

Head 288 – Survey Department

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Survey Department - Head 288 for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. The summary report including my comments and observations on the financial statements of the Survey Department was issued to the Accounting officer on 07 June 2023 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. As per Section 11 (2) of the Audit Act, the Detailed Annual Management Audit Report related to the Survey Department was issued to the Accounting Officer on 22 June 2023. This report will be tabled in Parliament in pursuance of Provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Survey Department as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

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 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 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 Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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) and Section 38 of National Audit Act, No. 19 of 2018.

- (a) That the financial statements are consistent with that of the preceding year.
- (b) My recommendations on the financial statements for preceding year had been implemented.

2. Financial Review
2.1 Revenue Management

	Audit Observation	Comment of the Accounting Officer	Recommendation
(a)	<p>In terms of Paragraph 07 (Reporting of Performance) of the Fiscal Policy Circular No.01/2015 dated 20 July 2015, the Department is required to submit the half yearly revenue returns to the Director General of the Fiscal Policy Department within 15 days from the end of the prescribed period using the Format No.02 in the relevant circular. Nevertheless, revenue returns pertaining to the Revenue Code 2003.02.04 (Charges applicable to the Survey Department of Sri Lanka) had not been submitted. The revenue of the first half and the second half of the year under review amounted to Rs.155,689,759 and Rs. 163,878,332, respectively.</p>	<p>Since the relevant functions are carried out by the head office without delegating powers related to the revenue, half yearly returns have not been sent as stipulated in circulars. I would like to point out that necessary arrangements have been made to revise the revenue limits while taking into account the tendency for recovery of revenue quarterly and half yearly after bringing over the revenue collection progress at the provincial level. The officers concerned have been instructed to duly send the reports in accordance with circulars in the future.</p>	<p>Half yearly revenue returns should be submitted to the State Fiscal Policy Department.</p>
(b)	<p>In terms of F.R.128 (2) (c) half-yearly returns (In the event of there being no arrears a “NIL” return should be furnished;) are prepared and forwarded to the Auditor-General showing the state of arrears of Revenue as at 30 June and 31 December of each financial year, under the various Revenue Heads and Sub- Items of Revenue for which he is responsible. These returns should reach the Auditor-General before the 31 July of the financial year and 31 January of the following financial year respectively, with copy to the Treasury Department of Fiscal Policy and Economic Affairs. Nevertheless, relevant returns had not been submitted even by 30 April 2023.</p>	<p>Accordingly, this matter was brought to the notice of the relevant officers and arrangements were made to inform the relevant officers to send the report with a copy to the Auditor General in the future.</p>	<p>Half-yearly returns on arrears should be sent to the Director General of the Department of Fiscal Policy with a copy to the Auditor General.</p>

2.2 Incurring Commitments and Liabilities

Audit Observations	Comment of the Accounting Officer	Recommendation
<p>In terms of Section 5 of State Accounts Circular No.255/2017 dated 22 April 2017, the term commitment has been interpreted as the value of the agreement/purchase order entered with outside parties with the aim of procuring goods and services or placed contractual works, and the term liabilities as the balance to be paid for goods and services procured properly and contractual work certified as completed. However, all the values totaling Rs. 45,917,092 stated as operating and development activities as per the statement of commitments and liabilities in the financial statements as at 31 December of the year under review had been recognized as commitments.</p>	<p>In the presentation of year-end financial reports, it should be submitted in three columns as commitments, liabilities and the balance of liabilities. Nevertheless, it had been stated only as the balances of commitments in the records of liabilities brought over from the Provincial Surveyor General's Offices. However, it is pointed out that the relevant amount is also the liabilities and the balance of liabilities. It is hereby stated that action will be taken to send these particulars separately in the submission of these reports in due course.</p>	<p>In the preparation of financial statements in the future, liabilities should not be stated as the commitments.</p>

2.3 Responsibilities of the Accounting Officer

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>According to provisions of Section 38 of the National Audit Act, No.19 of 2018, the Chief Accounting Officer and the Accounting Officer shall ensure that all audit queries be answered within the specified time as required by the Auditor-General. However, in terms of paragraph 3.9 of the report, audit queries had not been answered.</p>	<p>The operations of the Survey Department are carried out by the entire office system including the Surveyor General's Office (Head Office), 09 Provincial Surveyor General's Offices, 25 District Survey Offices, 87 Divisional Survey Offices and the Institute of Surveying and Mapping. In calling for replies by the Divisional Survey Offices for the Audit Queries presented by the Audit, recommended replies should be called for by notifying the Divisional Survey Offices through Additional Surveyors General (Field), through Provincial Surveyor General's Offices, through District Survey Offices and the said replies should be called for and submitted to you in the same order of offices. As such,</p>	<p>Audit queries should be answered within the specified time.</p>

submitting replies within two weeks or one month is an extremely difficult task. Specifically, in calling for replies for Audit Queries received close to 31.12.2022, a majority of the officers who served as Heads of these offices had transferred out or retired and as such, replies should have been made by studying relevant matters. Even though submission of replies is delayed, action will be taken to submit replies to the Audit Query which had remained before 31.05.2023.

2.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with provisions in laws, rules and regulations observed during audit test checks are analyzed below.

	Observation	Comment of the Accounting Officer	Recommendation
Reference to Laws, Rules and Regulations	Value Rs.	Non-compliance	
(a) Chapter IV on Landmarks specified in Departmental Standing Orders			
(i) Sections 4.13 and 4.14	No	When constructing Landmarks using Survey Field Assistants, approval of Provincial Surveyor General should be obtained for construction of more than 1000 landmarks at a time. However, it had not been done accordingly by the Polonnaruwa District Survey Office.	Approval of Provincial Surveyor General which should be obtained for construction of more than 1000 landmarks, could not be obtained in writing by mistake. However, instructions have been given to construct landmarks by obtaining formal written approval.

(ii) Section 4.15	No	<p>The construction of concrete landmarks will be entrusted to Survey Overseers under the supervision of Superintendent of Surveys. The Survey Overseer by frequent checks must ensure that a mixture of cement, 13 mm metal and sand in the ratio 1:2:3 is used. The Survey Overseer must check the number of landmarks constructed each day with the balance materials and maintain an account of same. However, action had not been taken accordingly by the Kaduruwela, Giritale and Hingurakgoda Divisional Survey Offices.</p>	<p>When examining information and documents relating thereto, it was observed that a number of landmarks approximately between 42 and 46 have been constructed and can be constructed from one cement bag. However, shortcomings occurred in entering landmarks constructed, in ledgers and checking and accounting balance materials daily, were pointed out and relevant officers have been instructed to avoid such shortcomings hereinafter.</p>	<p>Accounts on landmarks should be maintained properly.</p>
(b) F.R. 113(6) (b) introduced by paragraph 3.1 of Public Finance Circular No. 01/2020 dated 28 August 2020	<p>Sums of Rs.456,861 recoverable from 06 officers who have been interdicted and Rs.4,546,630 recoverable from 102 officers who had left the service.</p>	<p>Action should be taken in consultation with the Attorney General to recover outstanding loan balances recoverable from officers who left the service and interdicted prior to settling their loans, by confirming their residency and assets through the Election Department and Divisional Secretariats. Nevertheless, a sum of Rs.456,861 recoverable from 06</p>	<p>Action had been taken on 82 out of 184 outstanding loan balances remained during the year 2021 and as a result, it is pointed out that the number of outstanding loan balances by the year 2022 stood at 102. Moreover, it is pointed out that action in terms of recommendations of the Finance Circular No.1/2020, is being taken to reduce the said number of 102</p>	<p>Action should be taken to recover loan balances and if not, a request for forwarding certified documents on measures taken to waive loan balances to the Deputy Secretary to the</p>

<p>officers of the outstanding loan Department who had balances. been interdicted could not be recovered and it was observed that a sum of Rs.330,963 or 72.44 per cent of that, is older than a period of 05 years. Further, a sum of Rs.4,546,630 recoverable from 102 officers who left the service could not be recovered and it was observed that a sum of Rs.2,809,654 or 61.8 per cent of that, is older than a period of 05 years.</p>	<p>Treasury/ Secretary to the Treasury should be submitted to the Department of Public Finance of the General Treasury.</p>
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3. Operating Review

3.1 Vision and Mission

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>With the Vision of “to be the leader of land information right through” and the Mission of "to provide high quality land information products and service through professionally qualified and dedicated personnel.", the surveyors of the Survey Department carry out various types of surveys and the monthly target for statutory survey with landmarks, is 20 parcels and the Norms which were established more than 16 years ago as 30 parcels for land surveys, had not been updated with the technical development of surveying techniques and equipment. Moreover, providing quality land information products and services as per the Vision and Mission of the Department, had not been updated. However, the Department had spent an amount</p>	<p>The minimum amount of workload to be carried out by a surveyor in a month has been revised for the last time before 16 years ago, that is, in the year 2007 as per the Surveyor General's Field Staff Circular No. 06/2007. Moreover, the amount of workload to be carried out in a month was revised as per the Surveyor General's Field Staff Circular No. 3/2015 of 2015 and Circular No. 02/2021 of 2021. The Secretary of the Ministry of Land has taken action to stop the implementation of the said circular in one instance and suspend it in another</p>	<p>These norms established more than 16 years ago, should be reviewed in order to provide quality land information products and services by reviewing with the technical development of modern surveying techniques and equipment.</p>

exceeding Rs.430 Million for the purchase of modern survey equipment under the purchase of machinery and equipment in the financial statements from the year 2018 to 2021.

instance after pointing out the problems in making progress through a trade union action of the Government Surveyors Union in both instances.

3.2 Non-performance of Duties

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>The total number of survey requests received under 09 types of surveys as at 31 December of the preceding year, stood at 98,818. However, the number of surveying activities completed as at 31 December of the year under review was 76,142. Accordingly, the incomplete activities as at that date stood at 22,676 or 22.95 per cent.</p>	<p>Government surveyors, who have been attached to the Survey Department, are assigned with targets of workloads to be completed in a month and they achieve their targeted workloads every year. The number of workloads relating to each survey request, are unequal to each other. It is further pointed out that there is a large number of survey requests remained incomplete every year due to receipt of a large number of survey requests every year that cannot be completed during that year and the increase in the amount of workload expected to be completed of those survey requests than the targeted workload.</p>	<p>A proper arrangement should be implemented for carrying out incomplete survey orders timely.</p>

3.3 Foreign Aid Projects

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>Even though provision totalling Rs. 194,800,000 comprising Rs. 20,000,000 from domestic funds and Rs.174,800,000 from foreign funds had been allocated with diplomatic concurrence for preparing the Land Information Services System in Sri Lanka, operational approval for the said project had not been received by the Survey Department. As such, the relevant Project had not been implemented during the year under review.</p>	<p>Observations are correct.</p>	<p>Action should be taken to obtain money by signing the relevant loan agreements.</p>

3.4 Procurements

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) The Department had entered into an agreement on 15 September 2021 for the purchase of 30 surveying equipment [GNSS RECEIVER (8C)] from a private company in Pitakotte which supplies surveying equipment and a sum of Rs.66,000,000 payable therefor had been retained in the General Deposit Account. However, the said order had been cancelled due to failure in supplying the said stock of equipment to the relevant supplier and as such, the aforesaid deposit amount had been again credited to the Government revenue on 14 September 2022. The following observations were made in that connection.		
(i) In the purchase of surveying equipment, an estimate and a procurement time schedule should be prepared in terms of Section 4.3 and 4.2.2 of the Procurement Guidelines respectively and in terms of Section 2.5.1 (c), the Procurement Committee should determine at the first meeting, the dates and manner of advertising the procurement, sale of bidding documents and closing and opening of bids. However, only the manner of invitation for bids had been approved at the meeting held on 10 March 2021 and the dates therefor not been determined.	Procurement activities should have been completed within the dates specified in the annual procurement time schedule.	Dates for procurement activities should be indicated separately as per provisions of the Procurement Guidelines.
(ii) According to Section 6.3.6 of the Procurement Guidelines, the proceedings of the bid opening shall be recorded in the prescribed format. Nevertheless, when completing the prescribed format, the places that should be marked as Yes/No, had not been recorded so as to identify clearly. When opening bids, action had been taken carelessly due to overwriting, marking signs -/+ instead of Y/N and scribbling with carbon pen.	Revisions made by the Bid Opening Committee are indicated on the said format. As mistakes were identified, it was noted to take action avoiding such mistakes hereinafter.	In terms of provisions of the Procurement Guidelines, it should be marked as Y/N.
(iii) The supplier should take action to supply surveying equipment before due date soon after orders were placed on 10 September 2021. However, the Company had placed orders to open letters of credit in 5 instances for a period from 03	Opening of letters of credit were attempted according to reminders made by the Department in several	An inquiry should be conducted in respect of the failure to encash the performance security

November 2021 to 03 December 2021 and opening of letters of credit had delayed for a period from 53 days to 82 days from the date of placing orders for purchases. At the instance of opening all 05 letters of credit, the US Dollar had been Rs. 203 and it was observed that it had remained unchanged even up to 07 March 2022, that is, for a period of nearly 06 months from the date of signing the agreement. Under such situation, the performance security of the supplier valued at Rs.6,600,000 should have been encashed due to failure in supplying the said order properly. Nevertheless, the Department had not taken action accordingly.

- (b) According to the decision taken by the Regional Procurement Committee by calling for quotations on 19 March 2021 for the Cab bearing No. WP LE – 3696 owned by the Udugama Divisional Survey Office, the said vehicle had been carried away to a garage in Galle area, for repairs for Rs.904,090, which submitted the lowest bid. However, in terms of Guideline 9.3.1 (b) of the Procurement Guidelines revised by the supplement No.38 of the Department of Public Finance, the approval of the Secretary to the Ministry should be obtained for repairs exceeding the cost of Rs.500,000. Nevertheless, such approval had not been taken therefor.

instances due to the Corona pandemic prevailed in the country, travelling restrictions, and restriction on arrival of officers in public and private sector and strict restrictions on issuance of US Dollars as well as letters of credit in the face of economic crisis. As such, it is pointed out that this delay has occurred.

Certain shortcomings have occurred due to failure in understanding matters specified under No. 20 of the Letter No.SG/BK/C/03/06 dated 25.02.2021 under the subject on “Vesting Powers on Administration of Money in the Senior Superintendent of Surveyor General 2021”. A preliminary investigation is already being conducted to determine specifically whether the shortcomings and mistakes had occurred in taking action in this regard and further action will be taken accordingly.

Covering approval of the Secretary to the Ministry should be obtained.

3.5 Assets Management

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Thirty units of Total Stations each costing Rs. 915,000 had been purchased from a private company in Dehiwala selling survey equipment incurring a total of Rs. 27,450,000 on 30 December 2021. Of that, 18 units had been distributed between May- June and 03 units had been distributed in November 2022 whereas the other 09 units had been kept idle over a period of one year before distributing 08 units between January – 26 May 2023, thus observing in the audit that one Total Station remained idle at the store even by 26 May 2023.	Three Total stations had been issued in November 2022 and it was scheduled to issue 05 Total Stations on 2023.01.17 whereas 04 more Total Stations would be issued as would be requested. It is scheduled to issue the rest of the units in the year 2023 as per field requirements.	The equipment should be utilized soon after the purchase.
(b) The contract for construction of office and official quarters of the Department in Girithale, had been awarded to the Department of Buildings at the value of Rs. 42,343,300. Works had been commenced in the year 2017, and after completion of works with defects on 05 May 2022, the project had been delivered to the Department. The Superintendent of Surveys of that office had informed on inefficiencies of the building on 08 June 2022 to the Senior Superintendent of Surveys of the equipment and buildings division of the Department of Surveys, but no corrective measures had been taken thereon even by 16 September 2022. Nevertheless, the agreement relating to the construction of official quarters included terms to be adhered to within the maintenance period before and after the contract. However, those terms had not been followed, and the Department had not supervised, taken follow up action or supervised as to whether the relevant activities had been executed properly, thus failing to come up with up-to-date solutions.	Provided the fact that the Department of Buildings ensures higher standards in their constructions with proper consultation, there existed no necessity to give instructions relating to supervision of construction works. All the efforts possible had been taken to correct the inefficiencies. As such, it is informed that, as per the letters sent, out Department had always taken action with respect to supervision, follow-up, and up-to-date solutions. Furthermore, the Director General of the Department of Buildings was requested through a letter dated 2022.11.22 to state as to whether the retention monies had been released and give explanations on the inability to rectify the inefficiencies. It is also pointed out that the Superintendent of Surveys of the regional office in Girithale was continuously queried as to whether the inefficiencies identified by the two parties had been rectified by the Department of Buildings.	Measures should be taken to correct all the inefficiencies without delay.

(c) The circuit bungalow in Kuchchaweli constructed at a cost of Rs. 12,030,000 had been declared open on 26 June 2016. A sum of Rs. 106,296 had been spent in the year 2022 to fix lamp posts along the road leading to coast from that bungalow. However, the following inefficiencies that should have been given priority rather than that, were observed.

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| (i) | The electric circuits of both A and B buildings were not functional, and although there were air conditioners in the rooms, they too remained non-functional. | It is informed that plans are underway for corrective measures thereon. | Corrective measures should be taken on inefficiencies without delay. |
| (ii) | Water was not sufficient for showers and faucets of bathrooms. | As the water being distributed contained salt and silt, showers and faucets are often blocked with them. As such, action has been taken to instruct the caretaker of the bungalow to maintain cleanliness by avoiding this in due course. | Corrective measures should be taken on inefficiencies without delay. |

3.6 Losses and Damages

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Non-written off and a recoverable balance of Rs. 6,759,035, comprising losses totalling Rs. 480,675 due to 08 vehicle accidents occurred in the year under review, losses of Rs. 3,992,991 relating to 17 vehicle accidents occurred during 1998-2021, and a total of Rs. 2,285,369 being the losses relating to 13 incidents of damages on measuring equipment and other damages occurred during 1989-2022, were brought forward. But such information had not been shown in the financial statements. Furthermore, that balance comprised a sum of Rs.2,161,107 continued to exist over 03-09 years, and a sum of Rs.1,322,930 relating to a period of 10-30 years.	The relevant information has been given under disclosures from pages 40 to 43 in the Note No. 01 to the statement of losses and omissions in the financial statement.	As no disclosures had been made in the final accounts, such losses should be disclosed in the final accounts.

- (b) According to Section 4.19 of the Landmarks Ordinance, boundary stones should be stacked in 100 units at each central depot to ensure accuracy. As per Sections 4.4.3, 4.44 and 4.45 of the said Ordinance, action should be taken to recover losses caused due to boundary stones being broken. However, it was revealed at the physical inspection carried out at the regional survey office in Trincomalee that the boundary stones had not been properly stored, and no proper supervision had been done although a considerable number of boundary stones had become broken.
- Instructions were given again that the boundary stones should be stored as per the standing orders. Action has been taken to give instructions to follow Standing Order No. 4.43 with respect to the broken boundary stones.
- The loss caused due to broken boundary stones should be recovered from the relevant party.

3.7 Uneconomic Transactions

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(a) An Unmanned Aerial Vehicle had been purchased by the Department on 31 December 2015 from a local agency by paying a sum of Rs.8,868,900 for aerial survey activities and the said vehicle had been subjected to a technical failure on 03 August 2017 in Habarana. Subsequent to its repairs, it had been further reported that its power cell and the Topcon HiPer SR GSP device had become inoperative again on 18 April 2019 and 17 July 2019 respectively and that there had been a defect in the monitor of the Laptop computer which was provided for the aircraft on 04 March 2021. Thereafter, damages had occurred on 26 April 2022 as a result of the rubber belt fixed to the western blade of the aircraft had either broken or come off. The Senior Surveyor (Special Survey and Quality Control) had informed on 08 May 2023 that it was appropriate to condemn the aircraft as 07 years had elapsed after its purchase and that it had not been flown for a period of</p>	<p>When preparing to take off on 18 April 2019 after repairs, the dry cells provided with the aircraft were swollen and as such, it has been planned to purchase 02 dry cells from the agency. The flying of all Drone airplanes was prohibited by the Civil Aviation Authority due to the Easter Attack which occurred on 21 April 2019. Accordingly, activities of obtaining security clearance and purchase of dry cells were also suspended. The defect of the Topcon HiPer SR device was not a hindrance for this aircraft to take photographs and proceed further while only a difference in the process takes place. A defect remained in the monitor of the Laptop computer provided with the eBEE (Drone) set and even though it had been requested to correct the defect, I would like to point out that the said defect too is not a hindrance to the takeoff of the UAV aircraft. The aircraft has crashed to the ground due to breakage or coming off of the</p>	<p>Attention should be drawn towards purchase of equipment economically and beneficial which could be maintained by officers of the Department and the possibility of obtaining such services on hire basis.</p>

nearly two and a half years. As this aircraft had become inoperative in 05 instances from the year 2016 up to the year 2022, no effective service had been obtained therefrom and as such, it was observed as an uneconomic transaction.

rubber belt fixed to the western blade of the drone after purchasing dry cells. Action has been taken to obtain technical assistance from the Air Force Drone Wing for repairing the damage occurred to the western blade.

Even though the officers of the Air Force Drone Wing corrected the defect of this aircraft verbally, there is a high possibility of crashing to the ground again due to arise in problems of imbalance when taking off. As such, it has been mentioned that this repair may not be useful. Moreover, as 90 per cent of the parts of this aircraft is made of a material resembling light plastic and a period of 07 years has elapsed after purchasing this aircraft, it has been reported that aircrafts of this type belonging to the agency have been currently disposed of and that this type of Drones are not manufactured presently even in the relevant parent company. In these circumstances, it has been pointed out that it is appropriate to dispose of this Drone by appointing a suitable panel of officers as a huge amount of money is necessary to repair the components of the relevant aircraft and as it is ineffective to enter into agreements with the agency.

It can be indicated that this aircraft has completed several projects of national significance as well as additional duties within the relevant period since the year 2016 up to 03 August 2017 until it met with an accident.

(b) A sum of Rs.4,200 is paid to the Electricity Board annually for 07 idle prefabricated camps at the rate of Rs.50 per camp in the Trincomalee Divisional Survey Office. Moreover,

Even though these camps have become dilapidated due to complete non-utilization, they are further maintained with the expectation of making use of in an emergency. As

A repeat review should be carried out on requirements.

as the officer who occupied the prefabricated camp No.162 in the year 2019 had failed to pay the water bill thereof, the water supply had been disconnected. As such, a sum of Rs.10,362 had been paid out of Departmental provision on 27 November 2020 for obtaining the supply again, thus observing it as an uneconomic transaction.

there is a large number of prefabricated camps all over Sri Lanka and they are necessary for various requirements in various areas, they are dismantled and provided to appropriate places according to requirement. Until a re-connection is obtained, only a fixed rate of Rs.50 is paid per month to retain the electricity supply as a high cost has to be incurred to obtain the connection after being disconnected. However, arrangements have been made to review these requirements in future and to provide them for essential activities.

3.8 Failure in replying Audit Queries

Replies had not been sent on 12 June 2023 for the Audit Query issued to the Department of which description is given below.

Description of the Audit Query	Comment of the Accounting Officer	Recommendation
<p>Audit Query No. PAL/B/SGD/2022/AQ/13 dated 29 December 2022 – Utilization of assets of the Galle Divisional Survey Offices</p>	<p>The operations of the Survey Department are carried out by the entire office system including the Surveyor General’s Office (Head Office), 09 Provincial Surveyor General’s Offices, 25 District Survey Offices, 87 Divisional Survey Offices and the Institute of Surveying and Mapping. In calling for replies by the Divisional Survey Offices for the Audit Queries presented by the Audit, recommended replies should be called for by notifying the Divisional Survey Offices through Additional Surveyors General (Field), through Provincial Surveyor General’s Offices, through District Survey Offices and the said replies should be called for and submitted to you in the same order of offices. As such, submitting replies within two weeks or one month is an extremely difficult task. Specifically,</p>	<p>Replies to Audit Queries should be made within the specific time.</p>

in calling for replies for Audit Queries received close to 31.12.2022, a majority of the officers who served as Heads of these offices had transferred out or retired and as such, replies should have been made by studying relevant matters. Even though submission of replies is delayed, action will be taken to submit replies to the Audit Query which had remained before 31.05.2023.

3.9 Management Weaknesses

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Even though there were Forms which can be generally used for registers such as the Petty Cash Register, Fuel Advances Register and the Landmarks Register, the Divisional Survey Offices in Giritale, Trincomalee, Kantale, Polonnaruwa and Kaduruwela had prepared forms by themselves for use.	All Senior Superintendents of Survey have been notified through Provincial Surveyors General to brief all Divisional Survey Offices of the Province to accurately maintain petty cash, fuel advances and other advances as per Departmental Standing Order Chapter I and all activities such as preparation, storage, issuance and settlement of landmarks as per Standing Order Chapter IV. Moreover, instructions have been given to take constant follow up action regarding whether action is being taken accordingly during office inspections.	Instructions should be given to make use of Forms General.
(b) The electricity bill and the water bill of the quarters of the Senior Superintendent of Survey of Polonnaruwa have been received to the persons named I.W.A.S.Wickramaarachchi of No.07, Mahaweli Housing Scheme, New Town, Polonnaruwa and R.M.S.B.Ratnayake of No.07, Mahaweli Housing Scheme, New Town, Polonnaruwa respectively. Moreover, the electricity bill and the water bill of the quarters of the Technology and Administrative	Instructions have been given to correct the name on the water bill and the electricity bill of the quarters of the Senior Superintendent of Survey.	Action should be taken to correct the addresses of these quarters taken over by the Survey Department, under the relevant designation.

Officer have been received to the person named I.R.P.S.Dharmadasa and Superintendent of Survey of No.13, Police Quarters, Polonnaruwa respectively and had been settled thereafter. Action had not been taken to correct the bills in the name of the Department.

4. Human Resource Management

Attached Cadre, Actual Cadre

Service Category	Approved Cadre	Actual Cadre	Number of Vacancies	Excess Cadre
Senior Level	1,144	951	193	0
Tertiary Level	83	27	56	0
Secondary Level	1,172	995	177	0
Primary Level	4,890	3,553	1,337	0
Temporary(Multi Duty)	0	170	-	170
Total	7,289	5,696	1,763	170

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) As compared with the approved cadre, it was observed in Audit that there were 24 per cent vacancies in the entire staff as 16 per cent, 67 per cent, 15 per cent and 27 per cent relating to Senior Level, Tertiary Level, Secondary Level and Primary level respectively.	Agreed with the observations.	Action should be taken to fill vacancies or to revise the approved cadre.
(b) Both the posts of Accountant and Technology Officer in the Eastern Provincial Survey Office of the Department, had become vacant.	Officers of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government are attached to the vacancies in the posts of Accountant and attention of the said Ministry has been drawn towards this matter. Action is being taken to appoint an	Action should be taken to recruit officers to essential posts which have fallen vacant and to abolish unnecessary posts.

Accountant in Grade III/II to act in the post of Assistant Director (Finance) which has become vacant in the Eastern Provincial Surveyor General's Office as per provisions specified in the Establishments Code until the said vacancy is filled. Furthermore, it is pointed out that the service of the post of Technology Officer is not necessary for the Provincial Surveyor General's Office.

- (c) All duties relevant to the posts of Technology and Administrative Officer of the District Survey Office in Trincomalee had been discharged by the Mapping Technology Officer.
- “Technical and Administrative Officer” is a single post. The post of Technical and Administrative Officer is a post appointed from among Mapping Technology Officers of the Special Grade. The Public Service Commission has been presently referred to for obtaining approval for filling 12 vacancies in the post of Technical and Administrative Officer. Action has been taken to appoint a Mapping Technology Officer to cover the duties in the vacancy in the post of Technical and Administrative Officer in the District Survey Office in Trincomalee under a Departmental procedure in terms of provisions of the Establishments Code until the said approval is received.
- Action should be taken to recruit officers for the vacant posts.