financial statements on the results of the performance, it had also not been submitted.

4.3 Internal Audit

Audit Observation	Comments of the Council	Recommendation
<p>Although 23 internal audit queries had been issued for the year 2020 only the recommendations of 04 audit queries had been implemented by 28 February 2021 .</p>	<p>Necessary actions have been taken.</p>	<p>The objectives of the internal audit should be met.</p>

4.4 Unresolved Audit Paragraphs

Audit Observation	Comments of the Council	Recommendation
<p>(a) Since the last time registered ownership of title deeds and plans in respect of owners of 193 properties identified from 2003 to 2016 and existed the arrears of payable rates amounting to Rs.214,628,001 was unable to find, action had not been taken to write sales certificates in terms of Section 259 of the Municipal Councils Ordinance even by 31 December 2020.</p>	<p>Although auctioned, since the property owners are requesting to pay the arrears of the property which has not been taken over by the deed by a deed so far, actions have been taken to recover the arrears from these properties.</p>	<p>Actions should be taken immediately.</p>
<p>(b) Even though the lease agreement period of Tennis ground at No. 45, Markus Fernando Mawatha was over on 30 September 1983 and</p>	<p>A draft proposal has been submitted to the General Meeting to lease out for the next 30</p>	<p>Entering into agreements and making arrangements to recover the arrears.</p>

although a calculated economic rent should be charged for a period of 20 months from then until 31 May 1985, lease rent had been recovered based on the monthly contracted rate of Rs. 100 in the year 1958 . Similarly, the Sports Association, which had got leased the tennis court, has been illegally using 55 perches of municipal land adjacent to the ground since 1958 and actions had not been taken in this regard even by 31 December 2020.

years. Accordingly, steps will be taken to recover all the arrears after reaching a formal agreement.

(c) Construction works from the ground floor to the first floor of the building commenced on the wall and nearby situated behind the Clifton Girl's School had been completed. Moreover, a single storied building, 10' x 15' in extend had been constructed, having being joined with the boundary wall. The school authorities had informed the Colombo Municipal Council to remove these unauthorized constructions in several occasions. Even though the chief legal officer of the Chief Secretariat had informed the Municipal Commissioner to the take action to remove these illicit construction works by his letter dated 21 August 2019, actions had not been taken to remove them even by 31 December 2019.

Legal actions have been initiated for unauthorized construction.

Taking actions to remove unauthorized constructions.

(d) Although the tree structure inspection machine purchased by the Land and Environment Development Division at a cost of Rs. 7.4 Million in 2015 to measure and inspect the trunks and roots of 100-year-old trees in the city had elapsed 6 years by 31 December

Taking action to recruit an officer who can analyze the data provided by the machine and carrying out discussions with the institution that purchased the machine for data analysis.

Taking necessary actions for immediate use.

2020, it had been kept in the Viharamahadevi Park Office without using.

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| (e) | A number of 200 buggy stalls had been purchased in September 2016 for Rs. 29,325 each at Malwatta Road Pedestrian Trade Complex for Rs. 5,865,000 the stalls were not used effectively, and prone to natural disasters and became unsafe and unusable even by 31 December 2020 . | Although it could not be able to apply for the productive work because the merchants refused to accept the buggy stalls, it has been proposed the buggy stalls to be used for other public market purposes. | Utilizing promptly for productive purposes. |
| (f) | The Kangaroo Rider Machine which was purchased on 16 March 2018 for Rs. 4,242,000 has been removed from use since 2018 as it had broken within about 2 months of purchase. The warranty period had also expired in March 2020 and it had been informed by the Letter No. MT/ADM/AQ / 2021/02 and 08 May 2021 from the Municipal Commissioner that the action would be taken to recover the money which was paid to the supplier company or else legal action would be taken. | It has been sent to the Legal Department to take necessary actions to file a case against the supplier as per the decision of the General Meeting dated 07.04.2021 . | Taking legal actions. |
| (g) | Fifty perches had been leased out in July 1992 to an entity from Modara Elie House Land and it was observed that the balance 60 perches had also been encroached and used for its activities. Even though it was revealed that unauthorized constructions had been done therein, no action whatsoever had been taken in that regard. | Council approval has been granted to provide 20 perches of land. | Taking legal actions against unauthorized acquisitions. |
| (h) | Since the non-payment of rates by the owner of a property situated at assessment No.43, Marks Place, Kurunduwatta, 154.43 perches in extent, the legal ownership of the | Case filed by the Legal Department of the Colombo Municipal Council in the Colombo Magistrate's Court under | Taking actions to obtain the possession of the land. |

property had been acquired by the Council, being registered in the Land Registry, Colombo on 7 October 1974 in terms of Section 263 of the Municipal Councils Ordinance. Nevertheless, action had not been taken to acquire the tenure of the land even by 31 December 2019.

No. 63194/5/16 for possession has been scheduled to be called on 6 September 2021 .

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| <p>(i) As 23 transferred and retired officers and employees are occupying their official quarters even by 31 December 2020 , actions had not been taken to recover the penalty rent in accordance with Section 7.2 of Chapter XIX of the Establishments Code. Although the penalty rent to be charged from the two transferred Municipal Commissioners by June 2020 has been calculated as Rs. 27,100,751 .</p> | <p>The penalty rent relating to Ms. J.M.B. Jayawardena and Mr. V.K.A Anura have been calculated and sent to their respective places of work to recover.</p> | <p>Taking actions to recover promptly.</p> |
| <p>(j) Even though a former Charity Commissioner who had occupied an official quarters belonging to the Public Assistance Department had been expelled from the house on Court order on 27 January 2016, actions had not been taken to recover the house rent amounting to Rs.292,790 due from him furthermore. Although the penalty rent to be charged from the two transferred Municipal Commissioners by June 2020 has been calculated as Rs. 27,100,751,</p> | <p>The total rent including the penalty rent, amounting to Rs. 386,185.00 has been sent to the Legal Division for recovery.</p> | <p>Taking actions to recover promptly.</p> |
| <p>(k) Since the Ex-chief Medical Officer of Health had not handed over the official quarters even after he retired, although the Council had passed a resolution at the General Meeting held on 30 November 2019 to recover the penalty rent of</p> | <p>Legal Division has been instructed for the recovery of the amount receivable from the former Chief Medical Officer of Health amounting to</p> | <p>Taking actions to recover promptly.</p> |

Rs.8,019,751 which was receivable to the Council from that officer in terms of Section 7.2 of Chapter XIX of the Establishments Code , actions had not been taken to recover same.

Rs. 8,019,751.00 .

- (I) A motor vehicle belonging to the Municipal Secretary's Department had met with an accident on 04 September 2017 and according to the reports submitted by the Committee appointed for the purpose on 27 September 2018 and although it was recommended that the loss of Rs.262,924 sustained by the Council should be recovered equally from the officer to whom the vehicle was assigned and from the driver in charge of the vehicle, it had not been recovered .

It has been informed by the Letter No. නාලේ/ආර්ථි6/විමර්ශන /2018(1)130 dated 08.02.2021 from the Municipal Commissioner that the driver R.P.Gunasena has been acquitted of all charges. It has been informed to the Secretary of the Ministry of Public Administration and Management by the letter dated 10.12.2018 requesting to prepare a programme to recover the loss of Rs.131,462.00 from Mrs. H.D.C Janaki, former Municipal Secretary.

Taking actions to recover the losses promptly.