

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Damana Pradeshiya Sabha for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial operation, cash flow statement for the year then ended and notes to the financial statements, including material accounting policy information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Subsection 172 (1) of the Pradesiya Sabhas Act, No.15 of 1987 and provisions of the National Audit Act No. 19 of 2018. 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 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the Damana Pradeshiya Sabha as at 31 December 2023, and of its financial performance for the year then ended in accordance with Generally Accepted Accounting Practices for Local Authorities.

1.2 Basis for Qualified Opinion

Based on the matters described in Paragraph 1.6 of this report, I express a qualified opinion on the financial statements

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 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 financial reporting process of the Pradeshiya Sabha.

As per Sub-section 16 (1) of the National Audit Act No. 19 of 2018, the Pradeshiya Sabha 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 Scope of Audit (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 skepticism throughout the audit. I also:

- Designed and performed the appropriate audit procedures, identified and assessed the risks of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained 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.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluated 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 Pradeshiya Sabha, and whether such systems, procedures, books, records and other documents are in effective operation.
- Whether the Pradeshiya Sabha has complied with applicable written law, or other general or special directions issued by the governing body of the Pradeshiya Sabha.

- Whether the Pradeshiya Sabha has performed according to its powers, functions and duties; and
- Whether the resources of the Pradeshiya Sabha had been procured and utilized economically, efficiently and effectively within the timeframes and in compliance with the applicable laws.

1.5 Report on Other Legal Requirements

Special provisions are included in the National Audit Act, No. 19 of 2018 with respect to the following requirements.

- The Financial Statements presented are consistent with that of the preceding year as required by Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018.
- The recommendations made by me during the previous year are included in the financial statements presented as required by Section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018.

1.6 Audit observations on the preparation of Financial Statements

1.6.1 Accounting Deficiencies

Audit Observation	Comment of the Pradeshiya Sabha	Recommendation
(a) A stock of Sewing Machines and Equipment at a value of Rs. 14,592,000 purchased by the Pradeshiya Sabha under the Local Development Support Project PT-02 within the year under review had not been capitalized.	Agreed. The respective value has already been capitalized by the Journal No. 4 dated 13.05.2024.	The value should be accounted correctly.
(b) The retention money amounting Rs. 387,936 in the first bill related to the project of constructing the Rural Business Development Center had been overstated under industry creditors.	The actions are taken to remove that amount from the accounts.	- Do -
(c) The billboard income of Rs. 148,575 to be received as at 31 December of the year under review had not been accounted.	As the outstanding balances for billboards are not documented, the amount to be received for the year 2023 has not been accounted.	The outstanding income should be identified, documented and accounted correctly.
(d) The value of the printer (Epson dot printer LQ - 310) received as a donation from the office of the Assistant Commissioner of Local	Agreed. The actions will be taken to account it.	The value should be identified and accounted.

Government and the value of the library books that had been received as a donation during the year under review had not been recognized and accounted.

1.6.2 Non-reconciled Control Accounts or Reports

Audit Observation	Comment of the Pradeshiya Sabha	Recommendation
Once the money and money equivalents at the beginning of the year are added to the net cash movements within the year of the cash flow statement for the year ended 31 December of the year under review, the value was minus amounting to a sum of Rs. 21,514,588. However, the value of the year-end money and money equivalents was Rs. 3,553,365 and consequently there was a discrepancy of Rs. 25,067,953 therein.	Agreed. The actions will be taken in future to inspect regarding this and to correct the relevant fault.	The cash flow statement should be prepared and presented correctly.

1.6.3 Absence of written evidences for the audit

Item	Amount Rs.	Audit Evidences not provided	Comment of the Pradeshiya Sabha	Recommendation
(a) Machines and Equipment	98,500	(i) Schedules (ii) Fixed Assets Documents	Any information is not available regarding this value which is being carried forward since before the year 2010.	The evidences that verify the account balances shown in the financial statements should be presented.
(b) Cars and Karts	23,655			
(c) Furniture and Fittings	788,214			
(d) Maintenance of dilapidated buildings	62,468	(i) Schedules (ii) Documents (iii) Balance Verifications	- Do -	- Do -
(e) Outstanding Acre Taxes	230,850			
(f) Outstanding Trade	83,750			
(g) Licenses	1,415			
(h) Other revenues outstanding	1,456			
(i) Employees' Sureties in Fixed Deposits				
(j) Tender Deposits	482,623	(i) Schedules with the party to whom the payment should be done (ii) Schedule Verification	- Do -	- Do -
(k) Contractors' Deposits	1,585,740			
(l) Miscellaneous Deposits	935,986			

1.7 Non-compliance

1.7.1 Non-compliance with Laws, Rules and Regulations

The instances of non-compliance with Laws, Rules and Regulations are as given below.

Reference to Laws, Rules and Regulations	Non-compliance	Comment of the Sabha	Recommendation
(a) Employees' Provident Fund Act No. 15 of 1958 and Employees' Trust Fund Act 1980	Even if the contributions should be calculated based on the gross salary, the contributions had been calculated by the Pradeshiya Sabha based on the basic salary. Consequently, the Employees' Provident Fund and the Employees' Trust Fund had been understated by Rs.180,744 and Rs. 27,111 respectively related to the year under review and money had been sent to the funds.	We accept this fault and this will be corrected from February 2024 and the contributions will be levied based on the gross salary.	The proceedings should be made as per the provisions stipulated in the Act.
(b) Pradeshiya Sabha (Financial and Administrative) Rules 1988			
(i) Rule 5(12)	The steps had not been taken to obtain adequate bonds from the officers responsible for financial and storage activities.	The actions will be taken appropriately regarding the deposits of bonds.	The actions should be taken as per the Financial and Administrative rules.
(ii) Rule 32	Although an Assessment Tax Register as per the Form P.S. 23 should be maintained for all the lands and buildings for which the assessment taxes should be paid, the assessment tax is recorded only in the computer by the Pradeshiya Sabha and no documents were used for that.	The arrangements have already been made to maintain assessment tax records as per form PS 23 from the year 2024 onwards.	The assessment tax registers should be maintained in parallel with the computerized system.
(iii) Rules 59 and 57	Although a list of trades, businesses and industries available within the division of Pradeshiya Sabha should be	We agreed and this had been caused by the absence of a revenue inspector	The proceedings should be made as per the Financial and

	prepared by the Revenue Inspector or an authorized officer at the beginning of each year and presented to the Secretary of the Pradeshiya Sabha on or before 31 March, the proceedings had not been taken accordingly in relation to the year 2023.	since a period of about three years.	Administrative Rules.
(iv) Rule 218	Even if all the lands and buildings owned by the pradeshiya sabha should be inspected once every year, proceedings had not been done accordingly.	The arrangements have been made to carry out an inspection about lands and buildings in future.	- Do -
(c) Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
(i) Financial Regulation 371(2)(b) amended by the Public Finance Circular No. 01/2020 dated 18 August 2022 issued by the Secretary to the Treasury.	Although an ad-hoc sub imprest up to a maximum of Rs. 100,000 can be given only to the officers in staff level for a certain specific task at a time, an advance amount of Rs. 150,000 had been given to a non-staff level officer of Damana Pradeshiya Sabha on 10 October 2023.	Agreed. We further inform that the respective amount has been given for the activities of LDSP project and the said amount has been reimbursed.	The advances should be given within the due timeframe as per the financial regulations.
(ii) Financial Regulation 571	The proceedings had not been made as per the financial regulations regarding the tenders, contracts and varied deposit balances at a value of Rs. 3,004,349 of which the parties for payments were not identified and the deposit balances that exceeded the period of two years from the date of deposit.	Agreed. It is expected to proceed as per F.R 571 regarding these balances in future.	The proceedings should be made as per the Financial Regulations.

2. Financial Review

2.1 Financial Results

According to the financial statements submitted, the income exceeding the recurrent expenditure of the Pradeshiya Sabha for the year ended 31 December 2023 was Rs. 4,766,125 and the correspondence income exceeding the recurrent expenditure of the previous year was Rs. 2,344,297.

2.2 Revenue Administration

2.2.1 Estimated income, billed income, collected income and arrears of income

As per the information presented by the President, the particulars about the estimated income, billed income, collected income and arrears of income related to the year under review and the previous year are given below.

Income Source	2023				2022			
	Estimated income	Billed income	Collected income	Total deficit as at 31 December	Estimated income	Billed income	Collected income	Total deficit as at 31 December
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
i. Rates and Taxes	770,900	797,578	850,683	1,746,621	720,907	815,706	494,264	1,799,725
ii. Rents	4,912,500	5,485,829	4,709,536	2,653,016	3,585,000	1,914,501	854,593	1,876,723
iii. License Fees	1,712,500	1,052,900	1,052,900	83,750	1,020,000	446,850	446,850	83,750
iv. Other income	1,175,000	1,270,523	1,270,523	-	2,970,400	2,544,562	2,544,562	-
v. Total	<u>8,570,900</u>	<u>8,606,830</u>	<u>7,883,642</u>	<u>4,483,387</u>	<u>8,296,307</u>	<u>5,721,619</u>	<u>4,340,269</u>	<u>3,760,198</u>

2.2.2 Performance in Collecting Revenue

Audit Observation	Comment of the Pradeshiya Sabha	Recommendation
(a) The assessment deficit to be recovered as on 31 December 2023 was Rs.1,515,770, and it was more than three times the annual assessed value of Rs.420, 907.	03 posts of Revenue Administrator remain vacant from more than a period of three years. It was the major reason for the impossibility of taking legal action and it is expected to increase the assessment tax collection and recover the default assessment tax through the Acting Revenue Inspector during this year.	The default revenues should be recovered immediately as per the provisions of the Act.
(b) The default shop rents as at 31 December 2023 was Rs. 2,653,016 and the said balance included 42 loan	This was directly influenced by the absence of a Revenue Inspector for a period of about three years.	The overdue money should be

balances to be recovered since a period of more than 01 to 03 years.

collected immediately.

3. Operating Review

3.1 Fulfilling the tasks assigned by the Act Audit Observation

Comment of the Pradeshiya Sabha

Recommendation

The actions had not been taken to enact the by-laws after identifying all the activities for which the by-laws should be enacted under the Section 126 of the Pradeshiya Sabha Act, and only 05 by-laws had been enacted by 31 December 2023.

Agreed.

By-laws should be enacted and the proceedings should be legalized.

3.2 Identified Deficiencies Audit Observation

Comment of the Pradeshiya Sabha

Recommendation

While the former Chairman of the Pradeshiya Sabha was coming back from Colombo on 09 May 2022 by the Cab of the Pradeshiya Sabha after participating in a meeting held in Colombo without getting prior approval from the Local Government Commissioner, he encountered an aggressive incident and the Cab was attacked and set fire. Although the loss occurred to the vehicle was Rs.8,500,000 according to the initial report submitted in terms of Financial Regulation 104(3), the amount received as insurance compensation was Rs.5,000,000. Consequently, it resulted in a loss of Rs.3,500,000 to the Pradeshiya Sabha. The value of the Cab had also been written off in the books during the year under review without conducting a formal inquiry as per Finance Regulation 104 and implementing the recommendations.

Agreed. The steps will be taken to carry out the required prospective activities.

The actions should be taken to conduct a formal inquiry as per the financial regulation and to implement its recommendations as well as to write off the value from the books after obtaining approval.

3.3 Management Inefficiencies Audit Observation

Comment of the Pradeshiya Sabha

Recommendation

(a) The Pradeshiya Sabha had collected about 12,000kg of waste in the form of 850kg of degradable waste and 150kg of non-degradable

We will take actions to reduce the cost of waste collection and increase

The attention should be paid to increase the

waste at a cost of Rs. 6,954,018. Using the degradable waste, 1,641kg of compost had been manufactured in the year 2023 and only an income of Rs.30,500 had been earned by selling a quantity of 1,525kg.

revenue by improving the sales of compost.

production and sale of compost.

- (b) It was observed that both the persons residing currently in relation to 186 property units that belonged to Higurana Sugar Company Ltd and Gal Oya Plantation (Private) Ltd Company are paying the assessment tax, and it was consequently observed that an assessment tax income of Rs.180,335 paid in excess in relation to the period from 2019 to 2023 is available in the deposit account. Accordingly, assessment tax amounts had been collected illegally from two parties for the same number of property units.

Due to the impossibility of getting specific information, the assessment taxes have been collected from both the residents of those houses and the Galoya Plantation (Private) Ltd Company. It is expected that the said fault can be corrected even after the receipt of new assessment within the year 2024.

The party from which the money should be charged should be correctly identified and the tax should be collected.

3.4 Operational Inefficiencies
Audit Observation

Comment of the Pradeshiya Sabha

Recommendation

The assessment tax had been collected on the property belonging to the Pradeshiya Sabha division in the year 2023 based on the assessment carried out in the year 2007 and the actions had not been taken to assess the said property timely and to collect the assessment tax was collected thereon.

The requests have been made by the Department for a new assessment and we have already paid the relevant service charges for the same.

The assessment should be done timely and the tax amounts should be collected.

3.5 Idle or under-utilized Property, Plants and Equipment
Audit Observation

Comment of the Pradeshiya Sabha

Recommendation

The required measures had not been taken for the proper disposal of 09 unusable vehicles owned by the Pradeshiya Sabha.

The necessary actions will be taken in future regarding vehicles of unusable condition.

The actions should be taken for the proper disposals.

3.6 Assets Management
Audit Observation

Comment of the Pradeshiya Sabha

Recommendation

- (a) The value of 27 cemeteries, 10 playgrounds and the lands where buildings belonging to the Pradeshiya Sabha are located had not been identified and accounted.

Since a valuation has not been done, a value can be identified. It is expected to proceed regarding that matter in the future.

The value should be identified and accounted.

(b)	The value of 05 items of cars and carts owned by the Pradeshiya Sabha had not been identified and accounted.	The Pradeshiya Sabha does not have any records about the value of the items of vehicles.	- Do -
(c)	The backhoe loader owned by the Pradeshiya Sabha which is in repairable condition had remained idle since 19 February 2022.	It will be repaired and used in the future according to the income status of the Pradeshiya Sabha.	It should be repaired and used immediately.
(d)	The actions had not been taken to transfer the ownership of 09 vehicles under the custody of the Pradeshiya Sabha to the name of the Pradeshiya Sabha.	The proceedings will be done to take over the ownership of the vehicles in the future.	The ownership should be taken over in the name of the Pradeshiya Sabha.

3.7 Procurement Management

	Audit Observation	Comment of the Pradeshiya Sabha	Recommendation
(a)	In the selection of an institution to run two garment factories under the LDSP (PT-02) project, a private institution had been selected for that purpose unanimously for these garment factories to be started at a cost of Rs.17.3 million without taking decisions by a committee of qualified parties and without carrying out any evaluation of the performance of the private institution.	Out of 05 institutions, only one institution to discuss. The main sewing shop of the selected institution was observed by the Hon. Chairman and the concerned institution was selected as per the instructions received from the Chairman.	The several institutions should be evaluated and a competitive institution should be selected.

(b) As per the 3.2 of the Letter No. PL/LDSP/4/3(Gen.File) dated 31 January 2023 from the Director of Local Development Support Project, the Chairman or Secretary of the relevant local government body, a representative of the District Secretariat and any other officer deemed necessary should be appointed under the chairmanship of the Local Government Commissioner as the composition of the procurement board in relation to the projects having the quotation limit up to Rs.18 million. However, the procurement documents had been prepared by the Pradeshiya Sabha separately for the two centers to be started with the intention of changing the composition of the procurement committee related to the purchase of goods amounting to Rs. 14,892,000 and the sewing machines and equipment had been purchased by appointing a procurement committee chaired by the Secretary of the Local Government under the limit of Rs.9 million as per 3.1.

We had planned to run 02 sewing shops at 02 locations. Accordingly, the quotations were called separately for the two locations.

Since the goods of same category are purchased for the two garment factories, the proceedings should be made considering it as one procurement.

Although it was initially planned to start two centers as Hingurana and Madawalalanda, it was planned to renovate the two old buildings belonging to the Hingurana Pradeshiya and to run both centers there since the amount allocated from the project to repair the building of Madawalalanda Center was not enough.

(c) The following observations were observed.

(i) The goods delivered to Pradeshiya Sabha on 26 June 2023, the Mechanical Engineer of the Ampara Regional Engineering Office, Technical Officer of the Pradeshiya Sabha, Officer in charge of the subject and the Secretary of the Pradeshiya Sabha have certified that the goods have been received in line with due specifications. Since a knowledgeable party regarding the sewing machines and garment factories was not included in the Technical Evaluation Committee, the purchased goods were having the following defects as these were accepted without checking whether they were in line with the prescribed specifications.

A Technical Officer of the supplier institution came to inspect the goods at the time of delivery and a Mechanical Engineer was also deployed by us for the same.

The Goods Receiving Committee should include a party knowledgeable about sewing machines and equipment.

- 18 machines had belonged to models other than those presented with the color photographs.

A machine with specifications related to the 5THD machine has been sent, a machine with the same specification as the 4THD machine has been sent, the machine requested by Button Attacher is an old model machine. The company has given a new model machine, Button Hole Machine has requested an old model machine. The machine that has been given is a more efficient machine. The process done by two Mini Boiler machines is similar.

If changes occur with the procurement decisions in the supply of goods, the supplier should inform the respective institution and obtain prior agreement thereto.
- One of the two Fatlock Hem Cutter Machines purchased for Rs.670,000 each was a used old machine, and two machines of 02 categories provided by the supplier had been obtained at the same price.

The institution from which the machines were purchased stated that we requested the relevant product within a week and the products that were in the showroom of the institution at that time were provided.

The purchases should be done as per the procurement decisions.
- An used smoking machine had been purchased at an expense of Rs. 1,000,000.

The institution from which the goods were purchased said that this was an unused machine and the mother branch has sent it with threads for the purpose of testing.

The quality of the goods should be checked when they are accepted to the Pradeshiya Sabha.
- One of two Mini boilers purchased per Rs. 400,000 was a used old machine and the two machines that had been purchased were of mutually different two modes.

The institution from which the items were purchased said that it was a new machine, and not an old machine.

The used goods should not be procured.
- 02 Iron Tables worth Rs.340,000 had been purchased and one of those two had been fixed and handed over, and it was a used Iron Table.

The Iron Tables are provided by the respective institution after being fixed.

- Do -

- Even if a sum of Rs.117,000 had been paid for the purchase of 06 Steam Irons, it was observed in the physical verification that there were only 04 steam irons and consequently the Pradeshiya Sabha had experienced a loss of Rs. 39,000.

Since 06 steam irons have been billed, the institution from which the respective items were purchased has agreed to give 2 steam parts of the remaining 02 steam irons.

The payments should be done only for the goods accepted.
- A computer table had been purchased at a cost of Rs.14,500 by the Karthiv Pradeshiya Sabha on 22 June 2023 under LDSP, and 46 chairs of the same category had been purchased by Damana Pradeshiya Sabha at a cost of Rs.20,000 each from the above-mentioned private instituion. Accordingly, due to the purchase made with a huge price difference within a same timeframe, Damana Pradeshiya Sabha had experienced a loss of Rs. 253,000.

Since it is more convenient for those who run garment factories to have sewing machines as well as tables and chairs used therein, such purchase was done.

The purchases should be done after taking the price into consideration.
- (ii) The said stock of goods had been delivered to the Pradeshiya Sabha on 26 June 2023 in one vehicle. While the goods had been transported by one vehicle, an amount of Rs. 150,000 had been overpaid as transport expenses since a sum of Rs. 300,000 was paid for the two centers as goods transportation cost.

When the quotations were presented, the quotations were called for the goods separately for the two centers. Accordingly, the quotations were submitted separately for the transportation of goods in both centers. Accordingly, the payments have been made separately for the transportation of goods for both centers.

Transport charges should not be paid twice as the goods have been transported at once by one vehicle.
- (iii) Since the funds to renovate the building required for the implementation of this project have not been received to date, the purchased stock of goods has been stored idle, and a period of 08 months of their warranty period has been exceeded while those are kept unused.

The approval has been granted to get goods under phase I of this project and to repair the building under phase II of this project. Once the machines are installed by the institution from which the goods were provided, 06-month warranty period is given for those machines.

The building should be renovated and the sewing machines and equipment should be used immediately.

**3.8 Human Resource Management
Audit Observation**

18 posts of the Pradeshiya Sabha had been vacant by the end of the year under review.

**Comment of the
Pradeshiya Sabha**

Even though we have requested at several times to fill those vacancies, the officers have not been attached so far to fill the vacancies.

Recommendation

The actions should be taken to fill the vacancies.

4. Accountability and Good Governance

4.1 Internal Audit

Audit Observation

Although the Internal Audit had prepared the recommendations and started its implementation to improve the operational processes of the institution and increase the performance as per the Section 40 of the National Audit Act No. 19 of 2018 and Finance Regulation 133(1), it had not been carried out formally to cover all the functions of the Pradeshiya Sabha.

**Comment of the
Pradeshiya Sabha**

The arrangements required to carry out an internal audit have been made.

Recommendation

The recommendations should be prepared and implemented as per the Act to improve the institutional operation processes and increase the performance.

**4.2 Audit Committee
Audit Observation**

As per the Circular No. DMA/01-2019 dated 12 January 2019 on Internal Audit Guidelines issued by the Management Audit Department, Audit and Management Committees had not been established and the Committee Meetings had not been held by the Pradeshiya Sabha during the year under review.

**Comment of the
Pradeshiya Sabha**

The Audit Committees have been established and the arrangements are being made to conduct the Committee Meetings.

Recommendation

The steps should be taken to initiate the procedures for the Audit and Management Committee and hold meetings.

4.3 Sustainable Development Objectives
Audit Observation

The Pradeshiya Sabha had not taken adequate measures to collect the necessary data and make necessary financial provisions to achieve the sustainable development goals and objectives according to the Sustainable Development Act No. 19 of 2017.

Comment of the Pradeshiya Sabha

A firm attention to achieve the sustainable development objectives and goals will be given in the Development Project implemented in future.

Recommendation

The Sustainable Development Indices should be established and their performance should be evaluated.