

Message of the Commissioner General of Land Title Settlement

I believe this is the time to review the experience, lessons learnt and work performed during 22 years of time period since 1998 and to form a clear pathway.

In contrast to the Registration of Title Acts approved in earlier times, the Registration of Title Act No.21 of 1998 has been in force across many years. Even if approval was obtained for a staff numerically calculated following a survey of Whole Island in a period of 15 years with a view to settle titles, the said cadre has never been gained. How far it is pragmatic to supervise and manage an island wide office system centrally is a matter of concern. Although there is an increase in percentage with regard to settlement of titles from the land parcels surveyed, only 1.51 millions of land parcels of 12 millions of land parcels in Sri Lanka have been surveyed even by completion of 22 years. Further, only 0.72 million of land parcels has been settled. The determinations of around 3.7 lakhs of land parcels are pending due to varied legal complications. In concern of above circumstances, urgency arises to re-evaluate the entire title settlement process as well as the viability of its law, institutional structure, strategies and proceedings of the institute.

However as the department, we can't be satisfied about the overall progress we achieved regarding the registration of land title settlement, which was due to many internal and external reasons, change of priority, limitations of the Act, not getting expected carder, the trained investigation staff getting transferred from the department and also unexpected issues when deciding the ownership of private lands.

I am not satisfied with the performance of year 2020 and i see the restriction of duties in the Covid -19 situation as the main reason for this.

Sri Lanka is a country with a long history and because of that a country of people with diverse attitudes, usages and complicated legal system. Therefore I see the necessity of planning the Title Registration Program (BimSaviya) in a manner of which to minimize the problematic and complex situations and prioritizing title settlement.

Esteemed collaboration of Surveyor General, Additional Surveyor General (Title Registration) and the staff is herein remembered with honour. Our path hitherto could have been extremely hard without their supports. Consequently, we pay our tribute to them and Sri Lanka Survey Department. Further, we pay our honour to Senior Deputy Registrar General (Title/Land Registration) who coordinates the program on behalf of Registrar General and the staff, the Secretary to the Ministry of Lands who acutely understood the necessity of *BimSaviya* program and extended a great support and the staff, Hon. Minister and State Minister and later to the staff including the Secretary to the State Ministry of Land Management, State Enterprises Land and Property Development and to the staff including the Hon. Minister, State Minister and the staff who was entrusted with this task of the department, , two Commissioners of the Department who acted energetically to achieve the progress and

Deputy/Assistant Commissioners including all staff of the Head Office and Regional Offices for their praiseworthy contributions.

P.M.H.Priyadarshani
Commissioner General of Land Title Settlement /
Settlement Officer

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02. Organization Chart of the Land Title Settlement Department
03. Auditor General's Report

Performance Report of the Commissioner General of Land Title Settlement Department for the Financial Year 2020

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. The requirement of such process to this country was caused by a 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 this circumstances, the Crown Lands (Encroachment) Ordinance No: 12 of 1840 was declared by the British.

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 Crown Lands (Encroachment) 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 2020

(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;

- ❖ Introduction and Implementation of methodologies and procedures to efficiently perform the functions of Title Investigation and Determination, Land Settlement and Office Administration
- ❖ 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 inquiries regarding claims for Settlement of the Lands
 - b) Forwarding information of settled lands for surveying and demarcation
 - c) Gazetting and Publication of Settlement orders
 - 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 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, public servants' advance accounts and monthly summaries of accounts.

1.4 Organization Chart

(Please see Annexure 02)

1.5 Main Sections of the Department

- Title Settlement Section
- Land Settlement Section

Divisional Secretariat Offices under District Secretariat Offices

District	Regional Office
Gampaha	Diwulapitiya
	Minuwangoda
	Meerigama I/II
	Mahara
	Attanagalla
	Dompe
	Gampaha
	Ja-Ela
	Wattala
	Katana
Ratnapura	Balangoda
	Waligepola
	Ratnapura
	Niwithigala
	Kuruwita
Colombo	Homagama
	Moratuwa
	Kesbawa
	Ratmalana
	Dehiwala
Kandy	Doluwa/Udawalatha
	Yatinuwara
	Udunuwara
	Harispattuwa

	Gangawatakorale
Nuwaraeliya	Kotmale
Anuradapura	Thambuttegama
	Thalawa
	Rajanganaya
	NuwaragamPalatha East
Hambantota	Lunugamwehera
	Thissamaharamaya
	Hambantota
	Beliatta
Kurunegala	Rideegama
	Mallawapitiya
	Kurunegala
	Pannala
	Waariyapola
Monaragala	Siyambalanduwa
Badulla	Rideemaliyadda
	Mahiyanganaya
Polonnaruwa	Medirigiriya
	Hingurakgoda
Matale	Dambulla
	Galewela
Puttlam	Wennappuwa
	Puttlam
Kalutara	Panadura
	Horana
	Kalutara
Galle	Galle
	Hikkaduwa
	Elpitiya
Matara	Weligama
	Matara
Kegalle	Galigamuwa
Jaffna	Nallur

1.6 Institutes/Funds under the Department

Not relevant

1.7 Information Regarding Foreign Aided Projects

Not relevant

Chapter02

Progress and the Future Vision

During the year 2020, The Survey Department has provided the surveys of 56,541 land parcels of 399 maps to the Land Title Settlement Department and we have been able to issue the Final Orders for 24,450 land parcels. These values in year 2019 had been 58,016 and 51,903 for 399 maps respectively. In addition, 19,328 land parcels were published in the Gazette under Section 14 and schedules relevant to 23,441 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. Expected Target for the year 2021 is 91,000 land parcels.

R.A.A.K. Ranawaka
Chief Accounting officer
Secretary
Ministry of Lands
25.03.2021

P.M.H.Priyadharshani
Accounting officer
Commissioner General
Department of Land Title Settlement
16.03.2021

Chapter 03 Overall Financial performance for the Year ended 31st december 2020

3.1 Statement of Financial Performance

ACA-F

Financial Statement of Financial performance for the period ended 31st December 2020

Budget 2020	Note	2020	Actual 2019	
	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	537,894,000	520,704,648	ACA-3
-	Deposits	4,971,787	4,566,685	ACA -4
-	Advance Accounts	14,564,784	21,525,905	ACA -5/5(a)/5(b)
-	Other receipts	23,905,832	25,658,075	
-	Total Non-Revenue Receipts (B)	581,336,403	572,455,313	
-	Total Revenue Receipts and Non RevenueReceipts C= (A)+(B)	581,336,403	572,455,313	
	Less: Expenditure			
	Recurrent Expenditure			
-	Wages, Salaries&and other Employment Benefits	5	-	} ACA -2(ii)
456,100,000	Other Goods and Services	6	449,715,192	
28,294,000	Subsidies, Grants and Transfers	7	13,399,609	
8,500,000	Interest Payment	8	7,921,598	
-	Other Recurrent Expenditure	9	-	
-	Total Recurrent Expenditure (D)	471,036,399	424,557,756	
	Capital Expenditure		2,577,615	
4,000,000	Rehabilitation&ImprovementOfCapitalAssets	10	2,017,063	} ACA -2(ii)
2,200,000	Aquisition of Capital Assets	11	516,929	
1,900,000	Capital Transfers	12	-	
-	Acquisition of Financial Assets	13	-	
-	Capacitu Building	14	472,348	
-	Other Capital Expenditure	15	-	
-	Total Capital Expenditure (E)	3,006,340	4,395,644	
8,100,000	Main Ledger Expenditure (F)	20,753,349	29,204,495	
	Deposit Payments Advance	4,879,015	4,865,519	ACA -4
	Payments	15,874,334	24,338,976	ACA -5/5(a)/5(b)
	Total Expenditure G=(D+E+F)	494,796,088	458,157,895	
500,994,000	Imprest Balance as at 31st December H=(C-G)	86,540,315	114,297,418	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position as at 31st December 2020

	Note	2020 Rs.	Actual 2019 Rs.
<u>Non-Financial Assets</u>			
Property, Plant & Equipment	ACA -6	250,582,237	249,427,012
<u>Financial Assets</u>			
Advance Accounts	ACA -5/5(a)	53,675,654	52,366,104
Cash & Cash Equivalents	ACA -3	-	2,657,546
Total Assets		304,257,891	304,450,662
<u>Net Assets/ Equity</u>			
Net Worth to Treasury		53,582,882	52,366,104
Property, Plant & Equipment Reserve		250,582,237	249,427,012
Rent & Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA -4	92,772	
Imprest Balance	ACA -3	-	2,657,546
Total Liabilities		304,257,891	304,450,662

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from ...5. to...22... and Notes to accounts presented in pages from ...24.... to ...31..... 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.

R.A.A.K.Ranawaka
Chief Accounting officer
 Secretary
 Ministry of Lands
 25.103.2021

P.M.H. Priyadharshani
Accounting officer
 Commissioner General
 Department of Land
 Title Settlement
 16.03.2021

N.P. Tennakoon
Chief Accountant
 Department of Land Title
 Settlement
 16.03.2021

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2020

	Actual	
	2020 Rs.	2019 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profits	-	-
Non Revenue Receipts	23,838,068	256,580,076
Revenue collected for other Heads	-	-
Imprest Receipts	537,894,000	520,704,648
Total Cash Generated from Operations (a)	561,732,068	546,362,724
<u>Less-Cash disbursed for :</u>		
Personal Emoluments & Operating Payments	462,328,466	414,611,772
Subsidies and Transfer Payments	7,921,598	7,870,198
Expenditure incurred for other Expenditure Heads	91,379,063	118,448,982
Imprest Settlement to Treasury	424,000	-
Total Cash disbursed for Operations (b)	562,053,127	540,930,952
NET CASH FLOW FROM OPERATING ACTIVITIES (c) = (a)-(b)	-321,059	5,431,772
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	67,765	-
Recoveries from Equipments	-	-
Recoveries from Advance	11,852,241	18,207,488
Total cash generated from Investing Activities (d)	11,920,006	18,207,488
<u>Less-Cash disbursed for :</u>		
Purchase or Construction of Physical Assets & Acquisition of	2,606,342	3,395,644
Other Investments	9,085,377	17,287,235
Total Cash disbursed for Investing Activities (e)	11,691,719	20,682,879
NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (d)-(e)	228,287	-2,475,391
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g) = (c) + (f)	-92,772	2,956,381
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposits Received	4,971,787	4,566,684
Total Cash generated from Financing Activities (h)	7,971,787	4,566,684
<u>Less-Cash disbursed for :</u>		
Repayment of Local Borrowing	-	-
Repayment of Foreign Borrowing	-	-
Repayment of Deposits	4,879,015	4,865,519
Total Cash disbursed for Financing Activities (i)	4,879,015	4,865,519
NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (h)-(i)	92,772	-298,835
Net Movement in Cash (k) = (g)-(j)	0	2,657,546
Opening Cash Balance as at 01st January	0	
Closing Cash Balance as at 31st December	0	

3.4 Notes to the financial Statements

Note-(i)

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

Expenditure Head No : 287

Ministry / Department / District Secretariat : Land Title Settlement Department

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	0.00
Over	Rs. 25,000.01	1	80,500.00
Total		1	80,500.00

Classification of the cases by nature of Losses.

	No.of Cases	Value (Rs.)
CAD 6924	1	80,500.00
Total	1	80,500.00

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	2	44,250.00
Over	Rs. 25,000.01	1	399,000.00
		3	443,250.00

Classification of the cases by Nature of Losses

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

Age Analysis per (ii)

Less than five years	No.of Cases	1
	Amount Rs	22,000.00
5-10 years	No.of Cases	2
	Amount Rs	421,250.00
Over 10 years	No.of Cases	
	Amount	

Note- Details on losses under F.R.106 and waives under F.R. 113 which were accounted under object code no 1701 are to be accounted in coming years should be included.

.....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : .02.2021

Statement of write off from books

Expenditure Head No : 287
 Programme No. & Title : 02
 Development

Ministry / Department / District Secretariat : Land Title Settlement Department

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	-
(ii)	Over Rs. 25,000.01	1	80,500.00
Total		1	80,500.00

2 Statement of write off from the book and recoveries under F.R. 109 during the year

Nature of Loss	Opening balance which was not written off	Value of loss 2018	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
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Accident of Vehicle No. 32-3129	22,000	-	-	1	22,000	
2. Accident of Vehicle No. PC-2375	399,000	-	-	1	399,000	
3. Accident of Vehicle No. HQ-7234	22,250	-	-	-	22,250	
4. Accident of Vehicle No. CAD-6924	-	80,500	80,500	-	-	
Total	443,250	80,500	80,500	-	443,250	

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.

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : .02.2021

Note(iii)

Statement of Liabilities and Commitments

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Land Title Settlement Department

Expenditure Head No: 287

Programme No. & Title: 02 Development

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Paid Liability	Liability Balance
1. Ministries/Government Department																
Over Time	C/2021/HR002	12	31	287	2	1	0	1002	11		13,761.80	13,761.80	12/31/2020	13,761.80	13,761.80	-
Travelling		12	31	287	2	1	0	1101	11		94,559.00	94,559.00	12/31/2020	94,559.00	94,559.00	-
Total											108,320.80	108,320.80		108,320.80	108,320.80	-
2. State Corporations/Statutory Boards																
Total											-	-		-		-
3. Others (Private Parties)																
Gestetnor of Ceylon	C/2021/HR005	12	31	287	2	1	0	1302	11		36,720.00	36,720.00	12/31/2020	36,720.00	36,720.00	-

Metropolitan Office	C/2021/HR005	12	31	287	2	1	0	1302	11	21,978.00	21,978.00	12/31/2020	21,978.00	21,978.00	-
Global Infotech	C/2021/HR008	12	31	287	2	1	0	1409	11	560.00	560.00	12/31/2020	560.00	560.00	-
SL Telecom	C/2021/HR007	12	31	287	2	1	0	1402	11	14,481.22	14,481.22	12/31/2020	14,481.22	14,481.22	-
SL Telecom	C/2021/HR017	12	31	287	2	1	0	1402	11	3,610.62	3,610.62	12/31/2020	3,610.62	3,610.62	-
SL Telecom	C/2021/HR020	12	31	287	2	1	0	1402	11	306.50	306.50	12/31/2020	306.50	306.50	-
B.P.B. Ayupala	C/2021/HR004	12	31	287	2	1	0	1409	11	41,000.00	41,000.00	12/31/2020	41,000.00	41,000.00	-
M.T. Dissanayaka M.G.L.N. Nelumkumari	C/2021/HR004	12	31	287	2	1	0	1409	11	3,500.00	3,500.00	12/31/2020	3,500.00	3,500.00	-
		12	31	287	2	1	0	1402	11	28,660.71	28,660.71	12/31/2020	28,660.71	28,660.71	-
Total										150,817.05	150,817.05		150,817.05	150,817.05	-
Grand Total										259,137.85	259,137.85		259,137.85	259,137.85	-

Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

.....
Chief Financial Officer /Chief
Accountant/Director (Finance)/

Commissioner (Finance)

Date : 02.2021

Note-(iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Name of Ministry / Department / District Secretariat : Land Title Settlement Department

Expenditure Head No. : 287

Programme No. & Title : 02 Development

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Amount (Rs.)
1. Ministries/Government Department						XX
.....						XX
.....						
Total						
2. State Corporations/Statutory Boards						XX
.....						XX
.....						
Total			NO			
3. Others (Private Parties)						XX
.....						XX
.....						
Total						
Grand Total						

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date : .02.2021

Note-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of Ministry / Department / District Secretariat : Land Title Settlement Department

Expenditure Code : 287

Programme No. & Title : 02- Development

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total							XX XX	
2. State Corporations/Statutory Boards Total				NO			XX XX	
3. Others (Private Parties) Total							XX XX	
Grand Total								

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

Note-(vi)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Department of Land Title Settlement Department

Programme No. & Title : 02- Development

Rs.

(1)	Provision in Estimates - 2020 under Reimbursable Foreign Aid including Supplementary provisions	-
(2)	Total Expenditure disbursed during the year 2020, against (I) above	-
(3)	Total of Reimbursement Claims outstanding as at 01 st January 2020	-
(4)	Total of Reimbursement Claims made during the year 2020, in respect of years 2019 & prior years (if any)	-
(5)	Total of Reimbursement Claims made during the year 2020, in respect of year 2020	-
(6)	Total of Claims disallowed by the Donor, during 2020 (if any), in respect of Claims 2019 or prior years (if any)	-
(7)	Total of Claims disallowed by the Donor, during 2020 (if any), in respect of Claims 2020	-
(8)	Total of Reimbursements received during the year 2020, in respect of years 2019 or prior years	-
(9)	Total of Reimbursements received during the year 2020, in respect of years 2020	-
(10)	Total of reimbursement Claims outstanding as at 31 st December 2020 [(3+4+5) - (6+7)] - (8+9)	-
(11)	Total of Reimbursement Claims made after 31/12/2020 in respect of 2020 up to the finalization of the Financial Statements	-
(12)	Total of Reimbursement received after 31/12/2020 up to the finalization of the Financial Statements	-
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements	-
	(10 + 11 - 12)	

.....
Chief Financial Officer /Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : .02.2021

Note-(vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Land Title Settlement Department

Expenditure Head No : 287

Programme No. & Title : 02 Development

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
	No any Missing Vouchers		-	

.....
Chief Financial Officer /Chief Accountant/Director
(Finance)/

Commissioner (Finance)

Date : .02.2019

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % of Final Revenue Estimate

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	476,500,000	476,500,000	471,036,399	98.85%
Capital	3,100,000	3,100,000	3,006,339	96.97%

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

Serial No	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
01	Ministry of Lands	For Bimsawiya Program	87,930,359.03	87,930,359.03	87,929,638.06	%100
02	Ministry of Local Authority and Provincial Council	Payment of Training Allowances	80,000.00	80,000.00	79,000.00	%100
03	Ministry of Defense	Payment of Training Allowances	160,000.00	160,000.00	160,000.00	%100
04	Election Commission	Reimbursement of the payments made to election staff	2,806,581.75	2,806,581.75	2,806,581.75	%100
05	Pension Department	To recover the loan balances owing to the Government from pension gratuity	403,842.83	403,842.83	403,842.83	%100

3.8 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	Board of survey reports are being prepared	36,400,000.00		
9152	Machinery and Equipment		214,182,237.00		
9153	Land	-	-		
9154	Intangible Assets	-	-		
9155	Biological Assets	-	-		
9160	Work in Progress	-	-		
9180	Lease Assets	-	-		

3.9 Auditor General's Report

((Please see Annexure 03))

Chapter 04 Performance indicators

4.1 Performance indicators of the Institute

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Gazette under Section 12		82.54%	
No of Title Application distributed			52.95%
Holding of Title Investigation	114.86%		
Holding of Land Registry Investigations			52.37%
Recomendations and Approval of Determinations under Section 14			67.41%
Gazette under Section 14			56.96%
Forwarding of Schedules to Land Registrar to issue Title Certificates			54.81%

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% -100%
Size of the total adult population with legally accepted documents and secured land rights, according to gender and title	Recomendations and Approval of Determinations to issue Title Certificates	Gazette under Section 12			82.54%
		No of Title Application distributed		52.95%	
		Holding of Title Investigation			114.86%
		Holding of Land Registry Investigations		52.37%	
		Recomendations and Approval of Determinations under Section 14		67.41%	
		Gazette under Section 14		56.96%	
		Forwarding of Schedules to Land Registrar to issue Title Certificates		54.81%	

5.2 Achievements and challenges of the Sustainable Development Goals

- Human Resource of the Department, is not adequate to increase the efficiency of Bimsaviya Program
- Inclusion of Amendments to the Title Registration Act No 21 of 1998
- Establishment of District Offices for higher level of coordination within regional offices.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/(Excess)**
Senior	105	32	74
Tertiary	07	6	01
Secondary	1746	635	1111
Minor	254	143	111

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

It is expected to increase the knowledge on duties and subject matters, skills and attitude development of the officers by conducting training workshops. Finally expected outcome is the productivity development of the officers. Due to the Covid 19 pandemic only the 25 % of the training programs out of the planned programs for year 2020 were conducted. Therefore it was not possible to achieve the expected Training target

6.3 Human Resource Development

Name of the Programme	No.of Staff Trained	Duration of the Programme	Total Investment(Rs.Mn)		Nature of the Programme (Abroad/Local)	Output/ Knowledge Gained
			Local	Foreign		
Workshop on “Lookback at Bimsawiya Workshop”	80	2020.10.02– 2020.10.03	112,560.0 0		Local	
North Central Province Workshop on Bimsawiya Program	60	2020.12.10	48,210.00		Local	
Central Province Workshop on Bimsawiya Program	75	2020.12.19	42,500.00		Local	
Workshop to train newly appointed graduate officers.	40	2020.12.22 – 2020.12.24	95,150.00		Local	

Contribution of Training Programmes on the performance of the Institution

- Owing to the reason of non availability of permanent Assistant Commissioners in few regional offices, Assistant Commissioners and Assistant Divisional Secretaries have been appointed on acting basis. Therefore it was not possible to obtain a full service from them to our department. However it was possible to appoint permanent Assistant Commissioners during first half of the year 2020 from newly appointed SLAS officers and during latter half of the year by recruiting Assistant Commissioners under contract basis, for the offices of Puttalam, Dambulla, Galewela, Gangawatakoralya, Weligepola, Ratnapura, Kuruwita, Mahara, Kotte, Beliatta and Alpitiya which were vacant. Therefore it is expected to obtain a full service out of them.
- 687 posts of Development Officer were approved in order to maintain the field duties of the Department and recruitment of officers for the posts vacant in regional offices, is being carried out.
- Lack of the Management service officers and Office Employee Assistant officers has affected the whole process of the Department.

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		
1.4	Stores Advance Account	Not-Complied		
1.5	Special Advance Account	Not-Complied		
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		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
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 been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
	update			
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		
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	Complied		
4.2	Preparation of Annual	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
	Procurement Plan			
4.3	The annual Internal Audit plan has been prepared	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 Query			
5.1	All the audit queries has been replied within the specified time 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	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
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 & Management Committee			
7.1	Minimum 4 meetings of the Audit and Management Committee has been held during the year as per the DMA circular 1- 2019	Not complied	The post of Chief Internal Auditor being vacant during the last quarter	
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		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
8.2	<p>A suitable Liaison Officer was appointed to coordinate the implementation of the provisions 13 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</p>	Complied		
8.3	<p>The boards of survey was conducted and the relevant reports were submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016</p>	Complied		
8.4	<p>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</p>	Complied		
8.5	<p>The disposal of condemn articles had been carried out in terms of FR 772</p>	Not-Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
09	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	Administration Issues	Taking necessary steps to minimize the delays in decision making
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	Not-Complied	Could not test the fuel consumption of many vehicles due to Covid 19 pandemic situation	Testing of the fuel consumption of all the vehicle of the department within year 2021

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
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	Complied		
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		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
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)	Not-Complied	provisions remained was not enough	
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	Not-Complied	Could not get contacted due to the changes of permanent addresses of debtors and guarantors.	Written off in year 2021
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
13.2	The control register for general deposits had 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	Complied		
14.3	The ad-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 had been made in terms of the regulations	Not relevant		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not relevant		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Not-Complied	Cadre is not enough as per the approved cadre	Has been requested for necessary cadre
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	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
	and Regulation			
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	Not- Complied	Expected to implement during year 2021	

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
	Management			
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 Administration Circular No.02/2018 dated 24.01.2018.	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	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not - complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future.
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	Actions have not been taken as per the instructions of the Circular	Expected to implement during year 2021
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	No audit paragraphs have been received during 2020		

END

Land Title Settlement Department

List of names of Settlement Officers/Commissioners/Commissioners General

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. Wimaladharm
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)
1995 - 1997	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. Pamarathna
2012 - 2013	Mr. A. H. S. Wijesinghe
2013- 2015	Mr. Gaminillangarathna
2015	Mr. G. Vijitha Nanda Kumara
2015 -2018	Mr. K.A.K. RanjithDharmapala
2019-present	Mrs. P.M.H Priyadharshani

Accounting Officer,

Land Title Settlement Department

Summary Report of the Auditor General on the Financial Statements of the Land Title Settlement Department for the year ended 31 December 2019 in terms of Section 11(I) of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

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 2020 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, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Land Title Settlement Department as at 31 December 2020 and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My 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 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 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 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.

1.5 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.

Reference to the Paragraph	Audit Observation	Recommendation
(a) 1.6.2	Loan balances of the officers who retired, suspended and vacated post as at 31 December 2019 totaling of Rs.499, 305 and those debit balances were outstanding more than 01 year to 05 years. However, action had not been taken to recover those balances.	Action should be taken to recover the outstanding loan balances recoverable from the officers.

1.6 Comments on Financial Statements

1.6.1 Statement on Financial Position

1.6.1.1 Reconciliation of Treasury Printouts and Statement of non-financial Assets

The following non-compliances were observed in reconciliation of Treasury Computer Printouts and Statement of non-financial Assets (ACA-6) presented with Financial Statement.

(a) Non-compliances in Opening Balances

Even though, the opening balance of office equipments value has been shown as Rs.5, 273,127 in the Treasury Printouts (SA-82) in the year under review, that value has been shown as Rs.5, 953,637 in the Statement of non-financial Assets (ACA-6), the opening balance of computer, electric equipments and furniture has been shown as Rs.45, 633,838 in the Treasury Printouts (SA-82) and that value has been shown as Rs.44, 105,410 in the Statement of non-financial Assets (ACA-6). As a result of that a difference of Rs.847, 918 has been observed between those opening balances.

(b) Non-compliances in purchasing

A difference of Rs.847,918 has been observed in the values of those purchases by showing a sum of Rs.105, 840 of office equipment purchase in non-financial Assets (ACA-6), which is not included in Treasury Printouts (SA-82) and by showing purchase of computer and furniture as Rs.1,225,457 in non-financial Assets (ACA-6) which was shown as Rs.483,379 in Treasury Printouts (SA-82).

1.6.1.2. Non- reconciliation of Purchasing of Non Financial Assets and Capital Expenditure

Even though the value amounted to Rs.1,364,847 shown by the department in the format ACA-6 as purchase of Non Financial Assets in the year under review ,due to it has been shown as Rs.516,928 in the format ACA2(i) submitted with Financial statement, a difference of Rs.847,919 has been observed. The reason for it has been reported to the audit as including the purchases of BimSaviya Program (Head -122) into the format ACA-6.

2. Financial Review

2.1 Non- Compliance with Laws, Rules and Regulations

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

Law, Rule and Regulation

Non- Compliance

a) Public Administration Circular

(i) chapter 3.1 of circular No.30/2016 and dated 29 December 2016

Though the consumption of fuel must be re-tested after a period of 12 months from each fuel test or after running a distance of 25,000Km or after carrying out a major repair to the engine whichever occurs first actions had not been taken accordingly.

(ii) Circular No 05/2008 and dated 06th February 2008, revised by the circular No.05/2008(i) and dated 24th January 2018

Though the Citizens'/Clients' Charter should have been prepared and implemented by the department in compliance with the Citizens'/Clients' Charter ,actions had not been taken accordingly

(iii) Annexure format 02 of circular

Even though the departmental human resource

No.02/2018 and dated 24th January 2018

plan should have been prepared as per the annexure 02 of the circular, actions had not been taken accordingly.

2.2 Operation of Bank Accounts

Action in terms of FR 396 had not been taken on 14 cheques totaling of Rs.1,070,226 which are issued by a State Bank account which is maintained by the department and elapse of 06 months as at 31 December 2020 but not submitted to the bank.

2.3 Reconciliation statement of the Advances to Public Officers Account.

- (a) Action had not been taken to recover the loan balances of a retired officer amounting to Rs.197,178 which had not been recovered more than 04 years period as at 31 December in the year under review in terms of Paragraph 4.2 of Chapter XXIV of the Establishments Code.
- (b) It was failure to recover the loan balance amounting to Rs.93,730 of an officer who was suspended on 30 December 2016, due to non-completion of the disciplinary action even by the end of the year under review.

3. Operating Review

3.1 Performance

3.1.1 Management Inefficiencies

- (a) Even though plans had been made to issue title certificates for 70,560 land parcels by providing provision of Rs.87,930,359 for the BimSaviya Programme for the year 2020, title certificates had been issued only 23,411 land plots by expending the said total amount at the end of the year under review. Accordingly, even though the amount estimated for issuance of a certificate is Rs.1,246 , a sum of Rs.3,756 had been spent.
- (b) All the steps for issuance of title certificate under BimSaviya Programme such as conducting field investigations, obtaining cadastral maps for the Head Office to

publish in the Gazette under Section 12, distribution of title applications, checking folios in the Registrar General's Department for obtaining approval for publishing in the Gazette under Section 14 and sending information on land parcels to the Registrar General's Department should be completed. However, after revising of the planned targets of the year under review on 28 August, except for the first step and the second step, progress of other steps was at a range between 52 per cent to 67 per cent.

- (c) Due to the issues arisen during the title settlement procedure, 505,959 files had been kept aside from 2015 to the year under review. Out of that, only 52,092 files or about 10 per cent had been settled. As such, delay in issuance of title certificate which is the objective of the programme had been occurred due to lack of proper co-ordination among the steps of the procedure.

3.2 Security of Public Officers

Interms of Public Finance Circular No.1/2020 dated 28 August 2020, the information on the officers who responsible in administration for receiving or in charge of public finance, revenue stamp or goods nevertheless distribution of public finance or issuing of goods should be maintained by the department. However, action had not been taken accordingly.

4. Good Governance

4.1 Internal audit

According to FR 133 and in terms of section 40 of the National audit Act, No.19 of 2018, an internal audit unit had been established by the Department. However, due to the said officers were attached to the State Ministry of Land Management, State Enterprises Land and Property Development, an internal audit unit had not been functioned in the department since August in the year under review.

5. Human Resource management

The details of approved and actual carder of the department are as follows.

Detail	Approved Number	Actual Number	Number of vacancies
	-	-	-
Senior Level	105	50	55
Tertiary Level	7	7	0
Secondary Level	1746	635	1111
Primary Level (Permanent/Contract)	254	143	111
Total	<u>2112</u>	<u>835</u>	<u>1277</u>

According to the above facts, the following observations are presented.

- a) There were total number of 1277 vacancies including 55 vacancies in senior level and 1222 vacancies in secondary and tertiary level in the department.
- b) As there were 55 vacancies in approved positions such as 02 positions of commissioner, 03 district commissioners, 47 deputy/assistant commissioners, legal officer, internal auditor and accountant in senior level, it was difficult to achieve the planned targets and objectives of the department.
- c) Instead of appointing officers permanently, 19 officers for the post of deputy/assistant commissioner in senior level and administrative officer post in tertiary level have been appointed on contract basis
- d) Actions had not been taken to fill the vacancies of 1277 number in 7 positions in secondary and primary levels or to revise the approved carder by considering the service requirements.