

## **Dambulla Municipal Council - 2022**

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### **1. Financial Statements**

#### **1.1 Qualified Opinion**

The audit of the financial statements of the Dambulla Municipal council including the financial statements for the year ended 31 December 2022 comprising the Balance sheet as at 31 December 2022, Income and Expenditure Account for the year 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 Sub-section 219 of the Municipal Councils Ordinance (Authority 252) and Provisions of the National Audit Act No.19 of 2018 and. My comments and observations which I consider should be presented 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 accompanying financial statements give a true and fair view of the financial position of the Dambulla Municipal Council as at 31<sup>st</sup> December 2022, and of its financial performance for the year then ended in accordance with Generally Accepted Accounting Practises.

#### **1.2. Basis for Qualified Opinion**

I express a qualified opinion regarding financial statement on the matters described in paragraph 1.6 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 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 Generally Accepted Accounting Practices 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 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 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.
- 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 the Municipal Council 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 legal requirements

The National Audit Act No.19 of 2018 includes specific provisions for following requirements.

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

## 1.6 Audit Observations on Preparation of Financial Statements

### 1.6.1 Accounting Deficiencies

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
(a) The advertisement board income receivable related to the previous year had been understated by Rs.242,830.	Documents will be checked and corrected	It must be properly accounted for.
(b) Arrears of advertisement board fees receivable relating to the year under review amounting to Rs.300,000 had not been accounted for.	Documents will be checked and corrected	- Do -
(c) At the end of the year under review, the traffic fees in arrears have been understated by Rs.317,240 and the billed income for the year by Rs.319,740.	Action will be taken to correct	- Do -
(d) The outstanding rent of Rs.787,975 and outstanding tender deposit of Rs.36,000 in Hela Bojunhale, had not been accounted for.	The approval will be obtained and write off	- Do -
(e) The machine account was understated by Rs.982,322 due to accounting of the generator purchased for Rs.3,697,548 in the year under review as Rs.2,715,226.	Actions will be taken to correct	- Do -

- (f) Recurring expenses of Rs.227,266 relating to the year under review were not accounted for under creditors. The adjustments will be made in the future - Do -
- (g) Although the amount of advance settled in the year under review as per the advance register, was Rs.12,023,250, by accounting it as Rs.11,761,131, the balance of the advance account was overstated by Rs.262,119. Actions will be taken to correct - Do -
- (h) In rectifying the error of debiting the payments made to creditors to the advance account in the year under review, although the correct creditor amount to be credited is Rs.8,491,706, since it was credited as Rs.3,135,162, the balance of the advance account was overstated by Rs.5,356,544 and the capital creditor account was understated by that amount. Actions will be taken to rectify such error - Do -
- (i) The value of the new name board of Municipal council installed in the year under review at a cost of Rs.52,000 and the value of the waste crushing machine purchased for the production of compost fertilizer which was Rs.1,700,000 were not capitalized. It will be capitalized - Do -
- (j) The amount of Rs.5,314,613 received from the Local loan and Development Fund for road development had not been shown in the financial statements. Since the loan amount is obtained by the local council before the transfer of assets, the related loan amount has been disclosed until the approval of the council to pay the loan - Do -

amount is received.

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|-----|--|----------------------|--------|
| (k) | Outstanding income of Digampathaha Compost Yard was understated by Rs.735,775 and the billed income for the year was overstated by Rs.3,538,371.   | It will be corrected | - Do - |
| (l) | Since the surplus of Rs.13,791,096 in the Income Expenditure Account for the year under review, had been credited to the Accumulated Fund as Rs.15,353,281; the accumulated fund was overstated by Rs.1,562,185. | It will be corrected | - Do - |

### 1.6.2 Unreconciled Control Accounts or Records

Audit Observation	Comments of the Council	Recommendation
There was a difference of Rs.11,095,174 when comparing the balance as per financial statements of 02 account subjects with the balance as per corresponding reports.	Required to corrective action will be taken.	Account balance should be corrected.

### 1.6.3 Unauthorized Transactions

Description of unauthorized transaction	Comments of the Council	Recommendation
(a) By examining and correcting the reasons not to tally the balances of the income contribution to capital application account and the fixed assets account by Rs.198,915,218 and in the year under review, the difference was written off from income contribution to capital application account without formal approval.	The difference has existed since the beginning of the council and since the time of the change cannot be determined precisely, the relevant adjustment was made.	Adjustments should be made subject to a formal approval.
(b) Rs.2,053,094 had been written off from the opening balance of the Furniture and Office Equipment account without approval.	That, the relevant note was made to correct the accounting of the value of the assets	Adjustments should be made subject to a formal approval.

higher than its actual value in the transfer of the assets from the year 2011.

#### 1.6.4 Documentary Evidences not made available for Audit

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
Due to non-submission of the rent document or files related to the rent in arrears of Rs.16,817,250; as of December 31 of the year under review, could not be satisfactorily verified during the audit.	Corrections will be made in the future	Documents and schedules should be prepared for account balances.

#### 1.7 Non- Compliances

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

Below are the cases where laws, rules, regulations and management decisions were not complied with.

<b>Reference to Laws, Rules Regulations etc.</b>	<b>Non-compliance</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
(a) Municipal council Ordinance (252 Authority) Section 40(1)(g).	In the lease of market stalls owned by the council, 50 stalls were leased to outside parties without entering into a written lease agreement with the lessee.	Arrangements will be made to enter into an agreement with the lessees in the future	A written agreement must be entered upon
(b) Paragraph 371(5) of the Financial Regulations as amended by Treasury Circular No. 01/2020 dated 28 August 2020	In 06 cases, the advances given of Rs.673,100 had not been settled even after a period of 01 to 04 months had passed.	All overdrafts have been settled by now	Financial regulations should be followed
(c) <b>Procurement Guideline</b>			
Paragraphs 2.14.1 5.3.11 (a), 4.3, 6.3.3.(a), 8.9.1, 5.4.8 (a) of extra	The supplier selected for the Rs.4,051,700 worth lighting system development project on the inner road of	There was insufficient time to enter into the contract,	Procurement guidelines should be followed

ordinary 35 dated 25 March 2020 Digampathaha garbage yard contract was had not submitted bid security awarded on the and performance security and design and build also had not prepared a total method, it was not cost estimate for the possible to obtain construction. No letter of performance acceptance was issued to the securities, issue a selected bidder and no contract letter of acceptance was entered into with the and the Acting bidder. Bids were not publicly Municipal Commission did opened by a bid opening committee consisting of at not attend the least two members. opening of bids.

## 2. Financial Review

### 2.1 Financial Result

According to the Financial Statements presented, excess of revenue over recurrent expenditure of the Council for the year ended 31 December 2022 amounted to Rs.6,000,278 as against the excess of recurrent expenditure over revenue amounted to Rs. 13,485,176 in the preceding year.

### 2.2 Revenue Administration

#### 2.2.1 Estimated Revenue, Revenue Billed, Revenue Collected and Arrears of Revenue

According to the information presented by the Commissioner relating to Estimated Revenue, Revenue Billed, Revenue Collected and Arrears of Revenue relevant to the year under review and the preceding year are shown below.

Source of Revenue	2022				2021			
	Estimated Revenue	Revenue billed	Revenue Collected	Arrears as at 31 December	Estimated Revenue	Revenue billed	Revenue Collected	Arrears as at 31 December
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i). Rates and Taxes	5,000,000	5,662,506	3,933,669	4,831,130	6,000,000	6,346,879	3,071,973	5,511,465
(ii). Rent	9,566,400	8,510,240	5,947,612	10,063,776	5,000,000	5,345,345	3,834,613	9,410,937
(iii). License Fees	5,000,000	5,152,294	5,152,294	-	6,660,000	4,298,162	4,164,527	133,635
(iv). Court fine	1,500,000	71,656	43,798	27,858	5,000,000	199,750	226,000	59,250
(v). Stamp Fee	10,000,000	11,068,800	9,741,700	5,461,083	28,000,000	12,695,950	13,148,850	4,030,000
(vi). Other revenue	18,228,400	14,573,127	6,190,398	12,682,001	47,060,000	22,838,047	21,187,220	38,828,433
<b>Total</b>	<b>49,294,800</b>	<b>45,038,623</b>	<b>31,009,471</b>	<b>33,065,848</b>	<b>97,720,000</b>	<b>51,724,133</b>	<b>45,633,183</b>	<b>57,973,720</b>

## 2.2.2 Performance in Revenue Collection

Observations related to performance in Revenue Collection of the Council are given below.

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
<b>(a) Rates and Tax</b>  According to paragraph 20 of the Assessment and Valuation Ordinance No. 30 of 1946, the rate property should be assessed once in 05 years, but based on the assessment of the year 2011, tax had been collected up to the end of the reviewed year.	That, the assessment revision work has started from the year 2021 and the survey work is currently being carried out	Assessment tax shall be levied on revised assessments.
<b>(b) Rent</b>  At the end of the year under review, there was an arrears rent of Rs.4,434,045 from 194 stalls. Out of this, the arrears from 10 instalments to 485 instalments related to 55 stalls were Rs.3,373,702.	Notice in writing for payment of arrears, arranging for sealing of stalls and facilitating payment of arrears in instalments	Arrears income should be recovered.
<b>(c) License Fees</b>  From 2018 to the year under review, one hotel had defaulted on payment of license fees and by the end of the year under review, an outstanding balance of Rs.504,300 had not been recovered.	The legal action will be taken against non-payment of business taxes	Arrears income should be recovered.
<b>(d) Other Income</b>  A the end of the year under review, the sum of car parking fees of Rs.7,370,046 and three-wheeler parking fees of Rs.2,018,775 was Rs.9,338,821	A request letter has been received from the private company to write off the traffic charges and necessary arrangements will be made for the that	According to the agreement, arrangements should be made to collect the revenue on the scheduled dates.



2.3 **Court fine and Stamp fee**

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
The stamp duty receivable from the Chief Secretary of the Provincial Council and other authorities as on December 31 of the year under review was Rs.5,461,083.	Arrears will be collected	Arrears income should be remitted.

3. **Operational Review**

3.1 **Informal transaction**

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
In relating to 26 roads that were to be constructed by paving interlock spending Rs.5,542,595, which was implemented under the rural road development program last year on the direct labour contribution basis, while only the application of concrete ridges and ABC on both sides had been fulfilled, Bills of Rs.25,822,983 were falsely prepared stating that 26 roads had been constructed by the end of last year and the bills were prepared and sent to the State Ministry of Rural Roads and Residual Infrastructure to be reimbursed. It was sent to the Ministry that Rs.248,000 was spent on forged quality reports when the Interlocks were not transported for the actual roads.	The construction could not be completed due to the Corona epidemic in the country and the lack of construction materials. That the estimate bills and inspection reports are sent only to allocate the provisions at the required times	The existing rules and regulations etc. should be followed.

3.2 **Identified losses**

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
(a) On May 09 of the year under review, the Mayor's official vehicle was used to attend a public meeting held at the temple trees and it caught fire near the Mirigama Expressway entrance	After the appointment of a F.R 104(4) investigation board by the local government department, further work will be done based	Investigations should be carried out without delay and It should be acted upon according to the recommendations of the F.R.104 (4) report.

and was involved in an accident. on the relevant  
 Regarding the loss of Rs. investigation  
 11,000,000 of this vehicle, a recommendations.  
 report of F.R. 104 (4) had not  
 been prepared at the end of the  
 year under review.

- (b) It had been leased to an external party to demolish 05 stalls at the bus station, developed as one stall and used as on December 04, 2020. As no date for completion of construction has been specified in the said lease agreement, the construction had not been completed by the end of the year under review. If at least 03 months were given to complete the construction, the ability to collect rent of Rs.275,000 from April 2021 to the last date of the year under review would have been lost.
- That it was decided by the General Assembly on 02 March 2023 to collect rent from the lessee as scheduled from 01 April 2023
- Contracts should be entered into, offers completed, and rent charged.

### 3.3 Management Inefficiencies

Audit Observation	Comments of the Council	Recommendation
(a) Even in the absence of a pre-school regulated by the Municipal Council, on September 16, 2019, an officer was recruited for the post of pre-school warden, assigned as a library assistant in the library, and paid Rs. 919,767 as salary and allowances for the previous year and the year under review.	According to the letter of Central Province Chief Ministry Secretary No. CPC/DMS DMC No. 1/07/28, pre-school subject coordination activities, pre-school regulation activities in the area will be carried out by attaching to the Dambulla Public Library.	It should be employed on enlisted duty,
(b) The sum of 07 accounts receivable balances at the last end of the year under review was Rs.200,523,946.	That arrangements are being made to recover and set off outstanding accounts receivable balances	Arrangements should be made to recover the arrears.

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|-----|--|---|---|
| (c) | The total of 03 accounts payable balances at the end of the year under review was Rs.29,169,352  | That necessary arrangements will be made to pay off the creditor balances in the future based on the current financial situation                        | Payable balances should be settled.                                 |
| (d) | The ownership of 03 land plots which had been received by the Municipal Council by selling land within the Municipal Council area of authority was not taken over.           | The inquiries have been made to the Urban Development Authority in this regard.   | Actions should be taken to take over the ownership of the land      |
| (e) | A welfare society had built a Community hall on the Lihiniagolla land on Ratmalgahaela Kandalam Road belonging to the Municipal council without the approval of the council. | The necessary documents are being prepared to submit the plan related to the construction to the District Committee of the Urban Development Authority. | Necessary action should be taken against unauthorized construction. |

### 3.4 Operational Inefficiencies

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
(a) Advances of Rs.3,607,527 were paid to a private garage and an external party on 07 occasions for vehicle repairs and legal services without receiving the relevant service.	A part of the cost of the relevant repairs and services has been paid upon the approval of the General Assembly	Payment should be made after receiving the service.
(b) Without proceeding in accordance with paragraph 22 of the Urban Development Authority Act No. 41 of 1978 published in the Gazette No. 392/9 of 10 March 1986, , suitable land for community and recreational activities should be obtained from the land sub-divided and sold by 03 real estate trading companies, but a total of 03 rood of 24.5 perches of land and 09 parts were obtained from places unsuitable for those activities.	The plots acquired can be used for public purposes	Suitable land should be reserved for public purposes.

### 3.5 Transactions of Contentious Nature

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
<p>(a) Without paying attention to the facts that; the garbage incinerator installed at a cost of Rs.20,972,104 in the Waste Management Centre has been intermittently malfunctioning since the date of purchase, Rs.969,192 has been paid for repairs even the maintenance of the machine has not exceeded 3000 hours, not obtaining a quality certificate from the Central Environment Authority that the gas coming out of the machine is in compliance with the emissions, not getting confirmation from parties with knowledge after checking that all the devices of the garbage incinerator are working according to the specifications, not providing foreign training opportunities to one officer of the council as agreed and non-completion of 04 maintenance season, the retention amount of Rs.1,941,861 related to the machine was released on 03 occasions in the year under review. By the last day of the year under review, the relevant machine could not be operated.</p>	<p>The repairs were made and the machine was put into good working condition and payment was made on 20.06.2022 and that a system is being prepared to use the machine efficiently in the future</p>	<p>Actions should be taken regarding expenses paid for maintenance and repair of the asset during the warrantee period.</p>
<p>(b) Without the procedure of recruitment for the personal staff of the mayor and deputy mayor, 08 officers were hired and paid Rs.2,761,000 for the previous years and Rs.1,980,000 in the reviewed year, a total amount of Rs.4,741,000 was paid without the approval of the governor.</p>	<p>That the respective posts are established on the basis of the provisions made to this institution by the Municipal Council Ordinance 40-1 on the existence of the ability to pay allowances to the Municipal Council.</p>	<p>Recruitment procedures should be followed.</p>

### 3.6 Assets Management

Audit Observation	Comments of the Council	Recommendation
<p><b>(a) Under-utilized assets</b> A Mitsubishi Jeep whose value could not be identified had been left unused since 2010.</p>	As it is not in running condition, works are being done to dispose of it	Actions should be taken to dispose of.
<p><b>(b) Failure to ensure security of assets</b> 10 land plots belonging to the council remained idle for a long time without being used.</p>	No comments	Land should be used for productive purposes.
<p><b>(c) Unclaimed assets</b> According to Treasury Circular No. 03/2018 dated 10 October 2018, the ownership of 07 vehicles used by the council had not been taken over.</p>	Ownership should be taken over	Circular provision should be followed.
<p><b>(d)</b> The documents and files on the land of 10 perches allocated to the Municipal council for public purposes from the “Randiya Garden” land auction were not submitted for audit.</p>	Information will be presented in the future.	Action should be taken to look for and take over the ownership of the land.

### 3.7 Procurement management

Audit Observation	Comments of the Council	Recommendation
<p>Tenders were called on two occasions for the purchase of 250 street lights worth Rs.4,350,000. A loss of Rs.412,500 was incurred to the council fund due to fact that the rejection of the minimum price and selection of another supplier, by evaluating the bid considering the warranty period as 03 years, the country of manufacture and the brand name were not submitted, While the country of manufacture, brand name was not asked in the specifications</p>	<p>Since it has a warranty period of 03 years and is of high quality, purchases were made from the company that had consistently offered the lowest prices among the prices.</p>	<p>Quotation specifications should be prepared correctly and bids should be evaluated based on it.</p>

and the warranty period was given as two years in the quotations.

### 3.8 Contract Administration

Audit Observation	Comments of the Council	Recommendation
<p>While setting up the lighting system of the internal road of Digampathaha Garbage yard, different light poles were installed outside the specifications presented by the supplier, but without any consideration, the money of Rs.1,089,000 was paid for 90 light poles at Rs.12,100 per pole. Also, the light poles that were installed were shaking due to not being fixed properly and the wires were not connecting properly in many places.</p>	<p>Based on the poor health and economic situation in the country, approval was given to set up electric poles outside the regulations based on the ability of the electric poles to provide energy and light.</p>	<p>The work should be completed in accordance with the estimated specifications.</p>

### 3.9 Human Resources Management

Audit Observation	Comments of the Council	Recommendation
<p><b>(a) Employee vacancies and redundancies</b></p>	<p>The officers have been appointed to cover the work of several posts and the concerned parties have been informed about the vacancies</p>	<p>Efforts should be made to fill vacancies and maintain actual staff within approved staff limits.</p>
<p>There were vacancies in 75 posts, including the posts of municipal commissioner and municipal secretary at the senior level and technology officer, translator and station officer at the tertiary level. In addition, there was a surplus of 08 development officer posts and 50 health labourer in the council.</p>		
<p><b>(b) Staff Loan</b></p>	<p>Distress loans were issued to applications submitted with recommendations of the mayor for urgent needs where short comings in the applications of officers on</p>	<p>Distress loans shall be issued in the order of the waiting list.</p>
<p>Irrespective of the 11 loan applicants who submitted loan applications in the years 2020 and 2021 to receive distress loans from the Dambulla Municipal Council and have been on the waiting</p>		

list for over a year, 09 the waiting list were not applicants who submitted corrected. loan applications in the reviewed year were given distress loans of Rs.1,710,000.

#### 4. Accountability and Good Governance

##### 4.1 Environmental Observations

Audit Observation	Comments of the Council	Recommendation
(a) Although it has been pointed out that no person shall burn, cause to be burnt, allow or permit any waste containing plastic or other flammable materials to be burnt outdoors; according to the National Environment Act No. 47 of 1980 (Amendment No. LDB.4/8/(XII) dated 30 August 2017), clinical and other non-biodegradable wastes of Hospitals were incinerated in an open environment at Digampathaha Waste Management Centre.	The hospital clinical waste tender has not been received by Dambulla Municipal council this year	Provisions of the Environment Act should be followed.
(b) Although Rs. 397,100,000 was spent on waste management in Matale district and the Digampathaha Waste Management Centre was established in 2019, it was targeted to increase organic fertilizer production from 20 to 80 tons per day, but by the end of the year under review, even though only 25 tons were produced per day, the daily collected garbage in the Municipal council area had been disposed of in a big pit behind the centre without separating it.	Even if there are not enough employees to carry out the waste separation activities, the separation activities will be carried out from the existing employees.	Garbage should be segregated, non-biodegradable waste should be recycled, biodegradable waste should be produced as organic fertilizer, and waste that should be destroyed should be burned by the incinerator.

## 4.2 Sustainable Development Goals

<b>Audit Observation</b>	<b>Comments of the Council</b>	<b>Recommendation</b>
According to the provisions of the Sustainable Development Act No. 19 of 2017, the Municipal Council had not formally identified and implemented sustainable development goals.	That the sustainable development goals are not being implemented in the Dambulla Municipal council	Provision of the Act should be followed.