2024 මුදල් වර්ෂය සඳහා
ඉඩම් හිමිකම් නිරවුල් කිරීමේ දෙපාර්තමේන්තුවේ

කාර්ය සාධන වාර්තාව

2024 ஆம் ஆண்டிற்கான
காணி உரித்து நிர்ணயத் திணைக்களத்தின்

செயல் இலக்கு அறிக்கை

PERFORMANCE REPORT

of the Land Title Settlement Department
for the Financial Year 2024

ඉඩම් හිමිකම් නිරවුල් කිරීමේ දෙපාර්තමේන්තුව
காணி உரித்து நிர்ணயத் திணைக்களம்
LAND TITLE SETTLEMENT DEPARTMENT

Bim Saviya Song

Bim Saviyay Bim Saviyay //
Obage shakthiya balaya Sadathana
Satha dirigenvu udara namaya
Bim Saviyay e Bim Saviyay

Vada bheda nethi urumaya surakina
Havul avul nethi parama saviya ethi
Nivahal palasaka lakmava sathapana
Abheetha mehewara Bim Saviyay

Bimata saviya ran saviyak wana lesa
Divi gangawe ethere dakinnata
desha shakthi swa shakthi sadalana
Abheetha mehewara Bim Saviyay.

Lyrics Music Vocals	Chandana Madhurasinghe Title Investigation Officer/Additional Registrar Regional Office-Udunuwara

Message of the Commissioner General of Land Title Settlement

Land Title Settlement Department, which was established in the year 1903 has been completed 121 years by now. This department has been gradually expanding Since 1903 and is now known as the Land Title Settlement Department .Two Acts are implemented under this Department. That is, Title Settlement Ordinance No.20 of 1931 and Registration of Title Act, No.21 of 1998. Accordingly, land settlement activities are carried out by the Land Settlement Ordinance and land titles are registered by the Registration of Title Act. At the end of this procedure, the ownership of public and private land is determined under the Land Settlement Ordinance and a title certificate is issued to the land owners under the Registration of Title Act. It should be mentioned especially here, that the Survey Department and the Registrar General's Department provide a great assistance to make the Bim Saviya programme related to registration of titles, a success. For this purpose, I am very grateful to the Surveyor General, Additional Surveyor General (Title Registration) and the staff and the Senior Deputy Registrar General, Assistant Registrar General (Title Registration) and the staff who coordinated the program on behalf of the Registrar General. Further, the Ministry of lands is act as the pilot to lead the Department towards the objectives by providing continuous advices and guidance and as well as providing financial provisions.

As the progress achieved by the land Title Settlement Department at the end of the year 2024, it can be stated that finl reports have been issued for 9518 villages by the Settlement Order under Land Title Settlement Ordinance from 1931 upto 31.12.2014. Determinations have been given for 1,035,055 land parcels under Section 14 in accordance with the Title Registration Act, from 1998 up to 31.12.2014.

However, it cannot be satisfied with the overall progress achieved by the Department since 1998 up to now and various external as well as interal factors have caused on this matter. Problems related to land settlement can be attributed as arising technical problems related to surveying, having misplaced of old files, having to settle from many old maps and the fields related to that map have changed at present, delays in inquiries into inheritance due to have to face many difficulties in identifying the current heirs with the details of the old heirs. Weaknesses in the Act, lack of expected staff, leaving of investigation staff trained for complecated tasks such as settlement of titles from the department, unexpected conditions arisen in field investigations in determination of title for private lands and existing a large number of land related cases can be stated as the issues of title registration.

However, plans are being prepared to overcome these obstacles and overcome the challenges to be faced in the future and reach a successful progress. Under this, the Bim Saviya programme has been expanded to 111 Divisional Secretariats in 19 districts as at 31.12.2024 and it is expected to be expanded to 157 Divisional Secretariats in 22 districts in 2025. Further,action will be taken by the Department to fulfil the registration of all the state lands which the cadastral maps are prepared, under Title Registration Act by the Regional offices and Head Office and to give more progress by increasing the Divisional Secretary's divisions covered by Regional offices by expanding Regional offices, since instructions has been given by the His Exellency President/Minister of finance to accelerate the Bim Saviya Programme for "To develop the land title and increase the commercial use of lands" under the Budget 2025 .

Finally, I would like to express my gratitude to all the officers of the Department who are dedicated to provide the service expected by the people through the department of Land Title Settlement, especially the Deputy/ Assistant Commissioners working in the Regional Offices, the Assistant Title Investigation Officers and other institutions and their staff officers who are cooperating in this regard..

Sri Lanka, with a long history, is a country with complecated legal traditions, practices as well as a diverse attitude towards land title settlement. The sole objective of the Land Title Settlement Department is to minimize such complex situations and provide a settled title to every parcel of lands. For this purpose, the public's willingness to settle land titles, enthusiasm for obtaining a title certificate will help achieve the progress of the department.

P.C.D.Sigera
Commissioner General of Land Title Settlement.

Contents

Annexures

01.List of Names of Settlement Officers/ Commissioners/Commissioners Gerneral of the Land Title Settle Department

02. Organization Chart of the Land Title Settlement Department

03. Report of the Auditor General

PERFORMANCE REPORT

of the Land Title Settlement Department for the Financial Year 2024

Chapter 01
Profile of the Department

1. Introduction

1.1. History of the Department

The determination of state and private lands and transferring private lands to respective heirs, issuing plans for such lands determined as "Private" and transferring the "state lands" to the state is called the Land Settlement. This kind of activity was needed by this country on the basis of some historical background. Even though the Sri Lankans possessed and used the lands for thousands of years, the ownerships of those lands were not transferred to them. They did not possess the documentary evidence; such as deeds and grants, to prove their ownerships. Under these circumstances, the Land Ordinance No: 12 of 1840 were declared by the British to prevent the unauthorized acquisition of government lands.

This Ordinance asserted that if any person could not prove the ownerships to a land, such land is declared a crown land. The generational possession to lands and cultivation were not considered by the British. They expected the people to prove their ownerships to lands by deeds, grants and other relevant documentary evidences. Under this situation, people missed thousands of acres of their lands due to the Land Ordinance in 1840. Then local leaders of Sri Lanka expressed their disagreement and regret on this injustice affected on the people of this country. Consequently; as a solution to this dispute, the British had to initiate a process to determine and settle private and state lands separately. Subsequently, the Waste Land Ordinance was enacted in 1897. The settlement process previously implemented through the Government Agent and Special Officers was later made a subject of the Land Settlement Department established in 1903. The Land Settlement Ordinance No. 20 of 1931 was initiated for more accurate and lawful settlement process avoiding drawbacks and injustice of the Waste Land Ordinance.

While continuing the Land Settlement process which is under the purview of the Department, the Land Settlement Department engaged in the task of Title Registration upon the enactment of Title Registration Act No. 21 of 1998. The principal objective of this Act was to initiate an advanced Land Management System and to minimize the land related issues and corruptions through the determination of the ownerships of private and state lands. Currently, that task has become the major function of the Department.

The list of names of the Heads of the Department from 1903 up to 2024
(***Please see Annexure 01***)

1.2. Vision, Mission and Objectives of the Department

Vision

A settled Title to every land

Mission Statement

To contribute to an advanced land management system in Sri Lanka by confirming title to every block of land on deciding the ownership of state land and private land through the procedure of registration of land settlement and title to such land.

Objectives

1. Determination of ownership of state owned and private lands under the Land Settlement Ordinance.
2. Calling applications for claims, conducting investigations and other activities including Determination of Title under the Title Settlement Act
3. Performing the functions of Title Investigation, Determination and Land Settlement efficiently and effectively by strengthening institutional capability.

4. Enhancement of efficiency of Title Registration process through well-functioning Title Investigation Offices at regional levels.
5. Taking steps to gain public cooperation and to confirm the trust among the public at all levels of Title investigation and Determination activities.
6. Developing and maintaining an efficient and reliable information system on ownerships of Land.
7. Maintaining efficient administrative and accounting systems

1.3 Functions

Main functions of the Department are as follows.

- **Title investigation and determination activities, land settlement activities and introduction** and implementation of methodologies and procedures to efficiently perform the functions of the office administration activities.

- Performance of activities related to Investigation & Title Determination;
  - a) Conducting field inquiries
  - b) Calling applications for claims
  - c) Conducting title Investigation
  - d) Determination of Title
  - e) Gazetting of the Determination of Title

- Performance of the activities relevant to Settlement of Lands;
  - a) Conducting settlement inquiries into inheritance
  - b) Forwarding information of settled lands for surveying and demarcation
  - c) Publishing the settlement Orders in the Gazette.
  - d) Releasing of villages after Settlement

- Coordination with other relevant agencies in the process of Title investigation, Determination of Title and Settlement of Lands

- Identification and provision of training and other resources needed for the efficient performance of the duties of the staff.

- Preparation of performance indicators for Title Investigation and Determination and Settlement of Lands and supervising the performance

- ❖ Reporting monthly to the Ministry on the progress of Title Investigation and Determination and settlement of Lands
- ❖ Maintaining an efficient document preservation system for preservation of old and valuable records relating to Settlement of Lands.
- ❖ Conducting meetings, discussions and workshops to enhance public awareness on Title Registration and to obtain public Cooperation
- ❖ Making opportunities to fulfil the public needs by maintaining sufficient staffs in regional offices and providing them with the required resources
- ❖ Preparation of annual estimates, appropriation accounts, and public officers advance accounts and monthly summaries of accounts.

1.4Organization Chart

(Mentioned in Annexure 02)

1.5Main Sections of the Department

- Title Settlement Section
- Land Settlement Section

Regional Offices under title registration of the Department and the Divisional Secretary's divisions covered.

Serial No.	Province	District	Regional Office	Divisional Secretary's Division
1	Western	Colombo	Homagama	Homagama
2				Moratuwa
3				Kesbewa
4			Moratuwa	Ratmalana
5			Kesbewa	Dehiwala
6			Rathmalana	Kotte
7			Dehiwala	Kaduwela
8			Kotte	Maharagama
9			Colombo	Thimbirigasyaya

10		Gampaha	Minuwangoda	Divulapitiya
11				Minuwangoda
12			Mirigama	Mirigama I/II
13			Mahara	Mahara
14			Attanagalla	Attanagalla
15			Dompe	Dompe
16			Gampaha	Gampaha
17				Ja-Ela
18				Wattala
19			Katana	Katana
20				Negombo
21		Kalutara	Panadura	Panadura
22				Horana
23				Ingiriya
24			Kalutara	Kalutara
25				Matugama
26			Bulathsinhala	Bulathsinhala
27	Sabaragamuwa	Rathnapura	Balangoda	Balangoda
28				Imbulpe
29			Weligepola	Weligepola
30			Ambilipitiya	Ambilipitiya
31				Godakawela
32			Rathnapura	Rathnapura
33				Nivitigala
34				Pelmadulla
35			Kuruwita	Kuruwita
36				Ayagama
37		Kegalle	Galigamuwa	Galigamuwa
38			Ruwanwella	Ruwanwella
39	Southern	Galle	Galle	Galle Four Gravets
40				Rathgama
41				Bopepoddala
42			Hikkaduwa	Hikkaduwa
43				Madampagama
44			Elpitiya	Elpitiya
45				Welivitiya Divitura
46		Matara	Weligama	Weligama
47			Matara	matara
48				Kirinda
49				Dikwella
50				Devinuwara
51				Akuressa
52			Hakmana	Hakmana
53		Hambantota	Tissamaharamaya	Lunugamwehera
54				Thissamaharamaya
55				Hambantota
56			Beliaata	Beliaata

57	North Western	Kurunegala	Ridigama	Ridigama
58			Mallawapitiya	Mallawapitiya
59				Polgahawela
60			Kurunegala	Kurunegala
61				Ganewatta
62			Pannala	Pannala
63			Mirigama	Alawwa
64			Wariyapola	Wariyapola
65				Giribawa
66				Maho
67				Nikaweratiya
68		Puttalam	Wennappuwa	Wennappuwa
69				Nattandiya
70			Puttalam	Puttalam
71	Central	Kandy	Doluwa/Udapalatha	Doluwa/Udapalatha
72				Gangaihalakorale
73			Yatinuwara	Yatinuwara
74				Pujapitiya
75			Udunuwara	Udunuwara
76			Harispattuwa	Harispattuwa
77			Gangawatakorale	Gangawatakorale
78				Minipe
79		Nuwaraeliya	Kotmale	Kotmale
80		Matale	Dambulla	Dambulla
81				Navula
82			Galewela	Galewela
83				Wilgamuwa
84				Pallepola
85	North central	Anuradhapura	Thambuttegama	Thambuttegama
86				Thalawa
87				Rajanganaya
88				Nochchiyagama
89			Negenahira Nuwara Palatha	Negenahira Nuwara Palatha
90				Mihintale
91				Thirappane
92		Polonnaruwa	Hingurakgoda	Medirigiriya
93				Hingurakgoda
94			Thamankaduwa	Thamankaduwa
95				Lankapura
96				Dimbulagala
97	Uva	Monaragala	Monaragala	Siyambalanduwa
98				Monaragala
99				Buttala
100				Wellawaya
101				Medagama
102		Badulla	Harispattuwa	Ridimaliyadda

103				Mahiyanganaya
104	Eastern	Batticaloa	Batticaloa	Manmunei North
105		Ampara		Ampara
106		Trincomalee		Trincomalee
107	North	Jaffna	Nallur	Nallur
108		Kilinochchi		Kilinochchi
109		Mannar		Mannar
110		Mullethivu		Mullethivu
111		Vavunia	Vavunia	Vavunia

1.6 Institutes/Funds under the Department

Not relevant

1.7 Information Regarding Foreign Aided Projects

Not relevant

Chapter 02

Progress and the Future Vision

During the year 2024, The Survey Department has provided the surveys of **110,085** land parcels of 1164 maps to the Land Title Settlement Department and we have been able to issue declaration of determinations for **62,463** land parcels under Section 14. These values in year 2023 had been **74,376** and **61,622** for **774** maps respectively. In addition, **48,345** land parcels were published in the Gazette under Section 14 and schedules relevant to **43,542** land parcels have been forwarded to Land Registrar for preparation of Title Certificates during this year. It had been forwarded to Land Registries for the preparation of Title Certificate after a period of one month to submit any discrepancies arisen regarding the Gazette notification published on the title. I mention that the expected target to declare determinations under Section 14 for the year 2025 is **104,000** land parcels.

Chief Accounting officer
Name : D.P.Wickramasinghe
Designation : Secretary- Ministry of Agriculture,Livestocks, Lands and Irrigation
Date : 11.03.2025

Accounting officer
Name : P.C.D.Sigera
Designation : Commissioner General of Land Title Settlement
Date : 28.02.2025

Chapter 03

Overall Financial performance for the Year

3.1 Statement of Financial Performance

Statement of Financial Performance for the year ended 31st December 2024 ACA-F

Budget 2024		Note	Actual 2024	2023(re-adjusted)	
	Revenue Receipts				
-			-	-	
-	Income tax	1	-	-	ACA -1
-	Taxes on Domestic goods&Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non-tax revenue and others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non-Revenue Receipt**		-	-	
-	Treasury Imprest		897,076,000	713,654,000	ACA -3
-	Deposits		952,311	5,611,102	ACA -4
-	Advance Accounts		34,455,947	31,499,249	ACA -5
	Receipt of other s main ledger accounts		-	-	
-	**Total Non-Revenue Receipts (B)**		932,484,258	750,764,351	
-	**Total Revenue Receipts and Non RevenueReceipts**		932,484,258	750,764,351	
	C= (A)+(B)		-	-	
			932,484,258	750,764,351	
	Less: Expenditure				
-	**Recurrent Expenditure**		-	-	
729,022,378	Wages, Salaries&and other Employment Benefits	5	728,333,222	616,707,088	
36,280,000	Other Goods and Services	6	34,727,429	28,734,944	ACA -2(ii)
6,400,000	Subsidies, Grants and Transfers	7	6,349,781	7,581,461	
-	Interest Payment	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
771,702,378	**Total Recurrent Expenditure (D)**		769,410,432	653,023,493	
	Capital Expenditure				
26,500,000	Rehabilitation&ImprovementOfCapitalAssets	10	14,015,423	2,441,190	
19,000,000	Aqusition of Capital Assets	11	5,478,439	2,134,873	
-	Capital Transfers	12	-	-	ACA -2(ii)
-	Acqusition of Financial Assets	13	-	-	
1,500,000	Capacitu Building	14	1,482,898	1,503,740	
12,000,000	Other Capital Expenditure	15	6,682,404	4,624,169	
59,000,000	**Total Capital Expenditure (E)**		27,659,164	10,703,972	
	Deposit Payments e		2,943,377	9,039,977	ACA -4
	Advance Payments		47,845,610	35,973,002	ACA 5
	Other Main Ledger Accounts payment		-	-	
	Main Ledger Expenditure (H)		50,788,987	45,012,979	
	Total Expenditure A = (F+H+I)		847,858,583	708,740,444	
-	**Balance as at 31ecember A= E-J)**		84,625,675	42,023,907	
	Balance according to statement of Imprest Adjustment		84,625,675	42,023,907	ACA -7
	Imprest balance as at 31 December		-	-	ACA -3
			-	-	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position as at 31st December 2024

	Note	Actual 2024 Rs.	2023 Rs.
Non-FinancialAssets			
Property,Plant&Equipment	ACA-6	318,769,115	303,529,183
inancialAssets			
Advance Accounts	ACA - 5/5(A)	74,694,245	61,304,582
Cash&Cash Equivalents	ACA -3	-	-
Total Assets		393,463,360	364,833,765
Net Assets / Equity			
Net Assets		74,132,994	58,752,266
Property,Plant&Equipment Reserve		318,769,115	303,529,183
Rent&Work Advance Reserve	ACA - 5(B)		
CurrentLiabilities			
DepositsAccounts	ACA -4	561,251	2,552,316
ImprestBalance	ACA -3	-	-
TotalLiabilities		393,463,360	364,833,765

Details of the Statements of Accounts and notes in above ACA format Nos. 1 to 7 presented from page 7 to 30 and Notes to accounts presented in pages from 31 to 47 and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Financial Regulations 150 and 151 of the government and provisions of State Accounts Guidelines **No.06/2024 dated 16.12.2024** whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

We do hereby ensure that an effective internal control system for the financial control exists in the Department 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.

……………………….	……………………….	……………………….
Chief Accounting Officer	**Accounting Officer**	**Chief Accountant**
Name : D.P.wickramasinghe	**Name : P.C.D.Sigera**	Name : M.S.M Perera
Designation : Secretary- Ministry of Agriculture, Livestock, Lands and Irrigation	**Designation : Commissioner General of Land Title Settlement**	Designation: Chief Accountant
Date: 11.03.2025	**Date : 28.02.2025**	Date : 28.02.2025

3.3 Statement of Cash Flow

ACA-C

Cash Flow Statement for the year ended 31 December 2024

	තත්‍ය	
	2024 රු.	**2023** (නැවත ගලපන ලද) රු.
Cash Flows from OperatingActivities		
Total Tax Receipts	-	-
Fees, Fines, Penalties andLicenses	-	-
Profits	-	-
Non Revenue Receipts	-	-
Revenue collected for otherHeads	42,379,283	31,060,370
Imprest Receipts	897,076,000	713,654,000
Recovery of advances	38,861,110	41,056,515
Deposits receipts	952,311	5,611,102
Cash Generated fromOperations (a)	979,268,704	791,381,987
Less-Cash disbursed for		
Personal Emoluments&Operating Expenditure	756,869,765	640,213,613
Subsidies and Transfers	6,349,781	7,581,461
Expenditure incurred forother Expenditure Heads	137,308,358	87,785,132
Imprest Settlement to the Treasury	-	-
Payment of Advances	48,364,135	36,057,832
Payment of deposits	2,943,377	9,039,977
Cash flow disbursed forOperations (b)	951,835,416	780,678,015
NET CASH FLOW FROM OPERATINGACTIVITIES (c)= (a)-(b)	27,433,288	10,703,972
CashFlows gegerated from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds&Sale of Physical Assets	-	-
Recoveries from Equipments	-	-
Total cash generated fromInvesting Activities (d)	-	-
Less-Cash disbursed for :		
Capital Expenditure	27,433,288	10,703,972
Total Cash disbursed for Investing Activities (e)	27,433,288	10,703,972
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(27,433,288)	(10,703,972)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	(0)	-
Cash Flows Generated from Financial Activities	-	-
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financial Activities (h)	-	-
Less-Cash disbursed for :		
Repayment of Local Borrowing	-	-
Repayment of Foreign Borrowing	-	-
Total Cash disbursed for Financial Activities (i)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k)= (g)-(j)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the financial Statements

Notes- (i)

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Name of the Ministry / Department / District Secretariat: Land Title Settlement Department
Expenditure Head No : 287
02 – Development Programme

Statement of Losses Recovered/Written off/Waived off during the year

	Value	No.of Cases	Total (Rs.)
Below Rs..25,000.00	0	0.00	
Over Rs..25,000.01	0	0.00	
Total	0	0.00	

Classification of the cases by nature of Losses

		No.of Cases	Value (Rs.)
1.	Below Rs..25,000.00	0	0.00
2.	Over Rs..25,000.01	0	0.00
	Total	0	0.00

(i) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	No.of Cases	Value (Rs.)
	0	0.00
Over Rs..25,000.01	0	0.00
Total	0	0.00

Age Analys as per (ii)

Below 5 years	No.of Cases	0
	Amount	Rs.0.00
5-10 years	No.of Cases	0
	Amount	Rs.0.00
Over 10 years	No.of Cases	0
	Amount	Rs..0.00

Classification of the cases by Nature of Losses

	No.of Cases	Value (Rs.)
1.	0	0.00
Total	0	0.00

Note: - Details on losses under FR 106 and wievers under FR 113 which were brought to accounts under Object 1701 during the year or expected to be brought to accounts in the coming years should be included.

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Chief Accountant
M.S.M.Perera
Date : 28.02.2025

Note ; (ii)

Statement of write off from books

Ministry / Department / District Secretariat : Land Title Settlement Department
Expenditure Head No : 287

Programme No. &Title : 02. Development Programme

1. Statement of losses and waivers under F.R. 109 during the year

	Value	No.of Cases	value (Rs.)
(i)	Below Rs.25,000.00	0	0.00
(ii)	Over Rs.25,000.01	0	0.00
	Total	0	0.00

2. . Statement of Write off from Books and recovery under F.R 109 during the year

(Rs.)

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
1 -	-	-	-	-	-	
2						
3						
4						
5						
එකතුව	-	-	-	-	-	

Note - Excluding losses and waivers to be accounted in Note(i), only any other losses and waivers under F.R.109 should be included in this format.

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Chief Accountant
M.S.M Perera
Date : 28.02.2025

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Report of Accumulative Commitments/ Liabilities and Commitments (Liabilities) for 2024

To - Commissioner General of Land Title Settlement
From – Director General,Department of State Accounts
General Treasury, Colombo 01 Reports

New chart No. - SA-92
Old Chart No.
Date - 28/02/2025

Nature	Commitment No.	Date	To whom	Expenditure Head	Commitments	Commitment Balance	Commitment Date	Commitment Amount	Revised Commitments	Paid	Commitment Balance	Reported by
State	C/2024/HR86	31Dec. 2024	Land Title Settlement Department Regional Payments	287-2-1-0-1002-P	18,887.20	0.00	31Dec. 2024	18,887.20	0.00	0.00	18,887.20	287
State	C/2024/HR87	31Dec. 2024	Land Title Settlement Department Regional Payments	287-2-1-0-1101-P	1,000.00	0.00	31Dec. 2024	1,000.00	0.00	0.00	1,000.00	287
State	C/2024/HR88	31Dec. 2024	Sri Lanka Telecom PLC	287-2-1-0-1402-P	27,454.48	0.00	31Dec. 2024	27,454.48	0.00	0.00	27,454.48	287
State	C/2024/HR89	31Dec. 2024	Open Syastems Intergraters (Pvt) Company	287-2-1-1-2509-P	5,137,683.42	0.00	31Dec. 2024	5,137,683.42	0.00	0.00	5,137,683.42	287

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Chief Accountant
M.S.M Perera
Date : 28.02.2025

Note - (vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Land Title Settlement Department

Expenditure Head No : 287

Programme No. &Title : program 02

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
		No		

....
Chief Accountant
M.S.M Perera
Date : 28.02. 2025

Note - (viii)

The Status Report as at 31/12/2024 on Bank Accounts opened
in terms of instructions of Treasury Operation Circular No. 2015/03 of 23/10/2015

Ministry / Department / District Secretariat : Land Title Settlement Departement
Expenditure Head No. : 287

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2024 (Rs.)	Balance as Per Cash Book as at 31/12/2024 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2024 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	People's Bank-Battaramulla Branch	208100259027251	37,904,293.47	0	0	January 2025

……………………….
Chief Accountant
M.S.M Perera
Date : 02. 2025

3.5 Performance of the Revenue Collection

Rs.

Revenue Code	Description of the Revenue Code	Revenue estimate		Revenue Collected	
		Original estimate	Final Estimate	Amount (Rs.)	As a% of final estimate
Not applicable					

3.6 Performance of the utilization of allocated provisions

Rs..

Type of Provision	Allocated Provisions		Actual Expenditure	Provision Utilization as a % of completed Final Provision amount
	Original Provisions	Final Provisions		
Recurrent	679,880,000.00	771,702,378.00	769,410,431.93	99.7%
capital	59,000,000.00	59,000,000.00	27,659,164.41	46.88%

3.7 In terms of F.R.208, Provisions granted to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

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Serial No	Provision Received from Which Ministry /Department	Purpose of the Provision	Provision		Actual Expenditure	Provision Utilized as a % of completed Final Provision amount
			Original Provision	Final Provision		
1	Ministry of Lands	Implementation of Bimsawiya Program	180,000,000.00	180,000,000.00	167,858,288.30	93.25%
2	**Public Administration**	Payment of allowances/salaries				
3	Pension Department	Recovery of Advances B Account loans				

3.8 Performance of the Reporting of Non-Financial Assets

Rs.

Assets Code	Code Description	Balance as per Board of Survey Report as at **31.12.2024**	Balance as per Report of financial Position as at **31.12.2024**	To be Accounted in the future	Reporting of Progress as a %
9151	Building and Structures		**23,415,000.00**		
9152	Machinery (including vehicles)		**255,965,970.14**		
9153	Lands		**36,285,000.00**		
9154	Intangible Assets		**3,103,145.00**		
9155	Biological Assets		**-**		
9160	Work in Progress		**-**		
9180	Leased Assets		**-**		

1.9 Auditor General's Report

(Included in to the Final report)

Chapter 04

Performance indicators

4.1 Performance indicators of the Institute

(I) Duties assigned by Act No.21 of 1998

Specific Indicators	Target (No.of Land Parcels)	Actual output as a percentage (%) of the expected output		
		100% - 90%	75% - 89%	50% - 74%
Publishing in the Gazette under Section 12	**100,000**	*		
No. of Title Applications distributed	**100,000**			**59.28%**
Conducting Title Investigations	**120,000**		**85.72%**	
Conducting Land Registry Investigations	**80,000**	**		
Recomendations and Approval of Determinations under Section 14	**150,000**	***		
Publishing in the Gazette under Section 14	**80,000**			**60.43%**
Forwarding Schedules to Land Registrar to issue Title Certificates	**80,000**			**54.43%**

*** The percentage relevant to be published in the Gazette under Section 12 is not belonging to the above ranges and the value therein is 110.09%**

**** The percentage relevant to the number of Land Registry Investigations are not belonging to the above ranges an the value therein is 49.58%.**

***** The percentage relevant to** Recomendations and Approval of Determinations under Section 14 **is not belonging to the above ranges and the value therein is 41.64% .**

(II) Duties assigned by Act No.20 of 1931

Specific Indicators	Target (No.of villages)	Actual output as a percentage (%) of the expected output		
		100% -90%	75%-89%	50%-74%
Conducting Inheritance Inquiries	12	100%		
Preparation of order for Settlement Order by checking the demarcation	8		75%	
Calling for Settlement Diagrams from District Survey Offices by preparing Diagram applications for Settled Lands.	3			66.66%
Forwarding the settled lands to the Land Registrar for registration	8		*	
Forwarding the Settlement Order for the approval of Honerable Subject Minister of Lands	8		**	
Publishing the Settlement Order in the Gazette	7		***	
Distribution of Gazettes which published the Settlement Orders (Deeds and Plans) to heirs	3		****	
Number of villages released	7		*****	

* The percentage relevant to forward the settled lands to the Land Registrar for registration is not belonging to the above ranges and the value therein is 12.5%

** The percentage relevant to forward the Settlement Order for the approval of Honerable Subject Minister of Lands is not belonging to the above ranges and the value therein is 37.5%

*** The percentage relevant to publish the settlement order in the Gazette is 0

**** The percentage relevant to the distribution of Gazettes which published the Settlement Orders (Deeds and Plans) to heirs is not belonging to the above ranges and the value therein is 33% .

***** The percentage relevant to the number of villages released is not belonging to the above ranges and the value therein is 14.2%.

Chapter 05

Performance of achieving Sustainable Development Goals (SDG)

5 1.Identified respective Sustainable Developments Goals (SDG 1.4)

Goal / Objective	Targets	Indicators of the achievement	Percentage of the Achievement to date		
			0% - 49%	**50% - 74%**	**75% -100%**
Quantity of the total adult population with legally accepted documents and secured land rights, according to gender and title **(1.4)**	Recomendations and Approval of Determinations to issue Title Certificates **(1.4.2)**	Publishing in the Gazette under Section 12	*		
		No. of Title Applications distributed		**59.28%**	
		Conducting Title Investigations			**85.72%**
		Conducting Land Registry Investigations		**49.58%**	
		Recomendations and Approval of Determinations under Section 14	**41.64%**		
		Publishing in the Gazette under Section 14		**60.43%**	
		Forwarding Schedules to Land Registrar to issue Title Certificates		**54.43%**	

*** The percentage relevant to be published in the Gazette under Section 12 is not belonging to the above ranges and the value therein is 110.09%**

5.2 Achievements and challenges of the Sustainable Development Goals

- The Bimsaviya program is currently being implemented within 111 Divisional Secretary's Divisions and taking actions to increase upto 157 Divisional Secretary's Divisions with the intention of expanding the Bimsaviya proram further
- Inclusion of Amendments to the Title Registration Act No 21 of 1998
- Human Resource of the Department, is not adequate to increase the efficiency of Bimsaviya Program

Chapter 06

Human Resource Profile

6 1.Cadre Management

Position	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	**105**	**36**	**69**
Tertiary	**07**	**05**	**02**
Secondary	**1746**	**844**	**902**
Primary	**254**	**164**	**90**

6.2 Effect of the shortage of the human resources on the performance of the Department

As there is a comprehensive program to implement the Bim Saviya process in the entire island, 55 Regional Offices have been started by now and there are vacancies in the same offices as well as in the Head Office. However, it is unable to fill those vacancies up to now and has been informed to the Ministry of PublicAdministration to attach suitable officers fill up the vacancies at Senior Level, Tertiary Level and Secondary Level.

6.3 Human Resource Development

Name of the Programme	No.of Staff Trained	Duration of the Programme	Total Investment(Rs)		Nature of the Programme (Local/ Foreign	Output/ Knowledge Gained
			Local	Foreign		
Deputy Assistant Commissioner	30	1 day	165,300		Local	Capacity building programme
Title Investigation Officer	643	3 days	2,385,856		Local	**Making awareness on** the Registration of Title Act No. 21 and all the land laws that are in line with it and awareness on providing decisions for the files kept aside.
Management Service Officer/Development Officer	2	1 day	14,000		Local	Awaness on transport management
Management Service Officer/Development Officer	5	2 days	65,000		Local	Workshop on how to maintain a personal file
Management Service Officer/Development Officer	4	1 day	48,000		Local	Workshop on Procurement Procedure
Management Service Officer/Development Officer	220	1 day	240,450		Local	Awareness on office systems
Deputy /Assistant Commissions	1	2 days	30,000		Local	National Information Technology Conference 2024 (NITC)
Deputy /Assistant Commissions	9	Long term	1,311,800		Local	For the courses to be completed according to the service minute
Title Investigation Officers	16	2 days	187,045		Local	Training on preparation of standard procedural code in relation to Bim Saviya Programme .
Management Service Officer/Development Officer	3	10 days	67,000		Local	Workshop on procurement procedure and training on sshroff duties.
Management Service Officer/Development Officer / office Assistant Service /Drivers	50	Long term	276,637		Local	For the courses to be completed according to the service minutr (Language proficiency and driver training.)
Information and Communication Technology Assistnt/officer	1	1day	15,000		Local	National Information Technology Conference 2024 (NITC)
Total	984	12	4,806,088			

Contribution of Training programs for performance of the institute

Through the training program provided in the year 2024 for the Assistant Title Investigation officers of this department, such as providing knowledge about the proper and accurate maintenance of departmental procedure in accordance with the Title Settlement Act No. 21 of 1998, and also providing training programs regarding obtaining accurate knowledge required to provide precise investigation reports for final decision regading the private land ownership, obtaining knowledge on title settlement procedures, legal background and obtaining understanding regarding the Title Settltement Act No.21 of 1998 and amendments thereon. Accordingly it is expected to carriy out title registration procedure(Bim Saviya Programme) successfully by providing a broad subject knowledge of the provisions of the Act , to the officials..

Also, through the training proramme conducted for the **Development Officers/Management Service Officers/Office Employees' Service of the head office in order to obtain an understanding of the importance of their official role in the public service for office system training** and it is expected to improve the performance of the institute through the subject knowledge and attitude development of the officers.

Chapter 07

Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
01	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual Financial Statement	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not-Complied	Trading and Manufacturing Advance Accounts does not exist	
1.4	Stores Advance Account	Not-Complied	Stores Advance Accounts are not being prepared	
1.5	Special Advance Account	Not-Complied	Special Advance Account does not exist	
1.6	Others	-		
02	**Maintenance of Books and Registers(FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the General Treasury on	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
	due date			
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update.	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses and Damages has been maintained and update	Complied		
2.10	Register of Commitments has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	**Delegation of Functions for Financial Control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	**Preparation of Annual Plans**			
4.1	**Preparation of Annual Action Plan**	Complied		
4.2	Preparation of Annual Procurement Plan	Complied		
4.3	Preparation of Annual Internal Audit plan	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	**Audit Querries**			
5.1	**Providing replies for all audit querries by the date ordered by the Auditor General**	Complied		
06	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports have been replied within one month	Not-Complied	**Due to practical issues it takes more than a month to provide audit**	**Taking actions to aware the officers in the Audit Management Committee Meeting.**

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
			answers. (In cases where reports have to be called from the Regional Offices and replies have to be given))	
6.3	Copies of all the internal audit reports has been submitted to the management audit department in terms of the Sub-section 40(4) of the National Audit Act No.19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulations134(3)	Complied		
07	**Audit and Management Committees**			
7.1	Minimum 4 meetings of the Audit and Management Committee has been held during the year as per the DMA circular 1- 2019	Complied		
08	**Asset Management**			
8.1	Information about purchases of assets and disposals was submitted to the Comptroller General 's Office in terms of paragraph 7, of the Assets Management Circular No. 01/2017	Complied		
8.2	A suitable Liaison Officer was appointed to coordinate the implementation of the provisions 13 of	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not -complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
	the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular			
8.3	The boards of survey conducted in accordance with Public Finance Circular No.01/2020 and submitted the relevant reports to the Auditor General on due date	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
09	**Vehicle Management**			
9.1	The daily running charts and monthly summary reports of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
9.3	The vehicle log books had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Not-Complied	**There are no dormant accounts.**	
10.3	Action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
	been settled within one month			
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	**Entering into commitments as per not exceeding the limit of provisions remained at the end of the year ,after utilizing the the provisions provided in terms of FR.94(1) .**	Complied		
12	**Advances to Public Officers Account**			
12.1	**Complied with the limits**	Complied		
12.2	A time analysis on the loans in arrears had been carried out	Complied		
12.3	The loan balances in arrears for over one year had been settled	Not- Complied	***P.G.D.I.N.Ranasinghe settled a sum of Rs.175723 on 05.03.2024 (A /25 0961832) appeal not submitted to reinstate in the service. Informed to the officer by the letter No.01/04/01/01/341 and dated 26.07.2024 according to the notice given by the letter LSD ACC/08/SALARY/2024 /0 and dated 02.07.2024 that to take actions to pay a sum of Rs.26,951.54)** . **Judicial actions against U.G.Jayawardhana has been completed and that was informed to the Director General of Combined Service. Reinstate in the service will be decided by the Director General of Combined Service**	
13	**General Deposit Account**			
13.1	**Action has been taken in terms of FR 571 in relation**	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
	to lapsed deposits			
13.2	**Control account for general deposits has been updated and maintained.**	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Not Complied	**It takes certain time period due to forwarding and settling cheques and receiving vouchers are carried out by post for the sub-imprests issued to the Regional offices .**	
14.3	A-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371.	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue collected had been made in terms of the regulations	Not- Complied	**Revenue Accounts are not existed**	
15.2	The revenue collected had been directly credited to the revenue account without credited to the	Not- Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
	deposit account			
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR	Not- Complied		
16	**Human ResourceManagement**			
16.1	The staff is being maintained within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website and facilities have been provided for the general public to express their appreciate / allegation on the institution through the web-site or or alternative methods.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing Citizens Charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Formulation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non- compliance in future.
19.2	**A traing opportunity not less than 12 hours per year for every member of the staff has been confirmed in the aforesaid human resource plan.**	Complied		
19.3	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

Annexure 01

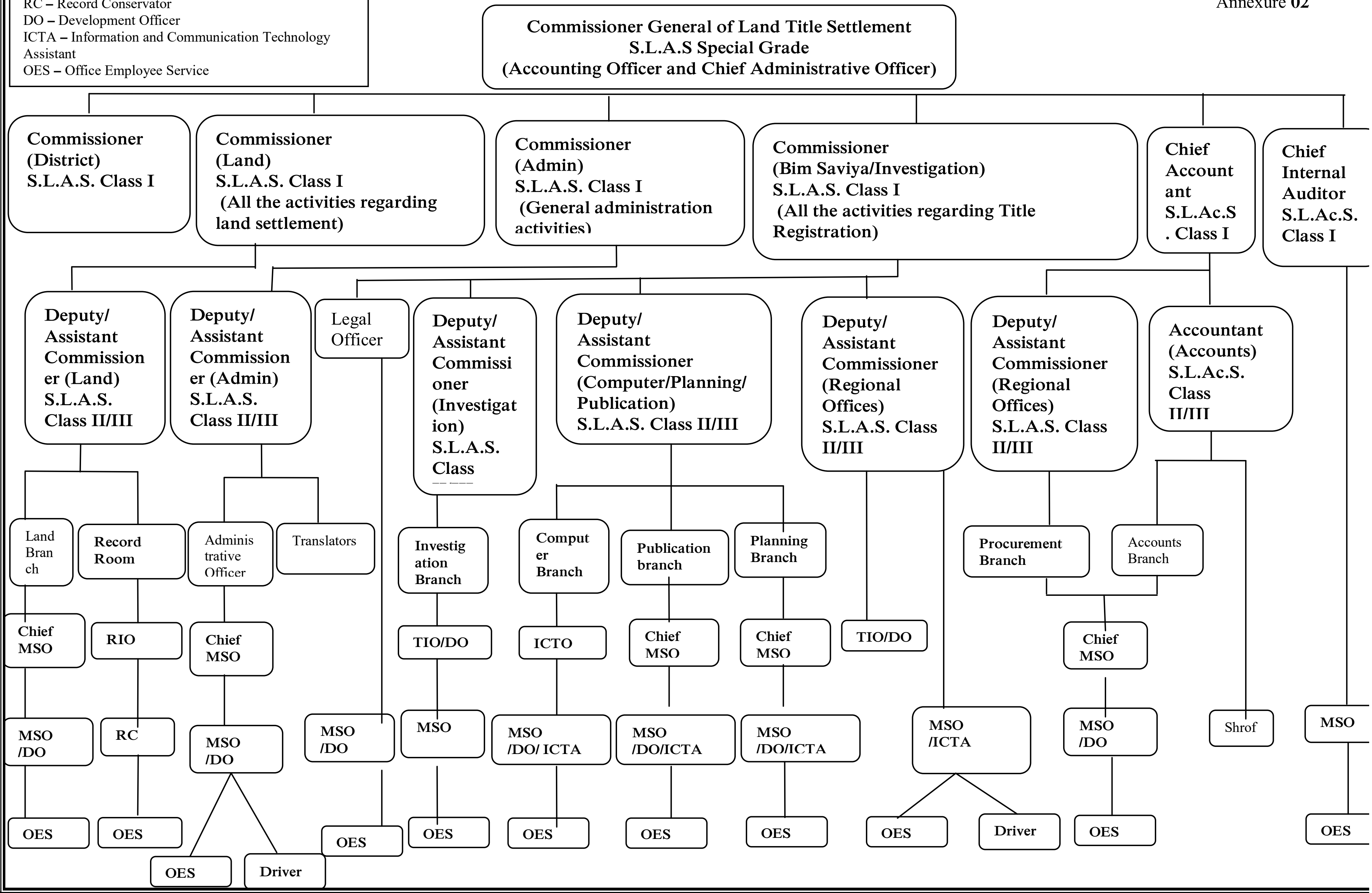
Land Title Settlement Department
List of names of Settlement Officers/Commissioners/Commissioner Generals

1903 – 1905	Mr. J. G. Frazer
1906	Mr. H. O. Foks (Acting)
1907 – 1912	Mr. J. G. Frazer
1913	Mr. H. O. Foks
1914	Mr. J. M. Davis (Acting)
1915 -1917	Mr. H. O. Foks
1918	Mr. J. M. Davis (Acting)
1919 – 1920	Mr. H. O. Foks
1921	Mr. W. E. Veit
1922 – 1923	Mr. M. M. Weatherburn (Acting)
1924	Mr. M. T. Archbald (Acting)
1925	Mr. F. Bartlet
1926 – 1927	Mr. M. T. Archbald (Acting)
1928	Mr. M. T. Archbald
1929 – 1930	Mr. W. T. Stays
1931 – 1936	Mr. H. E. Janz (Acting)
1937 – 1939	Mr. H. E. Janz
1940	Mr. C. L. Wickramasinga
1941 – 1944	Mr. H. E. Janz
1945 – 1947	Mr. C. B. P. Perera (Acting)
1948 – 1950	Mr. C. B. P. Perera
1951 – 1954	Mr. M. W. F. Abeykoon (Acting)
1955 – 1958	Mr. M. W. F. Abeykoon
1959	Mr. S. L. De Silva (Acting)
1960	Mr. R. T. Ranathunga (Acting)
1961 – 1963	Mr. R. T. Ranathunga
1964 – 1974	Mr. S. L. De Silva
1975 – 1978	Mr. C. S. Ranasooriya
1979 – 1980	Mr. I. A. Ediriweera
1981 – 1983	Mr. K. P. Wimaladharma
1984 – 1987	Mr. R. W. Piyasena
1988	Mr. A. Boralugoda (Acting)
1989	Mr. D. G. P. Senevirathna
1990 – 1993	Mrs. R. M. C. P. Udugampala
1994	Mr. H. Udakandage (Acting)
19951997 -	Mrs. R. M. C. P. Udugampala
1997 – 2001	Mr. H. Udakandage
2002 – 2003	Mr. S. H. Vithanage
2004 – 2005	Mr. K. A. D. P. Paul
2006 – 2008	Mr. P. A. Muthukumarana
2009 – 2010	Mr. G. Vijitha Nanda Kumar
2011	Mr. L. K. Pemarathna
2012 - 2013	Mr. A. H. S. Wijesinghe
2013- 2015	Mr. GaminiIlangarathna
2015	Mr. G. Vijitha Nanda Kumara
2015 -2018	Mr. K.A.K. RanjithDharmapala
2019 - 2022.09.28	Mrs. P.M.H Priyadharshani
2022.09.29 upto now	**Mrs.P.C.D.Sigera**

Organization Chart of the Land Title Settlement Department

Annexure **02**

MSO –Management Service Officer
TIO - Title Investigation Officer
RIO – Record Investigation Officer
RC – Record Conservator
DO – Development Officer
ICTA – Information and Communication Technology Assistant
OES – Office Employee Service



Accounting Officer

Land Title Settlement Department

Head 287- Summary Audit Report of the Auditor General on the Financial Statements of the Land Title Settlement Department for the year ended 31 December 2024 in terms of Section 11(I) of the National Audit Act, No. 19 of 2018

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1. Financial Statements

1.1 Opinion

Head 287- The audit of the financial statements of the Land Title Settlement Department for the year ended 31 December comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended, 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 . My comments and observations which I consider on the Financial Statements of the Land Title Settlement Department in terms of Section 11(I) of the National Audit Act, No. 19 of 2018 appear in this report. The audit report forwarded in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of Section 10 of the National Audit Act No. 19 of 2018 will be tabled in parliament in due course.

In my opinion, the financial statements give a true and fair view of the financial position of the Land Title Settlement Department as at 31 December 2024 and of its financial performance and its cash flows for the year then ended in accordance with the basis for the preparation of relevant financial statements mentioned in note 1.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Emphasis of a matter - Basis for preparation of financial statements

Attention is drawn to Note 1 to the financial statements which describes the basis for preparation of these financial statements. The financial statements have been prepared for the purposes of the Land Title Settlement Department , the Treasury and the Parliament of Sri Lanka in accordance with Government Financial Regulations 150 and 151 and the Public Accounting Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Land Title Settlement Department , the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not qualified.

1.4 Responsibility of the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view of the financial position in all material misstatements in accordance with Government Financial Regulations 150 and 151 and Public Accounting Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, and for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Department 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.

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

1.5 Auditor's Responsibilities 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 the summary report of the Auditor General 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:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

2 Report on Other Legal Requirements

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

(a) The financial statements presented for the year under review were consistent with the preceding year.

(b) My recommendations on the following financial statements for the preceding year had not been executed.

3 . Financial Review

3.1 Management of Expenditure

Out of the provisions amounted to Rs.51,250,000 allocated relevant to 04 expenditure heads to the Department for the year 2024, a sum of Rs.31,200,063 or a percentage between 23 per cent to 96 per cent had been saved.

3.2 Non- Compliance with Laws, Rules and Regulations

Instances of non – compliance with laws, rules and regulations are as follows.

Laws, Rules and Regulation	Non- Compliance
(a) Article XXIV of the Paragraph 4.5 and 4.6 of the Establishments Code of	Loan balance in arrears existed between 01 to 03 years from an officer vacated post was

Democratic Socialist republic of Sri Lanka	amounted to Rs.184,200 and the loan balance to be recovered from 02 officers who were interdicted from the service totaling Rs.124,001. Within the same loan balance, there were loan balances of Rs. 93,730 more than 05 years and loan balances of Rs.30,271 between 01 year to 03 years.
(b) Public Administration and Management Circular No.05/2008 dated 06 February amended from the circular No.05/2018(1) dared 24 January 2018.	Action had not been taken by the department to prepare the Citizen Charter and display it to the public.

3.3 Issuing and settling of Ad-hoc imprests.

A Paying Officer will account for his Sub-Imprest in terms of Financial Regulation 317(5) of Public Finance Circular No.01/2020 and the same sub imprest should be re-settled within 10 days after completion of the relevant activity. However, according to the audit test check, imprests totaling Rs.1,163,652 issued in 16 instances in the year 2024, had not been settled in due date.

3.4 Irregular Transactions

As per mentioned in the 6th paragraph of the National Budget Circular No.01/2024 dated 10 January 2024 of the Secretary to the Treasury , officers shall not be participated for foreign study /trainings/conference other than full cost born by the foreign donor agency as well as , combined allowances can be obtained only when the expenditure for accommodation and food and beverages has not been incurred by the foreign government of the donor agency in terms of Section 04(a) of the Circular No.01/2015/01 and dated 15 May 2015 of the Ministry of Finance. However, it had been mentioned in the letter dated 13 March 2024 of the manager of the Sri Lankan and Maldives Island of the World Bank that, travelling expenses, register fees, air ticket fare, transport facilities, accommodation facilities and food and beverages will be provided for officers who are participated the World Land Seminar conducted in the year 2024.Contatry to that, the total amount of combined allowance paid for one officer per day for 09 days amounted to US $ 129.85 .

4. Operating Review

4.1 Performance

4.1.1 Planning

The programme had been implemented in accordance with the existed government requirements, without paying the attention on the capability of the institutions that directly connected to the Bim Saviya programme , the duties to be fulfilled by the amount of human and physical resources . Any plan had not been prepared to which district to be prioritized on this programme.There were not any Divisional Secretariat which the work has been completed and completed granting of title certificates to the people relevant to this parogramme which has been commenced since 1998, and it was observed in audit that there was a condition of unable to give even a date of completion of that work by granting those certificates.

4.1.2 Non-achievement of Expected Output Level

a) Bim Saviya programme had been implemented in a regulation base from 1998 and from the year 2002 to September in the year 2006 , it was implemented under the World Bank aids in the Divisional Secretary's divisions Balangoda, Divulapitiya, Uva Palatha, Thambuttegama and Homagama as a pilot project and had been established 57 Regional offices in the Island by covering 112 Divisional Secretary's divisions as at the year 2024. Although provisions amounting to Rs.1000 million has been allocated to the institutions in connection with the Bim Saviya programme by the Ministry of Lands in the year 2024, the expenditure incurred for that purpose amounted to Rs.619.5 million and no any evidence presented to audit that so as to carry out any supervision or any information on that expenditure . In the inspection of the physical performance of this programme, it was revealed that the number of cadastral maps published in the gazette under Section 12 of the Registration of Title Act , from the year 1998 up to 31 December 2024 is 10,036, number of parcels thereon was 1,781,502 and out of that the number of parcels approved by the Commissioner of Title Settlement under Section 14 of the

Registration of Title Act , was 947,414 . Out of the number of land parcels 822,668 , which had been forwarded to the Registrar General's Department, the number of title certificates issued to the people was 462,922. According to the report of the Surveyor General, there are approximately 16 millions of land parcels in the Island. Actions on 1,781,502 parcels has been implemented out of that and it was 11 per cent as a percentage. As such, the number kept aside due to various issues to take further decisions had been 500,739.

b) Provisions is granted by the Ministry of Lands for the Bim Saviya programme and accordingly the expenditure incurred from the provisions granted from the year 2007 to 2024 to the Ministry, Land Commissioner General's Department, Survey Department and Registrar General's Department had been approximately Rs.6,686.74 million. As such, the expenditure incurred by the Land Title Settlement Department from the year 2019 to 2024 amounting to Rs.3,467.34 million and the expenditure incurred as a whole was approximately amounted to Rs.21,978. In considering the expenditure incurred from the beginning of this programme , it was observed that the expenditure incurred to grant title certificate is exceeded the same value. If Bim Saviya programme implemented in a manner to plan the ensuing ten years , that is up to the year 2033, the expenditure expected to be incurred will be Rs.9,672.2 and the estimated number of title certificates will be 1,777,036. However, according to the information of the Survey Department, the number of land parcels in the Island had been estimated as 16 million and out of that about 2.1 million had been surveyed. It was observed that the land parcels further remained to be surveyed is 13.9 million.

(c) According to the information obtained to audit, building rentals and security service expenditure relevant to last 06 years (2019-2024) had been Rs.288.89 million due to obtaining private buildings on rent basis for the facilities for the Regional Offices. Payments had been made as a sum of Rs.21,351,447 for renting out of 34 Regional Offices and a sum of Rs.28,426,362 for security service expenditure to external parties .

(d) The Surveyor General, in a letter to the Minister of Lands, had proposed an incentive scheme for the officers of Survey Department and planned that the land surveying process be completed by 2022, but due to the lack of adequate infrastructure facilities and the failure to implement plans based on a national policy framework, there are still about 10 million plots of land to be surveyed by the end of 2024. It will take about 69 more years to complete those plots of land using all human and physical resources during normal working hours. If the incentive scheme is implemented, 504,000 plots of land can be completed annually from 2025 onwards at an annual cost of Rs. 2,250 million, including salaries. According to that calculation, it was estimated that about Rs. 45,000 million would be spent for a period of 20 years to carry out the survey work of 10 million land plots alone. It was proposed to provide the incentive scheme provided for this department also to the Land Title Settlement Department and the Registrar General's Department which work in connection to this work. Accordingly, it was observed during the audit that if incentives were provided to those institutions as well, the cost incurred would be impossible to calculate.

(e) The procurement process was initiated in 2021 to scan and preserve the old documents of the Department in 03 phases and the files to be subjected to this process were physically inspected and this process was initiated because the documents that were more than a hundred years old were being destroyed. Furthermore, a number of documents belonging to the Department had been handed over to the Archives Department. A sum of Rs. 11,036,136 had been paid to Tech One Global Lanka Private Limited since 2023 to carry out this task. Although this information has been stored on the computer by taking photographs since 2022, facilities had not been provided to access the necessary information from that information in soft copy or hard copy form as of 10 April 2025. In the preservation of documents, the old document file itself has been handed over for preservation purposes and proper instructions had not been given as to which documents should be preserved from those files and to remove them if there were any documents that should be removed. Also, the amount of Rs. 14,000,000 allocated in the year 2024 for the purchase of a server system to establish a computer system with modern technology for the ease of using the preserved documents remained unspent.

4.2 Asset Management

4.2.1 The official quarters constructed for the Commissioner General at a cost of Rs. 25,077,183 was provided for occupancy by more than two officers from 01 September 2020 to 28 February 2025. In that case, as per Section 5.5.1 of the Establishments Code, 10 percent of the salary should be collected from each officer sharing the quarters and the house rent should be recovered from the chief occupant as mentioned in Sections 5.2.1 or 5.3.1 or sub-sections as appropriate.

Also, in accordance with FR 142(1) of the Financial Regulation of the Democratic Socialist Republic of Sri Lanka, an internal control system had not been prepared promptly regarding the management of the official residence so as to ensure that no prejudice or undue loss was caused to the government and to ascertain the money due to the government and the persons from whom such money should be recovered. It was observed during the audit that due to the storage of stationery and old equipment in the rooms inside the official quarters, it had been used as a warehouse and temporary accommodation. This situation was observed during the audit as an unplanned use of government funds.

4.2.2 Control of Vehicles

(a) The maintenance expenditure for 41 vehicles owned by the department in 2024 was Rs. 26,784,278 and they were assigned to 57 Regional Offices in 19 Districts. Although the expenditure on vehicle repair activities has been borne by a large part of the expenditure incurred for the Bisaviya program, it was observed during the audit that due to the lack of a proper methodology for this program, due to the low level of physical performance, no urgent procedure had been prepared to convert the vehicle maintenance expenses incurred into productive expenses.

(b) Although 04 vehicles are in a state of need of repair, if they are not repaired promptly, these vehicles will further deteriorate rapidly, so it was observed during the audit that if repairs are not carried out or if such repairs are not effective, recourse to disposal should be made promptly.

4.3 Uneconomic Transactions

(a) A sum of Rs.4, 999,810 has been paid to the Contracting Company under the first phase for the renovation of the building, electrical system installation, plastering, sanitary constructions and painting of a building in the Ratmalana World Food Warehouse Complex, operated by the Department of the Commissioner General of Lands, to establish Moratuwa, Ratmalana and Dehiwala Bima Saviya Regional Offices. Rs. 4,963,560 for aluminum partitioning and installation of aluminum doors and windows was paid to Contracting Company and completed by 2023.12.22 and only the Moratuwa Regional Office had commenced its office activities from

16 August 2024, after 08 months. From the advance money received for moving to the said building, Rs. 141,585 was spent for the transportation of goods to the office and other activities. On 24 December 2024, M. L. L. Maduranga was paid Rs. 295,145 for constructing the roof of the stores and Rs. 18,000 had also been paid for the cutting and removal of trees in this premises on November 06, 2024. It was decided that the Moratuwa office could not be maintained in this building, where the relevant renovation work was carried out at a total cost of Rs. 10,418,100, and the cost incurred was converted into an uneconomic expense due to re-transfer to the office located in Delkada, Nugegoda on February 10, 2025. It was observed during the audit that this office, which was started in the year 2012, had been transferred to 04 offices by April 2025. Also, 02 other offices that were intended to be established in the above building had not been established in this building by April 2025 and since those offices were maintained in a private building, a rental fee of Rs. 1,485,000 had been paid for the relevant period and the regional offices had been transferred to other locations several times during the year. No evidence was presented to the audit that formal approval had been obtained for the relocation and installation of those offices to various locations from time to time.

4.4 Management Weaknesses

(a) At the beginning of the year 2024, it was estimated that 110,000 land plots would be issued certificates of Bim Saviya Programme through the 57 Regional Offices throughout the island, but the target was later reduced to 70,000 by 60 percent. The actual number of land plots for which certificates are issued was 40,389 while the number of land plot files set aside due to problems with the land plots was 58,320. Accordingly, since the cost of issuing a certificate for one plot is approximately Rs. 35,073, the cost of issuing certificates for the 16 million plots to be issued is approximately Rs. 561,160 million.

(b) The audit conducted on the physical progress and performance of the Bimmsaviya programme at the regional offices located in Moratuwa, Ratmalana, Dehiwala, Kotte and Homagama and at the Survey Department revealed that the reasons for this were the shortage of human and physical resources, one supervising officer covering the duties of 02 offices or 03, as well as their absence in those offices, and the non fixation of fingerprint machines,changing the attendance register by officers, one management assistant out of 05 officers of the Moratuwa Regional Office reported for work at 9.30 am on January 6, 2025, which was the public day, and

04 took leave, having received combined allowances and salaries stating that they had performed duties in the field and at the Land Registry Office for a number of days,keeping records of surveying activities carried out in the Moratuwa. Homagama regions for three to four days as a habit, recording in the movment register. It has been started around the year 2007 and in the year 2024, I observe that 20 officers in these two regional offices alone were performing duties in the field for a period of 10-15 days per month, which is about 2,400 man-days. It is a problematic situation during the audit.

(c) The Acts relating to the issuance of land title certificates have not been amended to suit the present. The Land Registrar's Office takes a long time to obtain details of land registration folios, to search documents and does not provide correct solutions for cases where officers return on certain days without being able to obtain those documents.

(d) The Department's failure to properly file payment vouchers and weaknesses in writing expenditure ledgers.

(e) As per Public Administration Circular No. 03/2017 dated 19th April 2017 issued by the Secretary to the Ministry of Public Administration Management and Public Administration Circular No. 09/2009 dated 16th April 2009 and Public Administration Circular No. 09/2009 dated 14th June 2009 , every Public institution is required to introduce a system of signing the attendance and departure of officers for duty using a fingerprint machine, even though 57 regional offices have been established in this Department, it was observed that no internal control system was implemented due to the lack of fingerprint machines, the lack of permanent supervising officers in those offices, and the fact that appointments were made on the basis of performance of duties and acting appointments. Although the Department incurred Rs. 724.95 million in salaries and wages, other allowances, overtime and holiday pays and travel expenses in the year 2024, the audit was unable to satisfy itself regarding the payment of those expenses.

5. Human Resources Management

5.1 Attached staff, Actual Staff

The details of the attached staff and actual staff of the department are given below.

	Approved Number	Actual Number	Number of Vacancies
Senior	105	36	69
Tertiary	07	05	02
Secondary	1746	844	902
Primary	254	164	90
Total	2112	1049	1063

The following observations are made in this regard.

(a) Due to the shortage of Supervising Officers in 57 Regional Offices, 13 Assistant Divisional Secretaries and 16 officers of the Department had been appointed as acting posts. It was observed that Rs.2, 511,487 has been paid for this purpose, during the year 2024.

(b) The approved number for the department was 2112 and the actual number was 1049. In approving those vacancies, no proper assessment of the need for work was made or any review of the existing vacancies was made, by considering the number of Divisional Secretary's Divisions in those districts.

P. K.M.P.Nonis

Senior Assistant Auditor General
For Deputy Auditor General