



வார்டீக கார்டீச சாடன வார்டால
ஆண்டிற்கான செயற்திறன் அறிக்கை
ANNUAL PERFORMANCE REPORT
2022

ஓடமீ காமசாரீசீ சனராலீ டெசார்டமீன்துல
காணி ஆணையாளர் நாயகத்தின் திணைக்களம்
Land Commissioner General's Department

CONTENT

	Page No.
Chapter 01 - Institutional Profile	5- 8
1.1. Introduction	
1.2. Vision, Mission, Objectives of the Department	
1.3. Key Functions	
1.4. Organizational Chart	
1.5. Regional offices under the Department	
Chapter 02 – Progress and the Future Outlook	9 - 12
2.1 Progress	
2.2 Special Programs	
2.3 Future Goals	
Chapter 03 - Overall Financial Performance for the Year	13 - 22
3.1 Statement of Financial Performance	
3.2 Statement of Financial Position	
3.3 Statement of Cash Flows	
3.4 Performance of the Revenue Collection	
3.5 Performance of the Utilization of Allocation	
3.6 In terms of F.R.208 grant of allocations for expenditure to this Department	
3.7 Performance of the Reporting of Non-Financial Assets	
3.8 Auditor General’s Report	
Chapter 04 – Performance Indicators	23
4.1 Performance Indicators of the Department	
Chapter 05-Performance of the achieving Sustainable Development Goals (SDG)	24
5.1 Identified respective Sustainable Development Goals	
5.2 The progress and challenges of achieving Sustainable Development Goals	
Chapter 06 - Human Resource Profile	25 – 27
6.1 Cadre Management	
6.2 How the shortage in human resources has been affected	
6.3 Human Resource Development	
Chapter 07– Compliance Report	28 - 34

Chapter 01

Institutional Profile

1.1 Introduction

Duties pertaining to the alienation of State Lands, including conducting Land Kachcheri for State Lands in terms of the provisions of Land Development Ordinance, State Lands Ordinance, Land Grants (Special Provisions) Act, State Lands (Recovery of Possession) Act, issuance of Permits and Grants to alienate lands to low income earners for residential and agricultural purposes, issuance of long term leases and Free Grants for institutions and higher income earners as well for agricultural and commercial purposes, are fulfilled under this Department.

1.2 Vision of the Department

"Creating a freehold land owning society whilst being the leading stakeholder in State Land management"

1.2.1 Mission of the Department

"Management of State Land at a well-coordinated level adhering to the National Policy and ensuring optimum utilization of State Land to gain sustainable development while confirming the freehold ownership of land."

1.2.2 Objectives and Strategies of Department

Objectives	Strategies
1. Ensure the land occupancy of the landless	<ul style="list-style-type: none"> i. Confirm the ownership of Lands ii. Management of information on State Lands
2. Expand investment opportunities	<ul style="list-style-type: none"> i. Utilization of State Lands to expand investment opportunities
3. Optimum usage of State Land	<ul style="list-style-type: none"> i. Development of State Lands in an optimum level ii. Ensure the protection of State Lands
4. Optimum management of resources belonging to the Department	<ul style="list-style-type: none"> i. Develop the human resource ii. Use physical resources productively iii. Proper management of financial resource
5. Contribute to the growth of state revenue	<ul style="list-style-type: none"> i. Identify and estimate land revenue ii. Collect land revenue regularly and efficiently iii. Take legal steps to recover outstanding revenue

1.3 Role of Land Commissioner General's Department in Land Administration

The Land Commissioner General's Department performs a special role in alienating State Lands being the pioneer in State Land management.

1. Management of inter provincial irrigation and land development projects
2. Distribute lands and issue Grants for lands distributed under the Land Development Ordinance
3. Distribute lands under the State Lands Ordinance by
 - Issuing long term lease permits for residential, agricultural, industrial and commercial purposes
 - Issuing Special and Free Grants
 - Issuing temporality deeds (Pooja Bhoomi deeds) for temples
 - Releasing, leasing and vesting lands required for Government Departments, Statutory Boards and Local Government Institutions
4. Distribute lands and issue Grants under the Land Grants (Special Provisions) Act
5. Protect State Lands and reservations under the State Lands (Recovery of Possession) Act
6. Provide necessary instructions and guidelines to Provincial Land Commissioners and Divisional Secretaries regarding the administration of State Lands outside inter provincial and land development projects
7. Manage information on State Lands
8. Manage the recovery of lease on State Lands in order to strengthen the state lease revenue
9. Develop the human resource
10. Settle land disputes

1.5 Regional Offices under the Department

Land related duties pertaining to this department are performed with 06 Land Commissioner's offices and 02 Assistant Land Commissioner's offices established under inter provincial irrigation schemes.

Details of the offices under the purview of Land Commissioner General's Department are given below.

1. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Anuradhapura
2. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Polonnaruwa
3. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Ampara
4. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Trincomalee
5. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Debaravewa
6. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Mahiyanganaya
7. Assistant Land Commissioner (Inter Provincial) – Assistant Land Commissioner (Inter Provincial)'s Office - Kantale
8. Assistant Land Commissioner (Inter Provincial) – Assistant Land Commissioner (Inter Provincial)'s Office – Monaragala

1.5.1 Main Divisions of the Department

There are six divisions in the Head Office of the Land Commissioner General's Department namely Land I, Land II, Land III, Administration Division, Accounts Division and Internal Audit Division. The Land Commissioners serve as the Heads of four of these divisions whilst Chief Accountant being the Head of Accounts Division and Chief Internal Auditor being the Head of Internal Audit Division.

Chapter 02
Progress and the Future Outlook

2.1 Progress

No	Activities	Target	Total Progress	Total Progress (%)	
1	Under the Land Development Ordinance				
i	Preparation of Permits (Inter Provincial)	Farmer Class	2500	3296	134.64
		Purchase price		70	
	Preparation of Permits (Provincial Council)	Farmer Class	27500	28118	102.25
		Purchase price			
ii	Preparation of Grants under the Land Development Ordinance	15000	8619	57.46	
2	Under the State Lands Ordinance				
i	Issue lands upon lease basis	Preparation of lease recommendations	5000	4070	81.40
		Preparation of lease bonds	1500	475	31.67
ii	Preparation of Free Grants	1500	860	57.33	
iii	Release lands for government institutions	Vesting orders	100	293	293.00
		Release lands for departments	1000	828	82.80
iv	Vesting lands to UDA / NHDA (Grants)	100	65	65.00	
v	Preparation of Pooja Bhoomi Grants	50	31	62.00	
vi	Preparation of Tsunami Grants	300	290	96.67	
3	Under Land Grants (Special Provisions) Act				
i	Preparation of Instruments of Disposition	100	48	48.00	

2.2 Special Programs

2.2.1 Bimsaviya Program

Bimsaviya program could be introduced as the national program implemented in 65 Divisional Secretary's divisions in collaboration with the Ministry of Lands and the Land Title Settlement Department to grant title certificates for the lands.

Accordingly, by the end of the year 2022, it has been able to issue 785 permits and 538 grants under cadastral maps for state lands. Further, 71 Land Kachcheris, 04 mobile services and 19 divisional day programs have been conducted and given advices for 2896 land issues.

2.2.2 Implementation of the State Land Information Management System (e-Slims)

State Land Information and Management System has been designed to make the State Land management more efficient by using information technology. The information on State Lands are entered to this system at Divisional Secretary's divisions' level enabling to proceed with the issuance of documents in land distribution and the process of revenue collection, the follow ups and supervision of distributed lands. It was possible to successfully implement this system, which was commenced with 40 Divisional Secretary's divisions in Western Province in 2013, in 332 Divisional Secretary's divisions island wide by the end of 2022.

Year	2020	2021	2022
Entering information to the data system as per the land documents. (No of documents)	63,955	62,785	24,499
Entering area information with tracings to the data system. (No of allotments)	90,337	15,973	14,766
Issuance of new Grants	4,195	7,414	8,359
Number of Permits	115	484	517
Preparation of long term lease bonds	11	75	79

It was targeted to enter 100,000 land documents to the State Land Information Management System during the year 2022 and the Department could enter 24,499 documents. In addition, all the documents including grants, annual permits, and long term lease bonds were also printed in this year by using the said system. Accordingly, it was possible to issue 8,359 Grants. Further, 33 training programs were conducted under the implementation of e-Slims and the total number of officers trained thereby is 2150.

Further Implementation of State Land Information Management System (e-Slims)

It is expected to implement this program in all the Divisional Secretary’s divisions island wide.

Description	Target of the year 2023
Issuance of Permits	5,000
Issuance of Grants	14,000
Long term leases	500
Enter information on State Land allotments to the Data System	100,000

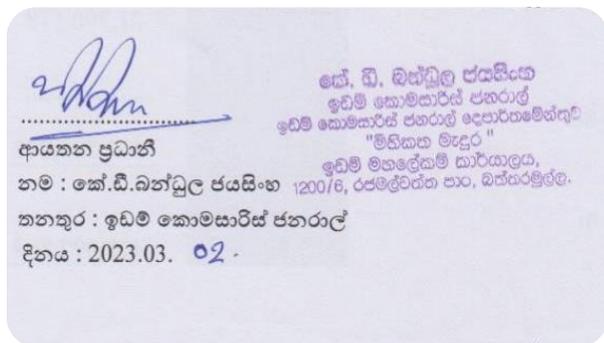
2.2.3. Program to gather information on State Lands

As this department is entrusted with the sole responsibility of state land management, it is accountable for releasing state lands required for economic development without a delay to the relevant parties and taking necessary measures to ensure the optimum utilization of underutilized state lands. Therefore, the proper identification of state lands and maintaining a database of state land information are useful when fulfilling the said responsibilities. In view of this, measures have been taken to implement a program to gather information on lands island wide. Due to an unavoidable reason, we had to postpone the said program which was planned to be commenced in October 2020 to December 2020. Though it was expected to implement this program at Grama Niladhari divisional levels, it was disrupted by the Covid pandemic prevailed in 2021. However, though it was planned to complete this program by October 31, 2022, it has to be further extended as the department did not have enough provisions and due to the current situation in the country.

2.3 Future Goals

2.3.1. Other goals to be achieved in the year 2023 are mentioned below.

No	Activities	Target	
1	Under the Land Development Ordinance		
i	Preparation of Permits (Inter Provincial)	Farmer Class	5500
		Purchase price	1100
	Preparation of Permits (Provincial Council)	Farmer Class	29700
		Purchase price	4500
ii	Preparation of Grants under the Land Development Ordinance	20000	
iii	Follow-up actions of Grants (nominate the succession, certify the original ownership, disposition of grants, mortgage, mitigate conditions)	1500	
iv	Preparation of Middle-Class Grants	120	
2	Under the State Lands Ordinance		
i	Issue lands upon lease basis	Preparation of lease recommendations	6000
		Preparation of lease bonds	2500
ii	Preparation of Free Grants	1600	
iii	Release lands for government institutions	Vesting orders	200
		Release lands for departments	1000
iv	Vesting lands to UDA / NHDA	100	
v	Preparation of Pooja Bhoomi Grants	300	
vi	Preparation of Tsunami Grants	300	
3	Under the Land Grants (Special Provisions) Act		
i	Preparation of Instruments of Disposition	75	



Chapter 03 Overall Financial Performance for the Year

3.1 Statement of Financial Performance

ACA-F

Statement of Financial Performance For the period ended 31st December 2022

Rs.

Budget 2022		Note	Actual		
			2022	2021	
-	Revenue Receipts				
-	Income Tax	1			} ACA-1
-	Taxes on Domestic goods & services	2			
-	Taxes on International trade	3			
100,000,000	Non Tax Revenue & Other	4	113,025,610	105,312,901	
100,000,000	Total Revenue Receipts (A)		113,025,610	105,312,901	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		311,858,000	292,183,200	ACA-3
-	Deposits		1,202,688	8,811,585	ACA-4
20,000,000	Advance Accounts		27,470,586	21,790,178	ACA-5/5(A)/5(B)
-	Other Receipts				
20,000,000	Total Non Revenue Receipts (B)		340,531,274	322,784,962	
Total Revenue Receipts & Non					

120,000,000	Revenue Receipts C = (A)+(B)		453,556,884	428,097,864	
-	Remittances to the Treasury (D)		5,206,365	32,693	
120,000,000	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		448,350,519	428,065,170	
	Less : Expenditure				
	Recurrent Expenditure				
413,820,000	Wages, Salaries & Other Employment Benefits	5	386,441,762	371,791,733	
93,500,000	Other Goods & Services	6	79,184,118	79,876,964	} ACA-2(ii)
1,600,000	Subsidies, Grants & Transfers	7	1,569,176	1,555,146	
-	Interest Payments	8	-	-	
450,000	Other Recurrent Expenditure	9	417,308	595,656	
509,370,000	Total Recurrent Expenditure (D)		467,612,364	453,819,499	
	Capital Expenditure				
18,600,000	Rehabilitation & Improvement of Capital Assets	10	9,269,321	23,066,084	} ACA-2(ii)
50,000,000	Acquisition of Capital Assets	11	11,616,711	19,117,255	
-	Capital Transfers	12	-	-	
-	Acquisition of Capital Assets	13	-	-	
	Capacity Building	14			

2,000,000			699,472	372,250	
-	Other Capital Expenditure	15	-	-	
70,600,000	Total Capital Expenditure (E)		21,585,504	42,555,588	
	Deposit Payments		16,837,217	7,690,490	ACA-4
	Advance Payments		18,387,160	25,056,882	ACA-5
-	Other Main Ledger Expenditure		-	-	
-	Main Ledger Expenditure (F)		35,224,377	32,747,372	
579,970,000	Total Expenditure G=(D+E+F)		524,422,245	529,122,460	
<u>(459,970,000)</u>	Balance as at 31st December J = (E-I)		<u>(76,071,726)</u>	<u>(101,057,289)</u>	
	Balance as per the Imprest Reconciliation Statement		(76,071,726)	(101,057,289)	ACA-7
	Imprest Balance as at 31 st December		-		ACA-3

3.2 Statement of Financial Position

ACA-P

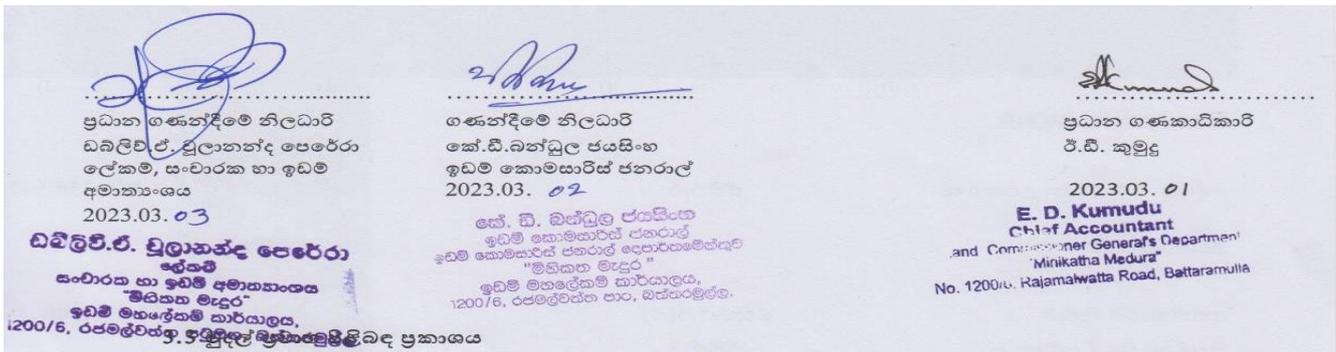
Statement of Financial Position

As at 31st December 2022

	Note	Actual	
		2022	2021
	-	Rs.	Rs.
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	1,963,437,840	1,819,354,547
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	57,992,882	67,076,308
Cash & Cash Equivalents	ACA-3		
Total Assets		2,021,430,722	1,886,430,855
<u>Net Assets / Equity</u>			
Net Assets to Treasury		(4,832,479)	(1,718,624)
Property, Plant & Equipment Reserve		1,963,437,840	1,819,354,547
Rent & Work Advance Reserve	ACA-5(B)		
<u>Current Liabilities</u>			

Deposits Accounts	ACA-4	53,160,403	68,794,932
Imprest Balance	ACA-3		
Total Liabilities		2,021,430,722	1,886,430,855

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 1 to 31 and Notes to accounts presented in pages from 32 to 41 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles 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.



3.3 Statement of Cash Flows

Statement of Cash Flows
For the Period ended 31st December 2022

ACA-C

	Actual	
	2022	2021
	Rs.	Rs.
<u>Cash Flow from Operating Activities</u>		
Total Tax Receipts	17,768,101	14,903,742
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected for Other Heads	14,564,594	13,223,585
Imprest Received	311,858,000	292,183,200
Advance Recovered	16,028,887	14,438,521
Deposits Received	1,202,688	8,811,585
Total Cash generated from Operations (a)	361,422,270	343,560,632
<u>Less : Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	267,783,917	271,531,234
Subsidies & Transfer Payments	1,051,550	1,070,209
Expenditure on Other Heads	40,876,114	3,546,660
Imprest Settlement to Treasury	5,206,365	32,693

Advance Payments	10,262,713	17,969,486
Deposit Payments	16,837,217	7,690,490
Total cash disbursed for Operations (b)	342,017,876	301,840,773
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(a)-(b)	19,404,394	41,719,859
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from on lending	-	-
Total Cash generated from Investing Activities (d)	-	-
<u>Less : Cash disbursed for</u>		
Purchase or Construction of Physical Assets & Acquisition of other Investments	19,404,394	41,719,859
Total Cash disbursed for Investing Activities (e)	19,404,394	41,719,859
NET CASH FLOWS FROM INVESTING ACTIVITIES (F)=(d)-(e)	(19,404,394)	(41,719,859)
NET CASH FLOWS FROM OPERATING & INVESTING ACTIVITIES (g)=(c) + (f)	0	0
<u>Cash Flows from Financing Activities</u>		

Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (h)	-	-
<u>Less: Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total cash disbursed for Financing Activities (i)	-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) +(j)	0	0
Opening Cash Balance as at 01st January	0	0
Closing Cash Balance as at 31st December	0	0

3.4 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Revenue collected	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2002.01.03	Lands and other lease rentals	Rs. 100 million	Rs. 100 million	Rs. 113 million	113

3.5 Performance of the Utilization of Allocated Provisions

Rs. ,000

Type of Provision	Allocated provision		Actual Expenditure	Utilized provisions as a % of final provision
	Original	Final		
Recurrent	471,000	509,370	467,612.36	91.80
Capital	70,000	70,600	21,585.50	30.83

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

Rs. ,000

Serial No.	Ministry /Department/ District Secretariat from where the provisions received	Purpose of the provision	Provision		Actual Expenditure	Utilized provisions as a % of final provision
			Original	Final		
1	Ministry of Lands	Fire Fighting service	60,000.00	60,000.00	60,000.00	100
		Elevator	141,885.19	517,551.86	517,551.86	100
		Fuel for the generator	28,853.33	28,853.33	28,853.33	100
		Fixing new telephones	71,875.00	71,875.00	71,875.00	100
		Bimsaviya	79,000.00	1,030,000.00	616,383.37	59.84
2	Land Title Settlement Department	LAN & PABX, Repairing air conditioner system	375,666.67	577,551.85	577,551.85	100
3	Ministry of Public Services, Provincial Councils and Local Government	Salary	6,046,080.00	25,139,710.00	25,107,485.16	99.87
		Other allowances	2,937,600.00	12,802,620.00	12,708,905.75	99.26
4	Ministry of Justice	Mobile Services	67,750.00	67,750.00	67,750.00	100

3.7 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial Position Report as at 31.12.2022	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	In the process of receiving Board of Survey reports - 2022 from regional offices.	946,526		
9152	Machinery and Equipment		255,517		
9153	Land		761,393		
9154	Intangible Assets		-		
9155	Biological Assets		-		
9160	Work in Progress		-		
9180	Lease Assets		-		

3.8 Report of the Auditor General

The Report of the Auditor General is attached herewith as Annexure I.

Chapter 04

Performance Indicators

4.1 Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
Preparation of 30,000 Permits under the Land Development Ordinance	100%		
Preparation of 15,000 Grants under the Land Development Ordinance			58%
Issuance of 5,000 land lease recommendations under the State Lands Ordinance		81%	
Issuance of 1,500 lease bonds under the State Lands Ordinance			32 %
Issuance of 1,500 Free Grants			57%
Release 1,100 allotments of land for departments	100 %		
Vesting 100 allotments of land to UDA / NHDA			65%
Issuance of 300 Tsunami Grants	97 %		
Issuance of 50 Pooja Bhoomi deeds			62%
Preparation of 100 instruments of disposition			48%

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Identified respective Sustainable Development Goals

Goal	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
(Sustainable Development Goal 1.4) Ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance by 2030	Preparation of Permits under the Land Development Ordinance	Preparation of 30,000 Permits			100%
	Preparation of Grants under the Land Development Ordinance	Preparation of 15,000 Grants		57.46%	

5.2 The progress and challenges of achieving Sustainable Development Goals

The target of preparing permits under the Land Development Ordinance in the year 2022 was 30,000 and its progress was 31,484. The target of preparing grants under the Land Development Ordinance in the year 2022 was 15,000 and its progress was 8,619. At the same time, the target of preparing permits through eSlims was 5,000 and target of preparing grants through eSlims was 12,000 and their progress was 517 and 8,359 respectively.

Due to the crisis situation prevailed in the country in 2022; it was rather difficult to achieve the targets set at the beginning of the year for preparing grants and permits under the Land Development Ordinance.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	On Contract Basis	Vacancies
Senior	53	34	-	19
Tertiary	38	6	-	32
Secondary	674	473	-	201
Primary	140	79	-	61

- The senior level includes the posts of Land Commissioner General, Land Commissioner, Chief Accountant, Chief Internal Auditor, Assistant Land Commissioner, Accountant, Surveyor, and Legal Officer.
- The tertiary level includes the posts of Administrative Officer, Colonization Officer (special), Senior Superintendent of Surveys, Translator and Information Communication Technology Officer.
- The secondary level includes the posts of Development Officer, Superintendent of Surveys, Colonization Officer, Management Services Officers, Field Instructor, Information Communication Technology Assistant and Record Keeper.
- Primary level includes the posts of Driver, Motor Mechanic, Office Assistant (KKS), Office Laborer, Circuit Bungalow Keeper, Circuit Bungalow Laborer, Survey Assistant, Store Keeper and Watchman.

6.2 How the lack of human resources affected to the performance of the institute

Even though the requests have been made continuously to the Ministry of Public Administration to fill the vacancies in the Combined Service, it was not possible to fill all of them. There are considerable numbers of vacancies in the departmental posts as well. Therefore, the vacancies in the posts of Superintendent of Surveys, Colonization Officer and Circuit Bungalow Keeper could not be filled yet. Earlier measures had been taken to employ some retired officers on contract basis upon the approval of the Public Service Commission to those vacancies but those recruitments are also prevented by the letter no. PSC/APP/HB/01/2022 dated 25.05.2022 of the Secretary of Public Service Commission and all the recruitments to the public service are currently suspended and it is therefore unable to fulfill the aforesaid vacancies.

Due to the lack of human resources, the duties pertaining to the department are currently shared by the existing number of officers in the department and it has an impact on the efficiency and the productivity of the officers. If this shortage was lessened, the overall performance of the department would be increased.

6.3 Human Resource Development

Serial No.	Name of the Program	No. of staff trained	Duration of the Program	Total Investment (Rs)		Objective of the Program
				Local	Foreign	
1	Training program for the newly appointed staff officers	10	18.05.2022			To improve the subject knowledge on State Lands Ordinance
2	Training program for the newly appointed staff officers	10	04.10.2022			To improve the subject knowledge on Land Development Ordinance
3	Training program on preparation, promotion of long term lease and recovery of lease in arrears for the staff of Debarawewa (Inter Provincial) Land Commissioner's Office	20	04.10.2022	71,700.00		To expedite the preparation, promotion of long term lease and recovery of lease in arrears
4	Training on State Lands Ordinance for the staff of Mahiyanganaya (Inter Provincial) Land Commissioner's Office	40	23.09.2022	26,000.00		To improve the subject knowledge on State Lands Ordinance
5	The staff of Debarawewa (Inter Provincial) Land Commissioner's Office	25	01 and 02.11.2022	99,850.00		To train on preparing work step notes
6	Training program on office systems and keeping notes	50	29.09.2022	8000.00		To encourage the officers to follow correct office systems
7	Training program on preparation of long term lease recommendations for the staff of Debarawewa (Inter Provincial) Land Commissioner's Office	20	15 and 16.11.2022	40,000.00		To train on preparation of long term lease recommendations
8	Training course on Tamil Language	90	03.02.2022 to 18.08.2022			Improve the communication in Tamil language at work by acquiring Tamil language proficiency

9	MBA in e-Government Post Graduate Degree program conducted by the University of Moratuwa – Mr. Sameera Hettiarachchi (Assistant Land Commissioner)	01	30.12.2021 to 01.03.2023	200,000.00		A course to be completed as per the Administrative Service Minute
Total		266		502,750.00		

6.3.1. How the Training Programs have contributed to the Performance of the Department

Though the training programs were scheduled to be conducted throughout the year to enhance the quality of the staff with improved knowledge and attitude, with the objective of providing an efficient and productive service to the public, most of the programs could not be conducted due to the Covid pandemic and the crisis situation prevailed in the country. Nevertheless, it was possible to conduct 02 training programs for the newly appointed staff officers, Tamil language courses and training programs on preparation of long term lease recommendations during this year.

However, the training on long term lease was beneficial to find solutions for the issues arisen in preparing long term lease bonds and the other aforesaid trainings were also advantageous in streamlining the duties in the establishment division.

Chapter 07 Compliance Report

No .	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Compliance	Corrective actions proposed to avoid non-compliance in future
01	The following Financial statements/accounts have been submitted to the due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)			
1.4	Stores Advance Accounts			
1.5	Special Advance Accounts	Complied		
1.6	Other			
02	Maintenance of books and registers (F.R. 445)			
2.1	Fixed assets register has been maintained and updated 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 Treasury on due date	Complied		
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 has be maintained and update			
2.10	Register of Liabilities has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and update			
03	Delegation of functions for financial control (F.R. 135)	Complied		
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			
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	The annual action plan has been prepared			
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared			
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 queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
06	Internal Audit	Complied		
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			
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018			
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)			
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of 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	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	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 condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries 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	Not complied	Vehicles Nos. 54-4012 and 54-4013 are under repair. Measures are underway to transfer the vehicles nos. 32-1187, 32-3295, KH 5690 and KH 5694 to other institutions	
9.3	The vehicle logbooks 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 absolute ownership of the leased vehicle log books has been transferred after the lease term	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			
10.3	The 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 been settled within one month	Complied		

11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account	Complied		
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits			
13.2	The control register for general deposits had been updated and maintained			
14	Imprest Account	Complied		
14.1	The balance in the cash book at the end of the year under review remitted to TOD			
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task			
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371			
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly			
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		

15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid 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 or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
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			Preparation is underway
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	Not Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public		The preparation of this plan is at its final stage.	

	Administration Circular No.02/2018 dated 24.01.2018.	Not complied		
19.2	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	Not complied	Included in the Human Resource Plan. Opportunities for trainings were limited with the circulars issued in this year to control expenditures.	
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not complied	Not finalizing the Human Resource Plan for the year 2022	
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 to Audit Paragraphs			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

Accounting Officer,

Land Commissioner General's Department.

Head 286 - Summary Report of the Auditor General on the Financial Statements of the Land Commissioner General's Department for the year ended 31 December 2022 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

1. Financial Statement

1.1. Qualified Opinion

Head 286 - The audit of the financial statements of the Land Commissioner General's Department for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 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 Commissioner General's 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, except for the effects of the matters described in paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the Land Commissioner General's Department as at 31 December 2022 and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

2. Basis for Qualified Opinion

My qualified opinion is based on the effects of the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

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 such internal control as Accounting Officer determines 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 Chief 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 alterations as required for such systems to be effectively carried out.

1.4 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 scepticism throughout the audit. I also:

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

error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

1.5 Report on Other Legal Requirements

I express the following matters in accordance with Section 6 (1) (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 financial statements for the preceding year had been executed.

1.6 Comments on Financial Statements

1.6.1 Revenue

In the actual revenue stated as Rs. 113,025,610 in the financial statements of the year under review, an amount of Rs. 3,836,750 which should have been credited to the Southern Provincial Council by the Galle District Office was mistakenly included, causing the actual revenue of the department to be overstated by Rs. 3,836,750.

1.6.2 Capital Expenditure

The allowances of Rs. 643,772 relevant to the staff training, which should have been stated under Purchase or Construction of Physical Assets & Acquisition of Other Investments in the financial statements of the year under review, had not been accounted.

1.6.3 Non-Financial Assets

- (a) The sum of Rs. 24,435,244, which includes Rs. 24,114,494 incurred as of the date of this report and Rs. 320,750 payable to the Department of Buildings for the construction of the fourth floor of Mihikatha Madura, the head office of the department, had not been accounted under non-current assets as the work in progress in the statement of financial position of the year under review.
- (b) The quarters, lands and buildings belonging to the Inter Provincial Land Commissioners' offices and to the Assistant Land Commissioners' offices had been last assessed in 2013; hence, the current assessment value of the aforementioned buildings had not been included in the financial statements.

1.6.4 Non-Maintenance of Registers and Books

It has been observed that a proper and updated register for the quarters and circuit bungalows belonging to the department had not been maintained until May 2023.

2. Financial Review

2.1 Management of Revenue

Measures have not been taken to recover the outstanding lease revenue of Rs. 98,465,851 that was due to be recovered by the end of the year under review from inter provincial farmer colonies. 47% of outstanding revenue i.e. Rs. 46,349,919 had been overdue for more than three years and only Rs. 16,013,918 had been recovered from the outstanding revenue during the year under review.

2.2 Management of Expenditure

In terms of Financial Regulation 50 (II), the annual estimates should be prepared as completely and accurately as possible, and the expenditure be incurred in accordance with the annual action plan that is based on those estimates. However, there have been instances where the aforementioned requirements have not been followed.

- a) When the financial statements relevant to the year under review were audited, Rs. 41, 757,636-i.e. 8% of the net provision of Rs. 509,370,000 allocated to recurrent expenditure, and Rs. 49,014,496-i.e. 69% of the net provision of Rs. 70,600,000 allocated to capital expenditure were remaining.
- b) From the provision of Rs. 81,000,000 allocated to three subjects of capital expenditure, a provision of Rs. 48,318,397 was remaining and it was in the range of 65%-86% as a percentage.

2.3 Non-Compliance with Laws, Rules and Regulations

The cases where the provisions of the laws, rules, and regulations were not complied with are as follows.

<u>Ref. to the laws, rules, and regulations</u>	<u>Non-Compliance</u>
<p>a) Establishment Code of the Democratic Socialist Republic of Sri Lanka</p> <p>(i) 4.2.5. (a) paragraph of chapter xxiv</p> <p>(ii) Section 4.5 and 4.6 of chapter xxiv</p>	<p>Such outstanding balances on loans remaining unsettled and all other dues to Government or to the Lady Lochore Loan Fund will be recovered in full by the Director of Pensions from the commuted pensions or gratuity of the officer, but it was observed that there are balances of Rs. 19,940 outstanding over 5 years, Rs. 264,302 outstanding over 3-12 months, and Rs. 136,571 outstanding over 1-3 months recoverable from a retired officer.</p> <p>(i) Any dues to Government cannot be recovered from the principal debtor it should be recovered from the surety, in the same manner as provided for in the case of the principal debtor, and if the principal debtor is dead and dues to Government cannot be recovered from his heirs, the advice of the Attorney-General should be sought, but it was not followed regarding a due amount of Rs. 199,354 recoverable within 1-12 months of an officer vacated his post and an amount of Rs. 180,722 recoverable from a dead officer.</p> <p>(ii) The total outstanding due recoverable from 04 officers who have been interdicted was of Rs. 335,051 and no action had been taken to close the investigations and carry out the disciplinary orders or recover the outstanding dues regarding the sum of Rs. 218, 251 due over more than 5</p>

years and Rs. 116, 800 due over 1-2 years included in the
aforementioned.

- b) **Financial
Regulations of the
Government of the
Democratic Socialist
Republic of Sri Lanka**
F.R. 109(1)

Though the department is authorized to write-off of any
difference between the Maximum Recoverable Value of the
loss, and the amount determined to be recovered, after all the
preliminaries have been completed, including the determination
of the recoveries to be made from all sources such as surcharge,
insurance, security, etc., no measures had been taken regarding
08 such cases of total Rs. 5,283,762.

- c) **Circulars of the
Ministry of Finance,
Economic and Policy
Development**
Section 2.1 of the
Circular No. 08/2019 dated
17 December 2019

All the government entities should have been registered
with the Electronic Government Procurement (EGP) Secretariat
for e-procurement, but this department had not obtained the
relevant registration until December 31 of the year under
review.

- d) **Circulars of the
Ministry of Public
Administration and
Management**
Circular no. 05/2008
dated 06 February 2008 as
amended by the Circular no.
05/2018(1) dated 24 January
2018

Measures had not been taken to prepare the Citizens' /
Clients' Charter and made it available to the public.

2.4 Deposits

In terms of F.R. 571 (2) and (3), lapsed deposits must be credited to Revenue and in the case of
lapsed deposits of Classes ii and iii, inquiries should be made, before their transfer to Revenue, so as
to prevent, as far as possible, subsequent applications for refunds. Money held in suspense in a
deposit account, pending receipt of particulars, should not be left in deposit to be treated as lapsed
deposits, but should be credited to the proper account or to Revenue, as the case may be. However,
measures had not been taken as per the said regulations regarding Rs. 51,484,589 of deposits kept in
general deposits account from 2015 to 2020.

3. Operating Review

3.1 Performance

3.1.2 Bimsaviya Program

- (a) The department had planned a number of activities under the Bimsaviya project, including conducting Land Kachcheri, issuing permits, issuing grants, conducting mobile services, conducting divisional days, and resolving issues. However, the progress of all of these activities—aside from conducting Land Kachcheri—was low, ranging from 3% to 39%.
- (b) Despite the anticipated number of Land Kachcheri (30), 71 Land Kachcheri actually took place during the year under review. It exceeds the annual target. As a result, it has been noted that plans have been made in the past without consideration for the maximum number of Land Kachcheri that can be conducted.

3.1.3. Not Signing Performance Agreements

Despite the fact that the performance agreements should be signed since the year 2018 using the annexure 01 specimen of Public Administration Circular No. 02/2018 dated 24 January 2018, they had not been signed until December 31 of the year under review.

3.1.4 Not achieving the expected level of output

In accomplishing the mission of the department, i.e. management of state land at a well-coordinated level adhering to the national policy and ensuring optimum utilization of state land to gain sustainable development while confirming the freehold ownership of land, its progress in the year under review was as follows:

- I. With regard to the objective of issuing lands on lease basis under the State Lands Ordinance, the target of preparing lease bonds was 1500, but the actual preparation was 475, i.e. 32%.
- II. According to the action plan of the department, it was planned to enter 100,000 allotments into the State Land Information and Management System, but only 24,500 allotments had been entered, a percentage of 24%.
- III. The target for preparing permits under the Land Development Ordinance through the State Land Information and Management System was 5000, but only 517 permits had been prepared, a percentage of 10%.

- IV. When analytically reviewing the task of entering information into the data system through land documents, it had been 63,955 in the year 2020, 62,785 in the year 2021, and 24, 499 in the year 2022; compared to the year 2021, it had dropped by 38,286 in the year under review.
- V. Further, the progress of entering field information of lands with transcripts into the data system had been 90,337 in the year 2020, 15,973 in the year 2021, and 14,766 in the year 2022. This progress is decreased by 82% in 2021 and by 84% in 2022 as compared to 2020.

3.2 Asset Management

When reviewing the documents pertaining to the official quarters of the department, it was observed that there are total number of 248 quarters, including 89 that are currently in use, 59 that are not in use but usable, 61 that are not usable or only have land available, 17 that have been vested in other departments, 14 that are in unauthorized possession, 08 that have a vesting process ongoing.

The following were identified as the primary flaws and deficiencies of the aforementioned quarters: the lack of a water facility, broken equipment, dilapidated and decaying house roofs and walls, unauthorized possession, the failure to enforce penalties for illegally vacating quarters, the failure to provide quarters to officers who applied for them in a formal and systematic manner, and the provision of quarters to officers who were ineligible. Regarding those quarters;

- I. In terms of the Assets Management Circular No. 05/2022 of Secretary to the Treasury, proper recording and reporting of all the Non-Financial Assets of the Government is an obligatory function of all the Heads of the Government Agencies, to prevent the misplacement and misuse of public properties as well as to ensure the maximum utilization of public properties, and information of all the Non-Financial Assets owned by the agencies under the purview of them should be updated and reported to the Comptroller General's Office as per the instructions given under the Assets Management Circulars. However, the information on quarters and circuit bungalows owned by the department was not kept up to date or properly recorded.
- II. Despite the fact that government quarters are assets owned by the department and it is their responsibility to utilize them efficiently and productively in terms of the circulars and laws and regulations of the Establishment Code without being them left unused or misused, it had been neglected.

3.3 Loss and Damages

The following are instances where measures have not been taken regarding vehicle accidents;

- (a) The total cost of the damage caused by the No. KK-6496 vehicle accident on 06 July 2018 was Rs. 884,621. Though the inquiries have been instituted as per F.R. 104 and it has been identified that the driver was responsible in accordance with the F.R. (f) report, due to an issue in recovering that amount, a board of inquiry has been appointed again in accordance with F.R. 104. Nonetheless, no measures have been taken to recover the loss until the audit date of May 2023.
- (b) The vehicle no. NA-9290 has met with an accident on 31 October 2018 and the damage cost was Rs. 4,036,061. Though an amount of Rs. 3,389,561 had been reimbursed from the insurance company, the cost incurred by the department was Rs. 646,500. No measures have been taken to recover the relevant dues from the responsible parties or to write-off the values from accounts as per F.R. 109.
- (c) The vehicle no. PF-6074 has met with an accident on 21 December 2021 and its cost of damage was Rs. 931,185. Though it had been proposed to write-off the damage under F.R. 109, it was not revealed in the accounts.
- (d) The vehicle no. PD-6509 has met with an accident on 23 December 2021 and its cost of damage was Rs. 2,161,650. No measures have been taken until 2023 May to claim the insurance or to recover it from the responsible party as per F.R. 109.

3.4 Survey of Goods

At the survey of goods relevant to the year under review, defects had been identified, but the year of purchase and value of the good as well as the officers responsible for defects had not been identified, and measures had not been taken as per F.R. 103 and 104.

3.5 Managerial Weaknesses

- (a) Notwithstanding Circular No. 212/02/2022 dated 31 January 2022 of the Director General of Geological Surveys and Mines Bureau, which states that the approval of the Ministry of Finance was not received to implement a single rate system for all government institutes that intervene in the mining of geo resources, the letter no. L2/1/89/circular/2022 dated 15 September 2022 issued by the Land Commissioner General, addressing all the Divisional Secretaries of Anuradhapura District, states not to charge the forest production fees relevant to the amount of minerals being mined, as they are charged by the Geological Surveys and Mines Bureau. Accordingly, it was observed that the government will lose the forest production fee for the period, from September 15, 2022 to the

date of implementation of the relevant single rate system, as per the decision taken not to collect the forest production fee charged at present while there is no single rate system for mining.

- (b) Despite the fact that the department has been vested with direct control over state lands that make up around 20% of total land area of Sri Lanka, no land registry has been kept up to date with all land dispositions since the department was founded in 1931.
- (c) Despite the fact that the vehicle with number KH-5690, which was purchased in 2008 and assessed at Rs. 6,000,000 but valued at Rs. 12,000,000, was supposed to be disposed of, it was not until the date of this report.

4. Sustainable Development

In the performance report for the year under review, the issuance of permits and the preparation of grants under the Land Development Ordinance were listed as sustainable development goals; however, the department and provincial councils' progress in achieving the goals was not specifically mentioned. As a result, it was hard to assess how much the department had contributed to fulfilling the sustainable development goals.

5. Human Resource Management

Details on approved and actual cadre of the department are given below.

	<u>Approved</u> <u>Number</u>	<u>Actual</u> <u>Number</u>	<u>Number of</u> <u>Vacancies</u>
Senior	53	34	19
Tertiary	38	06	32
Secondary	673	473	200
Primary	140	79	61
Total	904	592	312

- (a) Vacancies prevailed at the department as 19 senior staff positions, 32 tertiary staff positions, 200 secondary staff positions, and 61 primary staff positions, had not yet been filled as of May 2023.
- (b) It was further observed that there were 11 vacancies in the post of Assistant Land Commissioner, 28 vacancies in the post of Colonization Officer, 20 vacancies in the post of Superintendent of Survey, 117 vacancies in the post of Colonization Officer, 97 vacancies in the post of Management Officer, 12 vacancies in the post of Record Keeper and 18 vacancies in the post of Survey Assistant

- (c) The department's approved number of Development Assistants was 260, however there were 303 employed, resulting in an excess of 43 Development Assistants.
- (d) According to Public Administration Circular No. 02/2018 dated 24 January 2018, a human resource development plan should have been produced, however no such plan was prepared for the year under review.

Signed illegibly.

P.K.M.P. Nonis

Senior Assistant Auditor General

For Auditor General

Official Stamp: P.K.M.P. Nonis
Senior Assistant Auditor General
National Audit Office