

**1. Financial Statements**

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**1.1 Disclaimer Opinion**

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The audit of the financial statements of the Land Reform Commission for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of comprehensive income , statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 and the Financial Act No. 38 of 1971 . My comments and observations which I consider should be reported to Parliament appear in this report.

I do not express an opinion on the accompanying financial statements of the Commission . As a result of the important facts set out in Section for Basis for Disclaimer of Opinion I have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

**1.2 Basis for Disclaimer of Opinion**

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My opinion is disclaimer based on the matters described in Paragraph 1.5 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 disclaimer opinion.

**1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission’s financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Commission 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.

#### 1.4 Auditor's Responsibility in Auditing Financial Statements

It is my responsibility to issue the Auditor's Report on the Financial Statements of the Commission, based on the audit conducted in accordance with Sri Lanka Audit Standards. However, due to the facts described in the Section for Basis for Disclaimer of Opinion, I have not been able to obtain sufficient and relevant audit evidence to provide a basis for an audit opinion on these financial statements.

#### 1.5 Financial Statements

##### 1.5.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

Non-compliance with Reference to the Relevant Standard	Comments of the Management	Recommendation
<p>(a) Although the errors of the previous years should be adjusted retrospectively by restating the comparative values of the presented set of accounts in accordance with Paragraph 47 of the Public Sector Accounting Standards 03 of Sri Lanka, though a sum of Rs.53,929,664 had been adjusted to the cumulative surplus separately as previous year adjustments in the financial statements submitted for the year under review, the revised figures of comparative figures of the previous year's assets and liabilities had not been presented.</p>	<p>Necessary arrangements have been made to show such revisions separately for the assets and liabilities of the previous years so with comparable values from 2020 .</p>	<p>Financial statements should be submitted in accordance with the Standard.</p>
<p>(b) Prior years adjustments amounting to Rs. 53,929,664 that had not affected on cash flow for the year under review had been shown as cash outflows under the financial activities in the cash flow statement in contrary to Sri Lanka Accounting Standards 02.</p>	<p>As a result of the accounting adjustments of the previous year of the Land Reforms Commission and due to the fact that the decrease in the cumulative reserve remained as at 31 December 2018 amounting to Rs. 1,341,036,849 had</p>	<p>The cash flow statement should be prepared for the parties using the financial statements so that they receive accurate information as per the Guidelines given in the Standard.</p>

decreased to Rs. 1,287,107,185 as at 31 December 2019, that declined value of Rs. 53,929,664 of accumulated reserve has been deducted from the cash inflows prepared for the year 2019 considering as a decline in cash and cash equivalent.

### 1.5.2 Accounting Deficiencies

----- Audit Observation -----	Comments of the Management -----	----- Recommendation -----
<p>(a) Even though the lease rent receivable with regard to the year under review was Rs. 5,814,278 from 21 lessees shown in the lease rental schedule, the lease rent receivable at the end of the year under review had been stated as Rs.14,829,675 in the financial statements. The reasons for showing of this lease rent receivable from these lessees as Rs. 14,829,675 in the financial statements with a difference of Rs. 9,015,397 without an opening balance in arrears lease rent were not explained to audit.</p>	<p>Although the lease amount receivable as at 31.12.2018 should be included in the income, the transactions related to the lease rent files identified during the year 2019 is shown in this record. In this, the lease rent entitle to the year and the lease rent receivable as at 31.12.2019 have been shown. It is kindly informed that the difference shown here is an adjustment relating to the arrears balances receivable before 01.01.2019.</p>	<p>Accurate information should be disclosed with financial statements.</p>
<p>(b) Even though the amount of compensation paid during the year from the compensation payable for the lands acquired by the Land Reforms Commission was Rs.760,309, it had been erroneously debited to the Compensation Fund Account as Rs.1,493,347. As a result, the Compensation Fund Account was understated by Rs.733,038 in the financial</p>	<p>The amount of Rs.733,038 overstated under the compensation for the year under review was noted for correction in the preparation of accounts as at 31.12.2020 .</p>	<p>Actions should be taken to correct the accounting errors.</p>

statements. Similarly, aforesaid compensation payments had also been overstated by Rs.733,038 in the cash flow statement.

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| <p>(c) As a result of the amount of Rs. 2,139,169 paid for surveying of surroundings of the lands out of Rs. 28,364,819 paid for the surveyors for 100 plots of land subject to reimburse at the time of surveying and regularizing the lands of the residents was included in the Comprehensive Income Statement as an expenditure, the surplus of the year under review was overstated by that amount.</p>   | <p>It has been noted to correct in the preparation of accounts as at 31.12.2020 .</p>  | <p>-do-</p>  |
| <p>(d) As a result of the value of investment remained as at 31 January 2020 amounting to Rs.29,988,457 had been stated in the statement of financial position instead of the balance of investment in Bank of Ceylon Treasury Bills as at 31 December 2019 valued at Rs. 29,377,805, the value of Treasury Bills remained at the end of the year under review had been overstated by Rs. 610,652 in the financial statements. Similarly, as a result of the Treasury Bill Interest Income for the year under review amounting to Rs.565,442 had been overstated in the financial statement, the surplus of the year was understated by the same amount.</p> | <p>It has been later identified that an error was occurred in taking the investment balance of Bank of Ceylon Treasury Bills into the financial statements as at 31 December 2019.</p> | <p>Transactions relevant to the year under review should be accurately identified and accounted for.</p> |

**1.5.3 Lack of Evidence for Audit**

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
<p>The Commission had not maintained a complete record of the number of acres of land acquired from the date of establishment of the Commission in</p>	<p>Due to the lack of an updated Register of Land, it has been difficult for the Land Reforms</p>	<p>Disciplinary action should be taken against the officials responsible for not</p>

the year 1972, the areas in which each land is situated, from whom it was acquired, details of the current transfer of tenure and the relevant Gazette Notifications with all the details related to land disposals and also the Commission had failed to explain that through relevant documents. Accordingly, the existence and accuracy of valuation of the acquired lands amounting to Rs. 676,169,345 stated in the financial statements could not be ascertained during the audit.

Commission to be aware of the updated value of the lands belonging at present. Relevant activities have been commenced by now to update the Register of Lands.

maintaining an updated Register of Lands.

## **1.6 Accounts Receivable and Payable**

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### **1.6.1 Receivables**

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<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
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<p>The Commission had not made arrangements to recover the debt balances amounted to Rs. 2,135 million remained as receivable for a period of 10 to 30 years from 7 State Institutions and Rs. 2.3 million receivable from by 8 persons for leasing of lands over a period of 20 years at the end of the year under review.</p>	<p>Even though awareness letters have been sent regarding the recovery of income receivable for a period of 10 to 30 years, we have not received a better response for it. It has been decided that a decision should be taken in this regard with the intervention of the Secretary to the Ministry of Lands, the Chairman of the Land Reforms Commission and the Treasury.</p> <p>Further, the Head Office could not be able to find any detail regarding some of the transactions reported by the District Offices that some persons had made payments which had taken place 20 years ago and the Director Finance has been instructed to recover the money promptly.</p>	<p>Steps should be taken to recover these receivable amounts promptly.</p>

## 1.6.2 Payables

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
<p>(a) Out of the balance of land lease advances obtained from 270 lessees as land lease cash advances amounting to Rs.14,080,850 , although a sum of Rs.10,225,000 for more than 15 years and Rs.1,115,850 for more than 10 years had to be settled, the Commission had not taken steps to legally transfer the proposed lands or to get released from the liability by settling the advances.</p>	<p>This land transaction, which was cancelled by a Decision of Cabinet of Ministers during the period 2002-2004 has been submitted to the Commission for approval by the Minister in charge of the subject on repeated requests made by the institutions and individuals who had made deposits for lease the lands. Therein, if action is taken again to provide lands related to these land transactions which were banned by the Cabinet of Ministers, the approval of the Cabinet of Ministers should be obtained for that.</p> <p>The advances charged for lease out of the lands during the period 2002-2004 are further shown in the accounts as lease advances because of not resolving of this land issue.</p>	<p>Actions should be taken to ascertain the ownership of these lands finding out the lands based on lease and to write off the balances to the income which were not the responsible of the Commission furthermore .</p>
<p>(b) The immovable balance of Rs.109,959,493 for more than 14 years from the year 2005 in the compensation account payable for lands acquired from plantation companies and a balance of Rs. 10,387,992 in the land sales advance account for more than 10 years have also been bringing forward without settlement.</p>	<p>The payment of compensation at present is being made through compensation suspense account phase 01 and compensation suspense phase 02 is being used to pay compensation to the Gold Pound Plantation Companies. Accordingly, any compensation had not been paid through the compensation suspense account phase 02 recently.</p> <p>The Land Reforms Commission had referred to the Cabinet of Ministers for the approval to settle the balance in the Land Sales Advance Account and will proceed accordingly after obtaining that approval.</p> <p>Similarly, the amounts charged for the lands given to the</p>	<p>Actions should be taken to find out the details on number of acres, location and original ownership of the lands stipulated to be compensated and settle the ownership of the land.</p>

employees of the Land Reforms Commission for residential purposes also contains in the Land Sale Advance Account and is deducted from this advance account according to the number of plots of land allotted to them from time to time.

**1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions etc.**

<b>Reference to Laws, Rules, Regulations , etc.</b>	<b>Non-compliance</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka from F.R 101 to F.R 104	Because of the Commission had paid a sum of Rs. 1,371,750 to the Court as a result of the issuance of a forged low-income deed by the Commission in spite of existing of a dispute case over a land alienating to the Kelani Valley Company in Kegalle District, though the actions should be taken as per the regulations to recover the financial loss occurred , it had not been so done.	The Secretary of the Land Reforms Commission has been instructed to conduct an investigation in future to find out the persons responsible for this and it is informed that upon receipt of that investigation report , it will be submitted to the Commission and act in accordance with the Decision of the Commission.	Carrying out investigations in accordance with Financial Regulations and recover losses from responsible persons.
(b) Sections 12: 5: 4 and 12:7 of Paragraph 12 of the Chapter VII of the Establishments Code of the Democratic Socialists Republic of Sri Lanka	Even though it had been stated that the amount payable to an officer working on an acting basis in addition to the salary and allowances of his permanent post	Enquiries have been made from the Secretary to the Ministry regarding the payment of acting allowances and other allowances to the Director General appointed for the acting post and the approval	Actions should be taken to make payments to the officers as per the provisions in the Establishments Code.

should not exceed a maximum of 25 per cent of the initial salary of the acting post, in contrary to that, the officer who had served as the Director General of the Commission had obtained Rs.700,350 as telephone, housing, fuel and entertainment allowances in addition to the acting allowance from September 2019 to May 2020.

has been given on 2019.11.07 to pay the relevant allowances as per the Establishments Code and until then, arrangements have also been made to pay the official housing allowance and entertainment allowance to the Acting Officer who had served as the Director General based on the approval of the Commission.

(c) Section 11 of the Finance Act No. 38 of 1971 and Section 8.2.2 of Circular PED 12

Although the approval of the Minister of Finance was required to be obtained to invest the excess money in public enterprises, a sum of Rs.1,919,478,424 had been invested without obtaining the approval.

Although the relevant documents along with the required approvals have been submitted to the Department of Public Enterprises and follow up actions have also been made, we have not received any written notification regarding the granting or non-issuance of the relevant approvals.

The relevant approvals should be obtained before investing according to the Act.

(d) Paragraph 2 of Public Enterprises Circular No. PED 3/2015 dated 17 June 2015

Although the Chairman and the Executive Director of the Commission were not entitled to receive housing and entertainment allowances as per the circular, housing and entertainment allowances

Actions have been taken to pay the entertainment allowance of Rs.25,000 to the Director General and Rs.15,000 to the Executive Director of the Commission from the Commission Meeting held on 27.07.2017 and to pay relevant allowances to the Director General and

Actions should be taken to make relevant payments only in accordance with the circular and with prescribed approval.



amounting to Rs.1,100,000 had been obtained in the year under review in contrary to the Circular.

the Executive Director of the Commission continuously in accordance with the approvals granted. Further, it has been reported to the Ministry on 26.06.2020 to report to the National Salaries and Cadre Commission regarding the payment of these allowances.

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| (e) | Decision of the Commission dated 17 February 2017 (Paper No. 9676)            | Although written lease agreements should be given with effect for a period of one year and it should be carried out on the recommendation of the Central Environmental Authority and the Geological Survey and Mines Bureau when leasing out lands with granite, the lands with granite had been leased out without the recommendations of the above institutions and written lease agreements. | There has been a certain delay in issuing annual licenses and it is informed that the agreement on removal of broken granite will be implemented obtaining the approval by submitting the annual license to the next Commission Meeting after referring and consultation of the Board of Lawyers. | The lands with granite should be leased out after obtaining the recommendations of the relevant institutions and entering into agreements. The Royalty charged should be credited to the Consolidated Fund. |
| (f) | Recommendations of the Committee on Public Enterprises held on 18 August 2018 | The Directives made by the Committee on Public Enterprises such as listing of lands in proper manner, writing off of unidentified debtors balances  | <ul style="list-style-type: none"> <li>• Preparation of the Register of Lands has already been commenced to be completed in three phases.</li> <li>• It is expected to find a solution in future regarding the debt</li> </ul>  | Actions should be taken to implement the Directives of the Committee on Public Enterprises promptly and the progress of implementation of the Directives  |

with the direct intervention of the Ministry due to the deficiencies remained in the documents, approvals for maintaining investments and leasing out of 280 acres in Monarakelewatta without obtaining an approval and failure to recover the aforesaid leases had not been implemented.

- balance of Rs. 02 billion.
- We have not received any written notice in respect of the approval or non-issuance of investments.
  - 280 acres of Monarakelewatta Land has been leased out to the World View Impact Pvt. Ltd. for a period of 30 years. They have paid Rs. 1,000,000 as lease advances to the Commission and the above Company has left the tenant at present. The Company has cultivated rubber on the land and developed about 05 acres. At present, this land is also a part of the Maragala Reserve and is being surveyed by the Department of Survey at the request of the Department Forest Conservation.

should be reported to the Committee with copies to the Auditor General.

## **2. Financial Review**

### **2.1 Financial Results**

The operating results for the year under review was a surplus of Rs.1,291,127 and the corresponding surplus as compared to the to the preceding year was Rs.121,635,246. Accordingly, a deterioration in the financial result amounted to Rs.120,344,119 was observed in the financial year under review. The increase in the staff salaries due to the new recruitments and the revisions in pension gratuity had mainly attributed to this deterioration.

### 3. Operating Review

#### 3.1 Management Inefficiencies

Audit Observation	Comments of the Management	Recommendation
<p>(a) The Commission had not taken actions to recover an amount of Rs. 3,817,066 including administration charges and lease amounts receivable from 2009 pertaining to unauthorized possession of lands which were leased out to the Sri Kali Amman Kovil in the Badulla District on an area of 04 acres 02 Roods for a period of 31 years and an amount of Rs. 3,141,521 receivable for the 75 acres which were leased out to the Preethipura Children's Home in Kegalle District without entering into a lease agreement.</p>	<p>Although Sri Kali Amman Kovil has been informed to pay leases on several occasions, actions have not been taken to pay leases. Requests have been made to be treated as a charity organization and to hand over in a fair manner. It is kindly informed that the future actions will be taken enquiring from the Commission whether such a concessional procedure is followed in recovering the administration charges as well. Even though the 30-year lease period of Preethipura Children's Home has expired on 10.12.2019, the land is still in possession by paying the same amount as before the lease. Those leases have been paid until 2018. Leases and amendments to the agreement have been discussed on several occasions. The Governing Board of the Preethipura Children's Home was called for a meeting in the Head Office on 09.09.2020 and discussed and it is stipulated to submit to the Commission for approval to lease on an annual lease amount determined on the basis of a new lease agreement and a new assessment from 2009 onwards.</p>	<p>Legal actions should be taken within the stipulated time in respect of leasing of land, signing of agreements, levying of leases and lease defaulters as per the prescribed methodology of the Commission.</p>
<p>(b) Since it had taken steps to transfer land tenure in contrary to the land leasing system for projects by the Commission from the year 2002 to</p>	<p>Transfers of lands made by the Land Reforms Commission from January 2002 to 31.03.2004 outside</p>	<p>A Register of Lands on transferred of tenant and not given possession</p>

2004, the Commission had banned such leases by a Cabinet Memorandum of the year 2004. Out of these lands, the lands that were transferred to the possession and the lands which were not given to the possession had not been identified and documented separately. The 760 acres and 31 perches of land which had been identified by the audit as lands alienated for possession had not been returned to the Commission. Action had not been taken to refund the advance paid for 1689 acres which had not been handed over to the applicants and follow up actions had also not been done on these lands.

the method of leasing of lands for projects had been banned by a Cabinet Paper in 2004. Accordingly, documents regarding the lands handed over and the lands which had not handed over were prepared and reports regarding the relevant lands have been called from all the District Offices by now. Based on those reports, lands will be classified and a Commission Paper will be prepared according to those classifications and it will be approved at the next Commission Meeting and it is informed that the further actions will be taken regarding these lands.

should be maintained and follow up of those lands should be carried out to ascertain the ownership of those lands.

### 3.2 Operational Inefficiencies

Audit Observation	Comments of the Management	Recommendation
<p>(a) Six acres of land at Leyland Estate in Homagama and 80 perches of Templeberg Estate had been leased out to two private companies without entering into a lease agreement in 2005 and 2003 respectively. Although it was the normal practice of the Commission to charge 6 per cent of the current assessment for this, the Commission had lost Rs. 17,200,000 and Rs. 400,000 respectively due to the charge of 4 per cent and at the end of the year under review, Rs.11,203,288 and Rs.2,940,581 had not been paid respectively to the Commission so far.</p>	<p>Actions have been taken to obtain instructions referring to the Legal Committee existing with regard to the preparation of the lease agreement because of this institution has paid the relevant leases without amendment before formulating the lease agreement and as soon as receive the instructions, will direct to prepare the relevant lease agreement. However, although it is the normal practice of the Commission to charge 6 per cent of the current assessment, the Ministry of Industrial Development has stated that the</p>	<p>Actions should be taken to enter into agreements in accordance with the existing system and to levy leases in accordance with the ordinary leasing system of the Commission.</p>

4 per cent of the assessed value was charged because of the Annual lease levied on leasing of government lands on long term leases for establishing factories as per the regulations and directives imposed under the State Land Ordinance and it is informed that the relevant calculations have been done for the percentage of 4 per cent accordingly.

- (b) Providing a portion of 10 acres of land in the Mahahenthenna Estate in the Galle District to a Social Welfare Society in the upper area of Elpitiya for the construction of houses without any Cabinet approval and a sum of Rs. 1,000,000 had been given by the Commission in March 2019 on a 6 month repayment basis at 10 per cent annual interest to develop the infrastructure facilities in the land. However, the housing development project had not yet been implemented and the Commission had not taken actions to recover the amount or interest so far.

It had been proposed to provide 10 Acres of land at Mahahenthenna in the Elpitiya Divisional Secretariat area owned by the Commission to the landless and homeless members under the name “Enterprises” Sri Lanka Loan Scheme at the request of the members of the Self-Employed Social Welfare Society in the Elpitiya Upper Area in the Galle District.

Actions should be taken to recover the advance and to take actions to dispose of in accordance with the existing procedures of the Commission before the development of the land .

As the beneficiaries have not been selected by then, the cost which had to be incurred has been paid by the Commission subject to the approval of the Commission on the basis of recovery from the beneficiaries subsequently. Lateron, the land has been surveyed and plan No. 1501/2019 has been prepared.

Although the plan has been referred to the Elpitiya Pradeshiya Sabha and the National Building Research Institute for approval, the housing project has not been implemented due to delays in approval.

It has been proposed to use this land for the legal obligations of the Commission and it is proposed to recover the money spent on land development activities from the parties who will be provided the lands under legal obligations.

(c) Out of the land called Hanthana Estate, 859 Acres, 02 Roods, 09 Perches had been transferred to the Janatha Estate Development Board by a Gazette Notification in the year 1982 for its management and agricultural activities only. Nevertheless, 20 Acres 2 Roods 16 Perches of the land had been leased out to a Hotel Project at an annual rent of Rs.300,000 and a portion of 29 Acres 10 Perches of land valued at Rs. 1,395,000 had been transferred to two persons without the approval of the Commission.

The Commission has been allotted 859 acres, 02 Roods and 09 perches from Hanthana Watta Land in Kandy District under Special Number Ko/765. Subsequently, the management of the Hanthana Watta land has been transferred to the Janatha Estate Development Board by the Gazette Notification No. 183/10 dated 12.03.1982. However, it is kindly informed that the Janatha Estate Development Board has leased out 20 acres, 02 Roods and 16 perches of this land for a Hotel Project and 29 acres, 00 Rood and 10 perches had been handed over to two persons and the approval of the Land Reforms Commission has not been obtained for that purpose. It is further informed that this land had been given to the Janatha Estate Development Board by the Land Reforms Commission only for agricultural activities.

It should act in terms of the provisions in the Gazette Notification regarding this illegal transaction and it should be ensured that the lands are used only for the relevant purposes.

(d) A 05 acre 20 perch land in Ulapane Industrial Estate had been leased out to a private Company and a lease amount of Rs. 1,722,121 had to be collected from this Company from 2009 to June 2019 for this land. Similarly, even though the Commission had been informed on April 2016 that it was decided to

The issues on recovery of leases and preparation of agreements were referred to the Legal Committee which was appointed to be discussed and providing advices for taking legal actions. The Legal Committee has instructed to send a summons to

Legal actions should be taken within the stipulated time period in respect of leasing of land, signing of agreements, levying of leases and lease defaulters as per

sell the property at auction on the non-payment of the loan obtained from Sampath Bank by pledging the leased property, the Commission had not taken actions to get settled the land and recover the arrears in discussion with the Bank in this regard even by now .

the relevant institution and the summon has also been sent with the advice of the Legal Director.

the prescribed methodology of the Commission and actions should be taken to ascertain the ownership of lands.

### 3.3 Transactions in Contentious Nature

Audit Observation	Comments of the Management	Recommendation
<p>(a) Lease agreements had not been signed for 04 Roods of lands leased out to 04 institutions established in Ulapane Industrial Estate. Accordingly, the amounts of lease receivable from 2008 had not been collected and it had been impossible to compute the lease receivable due to the unavailability of a Lease Agreement.</p>	<p>Since certain problems arose in these plots of land due to the changes in the boundaries, re-surveying of the land on which the relevant industrial park is located and the issuance of the new plan was delayed. Since the actions such as preparation of Commission Papers using that plan, calling Government Assessment were essential for the formulating of lease agreement, those decisions could not be made.</p>	<p>Legal actions should be carried out within the stipulated time period in respect of leasing out lands, entering into agreements, levying of leases and lease defaulters.</p>
	<p>However, providing the assessment as per the letter sent to the Department of Valuation on 07.10.2019 by obtaining the approval of the Commission after receiving the plan has been delayed due to the Covid-19 epidemic.</p>	
<p>(b) A sum of Rs. 28,364,819 had been paid to the Authorized Surveyors who had surveyed the lands subject to reimburse at the time of surveying and regularizing the lands of the Commission. Despite</p>	<p>The District Offices have been instructed by now to charge a preliminary survey fee from all those who can be regularized as per the plans surveyed and circulars</p>	<p>Since there is no special advantage to the Commission by incurring payments as such without being surveyed and</p>

an expedited deed issuance programme of the Commission had been implemented, only a sum of Rs. 2,886,048 out of that had been reimbursed by the end of the year under review. Accordingly, it was observed during the audit that it will take about 30 years for the Commission to reimburse the balance and the institution would not have had to bear such a large sum of amount when the land is being surveyed and reimburse at the time of issuing the deeds.

under the Special Deed Programme in the Galle District.

reimbursed at the time of allotment of lands, transactions should be carried out more carefully .