

ANNUAL PERFORMANCE REPORT
LAND COMMISSIONER GENERAL'S DEPARTMENT
2020

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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

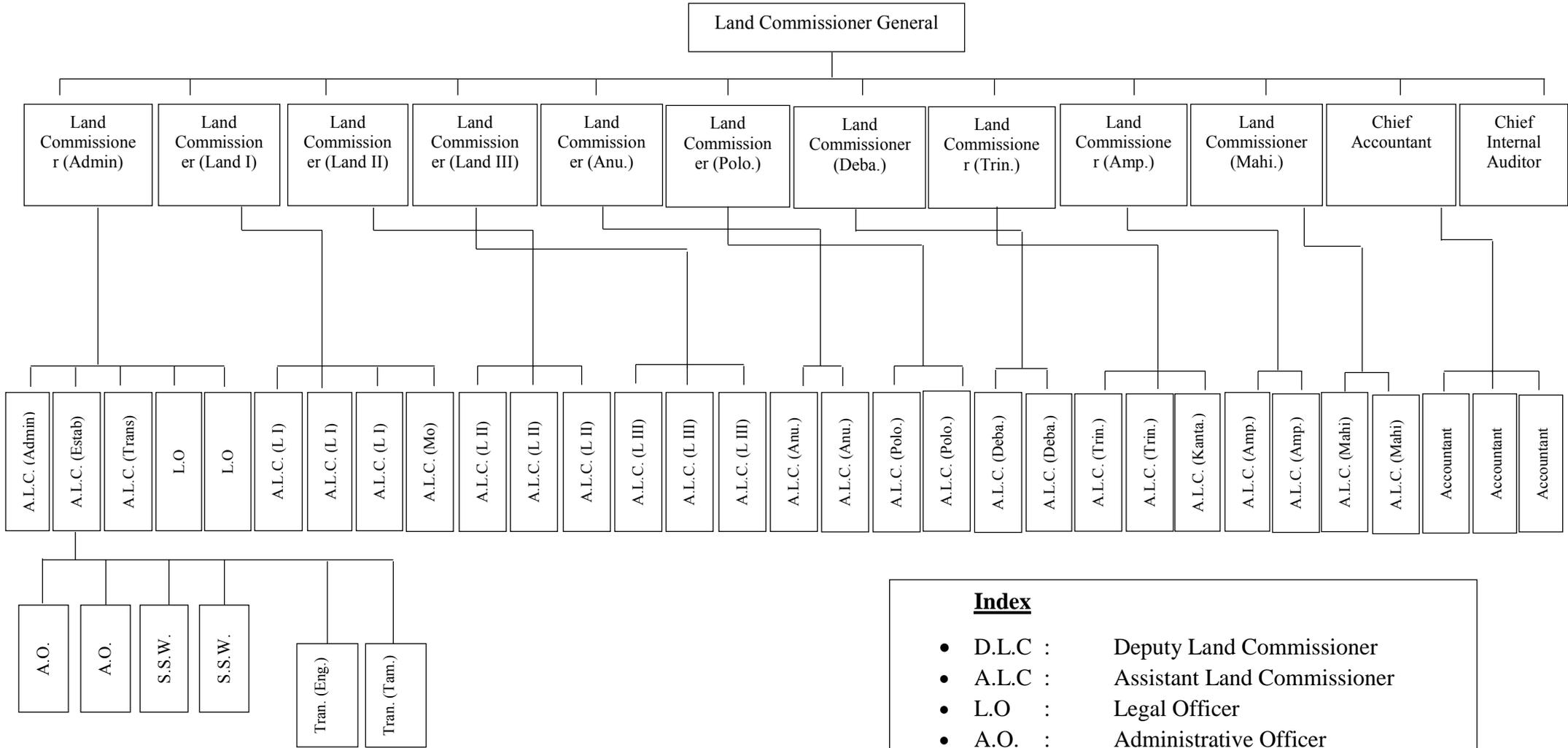
Objectives	Strategies
1. Ensure the land occupancy of the landless	Confirm the ownership of Lands Management of information on State Lands
2. Expand investment opportunities	Utilization of State Lands to expand investment opportunities
3. Optimum utilization of State Lands	Development of State Lands in an optimum level Ensure the protection of State Lands
4. Optimum management of resources belonging to the Department	Develop the human resource Use physical resources productively Proper management of financial resource
5. Contribute to the growth of state revenue	Identify and estimate the land revenue Collect land revenue regularly and efficiently Take legal steps to recover the 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 disposition of 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

Land Commissioner General's Department - Organizational Chart



<u>Index</u>	
• D.L.C :	Deputy Land Commissioner
• A.L.C :	Assistant Land Commissioner
• L.O :	Legal Officer
• A.O :	Administrative Officer
• SSW :	Senior Superintendent of Work
• Tran. :	Translator

1.5 Regional Offices under the Department

Duties of 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

Main Responsibility	Main Activities as per the Annual Action Plan	Performance Indicators as per the Annual Action Plan	Progress
Land Commissioner General, Land Commissioners I, II, III, Regional Offices, Provincial Land Commissioners, Divisional Secretary	Under the Land Development Ordinance		
	Grant approval for Land Kachcheri for landless persons under the Land Development Ordinance	625	1906
	Preparation of Permits for landless persons under the Land Development Ordinance (Inter Provincial)	4000	732
	Preparation of Permits for landless persons under the Land Development Ordinance (Provincial Council)	11000	7013
	Preparation of Grants under the Land Development Ordinance	6967	17568
	Follow-up activities of Grants (nomination of the succession, confirmation of original ownership, alienation, mortgage, revision of conditions of Grants)	1183	1455
	Preparation of Middle-Class Grants	65	34
	Grant approval to transfer Middle-Class Grants	29	53
	Preparation of Instruments of Disposition under the Land Grants (Special provisions) Act	283	40
	Advise for the issues pertaining to Permits & Grants	8000	6240
	i. Conduct Mobile- Services programs	53	76
	ii. Advise for land issues	11500	25449
	Under the State Lands Ordinance		
	Grant approval for Land Kachcheri to lease lands under the State Lands Ordinance	135	120
	Submit land lease recommendations to the Ministry under the State Lands Ordinance	3300	2510
	Preparation of lease bonds under the State Lands Ordinance	330	191
	Follow-up activities of lease bonds (transfer, mortgage)	60	81
	i. Submit recommendations to the Ministry for Free Grants	150	91
	ii. Preparation of Free Grants	340	319
	Preparation of UDA / NHDA Grants	40	40
	Release lands for departments	285	364
i. Submit recommendations to the Ministry under the issuance of Tsunami Grants	327	412	

ii. Preparation of Tsunami Grants	410	602
Preparation of Temporality (Pooja Bhoomi) Grants	77	79
Send recommendations to the Ministry to issue Vesting Orders for Tri Forces and Local Government Institutions	97	101
Giving advices	8000	11511
Control the encroachment of lands		
i. Evict from lands	167	0
ii. File court cases		3
iii. To take further action		0
Take legal steps to recover outstanding revenue		
Identify the lessees in default in payment	235	0
Warn the lessees/permit holders and take action to recover the outstanding	167	0
Take measures to cancel permits / lease bonds	8	4
File court cases	4	0

2.2 Special Programs

2.2.1 Bimsaviya Program

Bimsaviya program could be introduced as the national program implemented in 58 Divisional Secretary's divisions in collaboration with the Ministry of Lands and the Land Title Settlement Department to grant title certificates for the lands. Upon the establishment of State Ministry of Land Management, State Enterprises Land and Property Development in terms of the Gazette Extraordinary of the Democratic Socialist Republic of Sri Lanka No. 2187/27 dated 09.08.2020, the said ministry involved in the matters pertaining to Bimsaviya program contained in its scope. Accordingly, by the end of the year 2020, it has been able to issue 278 permits and 1572 grants under cadastral maps for state lands under this program. Further, 54 Land Kachcheris, 19 mobile services and 40 divisional day programs have been conducted and given advices for 1261 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 2020.

Year	2018	2019	2020
Entering information to the data system as per the land documents. (No of documents)	236,326	144,936	63,955
Entering area information with tracings to the data system. (No of allotments)	32,876	34,615	90,337
Issuance of new Grants	4,387	5,665	4,195
Number of Permits			115
Preparation of long term lease bonds			11

It was targeted to enter 100,000 land documents to the State Land Information Management System during the year 2020 and the Department could enter 63,955 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 4,195 Grants. Further, 12 training programs were conducted under the implementation of e-Slims and the total number of officers trained thereby is 390.

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 2021
Issuance of Permits	2000
Issuance of Grants	10,000
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 land information 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. This program will be implemented at Grama Niladhari divisional levels and it is planned to enter all the information gathered to a database in the first quarter of 2021.

2.3 Future Goals

2.3.1. Other goals to be achieved in the year 2021 are mentioned below.

Serial No.	Description	Target of 2021
1.	Preparation of Grants under the Land Development Ordinance	75,000
2.	Preparation of Permits under the Land Development Ordinance	50,000
3.	Sending recommendations to the Ministry for long term leases under the State Lands Ordinance	5,000
4.	Preparation of long term leases under the State Lands Ordinance	450
5.	Preparation of Tsunami Grants	1,500
6.	Release lands for departments	200
7.	Preparation of Instruments of Dispositions under the Land Grants (Special Provisions) Act	250
8.	Preparation of Middle-Class Grants under the Land Development Ordinance	250
9.	Preparation of Temporality (Pooja Bhoomi) Grants	250
10.	Conducting Mobile Services	500

Head of the Department

Name: G.D.Keerthi Gamage

Designation: Land Commissioner General

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 2020

Rs.

Budget 2020		Note	Actual		
			2020	2019	
-	Revenue Receipts				
-	Income Tax	1	-	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
100,000,000	Taxes on International Trade	3	-	-	
<u>100,000,000</u>	Non Tax Revenue & Others	4	105,011,391	110,745,021	
	Total Revenue Receipts (A)		105,011,391	110,745,021	
	Non Revenue Receipts				
-	Treasury Imprests		286,429,000	305,265,000	ACA-3
-	Deposits		6,215,212	6,524,297	ACA-4
9,100,000	Advance Accounts		18,014,197	22,407,806	ACA-5
-	Other Receipts		11,718,580	11,932,764	
<u>9,100,000</u>	Total Non Revenue Receipts (B)		322,376,989	346,129,868	
<u>109,100,000</u>	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		427,388,379	456,874,889	
	Less: Expenditure				
	Recurrent Expenditure				
370,150,000	Wages, Salaries & Other Employment Benefits	5	363,888,827	302,387,177	
85,979,200	Other Goods & Services	6	78,814,682	102,027,418	

2,013,000	Subsidies, Grants and Transfers	7	1,966,974	2,395,262	ACA-2(ii)
-	Interest Payments	8	-	-	
1,057,800	Other Recurrent Expenditure	9	1,027,936	498,635	
459,200,000	Total Recurrent Expenditure (D)		445,698,420	407,308,492	
	Capital Expenditure				ACA-2(ii)
18,370,000	Rehabilitation & Improvement of Capital Assets	10	17,767,822	31,077,903	
15,930,000	Acquisition of Capital Assets	11	14,362,681	19,153,293	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
500,000	Capacity Building	14	455,470	1,985,392	
-	Other Capital Expenditure	15	-	-	
34,800,000	Total Capital Expenditure (E)		32,585,972	52,216,588	
20,000,000	Main Ledger Expenditure (F)		23,562,330	36,987,518	
	Deposit Payments		6,698,007	8,316,362	ACA-4
20,000,000	Advance Payments		16,864,324	28,671,156	ACA-5
514,000,000	Total Expenditure G = (D+E+F)		501,846,722	496,512,598	
(404,900,000)	Imprest Balance as at 31st December..... H = (C-G)		(74,458,343)	(39,637,709)	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2020

	Note	Actual	
		2020 Rs	2019 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	1,816,348,797	1,515,795,500
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	63,809,604	64,959,477
Cash & Cash Equivalents	ACA-3	-	674,099
Total Assets		1,880,158,401	1,581,429,076
<u>Net Assets / Equity</u>			
Net Worth to Treasury		(3,864,233)	(3,197,155)
Property, Plant & Equipment Reserve		1,816,348,797	1,515,795,500
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	67,673,837	68,156,632
Imprest Balance	ACA-3	-	674,099
Total Liabilities		1,880,158,401	1,581,429,076

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 5 to 43 and Notes to accounts presented in pages from 44 to 56 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.

Chief Accounting Officer
R.A.A.K. Ranawaka
Secretary, Ministry of Land

Accounting Officer
G.D.Keerthi Gamage
Land Commissioner General

Chief Accountant
E.D.Kumudu

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	11,396,791	13,050,723
Fees, Fines, Penalties and Licenses	68,057	239,656
Profit	-	-
Non Revenue Receipts		10,570,968
Revenue Collected for the Other Heads	10,573,951	-
Imprest Received	286,429,000	305,265,000
Total Cash generated from Operations (a)	308,467,799	329,126,347
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	266,547,244	261,625,825
Subsidies & Transfer Payments	1,294,942	1,637,546
Expenditure on Other Heads	11,477,695	16,076,254
Imprest Settlement to Treasury	7,509	32,468
Total Cash disbursed for Operations (b)	279,327,390	279,372,092
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(a)-(b)	29,140,409	49,754,255

Cash Flows from Investing Activities

Interest	1,086,495	1,293,891
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	58,134	67,905
Recoveries from On Lending	-	-
Recoveries from Advance	8,428,376	11,753,435
Total Cash generated from Investing Activities (d)	9,573,005	13,115,231

Less - Cash disbursed for:

Purchase or Construction of Physical Assets & Acquisition of Advance Payments	29,171,619	51,320,531
	9,059,000	9,082,791
Total Cash disbursed for Investing Activities (e)	38,230,620	60,403,322

NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	(28,657,614)	(47,288,091)
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NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	482,795	2,466,163
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Cash Flows from Financing Activities

Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	6,215,212	6,524,297
Total Cash generated from Financing Activities (h)	6,215,212	6,524,297

Less - Cash disbursed for:

Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	6,698,007	8,316,362
Total Cash disbursed for Financing Activities (i)	6,698,007	8,316,362

NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	(482,795)	(1,792,065)
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Net Movement in Cash (k) = (g) -(j)	0	674,099
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	0	674,099

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
20.02.01.03	Lands and other lease rentals	100,000	100,000	105,011.4	5%

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	461,900	459,200	445,698.4	97.06
Capital	32,100	34,800	32,586	93.64

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	Telephone, chiller, elevator, air conditioner	64.7	832.74	822.75	98.80
2	Land Title Settlement Department	PABX, elevator, air conditioner	137.5	363.46	285.06	78.42
3	Election Commission	Election	647.94	647.94	647.94	100

4	Ministry of Public Services, Provincial Councils and Local Government	Wages	280	500	411.33	82.26
5	Ministry of Land Management, Public Enterprises and Property Development	PABX	125	125	125	100

3.7 Performance of the Reporting Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2020	Balance as per financial Position Report as at 31.12.2020	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	In the process of receiving Board of Survey reports - 2020 from regional offices.	936,104.5		
9152	Machinery and Equipment		110,850.34		
9153	Land		761,393.96		
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 III.

Chapter 04 Performance Indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
Conduct 625 Land Kachcheri under the Land Development Ordinance	100%		
Preparation of 4,000 Permits (inter provincial) under the Land Development Ordinance			18%
Preparation of 11,000 Permits (provincial council) under the Land Development Ordinance			64%
Preparation of 6,967 Grants under the Land Development Ordinance	100 %		
Complete 1,183 follow-up activities of Grants under the Land Development Ordinance	100 %		
Issuance of 65 Middle-Class Grants			52 %
Grant approval for 29 Middle-Class Grant transfers	100 %		
Issuance of 283 Grants under the Land Grants (Special Provisions) Act			14%
Conduct 135 Land Kachcheri under the State Lands Ordinance	89 %		
Issuance of 3,300 land lease recommendations under the State Lands Ordinance		76 %	
Issuance of 330 lease bonds under the State Lands Ordinance			58 %
Follow-up activities of lease bonds i.e. 60 transfers, mortgages under the State Lands Ordinance	100 %		
Send 150 recommendations to the Ministry for Free Grants			61 %
Issuance of 340 Free Grants	94 %		
Send recommendations for 97 vesting orders for Tri-Forces and Local Government Institutions	100 %		
Release 285 allotments of land for departments	100 %		
Send 327 recommendations to the Ministry under Tsunami Grants	100 %		
Issuance of 410 Tsunami Grants	100 %		
Issuance of 77 Temporality Grants (Pooja Bhoomi deeds)	100 %		
Issuance of 40 UDA / NHDA Grants	100 %		
Advise for 16,000 issues regarding land Permits and Grants	100 %		

Preparation of 3,000 Permits by State Lands Information Management System			4 %
Preparation of 10,000 Grants by State Lands Information Management System			70 %
Enter information on 100,000 allotments to the data system through e-Slims			64 %
Take measures regarding infrastructure of the officers engaged in follow-up activities and renovation of 10 buildings to facilitate the supervising officers	100 %		
Control encroachments of 167 allotments through Divisional Secretariats and inter provincial Deputy Land Commissioners' offices			56%
Conduct 53 Mobile Services programs	100 %		
Give solutions for 11,500 land issues from Mobile Services	100 %		
Train 850 officers under human resource development			15%
Train 1050 officers under State Land Information Management System			37%
Control 167 allotments of land			56%

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	Preparation of Permits under the Land Development Ordinance (Inter Provincial)	Preparation of 4,000 Permits	18.30%		
	Preparation of Permits under the Land Development Ordinance (Provincial Council)	Preparation of 11,000 Permits		63.75%	
	Preparation of Grants under the Land Development Ordinance	Preparation of 6,967 Grants			100%

5.2 The achievements and challenges of the Sustainable Development Goals

Under the normal duties, 7,745 permits and 17,568 grants have been prepared in the year 2020. Further, 115 Permits and 7,037 Grants have been prepared through the State Land Information Management System.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	On Contract Basis	Vacancies
Senior	53	40	4	11
Tertiary	38	6	1	32
Secondary	674	491	7	183
Primary	140	97	2	43

- 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, Planning 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 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. Since the vacancies in the posts of Land Commissioner, Superintendent of Surveys, Colonization Officer and Circuit Bungalow Keeper could not be filled, measures have been taken to employ some retired officers on contract basis upon the approval of the Public Service Commission to those 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

Name of the Program	No. of staff trained	Duration of the Program	Total Investment (Rs)		Objective of the Program
			Local	Foreign	
Discussion on principles, practical use and related issues of the State Lands Ordinance	100	01 Day	35,250.00		Make the officers aware of principles, practical use and related issues of the State Lands Ordinance
Discussion on principles, practical use and related issues of the State Lands Ordinance and the Land Development Ordinance – Polonnaruwa Regional Office	27	01 Day	18,260.00		Make the officers aware of principles, practical use and related issues of the State Lands Ordinance and the Land Development Ordinance
Training on safe and prudent driving – Mr. N.A.M. Usmi	1	01 Day	3,500.00		Provide training on scientific, prudent and safe driving
Training on pension – Mrs. G.G.G.N.Chandratilaka and Mrs. Nisansala Hettiarachchi	2	01 Day	10,000.00		Enhance the knowledge and understanding on the pension procedure
Master in Business Administration – Mrs. N.A.B.M. Nilawakaarachchi (A.L.C.-Establishment)	1	02 Years	150,000.00 (Third installment)		A post graduate diploma to be completed as per the service minute of SLAS
Master in Business Administration, Accounting & Information Management – Mrs. Anuradha Gunathilaka (Accountant)	1	02 Years	245,000.00 (First installment)		A post graduate diploma to be completed with regard to the duties pertaining to accounting

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

The training programs have been 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.

The training programs and workshops were organized upon the requirements of the staff of the department and it paved the way to identify the issues arisen in duties and solve them accordingly; to discuss and find solutions for the practical issues pertaining to collection of land revenue and its progress; to find solutions for the issues arisen at the field by giving a proper understanding on surveying and mapping lands and to provide them with knowledge on rules and regulations which should be followed in affairs relevant to establishment and the office environment. Finally, knowledge and experience in all these areas have a great impact on the efficiency of their service and it further positively contributes to the performance of the department.

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)	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Others	Not relevant		
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 been maintained and update	Complied		
2.10	Register of Liabilities has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (F.R. 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	The annual procurement plan has been prepared	Complied		
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 queries			
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 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	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
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 to be disposed were informed to the Secretary of Ministry of Lands to obtain the approval and instructions have been thereby given to transfer them to another public institute without disposing. Accordingly, when it is inquired by the Survey Department, they informed in written that they do not need vehicles. Following that, considering the vehicle requirement of the department, measures have been taken to obtain the recommendations of mechanical engineers regarding the repairing of those two vehicles as per the instructions given by the LCG.	
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	Not 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		
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	Not Complied	F.R. approval has been received to waive. Since no provisions were received to account them in 2020, it is due to waive in 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		
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	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	Not Complied		Noted to prepare in the future
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			

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.	Not complied		It has been planned to prepare the Human Resource Plan from 2021 onwards.
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			
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular			
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	Not Complied		It has been planned to prepare the Human Resource Plan from 2021 onwards.
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.

Summary Report of the Auditor General on the Financial Statements of the Land Commissioner General's Department for the year ended 31 December 2020 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

1. Financial Statement

1.1. Qualified Opinion

The audit of the financial statements of the Land Commissioner General's Department for the year ended 31 December 2020 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 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(1) 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 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 qualified opinion is 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 judgement 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.

- The financial statements presented for the year under review were consistent with the preceding year.
- My recommendations mentioned below on the financial statements for the preceding year had not been executed.

<u>Paragraph Ref.</u>	<u>Audit observation</u>	<u>Recommendation</u>
1.6.1 (b)	Loan balance in totaled Rs. 406,509 of 05 officers who were interdicted was being brought forward over a period of 05 to 13 years.	Disciplinary action should be taken in accordance with Sections 4.5 and 4.6 of Chapter XXIV of the Establishments Code and action should be taken to recover the loan balances.
1.6.1 (c)	Loan balance in totaled Rs. 349,195 of 09 officers who vacated the post was being brought forward over a period of 03 to 22 years as measures had not been taken to immediately recover the said loan balances.	Measures should be taken to promptly recover the outstanding dues.
2.1 (a)	Land Commissioner General collects lease revenues from inter provincial farmer colonization areas	Prompt action should be taken to recover the arrears of revenue and control the increase in cumulative

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|---------|---|---|
| | under the State Lands Ordinance and the lease revenue of year 2019 was Rs. 110,745,021. No measures had been taken to recover the lease revenue of Rs. 28,746,016 that remained in arrears by the end of the year 2019. | arrears of revenue as per the Financial Regulation 175 (2) and Paragraph 4 (b) of the Fiscal Policy and Economic Affairs Circular No. 01/2015 dated 20 July 2015. |
| 2.1 (b) | Although the lease revenue from state lands should be collected efficiently and systematically, Rs. 13,510,627 i.e., 47% of the lease revenue in arrears by 31 December 2019, remained in arrears for more than 2 years and the arrears of revenue of Rs. 7,910,261 which should be collected through 15 Divisional Secretariats related to 07 Deputy Land Commissioner's Offices remained in arrears for more than a year. | Lease revenue from state lands should be collected efficiently and systematically |
| 2.5 | The balance of General Deposit Accounts as at 31 December 2019 totaled Rs. 68,156,632. No action had been taken in terms of Financial Regulation 571 regarding Rs. 66,460,406 relevant to 48 deposits included therein that had continued to exist for more than 02 years | Action should be taken in terms of Financial Regulation 571. |

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Position

1.6.1.1 Comparing the Treasury Computer Printouts with the Statements of Non-Financial Assets

- (a) According to Treasury Computer Printouts (SA-82), the total value of non-financial assets as at end of the year under review was Rs. 1,816,218,897 but the said value is stated as Rs.

1,816,348,797 in the Statement of Financial Position resulting a difference of Rs. 129,900 between the said records.

- (b) A difference of Rs. 299,741,661 was observed between the opening balance stated in Treasury Computer Printouts and the opening balance of the assets of lands, office buildings, office equipment, computer accessories and furniture stated in the Statement of Non-Financial Assets (ACA-6) submitted with the Financial Statements.
- (c) As the value of purchasing of non-financial assets relevant to the year under review was stated as Rs. 317,375,386 in the Statement of Non-Financial Assets (ACA-6) and the same was stated in the Treasury Computer Printouts (SA-82) as Rs. 17,503,825, a difference of Rs. 299,871,561 was observed between the said values.

1.6.1.2 Unaccounted Lands and Buildings

As measures had not been taken to identify 34 lands belonging to Inter Provincial Land Commissioners' offices and Assistant Land Commissioners' offices and the buildings which are in dilapidated state from the 45 buildings situated therein to repair and assess the valuation of the usable including the above and to state them in the Statement of Financial Position, it was observed that the value of non-current assets as at 31 December of the year under review does not give a true and fair view of the financial position.

2. Financial Review

2.1 Management of Revenue

- (a) Land Commissioner General collects lease revenue from inter provincial farmer colonization areas under the Land Development Ordinance and no measures had been taken to recover the lease revenue of Rs. 57,991,589 in arrears as at the end of the year under review. 60% of the lease revenue in arrears i.e., Rs. 34,774,562 had been remained in arrears for more than 2 years.
- (b) In the chapter 2.1 of the annual performance report prepared by the department for the year under review, as the legal steps to recover revenues in arrears, it was stated that identify 235 lessees who do not pay leases, inform 167 lessees and recover leases in arrears, cancel 8 lease bonds and file 04 court cases, but none of the steps had been taken by the end of the year under review except cancelling 04 lease bonds. It was therefore observed that the recovery of lease in arrears is in a poor state.

2.2 Management of Expenditure

Though the Accounting Officer is responsible, in terms of F.R. 50, to ensure that the estimates have been prepared as completely and accurately as possible, the below mentioned shortcomings were identified in estimating.

- a) As 04 tasks to be implemented in the year under review were not commenced as planned, the entire provision of Rs. 1,300,000 allocated by the annual estimate for the item of expenditure no. 286-2-1-2105 was remaining.
- b) Out of the provision of Rs. 39,810,000 allocated by the annual estimate for the item of expenditure no. 286-2-1-1409, 16% i.e., Rs. 5,824,851 was remaining even after transferring a sum of Rs. 2,600,000 to another object by F.R. 66 and 69.

2.3 Non-compliance with laws, rules and regulations

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

	<u>Reference to laws, rules and regulations</u>	<u>Non-compliance</u>
(a)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka F.R. 371 (5)	An ad hoc sub-impresst granted should be settled within 10 days upon the completion of the relevant task. However, a period ranging from 59 to 153 days had been taken to settle the advances of Rs. 426,500 granted on 15 instances during the year under review.
(b)	Public Administration Circulars	
i.	Specimen in Annex 02 of the Circular no. 02/2018 dated 24 January 2018	The Human Resource Plan of the department has not been prepared as per the specimen given in Annex 02 of the Circular.
ii.	Circular no. 05/2008 dated 06 February 2008 amended by the Circular no. 05/2018 (1) dated 24 January 2018	Measures had not been taken to prepare and implement the Citizens' / Clients' Charter in the department as per the circular.

2.4 Deposits

The balance remaining in 03 deposit accounts under the department as at 31 December of the year under review was Rs. 67,673,837 in total. Measures have not been taken as per F.R. 571 regarding the deposits therein of Rs. 65,027,738 which have lapsed 02 years.

2.5 Reconciliation Statement on the Advances to Public Officers Account

- (a) Measures had not been taken in terms of the Sections 4.5 and 4.6 of Chapter XXIV of the Establishments Code regarding the loan balance in total of Rs. 589,527 recoverable from 09 officers interdicted which includes Rs. 117,801 lapsed 11 years, Rs. 281,085 outstanding for 6 to 8 years and Rs. 46,944 remained outstanding for 3 to 4 years,
- (b) Measures had not been taken in terms of the Sections 4.5 and 4.6 of Chapter XXIV of the Establishments Code regarding the loan balance of Rs. 143,900 recoverable from an officer vacated the post in 2015.

Operating Review

3.1 Performance

3.1.1 Non-Performance of Duties

Not maintaining a Land Register

The direct responsibility of state lands, which is about 20% of the total extent of Sri Lanka, is vested with the department. An updated land register of the dispositions made since the establishment of the department in 1931 has not been maintained.

3.1.2 Failure to Achieve Expected Outcome

Implementation of State Lands Information and Management System (e-Slims)

- (a) This information and management system was initiated in 2013 with the objective of making the state land management more effective and by the end of year under review the cost incurred for that was Rs. 142,328,834. Though this project has been implemented for more than 07 years, the number of allotments entered in to this system was 1,128,249 and from the 100,000 allotments planned to be entered in the year under review, only 90,331 allotments had been entered.

- (b) The revenue of leasing state lands is collected through 09 Provincial Land Commissioners' offices and 08 Deputy Land Commissioners' offices and the information with regard to the revenue collected in the year under review and the revenue in arrears by the end of the year under review could not be obtained from this system.
- (c) It was planned to issue 10,000 Grants through this system during the year under review, but only 42%, i.e., 4,195 Grants had been issued.

3.2 Asset Management

- (a) 03 Tablet computers, 01 LED television 40" and 01 digital multimedia projector in total value of Rs. 226,700 purchased in the year 2016 without accurately identifying the requirement were remaining in stores unused as of 31 July 2021.
- (b) In terms of Section 1.2.3 and 1.2.4 of Circular no. 01/2018 dated 28 March 2018 of the Land Commissioner General's department, the Divisional Secretary shall submit a monthly report, including the information on encroachments obtained from other institutions which involve in state land management, to the monthly meeting held with District Secretaries and a review report thereof should be forwarded to the Land Commissioner General. The Land Commissioner General provides the Divisional Secretary with the provisions for the costs incurred by the Divisional Secretary as the officer authorized for taking legal and other measures regarding encroachments. However, as the progress of action taken to control encroachments is at a minimum level, the allotments of lands encroached since 2016 to the year under review are mentioned as 13,167 in the performance reports of department.
- (c) Utilization of Office Quarters
 - i. 18 Office quarters under Inter Provincial Land Commissioner's office - Polonnaruwa have not been used for any productive purpose and 08 quarters thereof are in a dilapidated state due to the weaknesses in asset management.
 - ii. It was observed that 04 office quarters belonging to the Inter Provincial Land Commissioner's office – Trincomalee had not been utilized as no measures were taken to renovate them for a period of 03 to 12 years, and 09 other office quarters are destroyed.

3.3 Losses and Damages

Even by the end of the year under review, no measures had been taken to recover or write off the losses in totaled Rs. 1,138,193 stated under the opening balance of values not written off under F.R. 109 of the Note (ii) on values written off submitted together with the financial statement.

3.4 Management Weaknesses

Management of leased lands

The following observations are made with regard to leasing lands belonging to the state in the Divisional Secretary's division of Thimbrigasyaya.

- (a) 05 Lands belonging to the state had been alienated to 03 private parties and 02 government institutions on annual lease basis and the department had been unable to recover the sum of Rs. 106,357,656 recoverable by the end of the year under review from the said lessees.
- (b) It had been informed by the Divisional Secretary to the department that the land in extent of 0.0202 ha. leased to Amrananda Rathnayaka for 30 years for a residential purpose was not used for the said purpose as per the section 4 of the lease agreement. However, without taking measures to revest or properly lease the relevant land, it had been transferred to the daughter of the said lessee.
- (c) A land containing 1.163 hectares (416perches) in Thimbrigasyaya Divisional Secretary's Division had been given twice to Otters Aquatic Club on lease basis from 1956, for a period of 30 years. Though the second term of lease commenced on 1989, the department had been unable to issue a lease bond with regard to that period. Though that period of lease terminated in 2019, no measures had been taken to revest or lease the said land again.
- (d) State lands containing Rood.01: Perches 17.5 and Acre 01: Rood 01: Perches 5.06 in Thimbrigasyaya Divisional Secretary's Division had been leased on long term basis to the Sports Club called "80 Club" for a period of 30 years from 30 November 1977 and 01 January 1987 respectively without a lease bond. At the end of that period, the lease period had been extended but without issuing a lease bond.

4. Sustainable Development

4.1 The Progress of Fulfilling Sustainable Development Goals

As sustainable development goals, the department has identified and implemented three main goals such as preparation of permits (Inter Provincial), preparation of provincial council permits and preparation of grants under the Land Development Ordinance and by the end of the year under review, the progress of the said goals was stated as 18%, 64% and 100% respectively. The challenges behind the goals with low progress should have been disclosed by the performance report, but it had not been done.

5. Staff Management

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

	Approved Cadre	Actual Cadre	No. of <u>Vacancies</u>
Senior	53	42	11
Tertiary	38	06	32
Secondary	674	491	183
Primary	<u>140</u>	<u>97</u>	<u>43</u>
	<u>905</u>	<u>636</u>	<u>269</u>

The following observations are made according to the above information.

- (a) There are 269 vacancies in total including 11 vacancies in the senior level and 215 vacancies in the tertiary and secondary levels in the department, but no measures had been taken to fill the said vacancies or to revise the approved cadre.
- (b) Due to the 11 vacancies in the approved cadre of the department as 07 posts of Land Commissioner, 03 posts of Assistant Land Commissioner and 01 post of Surveyor, it had been difficult to reach the set goals and objectives of the department.

Signed illegibly.

R.M. Rathnayaka

Assistant Auditor General

For Auditor General

Official Stamp: R.M. Rathnayaka
Assistant Auditor General
National Audit Office