

Head - 288 - Survey Department

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the Survey Department for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and statement of financial performance and cash flow statements 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. In terms of Sub-section 11(1) of the National Audit Act, No.19 of 2018, the summary report including my comments and observations on the financial statements of the Survey Department, was issued to the Accounting Officer on 30 June 2020. In terms of Sub-section 11(2) of the Audit Act, the Annual Detailed Management Audit Report relating to the Department was issued on 08 December 2020 to the Accounting Officer. This report is submitted to Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements prepared in terms of provisions of the State Accounts Circular No.271/2019 of 03 December 2019, give a true and fair view of the financial position of the Survey Department as at 31 December 2019, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

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 opinion.

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

The Chief Accounting Officer and the Accounting Officer are responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Chief Accounting Officer and the Accounting Officer determine 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 of the Department.

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

1.4 Auditor's Responsibility for Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

As required by Sub-section 6(1) (d) and Section 38 of the National Audit Act, No.19 of 2018, I state the followings:

- (a) that the financial statements are consistent with the preceding year,
- (b) that the recommendations made by me on financial statements of the preceding year regarding the observation indicated in paragraphs 1.6.1 (c) (d) (e), 1.6.2, 1.6.3 and 1.6.4 (b) of this report had not been implemented.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Position

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) Constructions of buildings such as Divisional Survey Offices in Medawachchiya, Ambilipitiya, Karunchikadu and Madampe and Giritale official quarters were being completed by 31 December 2018 and the work – in- progress amounting to Rs. 9,764,046 as at that date had been shown under work-in-progress in the financial statements of the year 2018. Even though the value of relevant constructions in the year under review totalled Rs. 83,236,331, the said value had not been shown as non-financial assets in the financial statements of the year under review. Moreover, the said work-in-progress indicated as work-in-progress of the preceding year had been indicated as the same even at the end of the year under review.	In terms of paragraph 08 of the circular, the cost of buildings of which constructions were completed, should be disclosed in the financial statements.	The Accounting Officer had not made comments thereon.
(b) Divisional Survey Office buildings in Badulla and Giritale were being constructed in the year under review and cost of work-in-progress of those assets amounting to Rs. 36,770,240 had not been disclosed by the statement of non-financial assets in the financial statements by 31 December 2019.	In terms of paragraph 08 of the circular, the works-in-progress as at the end of the year should be disclosed by the financial statements.	The Accounting Officer had not made comments thereon.
(c) Even though constructions of the Polonnaruwa District Survey Office had been completed in the	In terms of paragraph 8.5 of the State Accounts Circular No.	Constructions of the Polonnaruwa District Survey Office building

year 2017 at a cost of Rs. 13 million, it had not been disclosed in the financial statements of the years 2017, 2018 and the year under review.

267/2018 of 21 November 2018, cost of buildings of which constructions have been completed, should be disclosed in the financial statements.

had been carried out under supervision of the Department of Buildings and provision of Rs.13 million relating thereto was provided to the Department of Buildings.

(d) Assets such as laptop computers, optical cables scanner for plans valued at Rs. 37.83 million provided under the Land Bank Project and banks by the Ministry of Lands and Parliamentary Reforms in the year 2017, had not been disclosed in the financial statements in the years 2017 and 2018 and as well as in the year under review.

In terms of paragraph 8.5 of State Accounts Circular No.267/2018 of 21 November 2018, assets purchased by using provision made from other institutions, should be brought to account and disclosed in the financial statements properly.

These assets have been properly entered in stock records of our Department. However, future action will be taken to take over these assets by the CIGAS Programme.

(e) Bare lands of 1.3139 hectares in extent owned by the Department, located in Provinces such as Central, North-central, Eastern and Wayamba, 02 lands where buildings were constructed, located in Anuradhapura and Galewela, official quarters of the Senior Superintendent of Surveys, Badulla and 02 other buildings in Southern Province including Anuradhapura Perasavi Camp, had not been valued and brought to account.

Assets owned by the Department should be valued and brought to account.

Data relating to lands and buildings obtained from each divisional office, have been referred to the Valuation Department and subsequently, valuation reports thereon have been issued by the Valuation Department. Action will be taken to value other lands and buildings in future.

1.6.2 Non-maintenance of Registers and Books

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>The Department had not maintained a Security Register on behalf of officers in charge of financial activities.</p>	<p>A Security Register should be maintained in terms of Financial Regulation 891(1)</p>	<p>Action has been taken to maintain a Security Register.</p>

1.6.3 Lack of Evidence for Audit

Audit Observation	Recommendation	Comments of the Accounting Officer
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Deeds, plans and certificates of granting lands required for confirming the ownership of lands of 49,477 hectares in extent valued and brought to account as Rs. 5,689 million, located at 100 places of different areas of the island and deeds of lands where departmental buildings were constructed, required for confirming the legal ownership of the said buildings with an area of 666,737 square feet, valued as Rs. 1,009 million, located at 76 places in different areas of the island, had not been made available to Audit.	Documents required for confirming the legal ownership of assets should be made available to Audit.	Action will be taken to make available these documents in future.

1.6.4 Non-compliance with Laws, Rules and Regulations

The following observations are made.

Reference to Laws, Rules and Regulations	Non-compliance	Recommendation	Comments of the Accounting Officer
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(a) Section 9.1 of Chapter XXVIII of the Establishments Code of the Democratic Socialist Republic of Sri Lanka and Section 9.1 of Chapter IX of Standing Orders of the Survey Department and Internal Field Board Circular No.02/2014 of 09 January 2014	A number of 5,240 field books, registers and records used for surveys obtained by surveyors from District offices of the Survey Department had not been returned even by 30 June 2020 to the said Offices and the period of delay in returning by that date, ranged between 03	An arrangement should be made for expedite returning of books, registers and records obtained from record rooms.	It is agreed therefor and expected to reply in detail in future.

months and 170 months.

- (b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 880. Thirty seven shroffs of the Department had not given securities in terms of Financial Regulation 880. Securities should be given in terms of Financial Regulations. As officers in other services involve in financial activities, action is being taken to obtain securities from those officers.
- (c) Public Administration Circular No. 09/2009 (i) of 17 June 2009. Arrival and departure of five officers/employees of the Tissamaharama Divisional Survey Office have not been confirmed through finger scanners daily from January to July of the year under review. Action should be taken in terms of provisions in Government circulars. The said situation has occurred due to malfunction of finger scanners at instances of power failure and records of arrival and departure have been maintained in an Attendance Register during those days.

2. Financial Review

2.1 Management of Imprest

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>As per the Format ACA-3 furnished along with the account, the total of receipts and payments of imprests had been shown as Rs.3,947,245,069 and Rs. 3,931,291,398 respectively. Even though the difference between the said balances should be Rs. 15,953,671, according to Treasury books, the said balance had been Rs. 9,218,360, thus indicating a difference of Rs.6,735,311. The said</p>	<p>Differences should be identified and necessary corrections should be made therefor.</p>	<p>Uploading to the New CIGAS Web Interface was updated by the State Accounts Department and balances relating to the Imprest Account thereof are separately shown for each month. As such, summaries on imprests for the whole year under review, are not shown.</p>

difference had been added to the closing balance as at the end of the year amounting to Rs.3,068 and shown as an online transaction and the Imprest Adjustment Account had been balanced erroneously.

2.2 Revenue Management

The following observations are made

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) According to the Statement of Financial Performance for the year ended 31 December 2019, an income of Rs.432,574,895 had been indicated as total receipts of income. However, the income indicated according to the computer print outs, had been Rs.432,271,585, thus observing a difference of Rs.303,310 and the Department had failed to explain the said difference.	Differences should be identified and necessary corrections should be made therefor.	The actual income for the year ended 31 December 2019 was Rs. 432,271,585. However, in the preparation of financial statements, it has been recorded as Rs. 432,574,895 by mistake.
(b) The Department had not taken adequate measures for updating maps and digital data. As such, the public were unable to obtain correct information on lands by selling unupdated maps and digital data. As a result, the income from selling maps and digital data could not be increased.	Updated information on lands should be provided for the public and action should be taken to improve income sources.	Any provision whatsoever had not been allocated to present programmes through media or to publish newspaper advertisements or television advertisements for sales promotion of maps of the Department. However, all maps and new innovations and the prices thereof have been published on the Website of our Department.

2.3 Expenditure Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) There were savings totalling Rs. 20.02 million and Rs. 140.27 million relating to 22 Recurrent Objects and 17 Capital Objects respectively.	Estimates of expenditure should be prepared accurately in terms of the Financial Regulation 50.	It is informed that failure in providing adequate imprests by the General Treasury had been the reason for the said savings.
(b) Savings, out of supplementary provision totalling Rs. 68.5 million made for three Objects, amounted to Rs. 55.58 million representing 81 per cent while the entire provision of Rs. 2 million made to the Object Code 288-02-02-1401 had been saved.	Provision of supplementary estimates should be utilized for the purpose of allocating estimates.	No comments had been made by the Accounting Officer.
(c) Provision totalling Rs. 65.10 million relating to 09 Objects had been transferred to other Objects in terms of the Financial Regulation 66 and provision totalling Rs. 33.74 million out of provision so transferred had been saved as at the end of the year under review. The percentage of savings of provision so transferred had ranged between 27 per cent and 100 per cent while the entire provision transferred so to the Object Code 288-02-02-1301 had been saved.	In case of transferring provision to other Objects, provision should be made use of for the purpose for which provision is transferred.	- Do -

- (d) Provision for the Object 288-02-02-2104 (buildings and constructions) had not been made from the annual estimate and a sum of Rs. 50 million had been transferred from another Capital Object through a transfer paper in terms of the Financial Regulation 66. Savings out of provision so transferred amounted to Rs. 25.21 million representing 50 per cent.
- In case of transferring provision to other Objects, provision should be made use of for the purpose for which provision is transferred.
- Do -

2.4 Incurring of Commitments and Liabilities

Liabilities of Rs. 1,102,323 relating to 08 Objects incurred during the year had not been disclosed in the financial statements by the Department.

2.5 Deposit Balances

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) The total of deposit accounts of the statement of deposit accounts (ACA-4) in the financial statements as at 31 December 2019 had been Rs.11,141,292 and according to the Treasury printouts, the balance as at that date had been Rs.11,049,223, thus indicating a difference of Rs.47,069. However, the Department had failed to explain the said difference.	Differences should be identified and corrections required therefor should be made.	The General Deposit Account bearing No. 6000-0000-00-0015-0143 of the year 2015 was zeroed out and closed. Nevertheless, the said account has not been zeroed out by certain provincial offices, thus resulting in the said difference between Treasury books and Departmental books.
(b) In carrying out deposit age analysis relating to General Deposit Ledger Accounts as at 31 December 2019, it was observed that there were deposit balances amounting to Rs. 81,204 and Rs. 2,814,214 remained	Prompt action should be taken to settle these balances.	It is informed that action is being taken in respect of these balances.

unsettled over a period between 05 and 07 years and 02 and 04 years respectively. Action had not been taken to settle these balances or to credit to Revenue in terms of Financial Regulation 571(3), as the case may be, or Refunded as soon as possible.

2.6 Reconciliation Statement on Advances to Public Officers Account

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>It was observed that out of loan balances totalling Rs. 5,908,230 which had been delayed to recover from officers/employees of the Department, sum of Rs. 3,075,874 representing 52 per cent were loan balances over 05 years and it was further observed that certain loan balances had remained unsettled over 40 years.</p>	<p>Action should be taken in terms of provisions of the Establishments Code.</p>	<p>It is informed that action is taken to recover those balances.</p>

3. Operating Review

3.1 The following recommendations made in the preceding year had not been implemented in this year as well.

Reference to Paragraphs of the year 2018	Audit Observation	Recommendation
<p>3.1</p>	<p>The vision of the Department is to be The Leader of Land Information right through while the mission is to provide high quality land information. Even though the Department should publish maps in which the topographical changes in Sri Lanka are</p>	<p>Action should be taken practically in compliance with the vision and mission of the Department.</p>

- updated, occurred during a period over a past decade, the Sri Lanka National Mapping Manual had not been updated and published after the year 2008.
- 3.6 (a) Eight (08) official residences of the Institute of Surveying and Mapping in Diyathalawa, and the official residences of Technical Officers in the Uva Provincial Surveyor General's Office had remained idle as at the end of the year under review as well. Measures should be taken to protect and utilize the property.
- 3.6 (b) Various capital assets including Surveying equipment purchased by incurring Rs.312 million by "Bim Saviya" Provisions and buildings constructed by incurring a sum of Rs.82 million were being utilized without vesting them from the Ministry of Lands. In utilizing assets owned by other institutions, the Department has to incur the cost of maintenance and repairs of them. As such, those assets should be vested properly for ensuring the legality of aforesaid transactions.
- 3.7 Action had not been taken to recover losses of Rs.6.8 million occurred to assets such as vehicles, survey equipment and buildings in 49 instances during a period ranging between 01 and 30 years. Inquiries should be held relating to losses and fix responsibility in terms of Financial Regulation 103.
- 3.8(b) The standard set up before 36 years that the minimum number of norms which should be surveyed by a Surveyor of the Department per month as 20, had not been reviewed with the improvement of technology in measuring techniques and equipment, to suit current requirements. The minimum number of norms which should be surveyed per month, should be reviewed without delay so as to suit current requirements, with the improvement of technology in measuring techniques and equipment.
- 3.8(c) In the valuation of 327 motor vehicles and the stock of machinery at Rs.9,622 million, the service of professional valuers had not been obtained. In valuation, action should be taken to obtain the service of Government professional valuers.
- 3.8(e) In terms of paragraph 08 of the Survey Act, No.17 of 2002, data relating to 20,760 square kilometres entered into the Geographic Information System by the Surveyor General for maintaining a Geographic Data Base and a Cadastral Data Base in digital or any other form progressively to cover the entirety of Sri Lanka, had been old data belonging to the period between 1982 and 2007. As such, the public had lost the opportunity of obtaining updated data. Action should be taken to provide the public with updated data and information.

3.2 Annual Performance Report

Audit Observation	Recommendation	Comments of the Accounting Officer
In terms of Public Finance Circular No.402 of 12 September 2002, the Department should table the performance report relating to the year under review in Parliament within 150 days after the closure of the financial year. However, the performance report had not been tabled in Parliament even by 30 June 2020.	In terms of the Circular, the annual performance report should be tabled in Parliament.	The Accounting Officer had not made any comment.

3.3 Procurements

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) Procurement had not been carried out in the year under review relating to 435 items of 41 types of goods valued at Rs.41 million planned to be purchased in the Procurement Plan prepared by the Department for the year under review. Moreover, 928 items of 21 types of goods valued at Rs.38 million had been procured which were not included in the Procurement Plan.	Action should be taken in accordance with the Procurement Plan.	Purchases had been made on the requirement of duty, considering the requests made from time to time and whether the provisions available are adequate. As provision was made in the year from time to time, the goods mentioned in the Procurement Plan had to be revised and procured.
(b) In purchasing 56 total stations and other related equipment by spending a sum of Rs.54 million, the quantity of purchase had not been properly planned. As such, the quotations called at first had to be cancelled. In purchasing on	In terms of Guideline 5.6 of the Procurement Guidelines, it has been indicated that specifications including details, limiting to production items of a particular manufacturer should not be prepared	The quotations called at first, with the expectation of purchasing technologically improved equipment, were cancelled.

the quotations called for the second time on the National Procurement Method, specifications were prepared in such a way that only one competitor could submit quotations and as a result, public competition could not be faced successfully.

- (c) In the procurement of 46 Laptop computers by spending a sum of Rs.5 million, a reasonably adequate bidding period had not been given for bidders in submission of bids. In purchasing 100 Laptops and 500 pairs of safety shoes by spending a sum of Rs.12 million and Rs.488,750 respectively, 12 days had been delayed for opening of bids after the deadline of accepting bids.
- (d) In purchasing 42 photocopying machines by spending a sum of Rs.5 million, documents on request for quotations (bidding documents) had not been made available to Audit. Even though it had been indicated that a demonstration had been held, records relating thereto had not been maintained. Moreover, in opening bids, both copies (original and duplicate) had been opened without a specific reason.
- and action should be taken in terms of the said Guidelines.
- In terms of Guideline 6.2.2 of the Procurement Guidelines, the bidding period shall be reasonably adequate to prepare the bids and in terms of Procurement Guideline 6.3.3 (b), bids shall be opened, soon after the closing of bids.
- As purchase of accessories should be made within the limited period out of provisions made, it is informed that a minimum period of 07 days had to be given for bid submission. Instructions necessary for taking steps for opening of bids without delay from the year 2021, will be given.
- Procurements should be carried out with transparency and to be most advantageous to the Government, by following Procurement Guidelines.
- Demonstration had been held, relevant specifications inspected and they had proven to be accurate. In the preparation of the report, inclusion thereon has not been done due to omission. The duplicate of bids have been opened by mistake.

- (e) In obtaining supplies and services totalling Rs.3 million for the Monaragala District Survey Office, following the Shopping Method, selection of suppliers, preparation of bidding documents, requests for quotations and opening of bids had been carried out contrary to Government Procurement Guidelines. As such, it had been a hindrance to achieve the objectives expected by the Government by Guideline 1.2 of the National Procurement Agency Circular No.08 of 25 January 2006.
- In obtaining supplies and services, the Government Procurement Guidelines should be followed.
- The lack of adequate suppliers in Monaragala area has been the reason therefor.
- (f) A sum of Rs.447,555 had been spent for repairs including the ceiling and laying of floor tiles without heeding the recommendations given by the National Building Research Organization that there is a risk of sinking of the Quarters of the Superintendent of Surveys, Nuwara Eliya. All the walls and certain places on the floor of the building were subjected to huge cracks after the said repairs and had not been safe for occupancy.
- In a situation where there is a risk of being subjected to sinking, instructions and guidance of the National Building and Research Organization should be obtained before carrying out renovations.
- As there was no other location to construct the quarters of the Senior Superintendent of Surveys and as renovations should be expeditious, the relevant renovations were carried out and arrangements are being made to construct new quarters on the land where the Katumana Circuit Bungalow is located.
- (g) The expenditure totalling Rs.1.29 million spent for laying of floor tiles in a part of the main building of the Puttalam District Survey Office and for repairs of the quarters of the Technical and Administrative Officer, had not been included in the
- Procurement Plans should be accurately prepared and the legality of agreements should be ensured and estimates of constructions should be prepared as accurately as possible.
- Only new constructions are included in the Procurement Plan. Steps have been taken to avoid further shortcomings of this nature in contract agreements. In renovation of the quarters of the Technical and Administrative Officer, an urgent unavoidable repair came

Procurement Plan of the year under review. Neither the witnesses had signed nor the contractual values been included in the contract agreements. Moreover, in the contract agreement on laying floor tiles in the office building, even the name of the contract had been incorrect and it is observed as a contentious matter. Further, in the renovation of the quarters of the Technical and Administrative Officer with an expenditure of Rs.448,325, an Item of construction which should be carried out with an expenditure of Rs.108,140, had not been carried out and 12 additional unauthorized works with an expenditure of Rs.148,287 had been carried out.

up and as such, action had to be taken further to the estimate planned.

3.4 Assets Management

Audit Observation	Recommendation	Comments of the Accounting Officer
<p><u>Idle Assets</u> Lands and buildings valued at Rs.70.11 million had remained idle even in the year under review.</p>	<p>Action should be taken in terms of Public Finance Circular No.353(5) of 03 January 2003.</p>	<p>The Accounting Officer had not made any comment.</p>

3.5 Losses and Damage

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>Action had not been taken to recover or to write off from books, the damages of Rs.2,544,758 occurred to 21 classes of assets such as survey equipment and buildings of the Department during a period of nearly 29 years from the year 1989 to the year 2018 and damages from accidents amounting to Rs.4,251,626 relating to 28 motor vehicles from the year 1998 to the year 2018.</p>	<p>Action should be taken relating to losses and damage in terms of Financial Regulation 103.</p>	<p>Action is being taken to recover all damages from motor vehicles.</p>

3.6 Management Weaknesses

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
<p>(a) The total number of survey orders which the Department had to complete from the year 2009 to the end of the year 2019, including 14,709 received in the year 2019, stood at 48,152. Nevertheless, the Department had failed to complete 27,113 of those survey orders representing 56 per cent in the year under review.</p>	<p>Action should be taken expeditiously to complete the outstanding number of survey orders including court survey orders.</p>	<p>A large number of requisitions for survey are made per year to the Survey Department from various institutions. It is difficult for the Government Surveyors to complete that number. Action has been taken to select survey requisitions which should be prioritized and completed them.</p>
<p>(b) It was revealed in audit test checks that the journals which should be maintained for each surveyor in divisional offices for monitoring of duties of surveyors under Departmental Standing Order</p>	<p>Action should be taken according to laws, rules and standards set by the Department for supervision of duties of surveyors.</p>	<p>The surveyors were briefed through all Superintendents of Surveys to act properly in matters carried out according to Departmental Orders 7.4.3 and 7.15 and to make systematic records in surveyors' journals.</p>

Nos.7.4.3 and 7.15, had not been maintained in an updated manner in the divisional survey offices of Monaragala, Tissamaharama and Nuwara Eliya. As such, it was observed that the duties of these officers are not being properly supervised.

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| (c) | In an audit test check carried out in the year under review, it was observed that in issuing and taking over of survey equipment to surveyors including total stations, relevant registers had not been properly updated. | Attention should be paid relating to security of public assets. | The shortcomings pointed out by Audit have been corrected by now and arrangements have been made to avoid such deficiencies in future. |
| (d) | A private house had been rented at Rs.25,000 per month in the year under review for functioning the divisional office in Tissamaharama and entering into the lease agreement by the two parties had been delayed by 03 months. Moreover, it was observed that an unsafe situation exists due to the owner's occupancy in the upper floor of the building. | More attention should be paid towards the legality of agreements and security of assets of the Department. | As this is a building constructed for private residence, arising of problems in maintaining an office system is natural. The officers have been instructed to enter into lease agreements without delay, in future. Construction of a new office building is planned in the year 2020. |
| (e) | In terms of Sub-section 16 (2) of the National Audit Act, No.19 of 2018, the Annual Performance Report of the entity which should be presented along with the accounts, had not been presented to the Auditor General. | The Performance Report should be presented in terms of the relevant Section of the Audit Act. | The Accounting Officer had not made any comment. |

4. Human Resource Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) No training had been provided in the current year to 5,639 officers and employees of the Department.	Action should be taken to promote the performance of the Department through training.	Provisions necessary for training of officers had not been received to the Department.
(b) Provision of Rs.9.26 million had been made for improvement of skills development (training courses) in the staff of the year under review and a sum of Rs.3.41 million out of that, had been spent for holding training workshops for only 431 officers/employees.	Action should be taken to improve the skills development of employees by utilizing provisions made.	Expecting to reply in future.
(c) Action had not been taken to recruit officers for 204 vacancies in senior and tertiary levels and this situation had also been a hindrance in improving the performance of the Department.	Action should be taken to recruit staff for the essential posts.	Action will be taken to make recruitments.
(d) Even though the Technical and Administrative Officers should supervise Map Technological Officers, 61 Map Technological Officers had been supervised by officers in the Surveyor Service.	Technical and Administrative Officers should supervise Map Technological Officers.	The Accounting Officer had not made any comment.