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**හම්බන්තොට, අනුරාධපුර, වවුනියාව සහ කුරුණෑගල යන  
දිස්ත්‍රික්කයන්හි ඛනිජ ද්‍රව්‍ය (කළුගල්) කැණීම සඳහා  
රජයේ ඉඩම් බදුදීම, පාලනය සහ රාජ්‍ය භාගය අයකිරීම  
පිළිබඳ කාර්යසාධන විගණනය**

අම්පාන්තොට, අනුරාධපුර, වවුනියා மற்றும் குருநாகல் ஆகிய மாவட்டங்களில்  
கணிய வளங்கள் (கருங்கல்) அகழ்விற்காக அரசின் காணியை குத்தகைக்கு வழங்குதல்,  
நிர்வகித்தல் மற்றும் அரசிறை அறவிடல் தொடர்பான செயலாற்றல் அறிக்கை

**Performance Audit on the Process of Leasing & Control of Government Lands  
Relating to Mining Minerals (Stone) in Hambantota, Anuradhapura, Vavunia and  
Kurunegala Districts and Recovery of Royalty**

**ජාතික විගණන කාර්යාලය**  
தேசிய கணக்காய்வு அலுவலகம்  
NATIONAL AUDIT OFFICE





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## **01. Executive Summary**

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The rapid physical development that we are experiencing in these days has immensely intensified the demand for the construction materials. Herein, demand for the stone has lined at the forefront in terms of priority. The stone, as a mineral, is recognized as a limited resource and the provisions with respect to the right and control of this mineral and the relevant powers have been made by the Mines and Mineral Act No.33 of 1992 and the Amendment Act No.66 of 2009.

In this respect, the Sections 6,7,8,20 and 78 of (Cap.451)of the Forest Conservation Ordinance No.16 of 1907, Gazette (Extraordinary) No.68/14 dated 26 December 1979 and Gazette (Extraordinary) No.1600/18 dated 06 May 2009 of the Democratic Socialist Republic of Sri Lanka, State Lands Ordinance No.08 of 1947, National Environmental Act No.47 of 1980 and the Circular No.5/2001 dated 10 August 2001 of the Ministry Forest Resources and Environment have been recognized as the laws, rules and Acts and Ordinance applicable to the mining of minerals on the Government lands.

Geological Survey and Mines Bureau issues licenses for mining mineral based on the laws, rules and provisions referred to above and the institutions such as Department of Archeology, Urban Development Authority and the Central Environmental Authority make the necessary recommendations thereon. In the process of leasing the State lands governed under the Divisional Secretary, the Commissioner General of Land, Provincial Land Commissioner as well as Divisional Secretaries involve in the relevant process. The Controller of Explosive holds the responsibility on the issue of explosives needed for the mineral mining under the control of the Ministry of Defence and supervision of the District Secretary.

Although complying with the above regulations and simultaneously development in the construction sector of the country should be expected, there observed a huge loss of revenue receivable to the government, many instances of non-compliance with the relevant regulations as well as numerous environmental issues associated with this process. Accordingly this performance audit was carried out based on the districts of Hambantota, Anuradhapura, Kurunegala and Vaunia which have been identified as the districts where the quarrying industry is taking place in abundance. Further, the Acts and Ordinance which were in effective within the period of conducting this audit in 2020 were taken into consideration, whereas the revision of tariffs made in respect of mineral mining by the Extraordinary Gazette Notification No. 2216/34 dated 25th February 2021, a date after the drafting of the relevant draft report has not been applied for this purpose.

It is essential that the industrialist should maintain his industry in adherence to the conditions stipulated in the licence issued upon the recommendations made by aforesaid each institution, whereas many instances were observed regarding the maintenance of quarries in contravention of the respective conditions. Accordingly, a number of matters such as carrying out mining in excess of the GPS coordinates, mining without leaving the prescribed distance for the boundaries of the mining land, carrying out deep mining so as to form a steep slope on the surface, absence of a scientific methodology for measuring quantity of minerals thus mined, failure to be updated in the evaluation of market value of the minerals for the recovery of royalty, failure to properly recover the royalty, misuse of mineral resources and unauthorized utilization of Government lands, deviating from the proper conditions applicable to the leasing of lands, failure to recognize the accurate mineral quantity in the computation of the charges due for the use of forest products, defaulting of payments or recovering less than the due amount, engaging in the industry so as to pose impact on the environment, lack of proper environmental rehabilitation mechanism and illegal utilization of explosives have been observed by the Audit.

Accordingly, it is emphasized that the Government institutions and the individuals involved in this industry should focus attention on the development of the industry utilizing this natural mineral resource efficiently under proper control whilst ensuring safety of both the industrialists and the environment and further, paying attention on the matters such as not properly measuring the quantity of minerals and less recovery of royalty receivable to the Government for the use of minerals and non-compliance with the applicable laws, rules and provisions.

## **02. Background**

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### **2.1 Introduction**

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For the purpose of supplying stones to meet its demand as a construction material, a number of Government institutions involved in the process of supervision and supply of services in order to encourage the individuals and institutions engaged in the quarry industry to and extract such mineral resources from the ground while minimizing damages to the environment.

A large number of institutions such as the Geological Survey and Mines Bureau, Department of Archeology, Central Environmental Authority, Urban Development Authority, Controller of Explosives under the Ministry of Defence, Local Authorities and Government institutions holding the responsibility relating to the ownership of the lands involved in the process of mining minerals.

The Geological Survey and Mines Bureau which holds the ownership of the minerals in terms of Section 26(1) of the Mines and Minerals Act No.33 of 1992 shall discharge the functions such as the issue of licences for exploration and mining of minerals in terms of Section 28 of the Act, supervision of such activities in terms of Section 35 of the Act, recovery of royalties in terms of Section 44, process of ensuring sustainable utilization of mineral deposits and encouraging the licensee to restore and rehabilitate the land on completion of the mining of minerals according to section 61 of relevant Act.

Several institutions make their contribution to regulate the land with minerals. Accordingly, the Office of the Registrar General of Lands, Provincial Land Commissioner's Department, Department of Forest Conservation, Department of Wildlife Conservation, Divisional Secretariats, and the Mahaweli Development Authority are among those institutions.



Administration and management of the lands vested in the purview of the Divisional Secretaries should be carried out in accordance with the provisions as set out in the State Land Ordinance No.08 of 1947. Therein, it is expected to evaluate the process of disposing the Government lands to external parties under the forest products for the task of quarrying and examine the recovery of charges to be recovered at such rates fixed under the rules made under Section 20 (1) of the Forest Conservation Ordinance No.16 of 1907 (Cap.451) and amendments made thereunder from time to time relating to the collection of forest products.

Instances of unauthorized quarrying on the government lands existing under the administration of the Divisional Secretaries in various districts of the country, loss of royalty due to the government, forest products usage fee and loss of land rent as well as instances of misuse of explosives were observed. Further, a restoration/rehabilitation process should be carried out on the abandoned stone deposits on government lands and the need to take necessary measures for the sustainable use of the stone deposits was identified.

## **2.2 Authority for Audit**

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The audit was carried out under my directions in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, the National Audit Act No.19 of 2018 and Section 18 (3) of the Mines and Minerals Act No.33 of 1992.

## **2.3 Audit Access**

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Quarrying in the Government lands existing under the purview of the Divisional Secretaries in various districts of the island is carried out in large scale. The matters such as unsatisfactory level of supervisions of the Government institutions involved in the mining minerals, failure to properly recover the lease rent on lands, usage charges for forest products and the royalty receivable to the Government, environmental damages, absence of a restoration plans on quarries, misuse of explosives and the observations revealed by the previous audit test checks laid the foundation for this performance audit.

## 2.4 Objective of the Audit

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Although various Acts and Ordinances have made provisions for the use of stone deposits in various parts of the country as a natural resource, the purpose of this audit was to assess the performance of relevant government agencies on issues such as the removal of stones, the loss of government revenue and related legal issues.

## 2.5 Secondary Objectives and Criteria

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<u>Secondary Objectives</u>	<u>Criteria</u>
a) Sustainable use of land and mineral resources.	i. Code of Land ii. State Lands Ordinance No.08 of 1947
b) Examining whether the Government charges are duly recovered for the minerals found in the Government lands.	i. Forest Conservation Ordinance No.16 of 1907 (Cap.451) ii. Gazette (Extraordinary) No.68/14 dated 26 December 1979. iii. Gazette (Extraordinary) No.1600/18 dated 06 May 2009. iv. Circular No.05/2001 dated 10 August 2001 of the Ministry of Forest Resources and Environment
c) Duly levying the royalty receivable to the Government for mineral	Section 44 of Mines and Minerals Act No.33 of 1992.
d) Complying with the terms of the industrial mining licences	Extraordinary Gazette No. 2130/45 dated 04 July 2019

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|--|--|
| <p>e) Drawing attention of the responsible officers and the law enforcement institutions regarding the breach of conditions in the licences.</p> | <p>i. Terms in industrial mining licences.</p> <p>ii. Terms in Environmental Protection Licence.</p> <p>iii. Terms in land lease permits.</p>          |
| <p>f) Reporting the instances of misusing natural resources.</p>   | <p>i. Section 23(d) of the National Environmental Act No.47 of 1980.</p> <p>ii. Sections 3(1)(d) and,5(2) of the National Audit Act No.19 of 2018.</p> |

**2.6 Sources of Evidence and Method of Audit**

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The evidence which was deemed adequate for this purpose was obtained from the following sources so as to reach a reasonable conclusion thereon.

- Taking into consideration provisions in the laws, rules, Acts and Ordinances, circulars and directive letters.
- Study of related files
- Interviews with the related parties
- Field inspections and physical inspections
- Written declarations
- Study of expertise survey reports and physical plans
- Taking into account the conclusions and directives included in the court decisions
- Statistics and calculations
- Study of Previous audit queries

## 2.7 Scope of Audit

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- (a) Our performance audit is carried out in accordance with the guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI) and the provisions in Article 154 of the Constitution of the Democratic Socialist Republic of Sri Lanka and the National Audit Act No.19 of 2018. In order to come to a conclusion upon the observations and recommendations of this performance audit, as a basis for determining as to what extent the specified objectives can be achieved and what are the existing risks relating to the achievement of such objectives, we attained knowledge on the Geological Survey and Mines Bureau and the Divisional Secretariats and their operations and internal control systems.
- (b) The Government lands in which this industry is presently maintained are administered by the institutions such as Department of Forest Conservations, Department of Wildlife Conservation, Mahaweli Authority and the Divisional Secretariats. The extent of this performance audit was determined based on sample procedures as per the time and human resource available for audit and the sites of quarries that had been legally and illegally maintained and still being maintained on the Government lands governing under the Divisional Secretariats in Hambantota, Kurunegala and Vavunia Districts were subject to our audit test check.
- (c) Our activities were planned in advance and connected to the audit plan. Whilst this performance audit was in progress, changes were effected based on the results of our findings. Accordingly, we modified the scope of the audit.

## 2.8 Related Institutions and their Functions

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The institutions involved in minerals mining in Government lands and their functions are summarized below.

Institution	Function
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(a) Geological Survey and Mines Bureau	Regulating mineral resources properly on behalf of the Government, carrying out supervision and taking follow up action thereon, overseeing the rehabilitation process and recovery of royalty.
(b) Divisional Secretariats	Leasing Government lands, recovery of annual tax, and recovery of charges for the use of forest products and taking follow up action.
(c) Controller of Explosives	Issue of explosives for worksites and carrying out follow up action.
(d) Central Environmental Authority	Issue of Environmental Protection Licences and taking follow up actions to ensure that the conditions of the licence are complied with.
(e) Urban Development Authority	To examine whether the land is situated within the Urban limits and make recommendations
(f) Department of Archeology	To examine whether the site is an archeological site and reporting the same.
(g) Local Government Authorities	Issue of Trade Licences.

**03. Detailed Audit Findings**

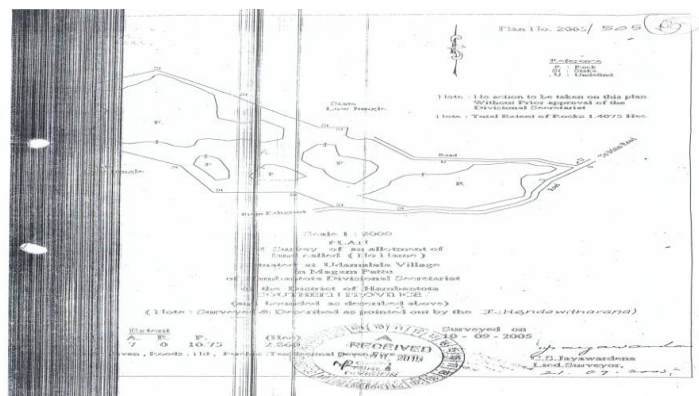
**3.1 Identification of Boundaries of Lands and the Mineral Deposits**

The following matters are observed.

- (a) In issuing industrial mining licence, although boundary posts should be fixed in each bending point of the boundary line as per the tracing according to the location of the area of the land for which approval was received to carry out mining, action had not been so taken in certain instances. Details appear below.
  - (i) There observed 02 cases of not being complied with that requirement in Hambantota district. Accordingly, the percentage of fixing boundary posts ranged from 22 per cent to 57 per cent.

Industrial Licence No.	Mining	Extent of the Land Hectares	Extent of Land Approved for Mining Hectares	Number of boundary markers to be fixed according to the tracing of the land proposed for mining	Number of boundary posts fixed	of Fixing boundary posts on the mining land as a percentage
IML/B/HO/670/LR/2		2.860	2.860	18	04	22
IML/B/HO/11130/LR/3		0.9915	0.9915	07	04	57

Eg: Industrial Mining Licence No. IML/B/HO/670/LR/2



- (ii) There observed some instances where boundary posts had not been fixed as per the tracing of the relevant land in relation to 11 industrial mining licences issued in 06 Divisional Secretariat Divisions in the Anuradhapura District, namely Kekirawa, Mihintale, Nachchaduwa, Kahatagasdigiliya, Padaviya and Tirappane Divisional Secretariats. Accordingly, cases of non-erection of such boundary posts in the range of 80 per cent to 100 per cent were observed in those 06 Divisional Secretariat Divisions. Details appear in Schedule 01.
- (iii) There were some instances where boundary posts had not been erected as per the tracing in relation to 07 industrial mining licences in Vavunia district. Accordingly, cases of non-erection of of such boundary posts in the range of 20 per cent to 55 per cent were observed in those 06 Divisional Secretariat Divisions. Details appear in Schedule 02.

As the boundaries of the land had not been marked with boundary posts, the mining license holders had been made rooms to carry out their mining without any restrictions.

- (b) In granting approval for the quarries in the Government owned lands, boundaries had not been marked in a manner precisely identify the boundaries. Further, there observed 3, 02 and 03 cases in Hambantota, Kurunegala and Vavuniya districts where the premises permitted by the Geological Survey and Mines Bureau for mining mineral had not been marked with boundary posts in a manner it is possible to clearly identify the sites. Examples are given below.

District	Mining Licence No.
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Hambantota	i. IML/C/HO/7017/LR/3
	ii. IML/B/HO/061/LR/8
	iii. IML/A/HO/670/LR/2
Kurunegala	i. IML/C/HO/4385
	ii. IML/C/KU/N/0075

Vavunia

- i. IML/C/VAV/N/012
- ii. IML/C/HO/N/12251/LR/1
- iii. IML/ /HO/N/13546

Accordingly, although the provisions relating to the precise identification of the metric grid boundaries of the area where the mineral deposits are spread within these areas with mineral included as conditions in the relevant mining licences, leaseholders had been allowed to go beyond the tax terms in leasing the lands without recognizing the spread of relevant mineral deposits.

- (c) Even though the Government land called Gonagala and situated in the Grama Niladharee Division of Bedigama South belonging to the Divisional Secretary's Division, Weeraketiya had been allowed to be used for quarrying, the relevant extent of the land had not been specifically identified even by 08 October 2019. The extent of the land that had been indicated in the letters issued by the Divisional Secretary to the external institutions in various instances had varied. Details appear below.

Date of the Letter	Description	Details on the reference	Extent of the land as per the Letter acres
05.01.2007 01/01/06/41	Recommendation of the Divisional Secretary for mining minerals	Geological Survey and Mines Bureau	04
10.07.2009 08/01/01/06/41	Recommendation of the Divisional Secretary for mining minerals	Geological Survey and Mines Bureau	2 ¼
03.09.2019 DSWE/LND/4/F1/1	Request for Survey of the Divisional Secretary	Provincial Land Commissioner	1 ½

- (d) Although the Industrial Mining Licence issued by the Geological Survey and Mines Bureau specifies the permitted land area and metric grid limits for excavation, it was observed during the audit test check carried out in the Anuradhapura District that 1.6676 square hectares of land had been excavated on 08 occasions outside the grid boundaries exceeding the approved land area of 07 Divisional Secretariat Divisions. Details appear in Schedule 03.



## **3.2 Deficiencies in legal provisions and adoption of control methods**

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### **3.2.1 Inadequacy and non-update of existing laws**

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The following observations are made.

- (a) Although instructions had been given to calculate the amount of stones cubes that can be quarried with the use of 01 Kg of Dynamite as 2 ½ cubes in terms of General Letter No. 04/CS/3/10/1 dated 14 April 2004 of the Additional Secretary to the Ministry of Internal Defence and recover the charges under the Forest Ordinance, attention had not been drawn on explosives such as Water gel and Black Power used for mining stones. In terms of the Letter No DG/CME/EX/2017/216 dated 10 October 2017 of the Director General of Geological Survey and Mines Bureau, the amount of stones cubes that can be quarried had been stated as 2 cubes from 01 Kg. of Ammonium Nitrate, 02 cubes from 01 Kg. of Water gel and 01 cube from 01 kg. of Black Powder. Accordingly, the necessity was recognized for the introduction of a scientific methodology for the computation of the amount of stones cubes mined which is considered as the basis for the recovery of royalty under the Mines and Minerals Act and Government charges under the Forest Ordinance. As it was inaccurate and impractical to do such calculation on the explosives supplied instead, it had made available opportunity to remove the stones unlimitedly and it had not been possible to recover the royalty receivable to the Government.

- (b) In terms of Section 196.1(vi) of the State Land Ordinance, in leasing Government lands for commercial purposes, 4 per cent of the current market value of the land should be recovered as the lease rent. Nevertheless, annual lease rent of 23 quarries maintained in the lands belonging to 07 divisional secretaries in Hambantota and Kurunegala districts in the examined sample had been recovered at the rate of 04 per cent of the undeveloped value of the respective land. Accordingly, annual lease rent receivable to the Government had been recovered less than the due amount. The relevant reasons for making directives by the Commissioner General of Lands to recover annual lease rent at 4 per cent of the undeveloped value were not revealed in audit. Accordingly, such instances were revealed in Hambantota and Kurunegala districts on 08 and 15 occasions respectively during the audit test check. Details appear in Schedule 04.
- (c) Rules/ regulations to be made under Section 64 of the Act had not been made regarding the books, records, registers etc. to be maintained in a mining site in terms of Section 35(4)(g) of the Mines and Minerals Act No.33 of 1992. Therefore, 08 licence holders in Vavunia district had not maintained books/registers etc. to be maintained for the employees of the worksites and activities such as producing stone products. Details appear in Schedule 05.
- (d) As per the directives published by the Gazette (Extraordinary) No.1833/11 dated 23 October 2013 of the Democratic Socialist Republic of Sri Lanka under the Section 44 (b) of the Mines and Minerals Act, No.33 of 1992, a charge of 4 per cent on the market value determined as the royalty for the minerals should be recovered. Accordingly, as per the Circular No.85/05/2011 dated 20 September 2011 of the Director General of the Geological Survey and Mines Bureau, the market value of one cube of stones had been computed as Rs.1,500. Accordingly, the market value had not been timely revised since a period of 08 years. It was, therefore, observed that the royalty receivable to the Government were being computed and recovered at a rate less than the due amount.

(e) By the Audit Quarry No. SNP-L/HM/A/DS Angu.DS/2018/PS/31 dated 28 February 2019 issued in connection with the quarry maintained under the Industrial Mining Licence IML/B/HO/061/LR/08 at Debokkawa North in the Divisional Secretary's Division of Angumnukolapelassa in Hambantota district, it had been pointed out the necessity for the recovery of royalty of Rs.1,906,320 receivable to the Government for quarrying 31,772 cubes of stones in excess of the permitted limit of the licence. Accordingly, by the Letter LD/DS/20 dated 21 October 2019 of the Director General of the Geological Survey and Mines Bureau, the Divisional Secretary, Angunukolapelassa had been informed that a fine of Rs.50,000 and the loss of Rs.2,236,990.27 receivable to the Bureau for unauthorized quarrying had been paid to the Court in accordance with the judgment of the case filed under the Case No.56536 at the Walasmulla Magistrate Court.

Nevertheless, it had been indicated in the above letter that there was no legal restrictions for the licensee to make application for a new licence in terms of Mines and Mineral Act No.33 of 1992 in case of conclusion of a legal proceeding, whereas such provision had not been made in this Act.



Industrial Mining Licence No.:IML/B/HO/061/LR/8

- (f) It was observed that the Geological Survey and Mines Bureau had issued mining licences for the land depicting in plan number F S P 4602 in Puliyankulam village considering the land as belonging to the Vavuniya Divisional Secretary from the year 2011 with the recommendation of other institutes. However, it was observed that the ownership of this land belongs to the National Housing Development Authority, whereas that Authority too had not looked into this matter.

### 3.2.2 Failure to follow control methods

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- (a) If the persons/institutions had been found guilty before the court for breaching conditions of the industrial mining licences, they had been fined and subsequently provided opportunity to engage in the same task. In such instances, action had not been taken to cancel the licence to control those activities, issue warning letters to those industrialists or to record such activities in a document. For example such 04 cases and 02 cases were detected in the Hambantota and Vavuniya districts respectively.

District	Mining Licence No.
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Hambantota	i. IML/B/HO/3711/LR/07
	ii. IML/B/HO/061/LR/08
	iii. IML/B/HO/115/LR/9
	iv. IML/B/HO/3664/LR/5
Vavunia	i. IML/B/HO/6136/LR/04
	ii. IML/C/VAV/N/034

- (b) It would have been possible to specifically calculate the quantity of minerals mined year by year by calculating the amount of minerals that could be mined at the time of issuing the industrial mining license. There was no legal provision to the effect that such identification would be required, and as a result the exact amount of minerals to be removed could not be calculated. However, an electronic distance measurement equipment had been purchased by the Head Office of the Geological Survey and Mines Bureau at an expenditure of Rs. 795,000 in the year 2016 to calculate the mining capacity of quarries, but no action had been taken to calculate the mining capacity of the quarries located regionally. Due to failure in calculating the mining capacity of the quarries either with the said equipment or by any other means, instances were observed in which the quantity of illegally mined stones could not be identified thus failing to properly recover the royalty.

E.g. Mining License No. i. IML/B/HO/11131/LR/2  
(Hambantota District) ii. IML/B/HO/115/LR/9

- (c) A clear database of stone deposits and a geological map of the location of deposits had not been prepared in the Hambantota, Anuradhapura, Vavuniya and Kurunegala districts where the audit test checks were carried out. Furthermore, the volume that can be excavated from the abandoned stone deposits had not yet been calculated and incorporated into a database. As a result, the following shortcomings had arisen.
- i. Failure to obtain prior knowledge of the volume of mineral permitted.
  - ii. Failure to make timely comparisons between the amount of minerals that can be mined and the amount of minerals that has been already mined.
  - iii. Failure to support in making decisions of the development schemes.

- (d) A license had been issued to the quarry mentioned in this report without a methodology for preparing a plan to rehabilitate / renovate the relevant Government land and obtaining a rehabilitation bond. Furthermore, it was observed that the quarries of which the mining had been ended, illegal quarries, and the quarries that had been suspended due to violation of licensing conditions, had not been rehabilitated, nor had a methodology been prepared in that connection in the four districts included in the sample subjected to the audit test check.



Mining License, No. IML/B/HO/3711/LR/7  
(Hambantota District)

- (e) The condition that no mining should be carried out under the surface of the ground when quarrying for stone, had been given in the license. Nevertheless, no definition for the surface of the ground level had existed with respect to the quarry. Hence, mining had been done resulting in deep holes on the ground of the quarries. E.g.

District	Mining Licence No.
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Hambantota	i. IML/B/HO/115/LR/9
	ii. IML/B/HO/3711/LR/7
	iii. IML/B/HO/6375/LR/6
	iv. IML/B/HO/11130/LR/2
	v. IML/B/HO/11131/LR/2
	vi. IML/B/HO/670/LR/1

- Anuradhapura
- i. IML/C/HO/N/5160/LR/07
  - ii. IML/C/HO/N/840/LR/10
  - iii. IML/C/ANO/N/0114
  - iv. IML/C/ANO/N/0129

- (f) Although, a mining licence cannot be issued to a public officer in terms of Section 29 (a)(II) of the Mines and Mineral Act No.33 of 1992, the mining licence bearing No.IML/B/Ho/3664/LR/5 had been issued to an officer served in the Divisional Secretariat, Angunukolapelessa, in Hambantota district for a period of 06 years up to 19 December 2017.
- (g) Fifty seven licensees / occupants of 09 Divisional Secretariats in the Anuradhapura District had not been issued an appropriate permit (L.C 78 license) for land use and as it was not possible to calculate taxes for land use, the task of levying taxes had been avoided. The period during which the tax had not been levied from the land users ranged from 01 year to 14 years. Details appear in Schedule 06.
- (h) In terms of Gazette (Extraordinary)No.772/22 dated 24 June 1993 published by the Minister of Environmental Affairs under Section 2 of the National Environmental Act No.47 of 1980, use of the lands which are not in the vicinity of forests and situated in a land area exceeding 01 hectares had been named as the projects stipulated under Section IV (d) of the Environmental Act. Accordingly, having forwarded an environmental impact evaluation report and obtained environmental approval in terms of Section 23 (b) of the Environmental Act, action should be taken in accordance with the directives of the Environmental Authority. Nevertheless, environmental impact evaluation had not been carried out for the quarrying projects examined.

Eg: Hambantota District

Mining Licence No.	Extent of the Land
i IML/B/HO/115/LR/9	6.975 Hectares
ii IML/C/HO/1445/LR/4	4 Acers
iii IML/B/HO/6375/LR/6	3 Acres 02 Roods 14 Perches

### **3.3 Illegal Use of Government Lands**

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The following observations are made.

#### **3.3.1 Registration of Deed of Declaration for the Government Land**

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- (a) In the case of disposal of government-owned land, it is done by way of issuing an annual lease, a long-term lease, or a Grant issued by the government, and the occupant of such land becomes the legal occupant of the land. However, the Government land containing 04 acres situated at Erandugalayaya, Bataatha South which belonged to the Divisional Secretariat, Ambalantota from the year 2003 up to 2018 and thereafter to the Divisional Secretariat, Tangalle in which quarry No.16 was situated had been occupied by a person from the year 2003 while maintaining a quarry industry.
- (b) By the letter No. නිඉකො/හම්/ඉං2/අම්/දී.බදු/13 dated 05 June 2015, the Deputy Land Commissioner, Hambantota had informed the Divisional Secretary, Ambalantota that it was appropriate to issue an annual permit for the above land. Nevertheless, action had not been taken to issue an annual permit even up to 31 October 2019 and as such, an tax had not been recovered to the Government in respect of using the above Government land from the year 2003 to 2019.
- (c) Since the aforesaid person had been using the land over a long period, he had prepared a deed of declaration and registered the same in the Tangalle Land Registry on 14 March 2018. The both Divisional Secretariats had not taken any step in connection with the unauthorized utilization of a Government land over a longer period.



### 3.3.2

#### Illegal Quarries

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The following observations are made in this connection

- (a) In the quarry, which had been operating under the Industrial Mining Licence No. IML/C/HO/1391/LR / 2 in the Okewela Divisional Secretariat Division in the Hambantota District, excavation had been carried out in 0.6227 hectares of government land beyond the boundaries of its privately owned land depicted in the final village plan No. 240. (See photograph) Accordingly, as per the survey reports provided by the Geological Survey and Mines Bureau on 02 August 2018, the amount of stones quarried in government land since 2007 was 10,911 cubes and the value at market price was Rs. 16,366,500. Further, it was not observed in audit that any legal action had been taken in this regard. Similarly, charges had not been levied at Rs.250 per one cube of stones depending on the amount of stone quarried from 2007 to 06 May 2009 as per the Extraordinary Gazette Notification No. 1303/17 dated 28th August 2003 and the amount of charges calculated as mentioned in the Extraordinary Gazette Notification No. 1600/18 dated 06 May 2009 was also not charged on the quantity of stone quarried from 06 May 2009.

In addition, the annual tax payable on the use of government land had not been levied on a government assessment according to Section 215 (6) of the State Land Ordinance.



Industrial Mining Licence No : IML/B/HO/1391/LR/2

- (b) Three persons had maintained an illegal quarry in a Government land containing nearly 02 acres in extent situated at Anjaleegala Grama Niladharee's Division in the Divisional Secretariat Division, Tissamaharama in Hambantota district over a long period and it had been reported according to the report dated 15 October 2019 of the Geological Survey and Mines Bureau that 41,336 cubes of stones had been quarried during that period. Accordingly, action had not been taken to recover the royalty to be recovered by the Geological Survey and Mines Bureau, annual lease rent recoverable in terms of Section 215(6) of the State Land Ordinance for using Government land and the charges specified in the Gazette (Extraordinary) No.1303/17 dated 28 August 2003 and the Gazette Notification No.1600/18 dated 06 May 2009 in respect of collecting forest products, under the Forest Ordinance. According to the physical inspection, the relevant party was unable to establish to the audit as to how explosives were supplied to extract a large quantity of stones illegally in a Government land using explosives without an explosive licence.
- (c) It was revealed according to the relevant file that a certain individual had illegally quarried stones in an area of 45 perches of the Kajugashenwatta Government land depicted as Lot No.137 of the final village plan No.285 in the Grama Niladharee's Division of Beligalla North in the Divisional Secretariat Division, Beliatta. Accordingly, it was observed at the combined field inspection conducted on 14 November 2019 with the participation of audit officers, officers of the Geological Survey and Mines Bureau, land officer and the Grama Niladharee that the boundaries of the land were not apparent, that the premises in which the unauthorized quarrying was carried out could not be recognized and the quantity of stones quarried could not be identified. Nevertheless, the Divisional Secretary had filed a case against the illegal miner in the Tangalle Court taking into account the quantity of unauthorized mining as 945 cubes of stones.

- (d) Action should be taken to obtain a new licence by applying for a renewal of the licence before the expiry of the validity of the licence / recommendation required for the mining work. Nevertheless, three cases were observed in three Divisional Secretariat Divisions in the Anuradhapura District where excavations had been carried out despite the expiry of the validity of the Industrial Mining Licence, Archaeological Recommendation, Explosives Licence and Environmental Permit had expired. It was further observed that the Geological Survey and Mines Bureau had not paid special attention to the quarries of which the licenses had not been renewed. Details appear in Schedule 07.

### **3.4 Impact on Government Revenue**

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#### **3.4.1 Provisions relating to levying charges**

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The following observations are made.

- a) Acts prohibited in any Forest other than a Conservation Forest, Reserved Forest or Village Forest had been published in Section 20 of the Forest Conservation Ordinance No. 16 of 1907 (Cap. 451). The interpretation that “forest means all land at the disposal of the Crown” had been given in Section 78 of the said Ordinance. The Rules made by the Minister of Land and Land Development in terms of the powers vested in him as per Section 8(2) of that Ordinance, had been published in the Gazette Extraordinary, No. 68/14, of the Democratic Socialist Republic of Sri Lanka, dated 26 December 1979. According to the Rule, No. 5(2), the Conservator of Forest may, with the sanction of the Minister, determine the rates to be the fees payable in respect of the collection of forest produce and timber by anyone authorized to do so.

- (b) Furthermore, it is stated that a license should be obtained for the removal of forest product in terms of Rule Nos. 10(1) and 10(2) made by the Minister by virtue of the powers vested in him through the Section 20(1) of the Forest Ordinance as had been published in the said Gazette Notification, and as per Rule No. 20, fees or other payments shall be specified. Moreover, having repealed the said Rule, No. 20 through the Gazette Extraordinary, No. 1600/18 of the Democratic Socialist Republic of Sri Lanka dated 06 May 2009, the substitution that “The Conservator of Forest may, with the sanction of the Minister, determine the rates specified in the Schedule hereto, to be the fees payable in respect of the collection of forest produce and timber”, had been given. As such, when the minerals or forest produce are collected from the Government lands in administration of the Divisional Secretariats, it is verified that the fees mentioned in the said Gazette should be payable to the Government.

#### **3.4.2 Loss of Income**

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- (a) Due to levying charges in less and making calculations less than actually quarried cubes of stones, total revenue of Rs. 551,305,626 to be recoverable as per the aforesaid legal provisions had been lost to government revenue, including Rs. 198,898,250 relating to 06 quarries in 06 Divisional Secretariats of Hambantota district, Rs. 254,408,741 relating to 46 quarries in 07 Divisional Secretariats of Anuradhapura district, Rs. 81,278,190 relating to 27 quarries in 03 Divisional Secretariats of Vavunia district and Rs. 16,973,250 relating to 12 quarries in 04 Divisional Secretariats of Kurunegala district. Details appear in Schedule 08.

(b) A person owning a quarry at the land under the tracing of H/ANG/2006/542 located in the Grama Niladhari division of Debokkawa North, Angunakolapalessa in Hambantota district, had illegally dug out 31772 cubes of stones exceeding the limits set out in the license. The said person had pleaded guilty at the Magistrate Court, Walasmulla under the Case, No. 56536/19. As such, it was observed in audit that a royalty of Rs. 31,447,000 should have been recovered for the said amount of illegally- quarried stones in accordance with the Forest Ordinance and Section 215(6) of the Land Ordinance. Such fees recoverable in terms of Paragraph 10(1) of the Gazette Extraordinary issued on 06 May 2009 in accordance with the Forest Ordinance, can be calculated as follows.

	Amount recoverable
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	Rs.
Rs. 250 up to 50 cubes (50X250)	12,500
Rs. 500 between 51-250 cubes (200 X 500)	100,000
Rs. 750 between 251-1000 cubes (750 X750)	562,500
Rs. 1000 over 1001 cubes (30,772 X 1000)	<u>30,772,000</u>
	<u>31,447,000</u>

- (c) The Industrial Mining License, No. IML/B/HO/8100 had been given for quarrying over an area of 0.723 hectares since the year 2013 at the Grama Niladhari division of Senapura in the Divisional Secretariat of Lunugamwehera. However, the mining license had been issued to be valid until 27 March 2020 under recommendations given by the institutions entrusted to provide recommendations annually for the mining licenses though, no quarrying had been done during that period. According to the measurements obtained by the auditors together with the officers of the Geological Survey and Mines Bureau during the field inspection carried out on 24 September 2019, it was verified by the officers of the latter on the same day that 2134 cubes of stone had been quarried at the said site. Nevertheless, a license for explosives had not been issued by the Controller of Explosives for that site, and it was not revealed in audit as to how explosives had been obtained therefor. Furthermore, as for the stones mined illegally, a sum of Rs. 128,040 being the royalty, remained to be recovered by the Geological Survey and Mines Bureau whilst a Government fee of Rs. 1,809,000 should have been recovered legally by the Divisional Secretary of Lunugamwehera.
- (d) It was pointed out in the field inspection report of the Geological Survey and Mines Bureau dated 18 October 2018 that the mining licensee had illegally quarried 16,005 cubes of stones exceeding the approved limit from the land at Ahatugala in the Divisional Secretariat of Hambanthota. The Geological Survey and Mines Bureau had not taken steps to recover the royalty of Rs. 960,300 to be recovered in regard to the said illegal mining.

- (e) A person from the Koragahawela area in the division of Divisional Secretariat of Angunakolapalessa in Hambantota District had obtained the Mining License, No. IML/B/HO/3664/LR/5 that remained valid until 19 December 2017. In the wake of field inspection carried out with the officers of the Geological Survey and Mines Bureau on 03 January 2019, it was pointed out through the Audit Query, No. SNP-L/HM/A/Angu D.S/2018/PS/31 dated 28 February 2019 and the even numbered reports dated 26 July 2019, that illegal mining was taking place. It was also mentioned in the observation report of the regional mining engineer dated 09 May 2019 that 3550 cubes of stones had been quarried over an area of 1104 square meters (1102 M<sup>2</sup>) in excess of the mining area allowed in the said license. However, no necessary legal action had been taken for the recovery of royalty receivable to the Government amounting to Rs. 213,000 by the Geological Survey and Mines Bureau.
- (f) In terms of Section 215(6) of the State Land Ordinance, in leasing Government lands to the external parties for use, such lands should be leased under a suitable permit and tax should be recovered thereon. Nevertheless, tax for the use of lands had not been so recovered from 63 comprising 08 and 55 occupants in Hambantota and Vavunia districts respectively during certain periods. The period during which the tax was not recovered from those persons had ranged from 4 years to 36 years in Hambantota district and there was a complete waiver of taxes in the Vavuniya district. Details appear in Schedule 09.
- (g) Out of the 37 quarries operating on lands belonging to the Medawachchiya Divisional Secretariat in the Anuradhapura District, collection of annual lease had been commenced only in 20 quarries in the year 2020 and the lease had been collected for the year 2020/2021. The lease had been so collected at 4 per cent based on the Grama Niladhari's gross estimate and the market value had not been taken into account in the calculation. Details appear in Schedule 10.

### 3.5 Use of Explosives.

#### 3.5.1 Quarry Products Expected from the Use of Explosives

The following observations are made.

- a) The amount of stones measured in cubes that could be quarried by using the explosives issued in accordance with Paragraph 2 of the Letter, No. DG/CME/EX/2017/216 of the Director General of Geological Survey and Mines Bureau, dated 10 October 2017, is calculated as follows.

Type of Explosive	Kilograms	Amount of Stones Mined (Cubes)
Black powder	1	01
Water gel/Emulsion	1	02
Ammonium Nitrate	1	02

Accordingly, the licensee in Hambantota district had quarried 31,772 cubes of stones illegally by exceeding the limit set out in the license as mentioned in Paragraph 3.3 of this report whilst observing that explosives had been obtained through illegal means for the 41,336 cubes of stone quarried illegally as mentioned in Paragraph 3.4(b) (1).

- b) As for the quarry maintained at Liyangasthota in the Divisional Secretariat of Ambalanthota under the Mining License No IML/B/HO/11131/LR/2, it was reported to the Audit in the report of the field inspection carried out by the officers of the Geological Survey and Mines Bureau on 16 October 2019 with respect to the total amount of stones quarried up to 16 October 2019 from the date of commencement of the quarry on 23 October 2017, that 12,656 cubes of stone had been quarried. According to the following calculation by taking into account the amount of explosives issued to that quarry mentioned in the Letter, No. DG/CME/EX/2017/216 of the Geological Survey and Mines Bureau, dated 10 October 2017, a number of 52,488 cubes of stones could have been quarried. As such, it is verified that the amount of stones quarried does not tally with the explosives used. Hence, it was not revealed to the Audit as to what purpose that the excess explosives had been used for. Particulars are given below.



Period for which the Explosive Licenses had been Granted	Ammonium Nitrate	Water Gel	Total	Amount of Stones that can be Quarried
-----	-----	-----	-----	-----
	(Kg)	(Kg)	(Kg)	
2018.02.14– 2018.08.13	6,600	1,260	7,860	15,720
2018.08.29– 2019.02.28	9,000	1,200	10,200	20,400
2019.03.06– 2019.09.05	8,028	156	8,184	16,368
	-----	-----	-----	-----
	<u>23,628</u>	<u>2,616</u>	<u>26,244</u>	<u>52,488</u>

The minimum amount of explosives that should have been used on the said 12,656 cubes of stone, is 6,328 Kg, but 26,244 Kg of explosives had been issued to that licensee. Thus, the purpose for which 19,916 Kg of excessive explosives representing 76 per cent of the amount issued had been used, was not revealed.

- c) It is further observed that allowing the illegal use of excessive explosives as mentioned in Paragraphs (a) and (b) above would pose a threat to the national security.
- d) According to the conditions of the industrial mining licenses issued by the Geological Survey and Mines Bureau, quarrying is prohibited by using electric detonators. Nevertheless, 12,600 electric detonators had been issued for the said quarry during the period from 23 October 2017 to 16 October 2019 under the Industrial Mining License, No. IML/B/HO/11131/LR/2 and Explosive License, No. 276387, thus breaching the conditions of the licenses surpassing the authority.

### **3.5.2 Use of Explosives as the basis for the calculation of Royalty**

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The following observations are made.

- a) According to the number of cubes of stone that could be quarried monthly as per the conditions set out in the Industrial Mining License, No. IML/B/HO/11131/LR/2 issued by the Geological Survey and Mines Bureau in the Hambantota district, a number of 17,025 cubes of stones should have been quarried during the period from 23 October 2017 up to 16 October 2019. However, the Geological Survey and Mines Bureau had recovered the royalty for 46,940 cubes of stone. As such, instances were observed in which royalty had been recovered without examining as to whether quarrying had been done in excess of the maximum amount of cubes allowed to be quarried.
  
- b) Considering the amount of explosives issued from the year 2007 up to September 2019 for the quarry at Joolpallama in Thissamaharama, in Hambantota district for which the Explosive License, No. 276389 had been obtained under the Industrial Mining License, No. IML/B/HO/115/LR/09, an amount of 11,803 cubes of stone should have been quarried. Nevertheless, it was stated according to the calculations made based on the measurements obtained during the field inspection carried out by the officers of the Geological Survey and Mines Bureau on 16 October 2019, that about 17,514 cubes of stone had been quarried. As such, according to the calculations made by the Geological Survey and Mines Bureau by taking into account the amount of explosives issued, 5,711 cubes of stone had been quarried in excess.

### 3.6 Physical Examinations

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The following matters were observations during the course of physical examinations.

- (a) According to the conditions set out in the industrial mining licenses granted by the Geological Survey and Mines Bureau, and the environmental protection license issued by the Central Environmental Authority for quarrying, requirements such as, carrying out quarrying according to a preplanned layer system, omission of a stretch of land in length of 5 meters around the site without being quarried, development and proper maintenance of access roads, using a first aid box and safety equipment for use of the workers of the site, taking measures to avoid soil erosion, displaying a copy of the license at the site, and growing trees around the site minimizing loud noises and wind, should have been fulfilled. However, 09 such incidents were observed in the Vavuniya District and one in the Anuradhapura District where the physical inspections were carried out. Details appear in Schedule 11.
- (b) The maximum height or depth which should be followed at the relevant work during quarrying has been specified in the Archaeological Permit. However, no definition or methodology had been developed to identify from which point the relevant height or depth should be considered and in considering the 03 work sites which had physically measured the height/depth from among the work sites inspected in the Anuradhapura District, it was observed that mining had been carried out beyond the height or depth from the ground level and no institution had taken action to monitor the relevant work. Mining had been thus carried out in 03 Divisional Secretariat Divisions in the Anuradhapura District at a depth of 23.75 feet, 35.93 feet and 0.5 to 2.7 meters exceeding the limit. Details are given below.

Serial No.	Industrial Mining Licence No.	Institute which belongs the administrative right of the land	Archeological Licence No.	Validity period of the Archeological Licence	Maximum height or depth specified in the Archeological Licence	Height or depth from the ground level of the excavation site (As per the physical inspection )	Exceeding of the depth
01.	IML/C/ANU/N/0122	Divisional Secretariat, Kekirawa	DARCH/NCP/07/20/DS/KEKIRAWA/QUAARY/EXP-02-01/2014	2019.06.10-2020.06.09	Depth - 50 feet	Depth - 73.75 feet	Depth- 23.75 feet
02.	IML/C/HO/N/2945/LR/09	Divisional Secretariat, Kahatagasdigi liya	DARCH/AP/EXP/02/DS07/16/2018	Full time	Depth - 10 feet	Depth- 45.93 feet	Depth - 35.93 feet
03.	IML/C/ANU/N/0129	Divisional Secretariat, Tirappane	DARCH/NCP/07/20/DS/THIRAPPANE/QUARRY/EXP/02/03/2015	Full time	Depth - 10 meters	Height of 05 sites were physically examined and 04 of them were in a range 10.5 - 12.7 m	From 0.5 meters to 2.7 meters.

- (c) Although a record on the daily explosions should be maintained at the site in accordance with the terms of the Industrial Mining Licence issued by the Geological Survey and Mines Bureau, it was observed that such a record had not been maintained in 16 work sites inspected in 08 Divisional Secretariat Divisions. Accordingly, due to the non-updating of such information, it had been allowed to carry out excessive excavations, misuse of explosives, loss of Royalty and to carry out excessive mining, thus creating problems for both human life and the environment. Details appear in Schedule 12.
- (d) In accordance with the terms of the Industrial Mining Licence, the unstable boulders in the mining site and stones that remained unstable due to previous blasts should be removed before resumption of blasting to ensure the safety of the workers, whereas it had not been so done in 10 work sites inspected in 3 Divisional Secretariat Divisions. Details appear in Schedule 13.

- (e) Although safety equipment should be provided for the site workers in accordance with the terms of the Industrial Mining Licence, it was observed in the inspection that this requirement had not been met at the 06 mining sites in three Divisional Secretariat Divisions.

Eg:

<b>Serial No.</b>	<b>Mining Licence No.</b>	<b>Institute which holds the administrative right of the land</b>
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1	IML/C/ANU/N/0122	Divisional Secretariat, Kekirawa
2	IML/C/ANU/N/0029	Divisional Secretariat, Nachchaduwa
3	IML/C/HO/N/4385/LR/08	Divisional Secretariat, Nachchaduwa
4	IML/D/ANU/N/0050	Divisional Secretariat, Nachchaduwa
5	IML/C/HO/N/1928/LR/09	Divisional Secretariat, Nachchaduwa
6	IML/C/ANU/N/0052	Divisional Secretariat, Thirappane

- (f) According to the terms of the Industrial Mining Licence, blasting should take place between 09.00 am and 04.00 pm, whereas explosions had taken place on 07 October 2020 at 04.15 pm at the work site belonging to the Industrial Mining Licence IML/C/ANU/N/0127 in the examined Padaviya Divisional Secretariat Division.



### **3.7 Environmental Impact and other Effects**

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The following observations are made.

- (a) According to restriction on powers to issue licenses under Section 30 of the Mines And Minerals Act, No. 33 of 1992, a mining license should not be issued for any land situated within such distance of a powerline, express way, thoroughfare, airport, public building, and a lake, stream or a tank or bund within the meaning of the Crown Lands Ordinance. A methodology should have been prepared in that connection based on the distance prescribed by the Ministers in charge of the relevant subjects mentioned above, but it had not been done so. Further, when recommendation were given for the land, attention had not been drawn on such matters. Accordingly, the site IML No: IML/B/HO/115/LR/09 had been located in Kodigahawewa reserve in the Grama Niladhari division of Joolpallama belonging to the Divisional Secretariat of Thissamaharama in Hambantota district. As such, the lake remained covered with fine silt, thus minimizing the capacity of the lake and the reserved area of the lake had been posed with severe environmental issues due to improper activities perpetrated in the reserve.
  
- (b) As for the sites inspected, large water holes had formed at the sites that had either been abandoned or quarrying was in progress. There existed the risk of wild animals, such as cattle and wild elephants, falling into those holes when they roamed in search of water. Such water holes becoming the breeding ground for mosquitoes, posed health risks as well.

#### 04. Recommendations

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- a) Identification of the locations of mineral resources at the divisional secretariat level, assessment of the mineral content of those locations, and maintenance of documented records thereon.
- b) When approval is sought for a quarry to be maintained at a land owned by the Government or a private land, the ownership of the land should be resolved through the village plan or the title report in case of lands with deeds, or other legal documents, thus recommending to obtain the approval / recommendation from the relevant public institution.
- c) It is suitable that the Divisional Secretary responsible for the Government-owned lands in his division, and the officers of the public institutions vested with the ownership of minerals should, in coordination, ensure the proper implementation of the existing mechanisms of control in order to secure the minerals or other assets existing at such lands by avoiding from being misused.
- d) Due to lack of a consistent methodology to calculate the amount of stones quarried in order to recover the royalty and the Government charges in terms of Mines and Minerals Act and the Forest Ordinance, it is suitable that a methodology comprising a technology based calculation and an evaluation, be introduced.
- e) When a government-owned land is given on lease for quarrying, it is suitable to fix boundary markers at every bending point indicated in the survey plan whilst the geological locations of those points should be fixed in a manner that the coordinates won't be unfixed.
- f) It is observed that the calculation of stones that can be quarried by using electronic distance meters or other technical method thereby computing the economical value thereof, is a scientific methodology . Furthermore, it is also suitable to examine as to whether stones had been quarried in relation to the explosives actually issued within a certain frame or yearly basis, and whether the royalties have been recovered.

- g) Considering the risk on national security due to illegal use of explosives and the issue of explosives in excess for the quarries, it is suitable to draw attention thereon whilst further formalizing the existing methodology for supervision in coordination with the institutions involved in the use of explosives.
- h) It is suitable to obtain an acceptable restoration plan from the quarry owners whilst taking action to enter into an agreement on the implementation of the plan, or obtain a restoration surety or bond in view of minimizing the risk on the environment.
- i) Exploration and identification of the quarries abandoned or filled with water at the lands owned by the Government after being used. It is suitable to take measures to convert such quarries into places favorable to the animals and the environment.
- j) It is suitable to introduce a methodology in order to identify the so called ground level mentioned in the mining license thus providing a definition so that the “ground level” can be located at the site of the quarry.
- k) The royalty should be recovered by taking into account the accurate market price of the stone being quarried through a proper survey, thus enabling making timely adjustments.
- l) It is necessary to maintain an up-to-date register with information on the licensees violating the conditions of the license. Attention should be drawn on activating the process of reprimanding, imposing fines, and denial of licenses in regard to such licensees.
- m) It is suitable to determine and introduce the distances with respect to granting mining licenses for the lands situated within such distance of a powerline, road, thoroughfare, airport, public building, and a lake, stream or a tank or bund.
- n) When an annual license is issued for a land that had been used for quarrying over an extensive period without obtaining annual licenses, it is suitable to take decisions on the possibility of recovering the fees and fines in respect of the preceding years.



- o) The necessity for adherence to the relevant gazette notification in timely manner when the fees of the Government payable for the quarries are recovered by the Divisional Secretariats.

Eg; Gazette Extraordinary, No. 1600/18 of the Democratic Socialist Republic of Sri Lanka, dated 06 May 2009 and the subsequent amendments.

W. P. C. Wickramaratne

Auditor General.

3) December 2021.

**Schedule 01**

**Referene to Audit Paragraph :- 3.1 (a) (ii)**

**Non-installation of boundary posts in accordance with the tracing of the land-  
Anuradhapura District**

S.No.	Industrial Mining Licence No.	Institute that owns administrative right of the land.	Extent of the Land Hectares	Extent of land approved for mining Hectares	Number of boundary posts to be erected as per the tracing of the proposed land for mining	Number of boundary posts erected on the mining land	Number of non-erected boundary posts as a percentage
01.	IML/C/HO/N/77 52/LR/05	Divisional Secretariat, Kekirawa.	1.1868	1.1868	10	00	100
02.	IML/C/ANU/N/ 0061	Divisional Secretariat, Kekirawa.	1.3933	1.3933	14	00	100
03.	IML/C/HO/N/36 9/LR/09	Divisional Secretariat, Kekirawa.	0.4358	0.4358	-	00	100
04.	IML/C/ANU/N/ 0122	Divisional Secretariat, Kekirawa.	1.5315	1.5315	10	02	80
05.	IML/CHO/N/51 60/LR/07	Divisional Secretariat, Mihinthalaya.	0.3063	0.3063	04	00	100
06.	IML/C/ANU/N/ 0029	Divisional Secretariat, Nachchaduwa.	1.5105	1.5105	09	00	100

07.	IML/C/HO/N/84 0/LR/10	Divisional Secretariat, Nachchaduwa.	0.8930	0.8930	16	00	100
08.	IML/C/ANU/N/ 0114	Divisional Secretariat, Nachchaduwa.	1.7673	0.2500	14	00	100
09.	IML/C/HO/N/96 53/LR/2	Divisional Secretariat, Kahatagasdigiliya.	0.3497	0.3497	04	00	100
10.	IML/C/ANU/N/ 0009	Divisional Secretariat, Padaviya.	0.5670	0.5670	05	00	100
11.	IML/C/ANU/N/ 0071	Divisional Secretariat, Thirappane.	0.2023	0.2023	10	00	100

Schedule 02

Reference to Audit Paragraph :- 3.1 (a) (iii)

**Non-installation of boundary posts in accordance with the tracing of the land –  
Vavuniya District**

<b>Industrial Mining Licence No.</b>	<b>Extent of the Land Hectares</b>	<b>Extent of land approved for mining Hectares</b>	<b>Number of boundary posts to be erected as per the tracing of the proposed land for mining</b>	<b>Number of boundary posts erected on the mining land</b>	<b>Number of non-erected boundary posts as a percentage</b>
IML/C/HO/N/13546	1.000	1.000	04	03	25
IML/C/VAV/N/012	1.000	1.000	06	03	50
IML/C/VAV/N/013	1.000	1.000	11	05	54
IML/C/VAV/N/025	1.000	1.000	05	04	20
IML/C/HO/N/12251/LR/1	0.8282	0.8282	09	04	55
IML/C/VAV/N/036	1.8105	1.2977	07	04	43
IML/C/VAV/N/017	1.000	1.000	07	04	43

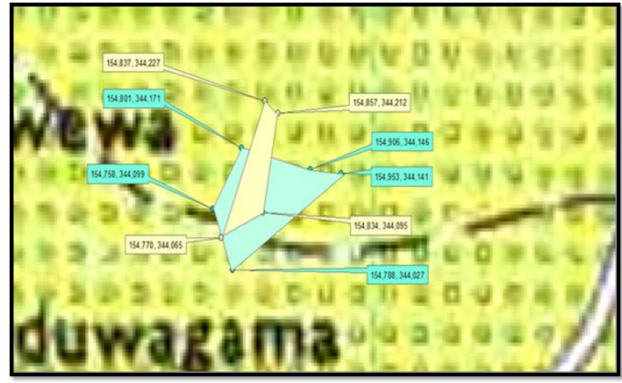
Schedule 03

Reference to Audit Paragraph :- 3.1 (d)

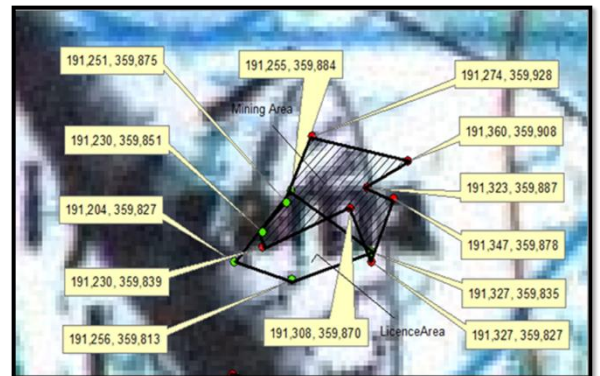
**Carrying out mining exceeding the approved limit – Anuradhapura District**

Industrial Mining Licence	Divisional Secretariat,	Extent of land where mining had been done exceeding the grid limits (Hectares)	Photograph
i. IML/C/HO/N/7752/LR/05	Kekirawa	0.1270	
ii. IML/C/HO/N/5160/LR/00 7	Mihinthale	0.1501	

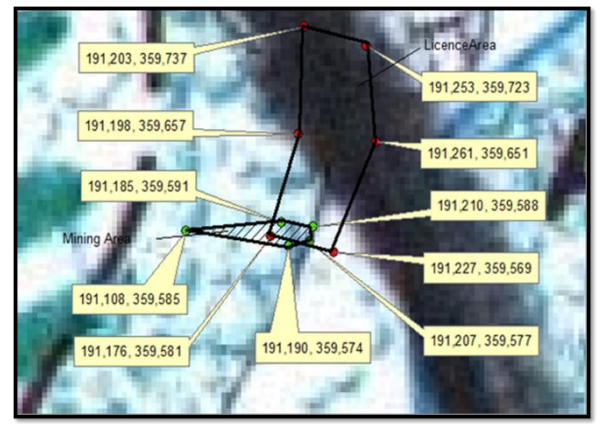
iii. IML/C/ANU/N/0029 Nachchaduwa 0.1985



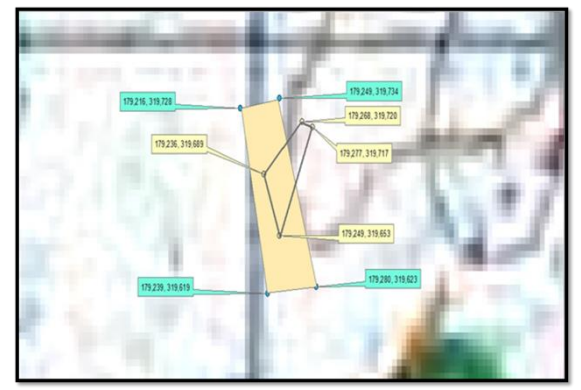
iv. IML/C/HO/N/2945/LR/09 Kahatagasdigi liya 0.4882



v. IML/C/HO/N/13435 Kahatagasdigi liya 0.0708



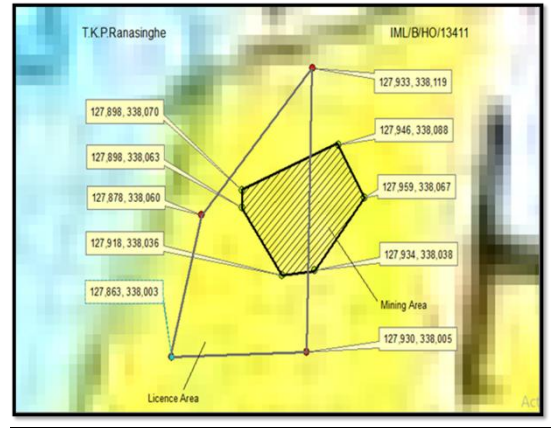
vi. IML/C/ANU/N/0009 Padaviya 0.2640



vii. IML/B/HO/N/13411

Nochchiyaga  
ma

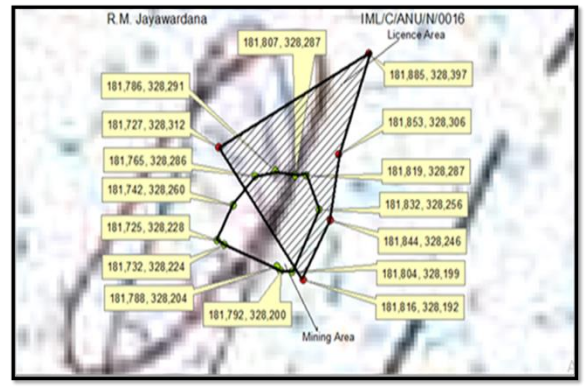
0.0855



viii. IML/C/ANU/N/0016

Thirappane

0.2835



1.6676

Schedule 04

Reference to Audit Paragraph :- 3.2.1 (b)

**Levy of annual tax at 04 per cent of the undeveloped value**

Divisional Secretariat	Grama Niladhari Division	Name of the land	Undeveloped value of the land for which tax is levied	Extent of land	Tracing No.	The period for which the tax was levied
			Rs.			
<b><u>Hambantota District</u></b>						
Lunugamvehera	Senapura	Morapanakanda	2,587,000	Hec. 0.7230	H/LNG/2008/107	
Ambalantota	Liyangastota		4,000,000	Acres. 02, Rood. 01, Per. 32	H/LCOM/AMB/201 6/11	
Ambalantota	Liyangastota		3,835,000	Acres 02, Rood. 01, Per. 23.42	H/LCOM/AMB/201 6/12	



Ambalantota	Liyangastota	5,740,000	Acres 03, Rood 02, Per 14	Measurement number 2007/38
Tissamaharama	Julpallama	2,750,000	Hec. 6.975	H/TSS/95/274
Anganakolapelessa	Suriyapokuna		A - Rood 01, Per. 28.51 B - Acre 01, Rood 02, Per 13.7	LC/ANG/2013/25
Anganakolapelessa	Debokkawa North	750,000	Hec. 0.6069	H/ANG/2006/542
Anganakolapelessa	Suriyapokuna		Hec. 0.8097	LC/ANG/2012/30

**Kurunegala District**

Pannala	Elibichchiya	15,000	Per.25.3	12,350 19,200	2016 – 2020
Pannala	Elibichchiya	15,000	Per.20	10,000	2016 – 2020
				15,000	

Pannala	Elibichchiya	Dekaduwala Mukalana	15,000	Rood. 01 Per. 5.5	12,300 11,700	2015 – 2020
Pannala	Elibichchiya	Dekaduwala Mukalana	15,000	Rood. 01 Per. 36	15,000	2015 – 2020
Pannala	Maholawa	Maholawa	15,000	Per.40	15,000	2019
Mahawa	Diwullewa	Government Land	12,350	Hec. 01	15,000	2014 – 2017
Mahawa	Diwullewa	Linagalawatta	19,200			2018 – 2020
Mahawa	Diwullewa	Government Land	10,000	Hec. 0.0506		2017
Mahawa	Diwullewa	Government Land	15,000			2018 – 2020
Mahawa	Diwullewa	Government Land	12,300	Hec. 0.1042		2014 – 2017
Mahawa	Diwullewa	Government Land	11,700			2018 – 2020
Mahawa	Diwullewa	Government Land	15,000	Hec. 0.0215		2018 – 2020
Mahawa	Diwullewa	Government Land	15,000	Hec.		2018 – 2020
Mahawa	Diwullewa	Government Land	15,000	Per. 25		2019 – 2020
Rasnayakapura	Diwullewa	Government Land	10,000	-		2015
Rasnayakapura	Diwullewa	Government Land	14,000			2016
Rasnayakapura	Diwullewa	Government Land	21,000			2018 – 2020

Rasnayyakapura	Government Land	70,000 Acers. 02	2017
		105,000	2018 - 2020
Rasnayyakapura	Government Land	70,000 Acers. 02	2017
		105,000	2018 – 2020
Rasnayyakapura	Government Land	10,000 Per. 38	2015
		13,200	2016
		12,000	2017
		20,000	2018 – 2020

Schedule 05

Reference to Audit Paragraph:- 3.2.1 (c)

**Books and Registers not maintained regarding quarries – Vavunia District**

Licence No. -----	Books, records and registers that not maintained -----
i. IML/C/HO/N/13546	Employees Salary Register, Stock registers on stone products, Register of Employees Information.
ii. IML/C/VAV/N/012	Stock registers on stone products, Register of Employees Information.
iii. IML/C/VAV/N/013	Stock registers on stone products, Register of Employees Information.
iv. IML/C/VAV/N/025	Employees Salary Register, Stock registers on stone products, Register of Employees Information.
v. IML/C/HO/N/12251/LR/1	Employees Salary Register, Stock registers on stone products, Register of Employees Information, Register on explosives.
vi. IML/C/VAV/N/017	Employees Salary Register, Stock registers on stone products, Register of Employees Information, Register on explosives.
vii. IML/C/VAV/N/005	Employees Salary Register, Stock registers on stone products, Register of Employees Information.
viii. IML/C/VAV/N/036	Employees Salary Register, Stock registers on stone products, Register of Employees Information.

Schedule 06

Reference to Audit Paragraph :- 3.2.2 (g)

**Details of non-issuance of appropriate permits for land use and non-levy of tax on land use**

Serial No.	Mining Licence No.	The year in which the quarry industry was commenced (Year of obtaining the original license from the Geological Survey and Mines Bureau)	Period for which licence had not been obtained	Time of not obtaining the licence (Year)
<b><u>01. Divisional Secretariat - Medawachchiya</u></b>				
i.	IML/B/HO/6641	2012.01.11	2012-2020	08
ii.	IML/B/HO/12963	2019.05.31	2019-2020	03
iii.	IML/C/ANU/N/0049	2018.11.28	2018-2020	02
iv.	IML/C/ANU/N/0042	2009	2009-2019	10
v.	IML/B/HO/12565	2019.01.01	2019-2020	01
vi.	IML/B/HO/12790	2019.03.22	2019-2020	01
vii.	IML/C/HO/N/2486	2017.04.25	2017-2020	03
viii.	IML/B/HO/12565	2019.12.30	2019-2020	01
ix.	IML/B/HO/4118	2015.02.13	2015-2020	05
x.	IML/C/ANU/N/0107	2009.05.06	2009-2020	11
xi.	IML/B/HO/9271	2017.03.22	2017-2020	03
xii.	IML/B/HO/11395	2018.01.03	2019-2020	01
xiii.	IML/B/HO/138	2009.10.06	2009-2020	11
xiv.	IML/C/HO/N/13507	2019.11.26	2019-2020	01
xv.	IML/C/ANU/N/110	2019.12.21	2009-2020	11

xvi.	IML/B/HO/10427	2019.02.14	2009-2020	01
xvii.	IML/C/HO/957	2017.12.08	2017-2020	03
xviii.	IML/B/HO/3053/LR/08	2015.06.17	2015-2020	05
xix.	IML/C/HO/053	2014.12.24	2014-2020	06
xx.	IML/C/ANU/N/0015	2017.05.19	2017-2020	03

## **02. Divisional Secretariat - Kahatagasdigiya**

xxi.	IML/C/HO/9653	2015.10.06	2015-2020	05
xxii.	IML/C/ANU/H/0083	2009.09.15	2009-2020	11
xxiii.	IML/B/HO/10218	2016.12.30	2016-2019	03
xxiv.	IML/C/HO/2495	2006.03.05	2009-2019	03
xxv.	IML/B/HO/13063	2017.02.22	2017-2019	02
xxvi.	IML/C/HO/9322	2006.10.25	2009-2016	07
xxvii.	IML/C/HO/2945	2019.02.08	2019-2020	01

## **03. Divisional Secretariat - Nuwaragam palatha Central**

xxviii.	IML/C/HO/256	2008.07.08	2008-2018	10
xxix.	IML/C/HO/4723/LR/05	2011.06.22	2011-2020	09
xxx.	IML/C/HO/3910/LR/03	2010.09.20	2010-2014	04

## **04. Divisional Secretariat - Mihintale**

xxxii.	IML/C/HO/2313	2019.04.28	2009-2020	11
xxxii.	IML/C/HO/5160	2011.09.27	2011-2019	08

### **05. Divisional Secretariat - Kekirawa**

xxxiii.	IML/A/HO/N/518/LR/02	2013	2013-2019	05
xxxiv.	IML/B/HO/7252	2013.12.27	2013-2020	07
xxxv.	IML/B/HO/3480/LR/03	2018.07.11	2018-2021	03
xxxvi.	IML/C/HO/369	2008.07.30	2008-2019	11
xxxvii.	IML/B/HO/11956	2016.06.03	2016-2019	03

### **06. Divisional Secretariat - Nachchaduwa**

xxxviii.	IML/C/HO/840/LR/10	2008.10.01	2008-2020	12
xxxix.	IML/C/ANU/N/114	2013.02.06	2013-2020	07
xl.	IML/C/ANU/N/0029	2009.02.24	2009-2021	12
xli.	IML/C/HO/1928	2009.03.05	2009-2020	11
xlii.	IML/D/ANU/N/0050	2011.10.19	2011-2021	10
xliii.	IML/C/HO/4385	2011.02.02	2011-2019	08
xliv.	IML/C/HO/11739	2018.04.25	2018-2020	02
xlv.	IML/C/ANU/N/0062	2008.09.05	2008-2021	13
xlvi.	IML/C/HO/839	2008.09.30	2008-2018	12

### **07. Divisional Secretariat - Tirappane**

xlvii.	IML/D/ANU/N/0071	2015.10.12	2015-2020	05
xlviii.	IML/C/HO/8447	2014.11.14	2014-2020	06
xliv.	IML/C/HO/936	2008.08.18	2008-2020	12
1.	IML/B/HO/7397	2013.08.02	2013-2021	08
li.	IML/B/HO/3068	2010.06.09	2010-2021	11
lii.	IML/C/HO/3068	2009.03.19	2009-2020	11

lii.	IML/B/HO/11441	2018.01.16	2018-2020	02
liv.	IML /D/ANU/N/0059	2019.01.10	2019-2020	01
lv.	IML/B/HO/8587	2015.02.08	2015-2020	05
lvi.	IML/C/HO/ANU/9060	2015.10.13	2015-2020	05

**08. Divisional Secretariat - Padaviya**

lvii.	IML/C/HO/8213	2014.07.28	2014-2021	07
lviii.	IML/C/ANU/H/113	2011.10.31	2011-2021	10
lix.	IML/C/ANU/N/117	2007.08.21	2007-2021	14
lx.	IML/C/ANU/N/0065	2009.02.06	2009-2020	11
lxi.	IML/C/HO/13560	2019.12.23	2019-2020	01
lxii.	IML/C/HO/1225	2008.11.18	2008-2021	13

**09. Divisional Secretariat - Nochchiyagama**

lxiii.	IML/B/HO/13411	2019.10.15	2019	01
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Schedule 07

Reference to Audit Paragraph :- 3.3.2 (d)

**Carrying out mining without a valid license**

- |  |    |  |
|--|----|--|
| 01. Industrial Mining Licence No.                                    | -: | IML/C/HO/640/LR/10                             |
| The institution which holds the administrative ownership of the land | -: | Divisional Secretariat, Nachchaduwa            |
| Expired Licence / Recommendation                                     | -: | Industrial Mining Licence                      |
| Expiry date  | -: | 2020/09/27                                     |
| Date of last excavation  | -: | There is evidence of recent mining             |
| Other observations   | -: | Quarried stone was piled up in the mining site |

**Photograph**



02. Industrial Mining Licence No. -: IML/B/HO/13411
- The institution which holds the administrative ownership of the land -: Divisional Secretariat, Nochchiyagama
- Expired Licence / Recommendation -: Archaeological recommendation, explosives permit
- Expiry date -: Archaeological recommendation - 2020/07/26  
Explosives permit - 2020/05/11
- Date of last excavation -: 2020/10/02
- Other observations -: -

**Photograph**



03. Industrial Mining Licence No. -: IML/C/ANU/N/0071
- The institution which holds the administrative ownership of the land -: Divisional Secretariat, Tirappane
- Expired Licence / Recommendation -: Environmental license
- Expiry date -: 2020/01/10
- Date of last excavation -: There is evidence of recent mining
- Other observations -: -

**Photograph**



Schedule 08

Reference to Audit Paragraph :- 3.4.2 (a)

**Arrears of government fees to be recovered by the Divisional Secretariats**

Year	The amount of granite cubes for which government charges were levied	Government fees to be charged (as per Gazette Notification 1600/18)	Government charges recovered	Government charges to be recovered further	Total
		Rs.	Rs.	Rs.	Rs.
<b><u>Hambantota District</u></b>					
<b>01. <u>Divisional Secretariat Division, Angunakolapelessa</u></b>					
<b>(i) <u>IML/B/HO/061/LR/8 (Quarry in Debokkawa Grama Niladhari Division)</u></b>					
2010/11	1,344	1,019,000	30,000	989,000	
2011/12	2,238	1,913,000	45,000	1,868,000	
2012/13	1,452	1,127,000	30,000	1,097,000	
2013/14	1,058.5	733,500	105,000	628,500	
2015/16	780	510,000	30,000	480,000	
2016/17	1,430	1,105,000	30,000	1,075,000	
2017/18	24,570	24,245,000	90,000	<u>24,155,000</u>	30,292,500
<b>(ii) <u>IML/B/HO/7054/LR (Quarry in Suriyapokuna Grama Niladhari Division)</u></b>					
2014/15	1,339	1,014,000	60,000	954,000	
2015/16	820	540,000	60,000	480,000	
2016/17	1,800	1,475,000	120,000	1,355,000	
2018/19	8,900	8,575,000	-	<u>8,575,000</u>	11,364,000

**(iii) IML/B/HO/3664/LR/05**

2010/11	52.5	13,750	30,000	(16,250)	
2011/12	1,327.5	1,002,500	30,000	956,250	
2012/13	1,500	1,175,000	30,000	1,145,000	
2014/15	890	592,500	30,000	562,500	
2015/16	1,452	1,127,000	30,000	1,097,000	
2016/17	640	405,000	30,000	<u>375,000</u>	4,119,500

**02. Divisional Secretariat Division, Tissamaharama**

**IML/B/HO/115/LR/9**

2009	150	62,500	37,500	25,000	
2010	200	87,500	22,500	65,000	
2011	450	262,500	45,000	217,500	
2012/13	744	483,000	15,000	468,000	
2013/14	1440	1,115,000	45,000	1,070,000	
2015/16	730	472,500	30,000	442,500	
2016/17	1096	771,000	15,000	756,000	
2017/18	724	468,000	15,000	<u>453,000</u>	3,497,000

**03. Divisional Secretariat Division, Ambalantota**

**(i) H/LCOM/AMB/2016/12/ Under Tracings**

2017/18	12,720	12,395,000	-	12,395,000	
2018/19	31,220	30,895,000	-	<u>30,895,000</u>	43,290,000

**(ii) H/LCOM/AMB/2016/11/ Under Tracings**

2017/18	15,720	15,395,000	-	15,395,000	
2018/19	31,220	30,895,000	-	<u>30,895,000</u>	46,290,000

**(iii) IML/B/HO/6375/LR/6**

2014	1401	1,076,000	-	1,076,000	
2016	8823	8,498,000	30,000	8,468,000	
2017	1230	905,000	-	905,000	
2018	244	109,500	-	<u>109,500</u>	10,558,500

**(iv) IML/B/HO/9307/LR/2**

2010	150	62,500	15,000	47,500	
2016/17	790	517,500	36,000	481,500	
2019	240	95,000	24,000	<u>83,500</u>	612,500

**04. Divisional Secretariat Division, Hambantota**

**(i) IML/B/HO/3711/LR/7**

2010/11	1,500	1,175,000	60,000	1,115,000	
2011/12	1,497.5	1,172,500	15,000	1,157,500	
2012/13	1,446	1,121,000	45,000	1,076,000	
2013/14	1,390	1,065,000	30,000	1,035,000	
2015/16	1,440	1,115,000	105,000	1,010,000	
2016/17	11,888	11,563,000	175,000	11,388,000	
2017/18	20,050	19,725,000	300,000	<u>19,425,000</u>	36,206,500

**(ii) IML/B/HO/670/LR/01**

2017	250	112,500	25,000	<u>87,500</u>	87,500
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**05. Divisional Secretariat Division, Weeraketiya**

**IML/B/HO/3051/LR**

2010/11	306	154,500	-	154,500	
2016/17	4777	4,452,000	60,000	4,392,000	
2017/18	1200	875,000	-	<u>875,000</u>	5,421,500

**06. Divisional Secretariat Division, Tangalle**

**IML/B/HO/1445/LR/4**

2011/12	621	390,750	-	390,750	
2012/13	1476	1,151,000	-	1,151,000	
2013/14	1476	1,151,000	-	1,151,000	
2014/15	1576	1,251,000	-	1,251,000	
2015/16	1860	1,535,000	15,000	1,520,000	
2016/17	1540	1,215,000	30,000	1,185,000	
2018/19	780	510,000	-	<u>510,000</u>	<u>7,158,750</u>
					<u>198,898,250</u>

**Anuradhapura District**

**07. Divisional Secretariat Division,, Kahatagasdigiliya**

**i. IML/C/HO/9653**

2016	366	199,500	-	199,500	
2017	369	201,750	25,100	176,650	
2018	310	157,500	18,750	<u>138,750</u>	514,900

**ii. IML/C/AHU/N/0083**

2019	26001	2,275,100	25,000	<u>2,250,100</u>	2,250,100
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**iii. IML/B/HO/102/8**

2017	4,3222	3,997,000	168,750	3,828,250	
2018	4,478	4,153,000	240,000	3,913,000	
2019	720	465,000	-	<u>465,000</u>	8,206,250

**iv. IML/B/HO/13063**

2016	3800	3,475,000	-	3,475,000	
2017	2358	2,033,000	287,500	1,745,000	
2018	4242	3,917,000	150,000	3,767,000	
2019	7571.32	6,946,320	300,000	<u>6,646,320</u>	15,633,320

**v. IML/C/HO/2945**

2019	3209	2,884,000	75,000	<u>2,809,000</u>	2,809,000
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**vi. IML/C/HO9322**

2010	3,325.50	3,000,500	-	3,000,500	
2011	2,710.00	2,385,000	-	2,385,000	
2012	7,130.00	6,805,000	-	6,805,000	
2013	4,230.00	3,905,000	-	3,905,000	
2014	3,160.00	2,835,000	-	<u>2,835,000</u>	18,930,500

**08. Divisional Secretariat Division, Tirappane****(i) IML/D/ANU/N/0071**

2016	197.5	86,250	13,000	73,250	
2018	69.0	22,000	7,500	<u>14,500</u>	87,750



<b>(ii) IML/C/HO/8447</b>					
2015	1178	853,000	118,750	734,250	
2016	1161	836,000	56,250	779,750	
2017	856	567,000	87,500	479,500	
2018	488	291,000	50,000	241,000	
2019	282.66	136,995	18,750	<u>118,245</u>	2,352,745
<b>(iii) IML/C/HO/936</b>					
2015	537.00	327,750	35,625	292,125	
2016	767.50	500,625	82,500	418,125	
2017	1,114.50	789,500	88,750	700,750	
2018	533	324,750	56,250	268,500	
2019	245	110,000	1,875	<u>108,125</u>	1,787,625
<b>(iv) IML/B/HO/7397</b>					
2015	2378	2,053,000	250,000	1,803,000	
2016	4299	3,974,000	393,750	3,580,250	
2017	3759	3,434,000	412,500	3,025,500	
2018	3988	3,663,000	600,000	3,063,000	
2019	2709	2,384,000	450,000	<u>1,934,000</u>	13,405,750
<b>(v) IML/B/HO/5068</b>					
2015	2702	2,377,000	187,500	2,189,500	
2016	1817	1,492,000	225,000	1,267,000	
2017	1640	1,315,000	300,000	1,015,000	
2018	5720	5,395,000	450,000	4,945,000	
2019	2881.50	2,556,500	250,000	<u>2,306,500</u>	11,723,000

**(vi) IML/C/HO/3068**

2015	1050.50	725,500	106,500	619,000	
2016	552.50	339,375	56,250	283,125	
2017	304.50	153,375	46,125	107,250	
2018	187.50	81,250	28,125	<u>53,125</u>	1,062,500

**(vii) IML/B/HO/11441**

2018	540	330,000	93,750	236,250	
2019	900	600,000	159,375	<u>440,625</u>	676,875

**(viii) IMLB/HO/11441**

2019	434.50	250,875	-	<u>250,875</u>	250,875
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**(ix) IML/B/HO/8587**

2015	248	111,500	15,000	96,500	
2016	1513.50	1,188,500	90,000	1,098,500	
2017	1803	1,478,000	271,250	1,206,750	
2018	1220	895,000	150,000	745,000	
2019	1481.98	1,156,980	204,375	<u>952,605</u>	4,099,355

**09. Divisional Secretariat Division, Kekirawa**

**(i) IML/B/HO/7252**

2014	682	436,500	87,500	349,000	
2015	496	297,000	50,000	247,000	
2016	496	297,000	50,000	247,000	

2017	613	384,750	62,500	322,250	
2018	490	292,500	50,000	242,500	
2019	122	48,500	12,500	<u>36,000</u>	1,443,750

**(ii) IML/B/HO/3480/6R/03**

2016	4030	3,705,000	435,000	3,270,000	
2017	8054	7,729,000	1,247,000	6,482,000	
2018	6000	5,675,000	728,000	4,947,000	
2019	5445	5,120,000	300,000	<u>4,820,000</u>	19,519,000

**(iii) IMLB/HO/11956**

2019	180	77,500	-	<u>77,500</u>	77,500
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**(iv) IML/C/HO/369**

2014	1719.50	1,392,500	145,000	1,247,500	
2015	419.50	239,625	40,000	199,625	
2016	534	325,500	68,000	257,500	
2017	177	76,000	12,500	63,500	
2018	236.50	105,750	16,250	89,500	
2019	306.25	154,687	12,500	<u>142,187</u>	1,999,812

10. Divisional Secretariat **Division, Mihintale**

**(i) IML/C/HO/2313**

2015	1281	956,000	87,500	868,500	
2016	2116	1,791,000	262,500	1,528,500	

2017	3162	2,837,000	413,125	2,423,875	
2018	1360	1,035,000	258,750	776,250	
2019	2180	1,855,000	131,250	<u>1,723,750</u>	7,320,875

**(ii) IML/C/HO/5160**

2015	488	291,000	37,500	253,500	
2016	723	467,250	68,750	398,500	
2017	998	673,500	118,750	554,750	
2018	0	-	60,000	(60,000)	
2019	927.25	620,437.50	45,000	<u>525,437.50</u>	1,672,187.50

**11. Divisional Secretariat Division, Medawachchiya**

**(i) IML/B/HO/5641**

2016	550	337,500	131,250	206,250	
2017	1086	755,000	121,875	633,125	
2018	1442	1,117,000	253,125	863,875	
2019	1339.50	1,014,500	131,250	<u>883,250</u>	2,586,500

**(ii) IML/B/HO/12963**

2019	625	393,750	125,000	<u>268,750</u>	268,750
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**(iii) IML/C/ANU/H/0049**

2019	1284	959,000	107,500	<u>771,500</u>	771,500
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**(iv) IML/C/ANU/N/0042**

2019	3342	3,017,000	247,000	<u>2,770,000</u>	2,770,000
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**(v) IML/B/HO/12090**

2019	322	166,500	130,000	<u>36,500</u>	36,500
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**(vi) IML/B/HO/9132**

2016	1691.50	1,366,500	262,500	1,104,000	
2017	2024	1,699,000	365,625	1,333,375	
2018	2118	1,793,000	343,500	1,449,500	
2019	1699	1,374,000	175,000	<u>1,199,000</u>	5,085,875

**(vii) IML/C/ANU/N/0107**

2016	1568	1,243,000	246,125	996,875	
2017	504	303,000	231,250	71,750	
2018	545	333,750	112,500	221,250	
2019	1176.65	851,650	75,000	<u>776,650</u>	2,066,525

**(viii) IML/C/ANU/N/0086**

2016	2397.50	2,072,500	290,625	1,781,875	
2017	1370	1,045,000	306,250	738,750	
2018	4394	4,069,000	617,500	3,451,500	
2019	2834.75	2,509,750	337,500	<u>2,172,250</u>	8,144,375

**(ix) IML/B/HO/9271**

2018	4890	4,565,000	1,150,000	3,415,000	
2019	6184.29	5,859,290	350,000	<u>5,509,290</u>	8,924,290

**(x) IML/B/HO/11395**

2018	1696	1,371,000	228,125	1,142,875	
2019	960	645,000	137,500	<u>507,500</u>	1,650,375

**(xi) IML/B/HO/5477/LR/04**

2017	784	513,000	100,000	413,000	
2018	1822	1,497,000	250,000	<u>1,247,000</u>	1,660,000

**(xii) IMLC/HO/138**

2016	3212	2,887,000	87,500	2,799,500	
2017	2970	2,645,000	400,000	2,245,000	
2018	1640	1,315,000	500,000	815,000	
2019	2005.9	1,680,900	250,000	<u>1,430,900</u>	7,290,400

**(xiii) IML/C/ANU/N/110**

2016	5372	5,047,000	45,000	5,002,000	
2017	6492	6,167,000	603,750	5,563,250	
2018	7998	7,673,000	575,000	7,098,000	
2019	6689	6,364,000	502,500	<u>5,861,500</u>	23,524,750

**(xiv) IML/C/HO/357**

2016	1148	823,000	103,125	719,875	
2017	906.5	604,875	131,250	473,625	
2018	1264	939,000	187,500	751,500	
2019	1782.5	1,457,500	196,875	<u>1,260,625</u>	3,205,625

**(xv) IML/B/HO/3053/LR/08**

2016	1453.50	1,128,500	103,125	1,025,375	
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2017	904	6,003,000	140,625	462,375	
2018	1638.5	1,313,500	338,750	974,750	
2019	1271.48	946,480	212,500	<u>733,980</u>	3,196,480

**(xvi) IML/C/HO/053**

2016	2,120	1,795,000	271,875	1,523,125	
2017	600	375,000	150,000	225,000	
2018	760	495,000	112,500	382,500	
2019	1,280	955,000	187,500	<u>767,500</u>	2,898,125

**(xvii) IML/C/ANU/N/005**

2016	1,707.50	1,382,500	93,750	1,288,750	
2017	9,924	9,599,000	298,125	9,300,875	
2018	3,348	3,023,000	266,250	2,756,750	
2019	3,726	3,401,000	243,750	<u>3,157,250</u>	16,503,625

**12. Divisional Secretariat Division, Nuwaragapalatha Central**

**(i) IML/C/HO/4723/LR/05**

2013	62.50	18,750	6,250	12,500	
2014	183	79,000	18,750	60,250	
2015	122	48,500	12,500	36,000	
2017	57	16,000	6,000	10,000	
2018	232	103,500	32,750	<u>71,250</u>	190,000

**(ii) IML/C/HO/256**

2013	2,992.50	2,667,506	312,500	2,355,000	
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2014	2,196	1,871,000	131,250	1,739,750	
2015	3,534	3,209,000	300,000	2,909,000	
2016	3,600	3,275,000	214,500	3,060,500	
2017	3,850	3,505,000	356,250	3,148,750	
2018	3,210	2,885,000	425,000	2,460,000	
2019	946	634,500	100,000	<u>534,500</u>	16,207,500

**(iii) IML/C/HO/3910/LR/03**

2013	310	157,500	31,250	126,250	
2014	184.50	79,750	50,000	<u>29,750</u>	156,000

**13. Divisional Secretariat Division, Padaviya**

**(i) IML/C/HO/8213**

2016	744	483,000	75,800	407,500	
2017	3,150	2,825,000	337,500	2,487,500	
2018	2,046	1,721,000	187,500	1,533,500	
2019	4,483	4,158,000	251,125	<u>3,906,875</u>	8,335,375

**(ii) IML/B/HO/9688**

2016	854	565,500	37,500	528,000	
2017	2,966	2,641,000	300,000	2,341,000	
2018	3,000	2,675,000	337,500	2,337,500	
2019	1,668.88	1,343,880	30,000	<u>1,313,880</u>	6,520,380

**(iii) IML/C/ANU/H/113**

2016	419	239,250	31,250	208,000	
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2017	178.50	76,750	40,625	36,125	
2018	116	45,500	18,750	26,750	
2019	412.57	234,427	-	<u>234,427</u>	505,302

**(iv) IML/C/HO/5208**

2016	305	153,750	25,000	128,750	
2017	294	145,500	75,000	70,500	
2018	4,067	3,742,000	328,125	3,413,875	
2019	4,681.29	4,356,290	300,000	<u>4,056,290</u>	7,669,415

**(v) IML/C/ANU/N/117**

2016	550	337,500	43,750	293,750	
2017	2,270	1,945,000	262,500	1,682,500	
2018	2,230	1,905,000	262,500	1,642,500	
2019	5,077.10	4,752,100	206,250	<u>4,545,850</u>	<u>8,164,600</u>

254,408,741

**14. Vavuniya South Divisional Secretariat Division in Vavuniya District**

**(i) IML/B/HO/7568/LR/01**

2014	2,430	2,105,000	273,000	1,832,000	
2016	250	112,500	-	112,500	
2017	240	107,500	-	<u>107,500</u>	2,052,000

**(ii) IML/C/VAV/N/021**

2015	122	48,500	-	} 178,500	
2016	484	288,000	-		=

<b>(iii) IML/C/HO/N/10934/LR/02</b>						
2018	1,142	817,000	131,250	685,750		
2019	1,803.92	1,478,920	84,375	1,394,545		
2020	2,534.35	2,209,350	-	<u>2,209,350</u>		4,289,645
<b>(iv) IML/B/HO/N/11030/LR/01</b>						
2018	488	291,000	} 151,875	<u>665,250</u>		665,250
2019	801.50	526,125				
<b>(v) IML/C/HO/N/12251/LR/01</b>						
2018	342	181,500	} 346,875	<u>1,425,625</u>		1,425,625
2019	1,916	1,591,000				
<b>(vi) IML/C/HO/N/13460</b>						
2020	4,683.71	4,358,710	225,000	<u>4,133,710</u>		4,133,710
<b>(vii) IML/C/HO/N/11914/LR/01</b>						
2019	2,422.96	2,097,960	1,005,900	1,092,060		
2020	2,108.68	1,783,680	834,375	<u>949,305</u>		2,041,365
<b>(viii) IML/B/HO/N/13593/LR/1</b>						
2020	2,484.37	2,159,370	435,000	<u>1,724,370</u>		1,724,370
<b>(ix) IML/C/VAV/N/015</b>						
2019	781.09	510,817	75,000	435,817		
2020	763.40	497,550	-	<u>497,550</u>		933,367
<b>(x) IML/C/HO/N/13546</b>						
2020	2,536.54	2,211,540	112,500	<u>2,099,040</u>		2,099,040

## 15. Divisional Secretariat Division, Vavuniya

### (i) IML/C/VAV/N/036

2020	2,753.51	2,428,510	-	<u>2,428,510</u>	2,428,510
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### (ii) IML/B/HO/N/5703

2012	900	600,000	-	600,000	
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2013	230	102,500	-	<u>102,500</u>	702,500
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### (iii) IML/B/HO/N/4935

2011	430	247,500	-	247,500	
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2012	2,400	2,075,000	-	<u>2,075,000</u>	2,322,500
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### (iv) IML/B/HO/3405/LR/03

2013	981	660,750	-	660,750	
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2014	2,032	1,707,000	-	<u>1,707,000</u>	2,367,750
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### (v) IML/C/VAV/N/002

2019	1993	1,668,000	281,250	<u>1,386,750</u>	1,386,750
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### (vi) IML/C/VAV/N/005

2019	901	600,750	356,250	<u>244,500</u>	244,500
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### (vii) IML/B/HO/10292/LR/02

2017	2,611	2,286,000	712,500	1,573,500	} 6,086,500
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2018	2,680	2,355,000	-	2,355,000
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2019	2,484	2,159,000	-	2,159,000
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### (viii) IML/B/HO/10882/LR/01

2018	3,404	3,079,000	909,375	2,169,625	
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2019	2,341	2,016,000	412,500	<u>1,603,500</u>	3,773,125
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**(ix) IML/B/HO/6136/LR/04**

2013	740	480,000	-	480,000	
2014	120	47,500	-	47,500	
2016	961	645,750	-	645,750	
2019	1,649.50	1,324,500	-	1,324,500	
2020	375.90	206,925	-	<u>206,925</u>	2,704,675

**(x) IML/C/VAV/N/034**

2016	2,000	1,675,000	-	1,675,000	
2017	5,284	4,959,000	757,187	4,201,812	
2018	2,188	1,863,000	-	1,863,000	
2019	2,288.14	1,963,140	-	1,963,140	
2020	1,725.43	1,400,430	-	<u>1,400,430</u>	11,103,383

**(xi) IML/C/VAV/N/017**

2018	1,204	879,000	701,625	177,375	
2019	2,637.08	2,312,000	-	2,312,000	
2020	2,248.04	1,923,040	-	<u>1,923,040</u>	4,412,415

**(xii) IML/C/VAV/N/025**

2020	595.93	371,947	-	<u>371,947</u>	371,947
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**(xiii) IML/B/HO/11765/LR/01**

2018	61	18,000	356,250	}	<u>601,335</u>	601,335
2019	155.15	65,075	-			
2020	1,199.51	874,510	-			

**(xiv) IML/C/VAV/N/022**

2019	2,360.19	2,035,190	1,769,375	265,815	
2020	3,725.35	3,400,350	-	<u>3,400,350</u>	3,666,165

**16. Divisional Secretariat Division, Settikulam**

**(i) IML/C/VAV/N/016**

2018	4,442	4,117,000	-	4,117,000	
2019	3,566.84	3,241,840	1,012,500	2,229,340	
2020	1,300.88	975,880	-	<u>975,880</u>	7,322,220

**(ii) IML/C/VAV/N/029**

2019	897.83	598,372	-	}	
2020	3,814.18	3,489,180	-		

**(iii) IML/C/VAV/N/014**

2018	4,900	4,575,000	-	}	
2019	3,870	3,545,000	-		
2020	1,485.24	1,160,240	-		

81,278,190

**Kurunegala District**

**17. Divisional Secretariat Division, Rasnayakapura**

**(i) IML/C/KU/N/0105**

2018/2019	4,140	3,815,000	-	<u>3,815,000</u>	3,815,000
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**(ii) IML/D/KU/N/0127**

2018/2019	1,139.50	814,500	-	<u>814,500</u>	814,500
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**(iii) IML/C/KU/N/0132**

2018/2019	895.50	596,625	-	<u>596,625</u>	596,625
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**(iv) IML/C/KU/N/0135**

2018/2019	647	410,250	-	<u>410,250</u>	410,250
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**(v) IML/C/KU/N/0110**

2018/2019	1,555	1,230,000	-	<u>1,230,000</u>	1,230,000
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**Divisional Secretariat Division, Galgamuwa**

**IML/D/KU/N/0142**

2018/2019	1,152	827,000	-	<u>827,000</u>	827,000
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**Divisional Secretariat Division, Mahawa**

**(i) IML/C/KU/N/0059**

2018/2019	1,836	1,511,000	-	<u>1,511,000</u>	1,511,000
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**(ii) IML/C/KU/N/0093**

2018/2019	3,029	2,704,000	-	<u>2,704,000</u>	2,704,000
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**Divisional Secretariat Division, Pannala**

**(i) IML/C/KU/N/0003**

2018/2019	1,624	1,299,000	-	<u>1,299,000</u>	1,299,000
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**(ii) IML/C/KU/N/0012**

2018/2019	757	492,750	-	<u>492,750</u>	492,750
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**(iii) IML/C/KU/N/0116**

2018/2019	3,439.50	3,114,500	-	<u>3,114,500</u>	3,114,500
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**(iv) IML/D/KU/N/0106**

2018/2019	311.50	158,625	-	<u>158,625</u>	<u>158,625</u>
					<u>16,973,250</u>

Schedule 09

Reference to Audit Paragraph :- 3.4.2 (f)

**Details of licensees / occupants who have not been levied annual tax**

S,N	D.S.Division	Grama niladhari Division	Name of the Land	Extent of land (Hec.)	Period during which the tax was not levied	Period during which the tax was not levied (Years)	Amount recovered as at 31.10 2020 (Rs.)
01.	Lunugamvehera	Senapura	Morapanakanda	0.7230	2014 – 2017	04	Not levied
02.	Tangalle	Bataatha, South	Eradugalaya	Acre 04	2003 – 2019	16	Not levied
03.	Ambalantota	Bataatha, South	Land in which the quarry bearing No.06 was situated	Acre 01, Rood 01, Per. 26.5	1986 – 2019	33	Not levied
04.	Tissamaharama	Julpallama		6.975	1995 – 2013	18	Not levied
05.	Hambantota	Gonnoruwa	Ahetugala	Acre 01	2009 – 2018	09	330,000

**Hambantota District**

06.	Hambantota	Koholankala	Keligamagomakema	2.86	1983 – 2019	36	Not levied
07.	Angunakolapelessa	Debokkawa North	Koragahawelamukalana	Acres 3.2	2007 – 2019	12	Not levied
08.	Weeraketiya	Bedigama South	Gonagala	Not specifically mentioned	2007 – 2019	12 -	Not levied

**Vavuniya District**

01.	Vavuniya South	Alagalla	Government land	0.5096	2012.01.18 – 2013.01.17	01 Year	Not levied
02.	Vavuniya South	Mahakachchakodiya	Government land	0.4046	2017.02.20	-	Not levied
03.	Vavuniya South	Alagalla	Government land	1.0117	2013.04.02- 2014.10.01	06 Months	Not levied
04.	Vavuniya South	Alagalla	Government land	0.4047	2016.11.03- 2017.11.02	01 Year	Not levied
05.	Vavuniya South	Rankethgama	Government land	0.8084	2020.02.19- 2020.08.04	06 Months	Not levied
06.	Vavuniya South	Akbopura	Dickwewa Government Land	0.8094	2018.09.28- 2019.09.03	01 Year	Not levied
07.	Vavuniya South	Mahakachchakodiya	Government land	0.8094	2020.07.27- 2020.10.09	03 Months	Not levied



08.	Vavuniya South	Awusadapitiya	Government land	1.0117	2020.06.25- 2021.06.24	01 Year	Not levied
09.	Vavuniya South	Mahakachchakodiya	Government land	0.5099	2020.05.26- 2020.11.01	06 Months	Not levied
10.	Vavuniya South	Akbopura	Government land	0.8282	2019.11.22- 2020.11.08	01 Year	Not levied
11.	Vavuniya South	Alagalla	Government land	1.0000	2019.12.17- 2020.11.22	11 Months	Not levied
12.	Vavuniya South	Rankethgama	Rankethgamakanda	1.0000	2019.07.31- 2019.09.25	02 Months	Not levied
13.	Vavuniya South	Mamaduwa	Terrestrial Land	1.2141	2019.10.23- 2020.01.10	03 Months	Not levied
14.	Vavuniya South	Marandamaduwa	Pothanegalkanda	0.6000	2020.08.31- 2021.08.30	01 Year	Not levied
15.	Settikulama	Suduwendapulav	Government land	Acres 01	2013.02.22- 2014.02.21	01 Year	Not levied

16.	Settikulama	Suduwendapulav	Government land	1.0000	2014.06.10- 2015.06.09	01 Year	Not levied
17.	Settikulama	Suduwendapulav	Government land	1.0000	2015.06.18- 2016.06.17	01 Year	Not levied
18.	Settikulama	Suduwendapulav	Government land	Acres 0.2684, Rood 02 Per. 26.1	2016.08.12- 2016.11.11	03 Months	Not levied
19.	Settikulama	Suduwendapulav	Government land	Acres 0.2684, Rood 02 Per. 26.1	2017.01.19- 2017.08.11	07 Months	Not levied
20.	Settikulama	Suduwendapulav	Government land	1.1723	2018.08.19- 2018.10.18	02 Months	Not levied
21.	Settikulama	Suduwendapulav	Government land	1.1723	2018.10.26- 2019.03.27	05 Months	Not levied
22.	Settikulama	Suduwendapulav	Government land	1.1723	2019.04.20- 2019.10.19	06 Months	Not levied

23.	Settikulama	Suduwendapulav	Government land	1.1723	2019.10.30- 2020.03.19	05 Months	Not levied
24.	Settikulama	Suduwendapulav	Government land	0.7969	2020.07.03- 2021.07.02	01 Year	Not levied
25.	Settikulama	Periyapuliyalankulam	Government land	1.0000	2013.07.04- 2014.07.03	01 Year	Not levied
26.	Settikulama	Periyapuliyalankulam	Government land	1.0000	2014.09.12- 2015.09.11	01 Year	Not levied
27.	Settikulama	Periyapuliyalankulam	Government land	Acres 02 Rood 01 Per. 35.35	2016.01.04- 2016.04.03	03 Months	Not levied
28.	Settikulama	Periyapuliyalankulam	Government land	Acres 02 Rood 01 Per.35.35	2016.06.03- 2017.01.03	07 Months	Not levied
29.	Settikulama	Periyapuliyalankulam	Government land	0.2024	2017.02.22- 2018.02.21	01 Year	Not levied
30.	Settikulama	Periyapuliyalankulam	Government land	0.2024	2018.04.05- 2019.04.04	01 Year	Not levied
31.	Settikulama	Periyapuliyalankulam	Government land	0.2024	2019.04.10- 2019.10.09	06 Months	Not levied

32.	Settikulama	Periyapuliyalankulam	Government land	0.2024	2019.10.16- 2020.01.10	03 Months	Not levied
33.	Settikulama	Periyapuliyalankulam	Government land	0.2024	2020.01.31- 2020.04.09	01 Month	Not levied
34.	Settikulama	Periyapuliyalankulam	Government land	0.2024	2020.06.24- 2021.06.23	01 Year	Not levied
35.	Settikulama	Periyapuliyalankulam	Government land	0.8094	2019.09.06- 2020.08.13	11 Months	Not levied
36.	Settikulama	Periyapuliyalankulam	Government land	0.8094	2020.10.02- 2021.10.01	01 Year	Not levied
37.	Settikulama	Periyapuliyalankulam	Government land, Kudarikkulam	0.5175	2019.09.04- 2020.07.18	10 Months	Not levied
38.	Settikulama	Periyapuliyalankulam	Government land	0.5175	2020.09.28- 2021.09.27	01 Year	Not levied
39.	Vavunia	Asikulam	Periyakomarasankulam	1.8105	2019.03.12	-	Not levied
40.	Vavunia	Kallikulam	Vimankallu	1.0000	2012.07.19- 2013.07.18	01 Year	Not levied
41.	Vavunia	Sekkaddipulav	Pulitharitha Pulinkulam	1.0000	2011.05.02	-	Not levied

42.	Vavunia	Maruthamadu	Government land	1.0000	2016.07.04	-	Not levied
43.	Vavunia	Asikulam	Katkulam	1.0000	2013.02.14	-	Not levied
44.	Vavunia	Kallikulam	Vimankallu	1.0000	2017.08.15	-	Not levied
45.	Vavunia	Asikulam	Sidambarapuram	1.0000	2012.06.25	-	Not levied
46.	Vavunia	Munrumurippu	Thachchankulam	0.9773	2019.11.13	-	Not levied
47.	Vavunia	Asikulam	Government land	1.0000	2018.05.09	-	Not levied
48.	Vavunia	Katharsinnakulam	Karuwapuliyankulam	1.0000	2012.01.13	-	Not levied
49.	Vavunia	Kallikulam	Government land	1.0000	2020.06.09	-	Not levied
50.	Vavunia	Kallikulam	Government land	1.0000	2020.06.09	-	Not levied
51.	Vavunia	Kallikulam	Periya Puliyankulam	1.0000	2019.09.02	-	Not levied
52.	Vavunia	Kallikulam	Trench land	1.4011	2020.08.21	-	Not levied
53.	Vavunia	Asikulam	Komarasankulam	0.6135	2019.01.03	-	Not levied
54.	Vavunia	Asikulam	Komarasankulam	1.0000	2018.05.03	-	Not levied
55.	Vavunia	Asikulam	Katkulam	1.0000	2020.09.07	-	Not levied

Schedule 10

Reference to Audit Paragraph :- 3.4.2 (g)

**Recovery of tax on Grama Niladhari Assessment - Medawachchiya Divisional Secretariat**

S.N	Mining Licence No.	Address	Annual Licence has/has not been issued	Year of commencement of collection of annual rent	Period of levying annual tax	Annual tax levied (Rs.).
01.	IML/C/ANU/N/0107	Angunochchiya, Medawachchiya	Not issued	2020	2020-2021	60,000
02.	IML/C/HO/N/14886	Kirigalwewa, Medawachchiya	Not issued	2020	2020-2021	120,000
03.	IML/C/ANU/N/0086	Helambagaswewa, Medawachchiya	Not issued	2020	2020-2021	68,000
04.	IML/B/HO/4118	Lindawewa, Medawachchiya	Not issued	2020	2020-2021	72,000
05.	Private Company	Medawachchiya	Not issued	2020	2020-2021	100,000
06.	IML/C/HO/N/14725	Ihalathammennawa Medawachchiya	Not issued	2020	2020-2021	60,000
07.	IML/C/ANU/N/0042	Muwaetagama, Kirigalwewa, Medawachchiya	Not issued	2020	2020-2021	80,000
08.	IML/C/HO/N/13585/LR/01	Kidelpitiya, Welmilla, Bandaragama	Not issued	2020	2020-2021	72,000
09.	IML/C/ANU/N/004	Angunochchiya, Medawachchiya	Not issued	2020	2020-2021	60,000

10.	IML/C/ANU/N/0066/LR/01	Horowpothana Road, Kanadaradivulwewa, Medawachchiya	Not issued	2020	2020-2021	52,000
11.	IML/C/ANU/N/0221	Thammenna elawaka, Neriya kulama	Not issued	2020	2020-2021	72,000
12.	IML/C/ANU/N/0233	Lindawewa, Medawachchiya	Not issued	2020	2020-2021	72,000
13.	IML/C/HO/N/13507	Palugasgama, Mahasenyaya Saliya Wewa Junction	Not issued	2020	2020-2021	72,000
14.	IML/C/HO/957	Unagaswewa, Kirigalwewa, Medawachchiya	Not issued	2020	2020-2021	72,000
15.	IML/C/ANU/N/0236	Katukeliyawa, Medawachchiya	Not issued	2020	2020-2021	129,965
16.	IML/C/ANU/N/0116/LR/01	Ihalathammennawa, Medawachchiya	Not issued	2020	2020-2021	81,400
17.	IML/C/ANU/N/0069/LR/01	Viralmurippuwa, Medawachchiya	Not issued	2020	2020-2021	197,700
18.	IML/C/ANU/N/0135/LR/01	Karambankulama, Kirillagalwewa, Medawachchiya	Not issued	2020	2020-2021	220,000
19.	IML/C/ANU/N/0142/LR/01	Dematagala, Medawachchiya	Not issued	2020	2020-2021	88,000
20.	IML/C/ANU/N/0143/LR/01	Puleliya, Medawachchiya	Not issued	2020	2020-2021	72,000

Schedule 11

Reference to Audit Paragraph :- 3.6 (a)

**Failure to comply with the licensing terms**

<b>Mining Licence No.</b>	<b>Terms not followed</b>
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<b><u>Vavuniya District</u></b>	
IML/C/VAV/N/036	Failure to prepare a suitable drainage system for water flow, Failure to carry out mining in a layer system, failure to provide safety equipment for workers of the site, failure to remove unstable boulders from the mining site and rocks that remained unstable due to previous blastings before resumption of explosions.
IML/C/HO/N/12251/LR/01	Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to remove unstable boulders from the mining site and rocks that remained unstable due to previous blastings before resumption of explosions.
IML/C/VAV/N/025	Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to provide safety equipment for workers of the site.
IML/C/VAV/N/013	Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to provide safety equipment for workers of the site.
IML/C/VAV/N/012	Failure to prepare a suitable drainage system for water flow.



IML/C/HO/N/13546

Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to provide safety equipment for workers of the site, failure to remove unstable boulders from the mining site and rocks that remained unstable due to previous blastings before resumption of explosions. Failure to set apart a strip of land 2 meters from all the boundaries of the mining site without excavation.

IML/C/VAV/N/017

Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to provide safety equipment for workers of the site, failure to remove unstable boulders from the mining site and rocks that remained unstable due to previous blastings before resumption of explosions. Failure to set apart a strip of land 3 meters from adjacent land boundaries of the mining site without excavation.

IML/C/VAV/N/011

Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to remove unstable boulders from the mining site and rocks that remained unstable due to previous blastings before resumption of explosions, Failure to set apart a strip of land 3 meters from adjacent land boundaries of the mining site without excavation.

IML/C/VAV/N/005

Failure to prepare a suitable drainage system for water flow, failure to carry out mining in a layer system, failure to remove unstable boulders from the mining site and rocks that remained unstable due to previous blastings before resumption of explosions

**Anuradhapura District**

IML/C/ANU/N/0127

Although explosions should be carried out between 09.00 am to 04.00 pm, explosions were still going on at 04.15 pm on 07 October 2020.

Schedule 12

Reference to Audit Paragraph :- 3.6 (c)

**Non- maintenance of a record of explosions at the work site**

S,N	Industrial Mining Licence No.	The institution which holds the administrative right of the land
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01.	IML/C/HO/N/7752/LR/05	Divisional Secretariat, Kekirawa
02.	IML/C/HO/N/369/LR/09	Divisional Secretariat, Kekirawa
03.	IML/C/HO/N/5160/LR/07	Divisional Secretariat, Mihintale
04.	IML/C/ANU/N/0029	Divisional Secretariat, Nachchaduwa
05.	IML/C/HO/N/4385/LR/08	Divisional Secretariat, Nachchaduwa
06.	IML/D/ANU/N/0050	Divisional Secretariat, Nachchaduwa
07.	IML/C/HO/N/840/LR/10	Divisional Secretariat, Nachchaduwa
08.	IML/C/ANU/N/0114	Divisional Secretariat, Nachchaduwa
09.	IML/C/HO/N/9653/LR/02	Divisional Secretariat, Kahatagasdigiya
10.	IML/C/ANU/N/0015	Divisional Secretariat, Medawachchiya
11.	IML/C/ANU/N/009	Divisional Secretariat, Padaviya
12.	IML/B/HO/N/13411	Divisional Secretariat, Nochchiyagama
13.	IML/C/ANU/N/129	Divisional Secretariat, Tirappane
14.	IML/C/ANU/N/0052	Divisional Secretariat, Tirappane
15.	IML/C/ANU/N/0071	Divisional Secretariat, Tirappane
16.	IML/C/ANU/N/0127	Divisional Secretariat, Padaviya

Schedule 13

Reference to Audit Paragraph :- 3.6 (d)

**Failure to maintain the mining site clean and to ensure safety of the workers**

S.N	Industrial Mining Licence No.	The institution which holds the administrative right of the land	Photograph
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01. IML/C/HO/N/7752/LR/05 Divisional Secretariat, Kekirawa



02. IML/C/HO/N/369/LR/09 Divisional Secretariat, Kekirawa



03. IML/C/ANU/N/0122

Divisional  
Secretariat,  
Kekirawa



04. IML/C/ANU/N/0029

Divisional  
Secretariat,  
Nachchaduwa



05. IML/C/HO/N/4385/LR/08

Divisional  
Secretariat,  
Nachchaduwa



06. IML/C/ANU/N/0050 Divisional Secretariat, Nachchaduwa



07. IML/C/HO/N/1928/LR/09 Divisional Secretariat, Nachchaduwa



08. IML/C/ANU/N/0009 Divisional Secretariat, Padaviya



09. IML/C/ANU/N/0016

Divisional  
Secretariat,  
Tirappane



10. IML/C/ANU/N/0129

Divisional  
Secretariat,  
Tirappane

