

Anuradhapura Municipal Council
Anuradhapura District

1. Financial Statements

1.1 Presentation of Financial Statements

The financial statements for the year 2018 had been presented to the Audit 06 April 2019 and the summary report of the Auditor General relating to those financial statements had been submitted to the Chairman on 08 August 2019 and the detailed management audit report had been submitted on 31 July 2019.

1.2 Disclaimer of Opinion

I do not express an opinion on the financial statements of the Municipal Council. In view of the importance of matters described in the basis section for the qualified opinion, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion for these financial statements.

1.3 Basis for the Disclaimer of Opinion

(a) Accounting Deficiencies

Audit Observation	Recommendation	Comments of the Accounting Officer
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(i). Yield tax receivable for the years 2016 and 2017 amounting to Rs. 403,348 and the Yield Tax for the year under review had not been brought to account.	Revenue should be correctly accounted for	Agreed. This will be corrected and submitted in the financial statements for the year 2019.
(ii). Even though a sum of Rs.21,801,992 payable in respect of 17 projects executed under the provisions received from other institutions in the year 2017 had been stated as the creditors, the cash receivable parties had not been identified and stated as the debtors. in the financial statements as	The cash receivable parties should be identified and stated in the financial statements.	Agreed Action will be taken to identify the debtor balances and to account for them.

(iii).	Stamp Duty receivables for the years 2016 and 2017 had not been accounted for.	Receivable income should be properly adjusted.	Agreed
(iv).	Fourteen receivable loan balances totalling Rs. 683,087 as at 31 December of the year under review had been omitted from the Advances to Public Officers Account.	The value of the omitted loan balance should be included in the financial statements	These loan balances have been omitted from the Advance Account. The schedules will be corrected and submitted.
(v).	Only Rs. 121,000,000 relevant to the construction of the Anuradhapura Public Market Complex had been accounted for and 16 buildings worth Rs.18,978,284 constructed during the year under review and other lands and buildings owned by the Sabha had not been assessed and accounted for.	All fixed assets should be stated in the financial statements.	Agreed. Once the measurement is completed, I will make an assessment through the Valuation Department and correct the reports.
(vi).	Since three tractors and an excavator worth Rs. 9,707,000 purchased during the year under review had been accounted for as Rs. .3,902,700, a sum of Rs. 5,804,300 had been understated in the afinancial statements.	All fixed assets should be properly stated in the financial statements.	Only three tractors with an excavator have been purchased.
(vii)	The financial statements had not disclosed the liability of the National Building Tax amounting to LKR 213,084 to be recovered and remitted to the Commissioner General of Inland Revenue by the Sabha for the year under review.	Amounts payable should be identified and brought to accounted.	Agreed. It was noted down to correct this error.

(viii)	Value Added Tax of Rs.202,145 to be offset from the Commissioner General of Inland Revenue as at 31 December 2018 had not been disclosed in the financial statements.	Value Added Tax should be properly accounted for.	Agreed. It was noted down to correct this error.
(ix)	Value of unsettled liabilities of Rs. 840,421 of 04 money transfers between the current accounts as at 31 December of the year under review had not been stated in the financial statements as other current liabilities.	Amounts should be properly accounted for.	Agreed. Action will be taken to settle the outstanding liabilities using the relevant corrective notes.
(x).	Instead of deducting payment of loan installments of Rs.1,060,359 of the Local Loans and Development Fund , it had been stated as recurrent expenditure.	Capital payments included in the loan installments should be identified and properly brought to account.	This is an error occurred when correcting the ledger balance for the year 2016 and adjusting to the Accumulated Fund Account
(b)	Unreconciled Accounts		
	----- Audit Observation	Recommendation	Comments of the Accounting Officer
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(i)	There was a difference of Rs. 21,245,660 among the value of 10 account items set out in the financial statements and the values in the respective documents	Differences should be reconciled and action should be taken to correct the accounts.	Action will be taken to correctly submit the balances as per the financial statements and the schedules.
(ii)	The total value of five cash books as at December 31, of the year under review amounting to Rs. 22,899,779 had been stated as Rs. 27,394,913 in the financial statements as at that date and as such there	The balances of the cash book as at the balance sheet date should be correctly stated in the financial statements.	Errors in the balance of 5 cash books as at 31st December of the year under review have been corrected.

was a difference of Rs. 4,535,136.

(iii).	Since the garbage charges revenue as per the documents amounted to Rs. 4,474,900 and it was Rs. 4,949,864 according to the financial statements. Accordingly, a difference of Rs. 474,964 was observed.	The income for the year should be stated in the financial statements.	Agreed. Action will be taken to correct this in next year's financial statements.
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(iv).	According to the documents, the income earned from the gully bowsers amounted to Rs. 3,672,250 and it was Rs. 7,590,756 according to the financial statements, thus observing a difference of Rs. 3,918,506.	The income relevant to the year should be stated in the financial statements.	Agreed. Action will be taken to correct this in next year's financial statements.
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(c) Lack of necessary written evidence for audit

Audit Observation

Recommendation

Comments of the
Accounting Officer

(i) Since assets registers, Board of Survey Reports, age analysis, stock registers, balance confirmation letters, receipts and payments registers, loan registers and the detailed schedules relating to 13 items of accounts of Rs. 462,503,879 had not been furnished, those could not be satisfactorily vouched/ verified in audit.

Written evidence should be furnished to substantiate the values indicated in the financial statements.

All the evidence will be presented in the ensuing year.

(ii) Since the information on the recoveries pertaining to the previous year from the assessment tax income could

The system should be properly maintained so that all information can be obtained in an updated

Since the information of the previous years cannot be separately obtained from the computer

not be obtained from the computer system, information was not furnished to confirm the incentive payments of Rs. 1,495,225 made on the basis of outstanding revenue of Rs. 29,184,493.

manner.

information system, this confirmation could not be made.

(iii) As no further details have been submitted to the audit to ascertain the exact value of the salary fraud of Rs.40,820,190 committed during the period from the year 2014 to 2018, the financial loss to the Financial Fund of the Municipal Council could not be determined.

It is the responsibility of the management to maintain an adequate internal control to discover frauds and errors and to keep the books and records up to date as per the requirements.

The Criminal Investigation Department and the Auditor General's Department were requested to investigate this matter. The value of this scam is only the value that you have identified in your department's investigation

1.4 Non-compliance

Non-compliance with laws, rules, regulations and management decisions

Instances of Non-compliance with laws, rules, regulations and management decisions are given below.

Reference to laws, rules, regulations and management decisions	Non-compliance	Recommendation	Comments of the Accounting Officer
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
F.R.756(1)	The board of survey had not been carried out for the year under review.	Action should be taken according to the Financial Regulations.	Action will be taken to submit the report pertaining to the year 2018 to the Audit within 03 months.

(b)	Section 3.1 of the Public Administration Circular No. 30/2016 dated 29th December 2016	Fuel combustion test of vehicles has not been carried out.	Action should be taken in accordance with the circulars.	Fuel combustion tests of the vehicles are being carried out
(c)	Treasury Circular No. IAI / 2002/02 dated 28 November 2002.	A register of fixed asset had not been maintained on computers, accessories and software.	Action should be taken in accordance with the circular.	A register of fixed asset on computers, accessories and software will be furnished to Audit.
(d)	Public Finance Circular No. 03/2014 (I) dated 10 March 2015 of the Secretary to the Treasury	A monthly communication allowance of Rs. 4,000 had been paid for 12 unnamed officers in the circular without the approval of the Secretary to the Ministry concerned.	Action should be taken in accordance with the circular	The payments have been made upon the decision taken by the Council in accordance with the powers vested in the General Council under the general powers of the Municipal Council Ordinance 40 (1) b.
(e)	Section 7 of the Circular No. LG / 09/07/19 dated 18th July 1994 of the Commissioner of Local Government of North Central Province	Although the subleasing of shops was strictly prohibited, 18 shops on the ground floor in the first phase, and 68 shops in the second stage of the Public market had been subleased.	Action should be taken in accordance with the circular	Investigations in this regard are in progress.
(f)	Government Procurement Guidelines ----- Section 2.9.1	Payments of Rs.662,644 had been made to 40 members	Action should be taken in accordance with	The Anuradhapura Municipal Council has acted in accordance

of the Procurement Committees that had met regarding make purchases by calling for quotations under the shopping method. the circular.

with conditions imposed under the Section 229 of the Municipal Council Ordinance in respect of tenders.

1.5 Transactions not supported by an adequate authority

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>(a) Although only the Pradeshiya Sabhas have been permitted to pay the incentive allowance based on the revenue collection by Circular No. NCP / LG / 09/07/19 dated 04th August 1994 of the Commissioner of Local Government Incentive payments of Rs. 5,036,588 had been paid based on the above circular not applicable to the Municipal Council.</p>	<p>Informal incentives should be recovered.</p>	<p>The payments have been made upon the decision taken by the Council in accordance with the powers vested in the General Council under the general powers of the Municipal Council Ordinance 40 (1) b.</p>
<p>(b) Without being obtained approval in terms of section 266A of the Municipal Council Ordinance (Chapter 252), balance receivables of 8 items of income amounting to Rs. 3,654,582 continued to exist from the beginning of the year had been written off from the financial statements of the year under review.</p>	<p>Revenue which are to be received by the Council should not be waived without proper approval.</p>	<p>These receivables have been waived from the revenue accounts due to a misunderstanding in the preparation of income schedules. Action will be taken to correct that in financial statements of the ensuing year.</p>
<p>(c) In the absence of legal provisions to provide a fuel allowance to the Deputy Mayor, an allowance of Rs. 171,000 had been paid for 1800 liters of diesel at 200 liters per month from April and December 2018.</p>	<p>Action should be taken to recover unauthorized payments from the responsible parties.</p>	<p>The relevant payments have been made upon the decision taken by the Council in accordance with the powers vested in the General Council under the general powers of the Municipal Council Ordinance 40 (1) b.</p>

- (d). According to the Extraordinary Gazette No. 2086/15 dated 29 August 2018, the Secretary of the Mayor's Personnel Staff can be paid a maximum of Rs. 15,000 and Rs. 10,000 to the Public Relations Officer per month. Nevertheless, the council had paid a sum of Rs. 20,000 to the Private Secretary and Rs. 15,000 to the Public Relations Officer and as such a sum of Rs. 90,000 had been excessively paid during the year.

Action should be taken to recover unauthorized payments from the responsible parties.

The relevant payments have been made upon the decision taken by the Council in accordance with the powers vested in the General Council under the general powers of the Municipal Council Ordinance 40 (1) b.

2. Financial Review

2.1 Financial Results

According to the financial statements presented, the revenue of the Council in excess of the recurrent expenditure amounted to Rs. 11,113,853 for the year ended 31 December 2018 as compared with the corresponding revenue in excess of the recurrent expenditure amounting to Rs. 73,677,445 for the preceding year.

2.2 Financial Control

Audit Observation

Out of the Loan amounting to Rs. 20,000,000 obtained from the Local Credit and Development Fund for the purchase of 04 four wheel tractors, two excavators with 30 horse power and 120 horse power for the Municipal Council, only three tractors and a 30 horse power excavator had been purchased at a cost of Rs. 9,707,000 in the year under review and without being purchased 120 horse power excavator using the remaining loan amount of Rs. 10,293,000, it had been used for a recurrent expenditure.

Recommendation

Action should be taken to recover from the responsible parties for not utilizing the loans obtained for the specific purpose.

Comments of the Accounting Officer

Due to financial difficulties, the money has been spent for recurrent expenditure with the intention of being repaid.

2.3 Revenue Administration

2.3.1 Estimated Revenue, Billed Revenue, Collected Revenue, and Revenue in Arrears

Information on the estimated revenue, billed revenue, collected revenue, and revenue in arrears, presented relating to the year under review and the preceding year, is given below.

Source of Revenue	2018				2017			
	Estimated Revenue	Billed Revenue	Collected Revenue	Total arrears as at 31 December	Estimated Revenue	Billed Revenue	Collected Revenue	Total arrears as at 31 December
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Rates and Taxes	65,000,000	65,001,600	66,479,382	8,107,309	65,500,000	68,552,914	63,301,193	90,919,302
Rents	24,650,000	23,627,664	14,386,113	42,650,051	24,650,000	25,332,031	19,906,664	47,135,639
Licence fees	15,000,000	14,967,545	151,417,176	2,199,994	15,000,000	15,632,224	14,698,340	3,133,877
Other Revenue	32,500,000	30,429,416	-	62,947,120	32,500,000	40,573,246	74,615,304	28,905,061
Total	137,150,000	134,026,225	232,282,671	115,904,474	137,650,000	150,090,415	172,521,501	170,093,879

2.3.2 Rates and Taxes

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) No property valuation had been done since 2009	The property should be assessed once in every five years and action should be taken to identify the development and modification of the assessment unit during the period.	Action has been taken to called for a new valuation for the year 2020.
(b) Outstanding assessment tax amounting to Rs.90,919,303 as at 31 December of the year under review had not been recovered.	Action shall be taken as per the Municipal Ordinance.	Action will be taken to collect arrears of assessment tax.

2.3.3 Rent

Audit Observation

Outstanding stall rents of Rs. 41,209,176 and hous rents of Rs. 2,785,093 as at 31December of the year under review had not been recovered.

Recommendation

Action should be taken to recover arrears

Comments of the Accounting Officer

Action will be taken to recover arrears

2.3.4 Licence Fees

Audit Observation

Arrears of license fees amounting to Rs. 3,133,878 as at 31 December of the year under review hadnot been recovered.

Recommendation

Action should be taken to recover the license fees.

Comments of the Accounting Officer

It is informed that action will be taken to recover the arrears of license fees.

2.3.5 Court Fines and Stamp Duty

Audit Observation

The court fines and stamp duty that remained receivable as at 31 December 2018 amounted to Rs.701,645 and Rs.28,203,417 respectively.

Recommendation

Action should be taken to recover the all receivable court fines and stamp duties.

Comments of the Accounting Officer

Action will be taken to identify the revenue receivable and correct them in financial statements.

03. Operating Review

3.1 Performance

Matters revealed in the regulation, control and administration of all matters relating to public health, public utility services and public thoroughfares and generally with the protection and promotion of the comfort, convenience and welfare of the people to be performed by the Council in terms of Section 3 of the Pradeshiya Sabha Act, are as follows.

(a). By-laws

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>Under Section 272 of the Municipal Council Ordinance, By-laws had not been enacted to address 34 main matters.</p>	<p>Action should be taken to enact by-laws</p>	<p>Fifty by-laws are being drafted and are discussed. Future activities are in progress expeditiously.</p>

(b) Environmental Issue

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>Municipal Council had leased out land near Malwathu Oya to a private institution to maintain lodging rooms without the proper approval of the Irrigation Department and the lessee had built 20 rooms in the premises and was charging money for local and foreign tourists by providing room facilities.</p>	<p>Action should be taken to halt all unauthorized activities in Malwathu Oya and the reserve.</p>	<p>The officials concerned have been ordered to inspect the site and take immediate action in that respect.</p>

3.2 Management Inefficiencies

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>(a) According to the preliminary investigation into the burning of the excavator, PD-120, which was used for the Keerikkulam Pilisaru project, a loss of Rs.33 million had been identified. Although it was recommended to recover one fourth of the loss amounting to</p>	<p>Action should be taken to recover from responsible parties.</p>	<p>No disciplinary orders have been issued in this regard.</p>

Rs.825,000 proportionately from the Municipal Commissioner, Engineer, Accountant, Administrative Officer and the Public Health Inspector, that amount had not been charged from the relevant officers.

- (b) The former Municipal Commissioner who resided in the Scheduled home reserved to the Municipal Commissioner as scheduled home in terms of Section 1.1 Chapter XIX of the Establishments Code had been transferred from the Anuradhapura Municipal Council since June 2016, but had not vacated the Scheduled Home until June 2019. The council had not taken action to recover the penalties for the period that was overdue.
- Action should be taken to recover the rent and penalties from the parties responsible for the failure to comply with the provisions of the Establishments Code and to initiate disciplinary actions against them.
- The present Municipal Commissioner is staying in an official residence of the Provincial Council located within the city limits and the former municipal commissioner is staying in an official residence of the municipal council upon the concurrence of the both officers.
- (c) In the implementation of the Public Payroll System, which was used for the preparation of salaries of 532 permanent and casual employees, due to not properly administering the database, not controlling the inputs of the person's basic salary inclusion into the system, lack of authority for extraction and not protecting the system and not properly maintained the personal salary registers, orphan and widowers pension register and the Public Service Employees Fund Register in an updated manner,
- It is the responsibility of the Council to properly control the databases of all computer systems, control the inputs and truncation powers of the system, update the internal control systems and maintain the books and records. Action should be taken against the parties responsible for this salary scam ..
- It is informed that a proper control system is being adopted in the preparation of salaries at present. The control systems such as preperation of salary control account and maintenance of salary register are used in the preperation of salary. Further, orphan and widowers pension register and the Public Service Employees Fund Register have not been maintained up to date and those will be maintained from the ensuing month.

a salary scam of Rs. 40,852,190 had taken place and the parties responsible for this financial irregularity had not been identified and recovered.

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| (d) | Housing rental of Rs. 205,750 had not been recovered from a former Municipal Commissioner for his residing in the official quarter from 2009 to 2015. Upon a Council decision taken on 13 October 2009, the Municipal Commissioner had been permitted to reside therein without paying a rental. | Action should be taken to recover the outstanding house rentals for the period from September 2009 to June 2016. | The relevant payments have been made upon the decision taken by the Council in accordance with the powers vested in the General Council under the general powers of the Municipal Council Ordinance 40 (1) b. |
| (e) | Since the bills payable had not been settled in time, the opportunity to offset the VAT amounting to Rs. 1,011,953 paid on the bills from the VAT paid to the Inland Revenue Department had been deprived. | Action should be taken to recover the loss from the parties responsible for not settling the bills in time. | Since a period over a month is taken to complete a payment by the Municipal Council by referring the matter to the financial committee and obtaining its approval, this situation has cropped up. |

3.3 Human Resource Management

Audit Observaation

Recommendation

Comments of the Accounting Officer.

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|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| (a) | There were 110 vacancies of 10 posts at primary level, 59 vacancies of 16 posts at secondary level and 2 vacancies of 2 posts at tertiary level and 2 vacancies of 02 posts at senior level as at 31 December 2018. | Action should be taken to fill vacancies. | Accepted. |
| (b) | A number of 166 casual and allowance employees had been recruited and they had been employed to cover duties in 24 permanent posts. As employees had been continuously recruited citing that there were vacancies, sum of Rs. 93,599,719 or 31.5 per | Action should be taken to minimize the salary cost of the Council by approving and | No action has been taken to approve the staff and no vacancies have been filled, at least. For |

cent out of the income of Rs. 293,031,093 had been spent for the payment of salaries and allowances. recruiting required staff. this reason, this situation has arisen

3.4 Transaction of Contentious Nature

	Audit Observation	Recommendation	Comments of the Accounting Officer.
(a)	A sum of Rs. 371,250 had been spent for the provision of T-shirts for 495 employees.	Action should be taken to recover money from the employees.	This expenditure had been incurred on the approval of Council.
(b)	In accordance with paragraph 3.2 (a) of the Local Government Commissioner's Circular No. 01/2011 dated 08 June 2011, although, incentive allowance can be paid only to the extent of not exceeding 5% based on the remaining 20 per cent after adding 80% per cent to the estimated income, incentive of Rs.780,395 had been paid instead of Rs.206,000 or 5 per cent based on the maximum of Rs.4,120,000 or 20 per cent of the estimated income of Rs.20,600,000 of 04 revenue items. Accordingly, a sum of Rs. 574,395 had been excessively paid.	Action should be taken to collect money from the relevant employees or to recover money from the parties certified and approved the payments.	This incentive allowance has been paid after the decision of the Finance Committee was forwarded to the General Meeting to pay the incentive allowance for the amount recovered exceeding 100 per cent in addition to the 20 per cent earned exceeding 80 per cent to the employees of Municipal Council at the same percentage as per the circular dated 01/2011

3.5 Assets Management

3.5.1 Assets that had not been transferred

Audit Observation	Recommendation	Comments of the Accounting Officer.
No action has been taken to take over the ownership of 15 identified vehicles owned by the Municipal Council.	Steps should be taken to transfer ownership of vehicles to the Council.	Action will be taken to take over them.

3.6 Identified Losses

Audit Observation	Recommendation	Comments of the Accounting Officer.
(a) According to the Council resolutions No. 4/7 (2) dated 14 July 2006, without being revised the assessment of rent of office complexes, it had been decided to recover the rent from 2004 based on the assessment given by the Department of Valuation dated 19 November 1999. Nevertheless, rents had been recovered less than that rate from 03 institutions and as such, financial loss of Rs. 8,892,000 had been caused as at 31 December 2018.	Action must be taken to recover the loss from responsible parties	No answers were given regarding the observation
(b) A Karyala Karya Sahayaka attached to the Anuradhapura Municipal Council had been transferred to the Provincial Engineering Department from 19th August 2013, but the Municipal Council had paid him a sum of Rs. 1,816,557 as salaries and allowance for the period from September 2013 to June 2018.	Action should be taken to recover the same from the relevant Karyala Karya Sahayaka or the negligent party.	Action is being taken to recover that amount.
(c) As salary conversion had not been correctly carried out in terms of Public Administration Circular No.03/2016 dated 25 February 2016, salaries of Rs. 231,190 had been overpaid to 11 employees identified in audit during the period 2017/2018.	Action should be taken to recover the overpayment of salaries.	Action will be taken to recover the overpayments. .

3.7 Apparent Irregularities

Audit Observation	Recommendation	Comments of the Accounting Officer
A sum of Rs. 97,250 was paid	Action should be	The Municipal Council has so

for the participation of the Procurement and Technical Evaluation Committees to 11 officers who did not participate in the Procurement and Technical Evaluation Committees.

taken to recover the payments made to the parties who had not confirmed their participation.

far acted in accordance with the conditions laid down on tenders under Section 229 of the Municipal Council Ordinance. The payments have been made on the decisions taken by the Council.

3.8 Procurement

3.8.1 Procurement Plan

Audit Observation

A Procurement Plan had not been prepared.

Recommendation

A Procurement Plan should be prepared.

Comments of the Accounting Officer

I have made a note to submit a procurement plan for next year.

3.8.2 Contract Administration

Audit Observation

Without being awarded the contract of the construction of Helabojunhala at the Municipal Council Premises to the contractor selected to carry out the contract at Rs. 3,226,499 on an estimate of Rs. 3,233,480, the contract had been awarded to another contractor on a construction estimate of Rs. 5,896,935. Since payments had been made certifying the work completion value as Rs. 5,423,215, a financial loss of Rs. 2,189,735 had been caused.

Recommendation

Action should be taken against the parties responsible for the relevant financial loss.

Comments of the Accounting Officer

The space of the Hela Bojununhala planned for Pooja City was more than the space of the Council Restaurant that was proposed to be built in the Municipal Council. However, the project was halted due to an objection raised by the Sacred City Construction Committee and it was decided to replace the proposed cafeteria with the Hela Bojununhala in the premises of the Municipal Council premises to meet the both requirements.

4. Accountability and Good Governance

4.1 Implementation of Audit and Management Committees

Audit Observation	Recommendation	Comments of the Accounting Officer
----- Audit and Management Committee meetings had not been held for the year under review.	----- Audit and Management Committee meetings should be conducted,	----- It was noted down to set up and implement Audit and Management Committee

4.2 Unanswered Audit Queries

Audit Observation	Recommendation	Comments of the Accounting Officer
----- Replies had not been given for 27 audit queries which had a computable financial value of Rs. 155,472,791 issued to the Anuradhapura Municipal Council for the years 2016,2017,2018.	----- Audit queries should be answered .	----- I acknowledge that the delay in answering the 27 audit queries as set out in the audit report.