

Head -101 – Ministry of Buddhasasana, Religious and Cultural Affairs

1. Financial Statements

1.1 Qualified Opinion

Head 101 - The audit of the financial statements of the Ministry of Buddhasasana, Religious and Cultural Affairs for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance and 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 provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the Ministry of Buddhasasana, Religious and Cultural Affairs was issued to the Chief Accounting Officer on 07 August 2024 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Ministry was issued to the Chief Accounting Officer on 24 September 2024 in terms of Section 11(2) of the Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

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 Ministry of Buddhasasana, Religious and Cultural Affairs as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

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 is further described in the Auditor's Responsibility section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In terms of Sub-section 38(1)(c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Ministry and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibility for the Audit of the 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 summary 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 and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk 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.
- An understanding of internal control relevant to the audit was obtained in order to design 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 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.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- The financial statements are consistent with the preceding year,
- The following recommendation made by me on the financial statements of the preceding year had not been implemented.

Paragraph reference to the report of the previous year	Recommendation that was not implemented	Paragraph reference to this report
1.6.1. (b)(i)	Due to 03 vehicles owned by the cultural division were not included in the value of the vehicles in the financial statements, the amount of non-financial assets was understated.	1.6.1 (b)

1.6 Comments on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Recurrent Expenditures

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(i) Although the estimated allocation or recurrent expenditure related to programme 01 is Rs. 553,000,000 as per the 2023 budget estimate, the estimated provision in the	It was informed that this has been caused by recording the transfers of provisions between cultural and national heritage divisions as transfers	Financial statements should be prepared by entering correct data.

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| <p>programme wise summary of expenditure (ACA-2) in the financial statement was overstated by Rs. 344,600 as Rs. 553,344,600.</p> | <p>according to F.R. 66 transfers and it is stated as it is in the final report and action will be taken to avoid these deficiencies in the preparation of the financial statements of the next year.</p> | |
| <p>(ii) Although Rs. 100,000, Rs. 800,000 and Rs. 555,400 had been mentioned in the ACA2, ACA 2(i) and ACA2(ii) in the financial statement as F.R. 66 transfers under the expenditure codes of 1201,1401 and 1301 respectively in 101-1-03, such transfers were not made under F.R. 66.</p> | <p>It was informed that due to the saving of allocations for the national heritage division in the year 2023 and insufficient allocations for the cultural division, an internal transfer of allocations was made under the same expenditure code and accordingly, as this is not a transfer between expenditure code numbers, it was also informed that the authority under F.R. 66 was not required.</p> | <p>Financial statements should be prepared by entering correct data.</p> |
| <p>(iii) According to the trial balance generated by the CIGAS desktop application and the trial balance obtained by the new CIGAS web application system, the expenditure incurred by other institutions on behalf of the Ministry was Rs. 355,187,750, Rs. 55,760 was overstated in the financial statement as Rs. 355,243,510.</p> | <p>It was informed that this is due to the recording of Rs. 55,760 which is not included under expenses incurred by other ministries/ departments under F.R. 208 in the expenditure statement ACA 2(i) according to the programmes of the financial statement prepared by the ministry for the year 2023 and it was also informed that action will be taken to prevent these deficiencies while preparing the financial statements for the next year.</p> | <p>Financial statements should be prepared by entering correct data.</p> |
| <p>(iv) Due to that the expenses incurred by the national heritage division were not recorded in the vote ledger, even though those expenses were not</p> | <p>As the release of allocations from the treasury for the general administrative activities of several</p> | <p>Expenses incurred by other institutions on behalf of the ministry should also be recorded</p> |

recorded in the trial balance of the national heritage division, the expenses were recorded in the treasury printouts and the difference between the trial balance of the national heritage division and the trial balance of the treasury was recorded as expenses incurred by other ministries/ departments under F.R. 208 of ACA-2 (i) in the financial statements and its value was Rs. 106,900,759.

institutions coordinated under the national heritage division and the information on how monthly expenses were incurred under those provisions are not referred to the national heritage division, it is not recorded in the expenditure ledger. But, it was informed that since the expenses are entered according to the data sent directly to the treasury by those institutions, it has reflect a difference in the expenses of the financial statement and vote ledger and it was noted to prepare a suitable programme for the inclusion of treasury data and national heritage division data equally in the year 2024.

in the vote ledger.

- (v) Although the balance of 05 expenditure codes related to 09 projects in programme 2 of the vote ledger maintained by the national heritage division was stated as Rs. 27,808,451, it is stated in the ACA-2(ii) of the financial statement as Rs. 37,871,240 with more than Rs. 10,062,789 and although the balance of 2 recurrent expenditure codes was mentioned as Rs. 22,693,425 in the vote ledger, it is stated in the ACA-2(ii) of the financial statement as Rs. 13,982,922 with less than Rs. 8,710,503 and although the balance of Rs. 10,992,468 in relation to one capital expenditure code in the vote ledger, it is also mentioned in the ACA-2 (ii) of the financial statement as Rs. 2,992,469 with less than Rs. 7,999,999.

According to the instructions given to cut off 15 percent through the 2023 annual budget allocations, that amount has been cut off and the related allocations have been included in the vote ledger of the national heritage division. Also, the payment vouchers related to the expenditure code 101-2-9-004-1503, the provision exemptions submitted in relation to the expenditure subject 101-2-9-020-1409 and the payment vouchers related to the expenditure code 101-2-9-20-2509 are only recorded in the ledger and other expenses are incurred through the District Secretariat, the

Financial statements should be prepared by entering correct data.

expenses have been included in the financial statement according to the data sent directly to the treasury and accordingly, it was informed that there was a difference between the data in the vote ledger and the financial statement.

(b) Property, Plant and Equipment

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
The value of 02 vehicles registered under the name of the ministry was not included under non-financial assets in the financial statements.	It was informed that the 02 vehicles are in unusable condition and it was informed that it should be accounted as non-financial assets after repairing and valuation.	All non-financial assets belonging to the ministry should be included in the financial statements.

2. Financial Review

2.1 Expenditure Management

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Out of the allocation of Rs. 109,563,657 allocated for 02 recurrent expenditure codes and 06 capital expenditure codes, Rs. 89,064,964 had been saved and the balance was between 76 percent and 98 percent.	It was informed that the allocation was saved due to the limitation of expenditure as per the budget circular, the postponement of the implementation of projects due to the uncertainty of the release of funds from the Department of Treasury Operations and the non-receiving of treasury approval for some projects.	Prior to determining required provisions, existing implementation capabilities should be determined.

- (b) Out of Rs. 22 million for the upgrading religious activities under expenditure code No. 101-2-06-1409 (8), Rs. 5 million had been transferred to another expenditure code under Financial Regulations 66 and Rs. 10.18 million had been saved. The remaining was 60 percent from the net provision. Accordingly, out of the Rs. 22 million allocated for the promotion of religious activities, which is the main role of the ministry, only Rs. 6.82 million had been spent for the intended purpose, which was 31 percent as a percentage.
- The provision allocated for the Wesak festival in the year 2023 was Rs. 5 million and since that money was not enough to bear the expenses of the Wesak festival, an amount of Rs. 5 million had been transferred through F.R. 66 by the expenditure code of upgrading religious activities for bearing various expenses of the state Wesak festival.
- The allocations allocated to fulfill the main functions should be utilized for the fulfillment of related functions.

2.2 Incurring into the Liabilities and Obligations

Audit Observation

Although the ministry had informed the Government Printing Department that Rs. 3,460,832 would have to be paid by 31 December 2023, action had not been taken to settle the money after verifying its correctness.

Comments of the Chief Accounting Officer

It was informed that relevant verifications are being made and action will be taken to settle the payments immediately.

Recommendation

The correctness of the related transactions should be verified and settled.

2.3 Certification to be done by the Chief Accounting Officer

Audit Observation

The Chief Accounting Officer and the Accounting officer shall ensure that an effective internal control system is developed and maintained for the financial control of the ministry and although that the effectiveness of that system should be reviewed from time to time and the necessary changes should be made accordingly to make the system effective and those reviews should be done in writing and a copy of that should be submitted to the Auditor General, statements that such reviews were conducted were not submitted to the audit.

Comments of the Chief Accounting Officer

It was informed that a review will be conducted in future and notes will be submitted to the Auditor General. An effective internal control system is maintained in accordance with the Circular No. DMA/06 and dated 23.12.2011 issued by the Management Audit Department entitled "Guideline Regarding Evaluation of the Internal Control Structure" and other related circular provisions.

Recommendation

Should be act in accordance with the provisions of section 38 of the National Audit Act No. 19 of 2018.

2.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the sample audit tests are analyzed and mentioned below.

	Observation	Amount	Non-compliance	Comments of the Chief Accounting Officer	Recommendation
	Reference to Laws, Rules and Regulations	Rs.			
(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka				
(i)	Sub section 4.4 of Chapter XXIV	361,844	The outstanding loan balance amounting to Rs. 361,844 from 01 to 20 years of 05 officers who died while in the service had not been collected.	Outstanding loan balances of the deceased officers of the Cultural Affairs Division are applicable for this purpose.	Should be act as per provisions of the Establishment Code.
(ii)	Sub sections 4.5,4.6 and 6.3 of Chapter XXIV	869,637	Rs. 666,790,which was the outstanding loan balance of 11 officers suspended from work in the cultural division for a period of 1 to 20 years, was not collected. Further, there was an outstanding balance of Rs. 202,847 to be charged from retire officers with a loan balance of Rs. 128,732 to be	It was informed that there are only 11 officers who have been suspended from work in the cultural division with outstanding loan balances from more than 09 years.	Should be act as per provisions of the Establishment Code.

charged from a retired female officer for a period of 10-20 years and a total of Rs. 74,115 to be charged from three employees for a period of 01-03 years.

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| (b) | Financial Regulations 104(3) and (4) of the Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka | 367,450 | Action was not taken to submit an initial report and a complete report on the misplacement of stationery and cardboard and to recover the loss from the responsible persons. | Comments were not given. | Should be act as per the Financial Regulations. |
| (c) | Circular No. 26/92 dated 19 August 1992 | - | All the 16 vehicles in vehicle pool related to the Buddhasasana division of the ministry had not been mentioned the state logo on them. | Comments were not given. | Should be act as per the circulars. |

2.5 Deposit Balances

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
Action had not been taken according to Financial Regulations 571 regarding 05 retained deposits for contracts of Rs. 21,106,115 exceeding 02 years. A list should be prepared at the end of every half year about all overdue deposits, but no such list was prepared.	These deposits are deposits payable to the Central Engineering Consultancy Bureau for the construction of Vidyalankara International Conference Hall and it was informed that the engineer of the ministry has recommended to temporarily stop the release	Should be act as per the Financial Regulations.

of retained in hand until made corrections related to the construction.

2.6 Operating Bank Accounts

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>Due to an amount of Rs. 400,000 was deposited into the bank account named Millaniya Cultural Centre on 27 November 2020, the bank balance on that day was Rs. 402,684, but it was observed that the cash book was not properly maintained due to that the balance was only Rs. 18,592 as per the cash book and there was not written evidence of how the amount of Rs. 400,000 was received and although the amount of Rs. 400,000 was recovered from the bank account in 10 cases, the audit could not be disclosed information about how the money was used.</p>	<p>It was informed that the investigations have been delayed as that the officer in charge was unable to participate for the investigations due to that he was left from the service.</p>	<p>Cash book should be maintained correctly.</p>

3. Operational Review

3.1 Delays in Project Execution

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>According to action plan, although Rs. 1.2 million has been allocated from the annual budget to buy a temperature control machine for the Pahiyangala human skeleton preservation chambers and it is planned to import the machine from India by the end of August 2023, the procurement process related to this machine was not completed according to the progress report as at 31 December 2023.</p>	<p>Due to difficulty in finding suitable institutes for the work of importing a temperature control machine from India, it could not be completed as per the schedule. However, it was informed that the antiquities have been safely deposited in the Faculty of Medicine of the University of Sri Jayawardenapura in order to prevent any negative impact on the antiquities</p>	<p>The relevant projects should be implemented according to the action plan.</p>

conservation process due to that delay and those are currently deposited in a special glass chamber in an air-conditioned gallery of the Colombo National Museum and the temperature control machine is to be installed.

3.2 Annual Performance Report

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) According to the compliance report of the performance report of Buddhasasana Division, the ministry had reported that 07 requirements, which are not complied, as complied.	It was stated that non-compliance was accepted for the other matters except for one matter and accordingly the draft performance report has also been updated.	The answer is incorrect. Action should be taken to include correct information into the performance report.
(b) Although it has been sated that under the progress and future vision of the performance report of the cultural division, action have been made to establish one cultural center for each divisional secretariat, any cultural center was not established in the three districts of Mullativu, Mannar and Kilinochchi and although the physical progress of all the programmes ranged from 2 percent to 38 percent, the performance report had stated that physical progress had been achieved from 53 percent to 100 percent.	As no provision made for new constructions under the existing government expenditure circulars, request letters were sent to the relevant district secretaries and divisional secretaries with requesting information about whether there are buildings than can be repaired and used. Accordingly, cultural centers can also be built in the divisional secretariat divisions located in the relevant districts. It was informed that all the construction works have been completed in the cultural centers of Omanthe, Sandilippai, Maruthankarni, which were provided before	Action should be taken to include correct information in the performance report.

provisions before the issuance of the above circulars, and the courses are now being held.

3.3 Assets Management

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) A motor vehicle with an assessed value of Rs. 120,000 included in the balance of non-current assets was decomposing in Mahanayaka Charikarama premises since the 2019 or earlier and this vehicle has been decided for disposal on 27 October 2022, but it has not been disposed yet now.	Answers were not given.	Action should be taken to dispose the unusable motor vehicles.
(b) 02 Vehicles belonging to the ministry were in idle from more than two years and it had not been repaired and used.	Answers were not given.	Vehicles should be repaired and used without being parked idle or other suitable step should be taken.
(c) The issues regarding the registration right of government owned vehicles should be solved before 31 March 2019 as per the Asset Management Circular No. 03/2018 dated 10 October 2018, but action was not taken to take over the ownership of 03 vehicles used by the ministry.	It was informed that these vehicles will be taken over as soon as possible in accordance with the asset management circular.	Action should be taken as per the circular of the usage of vehicles
(d) 02 Vehicles belonging to the cultural division, which were identified as being disposed, were parked insecurely in a vehicle park in Battaramulla belonging to the Urban Development Authority and action had not been as per the procedure mentioned in Guideline No. 3 applicable to section 13.2 of Public Finance Circular No. 01/2020 dated 28 August 2020 regarding those vehicles.	Although one vehicle was disposed by the cultural affairs division, it is expected to be disposed again at a lower price due to the non-bidding for the valuation amount of the government and it was informed that the chassis number of the other vehicle could not be found even though it was inspected by the	Should be act as per the circulars.

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| (e) | The land and building of the Rajarata Charika Niwasaya, which is governed under the ministry, had not been taken over by the ministry. | Department of Motor Traffic.
It was informed that noted to take necessary action to take under non-financial assets. | Arrangements should be made to take over the relevant assets under the ministry. |
| (f) | The Vidyalankara International Conference Hall with an area of 9847 square meters, which was started in the year 2005 by the Ministry of Urban Development and Puja Boomi Development, was handed over to the Ministry of Buddhasasana, Religious and Cultural Affairs in the year 2013 and it was completed in the year 2019 at an expenditure of Rs. 1249.93 million. While the work was supposed to be completed in the year 2017, the work was completed in the year 2019 and the handing over of the building to the ministry was delayed until the year 2021. There was a delay of more than two years in the completion of the building, but arrangements were not made to collect the late charges. Also, although the building had been handed over to the Vidyalankara trust due to the defects in the construction, there was no written confirmation that the relevant trust had formally received it. Further, this building remained idle as at the date of this report without being used for any productive purpose. | With considering all the reasons for the delay and it has been decided to consider charging the late charges by retention after calculating the late charges of the project and planning activities are being done to use the building for productive economic activity. | Arrangements should be made to collect late charges for the delay period and use the building for productive activity. |

3.4 Bail of Government Officers

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
Although an officer who is required to deposit bail in terms of Financial Regulations 881, the bail should be posted within two months from the date of his appointment to the said post or from the date of his transfer to such post, arrangements were not made to collect bail from 25 officers who were supposed to post bail in the Buddhasasana division.	Answers were not given.	Action should be taken to collect bail from the government officers who have to post bail.

3.5 Management Inefficiencies

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Although the administration, maintenance and providing necessary infrastructure for cultural centers in all over the island was a major operational function carried out by the cultural division, due to occupational issues of the officer in charge of the Samastha Lanka Cultural Centers, out of the 130 centers that had been selected for the 2023 Prathibha National Competition, students from 66 centers had not participate for that and it is a percentage of 51 percent.	The trade unions had not informed the ministry that they were participates for the strike due to an occupational issue. Under the situation, circulars have been issued to conduct the provincial competitions properly and hold Samastha Lanka Competitions on due date. Accordingly, arrangements were made to hold provincial competitions and organize Samastha Lanka Competitions accordingly.	The administration, maintenance and necessary infrastructure of the cultural centers and the proper conduct of the relevant competitions should be done properly.
(b) Although the summary of monthly receivings and payments of the cultural center should be sent to the Research, Monitoring and Investigation Division before the 5 th day of the following month after the end of the relevant month, 114 centers out of the 215 cultural centers in the island or 53 percent had not submitted monthly summaries.	It is being corrected.	Action should be taken to obtain the monthly receivings and payment summaries of the cultural centers within the relevant periods.
(c) According to sub section 7 of Cultural and Arts Affairs Circular No. 5/2014 dated 26 June 2014, a person selected from among the relative cultural center officer in charge, Cultural Promotion Officer or Assistant Cultural Promotion officer should be appointed as Auditor to check the transactions of the cultural center development association and in the cases of not in that situation, an officer related to the field should be appointed from a government or private institution in the area, but the cultural center had not appointed an Auditor from the year 2020 till the date of audit on 28 February 2024.	It is being corrected.	Auditors should be appointed for the cultural centers according to the circulars.

- (d) The Development Association of the center had not held committee meetings as per sub section 16 of the said circular and action had not taken regarding the revenue and expenditure according to sub section 20. It was observed that due to the ministry had not taken any action in this regard, the revenue collection and expenditure had been done at the discretion of the officer in charge of the center without supervision and control.
- A new officer in charge has been appointed and committee meetings have also been held.
- According to the circular, cultural centers should be held committee meetings an action should be taken about revenue and expenditures.
- (e) Although it has been stated according to the decision of the Cabinet of Ministers No. AMP/21/1883/305/007-1 dated 02 November 2021 that steps should be taken to maintain it jointly with a project maintain for commercial purposes or as an investment project because since there is not a possibility of making provision for activities that can maintain Ape Gama premises in a commercial way, which has the ability to be used for revenue generation purposes in a more effective manner with buildings and other facilities, proper action was not taken in this regard even after a period of 02 years. Also, due to not taking the necessary action to generate revenue by selling tickets for visitors who have been missing for more than a year, according to the fact that the building models and human figures in the premises are being destroyed and about 25 out of the 46 stalls are underutilized without product sellers, the Ape Gama premises was underutilized.
- Currently, a business development plan including management and financial methods for cash generation has been prepared and its implementation has started.
- As per the approval of the Cabinet of Ministers, action should be taken to use Ape Gama premises for revenue generation activities and to use them with maximum utilization.
- Due to the prevailing covid epidemic situation, Ape Gama premises was closed for visitors and that situation continued until the last half of the year 2022. As the maintenance and renovation work of the premises could not be carried out properly during that time, so many viewing points of the premises had been destroyed due to natural reasons and conditions.
- (f) According to paragraph 5.1 of the Public Finance Circular No. 01/2020 dated 28 August 2020, Although the charges for the services provided by the public institutions should be reviewed and revised every three years subject to a maximum of 15 percent, the charges for the stall in Ape Gama premises had not been revised as that.
- Arrangements have been made in relation to the revision of stall charges. A committee of three members of the officers of the ministry had been appointed to discuss and reach a decision on the expense of maintenance of stalls, to
- Action should be taken to revise the charges as per the circular.

charge a monthly charges based on the size of the stall and the infrastructure provide for it and to provide stalls on a bilateral agreement in relation to that and the relevant charges increase had exceeded the maximum of 15 percent and it has been forwarded to the Ministry of Finance for approval.