

Head 287 – Department of Land Title Settlement

1. Financial Statement

1.1 Opinion

Head 287- The audit of the financial statements of the Department of Land Title Settlement for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Department of Land Title Settlement was issued to the Accounting Officer on 21 April 2023 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department was issued to the Accounting Officer on 12 June 2023 in terms of Section 11 (2) of the Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act No. 19 of 2018.

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

1.2 Basis for Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Accounting Officer are responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Ministry/Department/District Secretariat is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

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

1.4 Auditor's Responsibility on Audit of Financial Statements

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) and Section 38 of the National Audit Act, No. 19 of 2018.

- (a). The financial statements are consistent with the preceding year,
- (b). The recommendations made by me on the financial statements of the preceding year had been implemented.

2. Financial Review

2.1 Management of Expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
Provisions of Rs.2,584,264 was left in the 02 capital expenditure objects allocated to carry out the development activities in the year under review and the balance was taken as a percentage between 30 and 54 percent.	A provision of Rs.5,000,000 was allocated for the purpose of capacity building under the capital expenditure object for document scanning for preservation of old documents and the contract was awarded for Rs.3,036,000. Here, 1979 pages of documents which were in poor condition had been handed over for scanning and payments had to be made only for a part of the expected work in 2022 due to the delay due to more time was spent by the institution in handing over the completed work in parts. Similarly, this allocation money was left due to the fact that it was not possible to scan that amount of documents in that year and a bid less than the expected amount had been received for scanning. 54 percent had left under budget item 2401 Training and Capacity Development due to the limitation of spending on training programmes according to National Budget Circular 03/2022.	Provisions approved, should be fully utilized.

2.2 Incurring of Liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even though the total value of commitments and liabilities is amounting to Rs. 1,832,687 as per the note no. (iii) of the Financial statement as at 31 December of the year under review, it had been observed	Agreed with the observation. The total value of commitments and liabilities mentioned in the notes to the financial statements was Rs. 1, 832,687. However, only the liabilities received as at 03 February had been fed since feeding the monthly summary of January to the	All liabilities relevant to the year should be identified and entered in the accounts.

a difference of Rs. 1,570,537 due to that it was Rs. 262,150 according to the treasury computer prints. CIGAS is completed by the same date. However, all the liabilities received up to 28 February had been entered in the financial statements since a time up to 28 February is received. Accordingly, relatively lowness of the value entered into the CIGAS system is unavoidable.

- (b) In contrary to the F.R. 94 and para 2(d) of the State Accounts Circular no. 255/2017 dated 22 April 2017, the department had entered into liabilities amounting to Rs. 825,273 relevant to four objects exceeding the annual provisions.
- It is accepted that needed to commit liabilities other than savings of recurrent objects including other allowances. i.e. Appointment of officers on the basis of covering of duties due to vacancies, abnormal increase of price of documents, vehicle maintenance, needed to spend exceeding the limit of provision of the year, and receiving the invoices pertaining to the next year within this year.
- More attention should be paid on unexpected expenses when making estimates.

2.3 Non-compliance with Laws, Rules and Regulations

Instances of Non-compliance with provisions of the Laws, Rules and Regulations are as follows.

Reference to Laws, Rules and Regulations	Audit Observation		Comments of the Accounting Officer	Recommendation
	Value	Non-compliance		
(a) Section 4.5 and 4.6 of the paragraph xxiv of the Establishment Code of the Democratic Socialist Republic of Sri Lanka	273,353 Rs.	No measures had been taken to charge the credit balances of Rs. 179,623 due from an officer who left the service on 05 October 2021 and Rs. 93,730 due from more than 05 years from an officer whose service was interdicted from 30 December 2016 from the guarantor or heirs in terms of	The final report of the disciplinary inquiry held for the interdicted officer, charge sheet and the court decision had been forwarded to the Director General of Combined Services subject to take further actions. Necessary actions are taken in this regard after informing the disciplinary authority. The officer who transferred to the department and then left the service from 05.10.2021 was informed to settle all advances and loans,	Due credit balances should be recovered in accordance with the court decisions as well as rules and regulations of the Establishment Code.

	the Establishment Code.	and actions are being taken in terms of the section 4.5 of the paragraph XXIV of the Establishment Code. Similarly, Measures will be taken to summon details of the guarantors signed for the distress loan from the ministry.	
(b)	Establishment Code of the Democratic socialist Republic of Sri Lanka F.R. 104(3)	Even though a preliminary report should be sent immediately if the submission of a complete report on losses or damages is delayed more than 07 days, preliminary and complete reports regarding the vehicle no. PF 7866 and PC 2375 faced accidents on 28 May 2022 and 30 May 2022 respectively had not been submitted even by the audit date i.e. 14 March 2023.	The measures up to F.R. (3) 104 regarding the accident of the vehicle no. PF 7866 had been carried out and the committee had been appointed to give the final report. Naming an officer for preliminary inquiries for obtaining insurance claim for Cab no. PC 2375 was delayed. Officers have been appointed to prepare the F.R. 104(4) final report since the time and the stage that the F.R. 104(3) should be given has been elapsed by now.
(c)	Public Administration Circulars		
(i)	Circular no. 05/2008 dated 06 February 2008 revised by the circular no. 05/2018(1) dated 24 January 2018.	Citizens' / clientele charter had not been prepared.	Citizens' / clientele charter has been prepared by now according to the P.A.C. 05/2008. Citizens' / clientele charter should be exhibited to the public.
(ii)	Annexe 02 format of the Circular no. 02/2018 dated 24 January 2018	Human Resource plan had not been prepared.	Human Resource Plan has been prepared by now according to the P.A.C. no. 02/2018. Measures should be taken in terms of the relevant Circular.

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| (iii) | Annexe no. 01 format of the circular no. 02/2018 dated 24 January 2018. | Even though performance agreements should be signed from year 2018, performance agreements had not been signed even by 31 December 2022. | It is kindly informed that standard activities which include the subjects relevant to the department had been recognized and all officers have been informed to prepare the performance agreements which include those activities. | Performance agreements should be signed. |
| (d) | Public Administration Circular Section 2.1 of the circular 08/2019 dated 17 December 2019 | Even though every government institution should be registered with Electronic Government Procurement (E.G.P) Secretariat before 31 January 2020, the department had not registered for this even by 31 December of the year under review. | Even though names etc. of the officers connected with procurement committee had been entered with reference number to the Electronic Government Procurement (EGP) system according to the relevant circular in the year 2019, a response in this regard has still not been received again. Instructions were received to register through Promise.lk website without delay according to the information received from the Public Finance Department in this regard. It was noted to act accordingly. | Measures should be taken to register for Electronic Government Procurement (EGP) in terms of the circular. |

3. Operating Review

3.1 Planning

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though the Bimsaviya programme initiated in 03 divisional secretary's divisions in 03 districts had been implemented covering 66 divisional secretary's divisions in 18 districts by 31 December of the year under review after the Registration Of Title Act (No. 21 of 1998) is passed, an action plan had not been prepared including a time schedule that can be implemented covering entire Sri Lanka including other districts.	A time schedule for the Bimsaviya programme had been prepared in year 2008, and revised and changed later, and this process is being delayed further through not receiving the expected financial provisions, inability to do title settlement covering entire Sri Lanka, officer vacancy, non-availability of officers to solve surveying issues, and non-availability of surveyors for surveying. However, this programme is being implemented in 86 divisional Secretary's divisions on provisions received to this department.	Plans should be prepared and the Bimsaviya programme should be implemented within the entire Sri Lanka.

3.2 Activities contrary to Key Functions

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The following weaknesses related to the Bimsaviya programme which was implemented under the Ministry of Land from year 2007 spending Rs. 5,911,050,000 had been observed.		
(i) Even though it had been implemented in Balangoda, Divulapitiya, Udapalatha divisional secretary's divisions in 1998, and after that implemented in Homagama and Thambuththegama divisional secretary's divisions in 2002 and 19 to 22 years lapsed, they had not been completed.	It takes a long time to complete the role of investigation and give the certificate, and title investigation cannot be completed in occasions such as proceedings at court after investigation and land owners are leaving the island. Many such files have been collected in offices in Balangoda, Divulapitiya, Udapalatha, Homagama. This issue is being solved gradually by now. Similarly, referring the certificates after conducting investigations under assigning lands to heirs when person die without writing a last will also currently being carried out by this office .However, the above office is closed by now and further work of the closed offices are being handed over to offices located nearby ,and those work is also to be commenced within next 02 years.	Investigations should be conducted immediately and lands should be assigned.
(ii) Even though there were 3971 grama niladhari divisions in 66 Divisional Secretaries Divisions within 16 years after commencement of this programme, surveys had been completed by only 1468 out of them i.e. 37 percent. Similarly, Surveys of 207 grama niladhari divisions belong to 9 divisions had not been commenced by 31 December 2022.	According to the Registration of Title Act No. (21) of 1998, cadastral measurements for plots of land are prepared by the Survey Department. Surveys related to departmental bimsavia are done by carrying out surveys according to the requests received by the department from the divisional secretary, land commissioner and other government agencies. However, survey requests for each division are directed by this department based on the number of surveyors assigned to that division.	Discussions should be held the Survey Department and the relevant surveying work should be done promptly.

- Measurements will have to be taken from the officials there.
- (iii) The Bimsaviya programme, which had been implemented in 57 Divisional Secretariat Divisions in the year 2017 has grown to 66 by 09 offices by the year under review. It was limited to only 07 districts namely Ratnapura, Colombo, Kandy, Polonnaruwa, Puttalam, Galle and Matara. Also, even though this program had been commenced in the districts of Nuwara Eliya, Monaragala, Kegalle, Jaffna in the year 2017, only one Bimsaviya office had been maintained per district instead of maintaining one office per divisional secretariat division even though 05 years have passed till the year under review.
- Several attempts had been made to expand the Bimsaviya project in the districts of Ratnapura, Colombo, Kandy, Polonnaruwa, Puttalam, Galle, Matara, Nuwara Eliya, Monaragala, Kegalle, Jaffna. The department has informed that the main obstacle is the number of surveyors assigned to this programme at a time, and that there is no possibility of assigning a sufficient number of surveyors for each district. It has been calculated that there are about 12 million plots of land in the whole island. The Survey Department has assigned only 120 officers and 100 private surveyors at one time to measure the number of plots of land.
- Even if all the surveyors carry out the survey work accordingly, the land maps received by this department in a year will contain only 7000 - 8000 plots of land. Similarly, there is a lack of number of plans. Also, there is a problematic situation in expediting the settlement of claims for the rest of the districts due to the lack of proper responses to the requests made to attach the assistant/deputy commissioners of the Sri Lanka Administrative Service and the investigation officers belonging to the development officer service for this department.
- The relevant measurements should be carried out as soon as possible in consultation with the surveying department.
- (b) A total of Rs. 271,345,483 was paid from the year 2017 to the reviewed year for building rent and security expenses for 48 regional offices throughout the island for the Bimisaviya programme of the department. it was observed that Rs. 50,500,200 had been spent as building rent and security expenses only in the year under review without arranging to hold the relevant office in the
- 06 offices out of the 48 regional offices established across the island, are operated in government buildings. According to the budget circular 03/2022, 02 offices out of the remaining 42 offices that had been operated in private buildings were relocated to government buildings and security expenses and building rents were reduced. Government buildings had been acquired for the newly established in the year 2023 and to be established offices. Inquiries have been made to all the district secretaries to get the government
- Measures should be taken to carry out departmental transactions at minimum cost.

government building only in terms of the National Budget Circular No. 03/2022 dated 26 April 2022.

buildings and the work related to the relocation of the offices is currently being done based on the information received. Further, the Comptroller General of the Ministry of Finance has also been informed to provide information about identified underutilized government buildings. Budget Circular No. 03/2022 had been issued on 26 April 2022 and it is a difficult task to find government buildings for all the offices within a period of one year. Arrangements will be made to relocate regional offices to government buildings at the earliest opportunity.

- (c) It was observed that 43 percent have not been able to approve so far even though 57 per cent or 898,125 plots of land of the total number of plots of land or 898,125 plots of land gazetted till December 31 of the year under review under Section 12 of the Registration Of Title Act No. 21 of 1998.

All plots of land mapped under the Registration of Titles Act are gazetted under Section 12 of the Act. An investigation is conducted to confirm the ownership under section 13 of the Act according to the inheritance application submitted by the claimants (HI.NI.KO.J. 05) according to the gazette announcement. At the time of confirmation of the clear right of the claimant in respect of the plot in concern to the Commissioner General, the right is approved and gazetted under Section 14 of the Act. The right is approved and gazetted under Section 14 of the Act. Also, if the Commissioner General confirms that the claimant is not able to prove his clear right regarding the said plot of land during the said investigation, the said plot of land cannot be approved under Section 14. Thus, the department has identified the reasons for which it is not possible to prove the ownership, mainly under 12 heads. Solutions for that cannot be provided directly by this department alone, and the approval under Section 14 will be continued in parallel with the solutions received by referring to the respective institutions. Further, it also takes a long time to give decisions regarding land plots that have been set aside due to factors such as giving court

Efforts should be made to carry out land registrations efficiently and promptly.

decisions, the owner of the land going abroad for a long period of time etc. The department does not have the ability to expedite the final decisions because those factors are caused by reasons outside the department.

- (d) The total number of files kept aside due to inability of taking further action to issue the certificate of title in 65 regional offices was 472,773 as at 31 December of the year under review because of 11 types of issues including legal problems, title problems, boundary problems, problems of access roads, unsettled land under the Land Settlement Ordinance, objections under the Vihara Devalagam Act that have arisen in the surveyed lands since 1998, when the programme started. The amount set aside was about 30 percent of the total surveyed and gazetted land area, and it was observed that, the department had not done a proper follow-up regarding them.
- Referred to the answer given to 3.2(c) above. Setting files aside and re-settlement and certification of those files set-aside are done constantly in the Bhimsaviya programme. This happens cyclically and every time around 05 lakh of files are observed as set-aside files. However, certificates are issued referring back these files to the settlement process based on resolving as judicial proceedings or involvement of persons stay abroad in the investigation. These departments are working under constant study of this work and in the last year alone, 9376 decisions have been made in 2021 and 8465 in 2022 from the set-aside files. Accordingly, the amount of files kept aside was gradually being reduced through training opportunities, joint testing and regular follow-ups.
- Regular follow-ups should be carried out on the set-aside files and necessary actions should be taken promptly.
- (e) Out of the total number of 167,322 land plots that were set aside within the last 6 years from the year 2017 to the year under review, Even though the number of land plots for which solutions were given again and the decisions were taken was 58,823. Its progress was 35 percent. This has hindered the achievement of the desired objective of the Bimsaviya program and the delay in settling the land rights of the public has been severely affected.
- The set-aside plots are regularly followed up and Files are repeatedly set aside due to the public not taking the necessary corrective action to establish ownership. Approval of public entitlement which is dealt with legally is expedited. Similarly, the institutes outside the department such as the local government authorities, divisional secretariats etc. are also informed and the department works promptly in resubmitting after making the necessary corrections. However, files have been kept aside for a long time due to non-fulfilment of the responsibility to be fulfilled by the public. Public awareness is created for such land plots through C.J. T.S 13 format.
- Necessary measures should be taken to achieve the desired objective of the Bim saviya programme.

- (f) According to the information regarding the number of plots in 20 divisional secretary's divisions sent to the land registrar from the year 2020 to 31 December of the year under review and the number of certificates received, 42,833 plots had been sent to the land registrar's office during this period and the number of certificates received was 22,524. Even though 780 plots in Tambuttegama Divisional Secretary's division had been sent out of those offices, no certificate was received, and the progress of getting certificates was at a very low level Tissamaharamaya and Higurakgoda divisions.
- The settlement process settles both categories of government and private lands. Certificates of title are issued for private lands and only title scheduling is done for government lands. Therefore, the number of title certificates issued in these offices is lower.
- Offices where the issuance of land title certificates is at a low level should be identified and necessary measures should be taken to bring about growth.
- (g) Even though the remaining number of title certificates is **24,898** out of the number of title certificates received from the district land registrar's offices as at 31 December of the year under review, no measures had been taken to summon a time analysis from each regional office on the number of these remaining certificates.
- Regional offices are a part of the department and it is the regional unit established to carry out the departmental role. A process for summoning a time analysis is not necessary due to the fact that their certificates remain in hand. All the offices have been informed to do analyzing the time and provide the certificates to the owner as soon as possible without keeping the certificates in the office.
- Keeping information on title certificates and necessary steps should be taken to set up the information system.
- (h) The department had also failed until now, to integrate with the e-land register software established in the Land Registrar General Department and get facilities for checking land documents and extracts in the title investigation process due to the fact that the Department Of Land Title Settlement has not yet established an information system containing data related to
- Even though the Ministry of Lands has started in 2014 to prepare a database (e-land hub) related to the Bimsaviya programme, the work has not been completed. As this program is jointly conducted by 3 major institutions, one information system is essential for Bhimsaviya programme. The Land Settlement Department prepared software called e-Title to summon the schedules online as a start in year 2020 since the e-land hub system was not completed. Since the country was closed due to the Covid
- Necessary steps should be taken to maintain information on title certificates and set up the information system.

the Bimsaviya programme.

epidemic situation, it was not able to do its' improvements. In the year 2022, the survey department has started using a sheet number in addition to the zone number on the boundary maps. Therefore, although the system prepared by the department needed to be improved according to the new numbering system, it has not been possible to allocate provisions for new tasks according to the circulars issued by the Ministry of Finance due to the economic situation of the country. The preparation of the necessary specifications to carry out the work through the provisions of the year 2023 has been completed and the work of calling the prices is being carried out. A computer programme was prepared by the Ministry of Lands to check the land documents and land extracts. It was possible to check the extracts online. Even though the programme had been commenced and the training activities were carried out, the online extract checking system of the Registrar General's Department has broken down, so the activities are not being carried out.

- (i) Even though the Commissioner of Title Settlement shall appoint a Samagi Mandala for each Grama Niladhari Division within a specified area as referred to in Section 7(1) of the Registration of Title Act No. 21 of 1998, Samagi Mandalas were appointed in only 315 out of the 3971 Grama Niladhari Divisions as at 31 December of the year under review in the districts, where the Bimsaviya programme was implemented. It was observed that the remaining 3,656 Grama Niladhari Divisions have not taken steps to appoint Samagi Mandals, which has led to a decrease in the overall progress.

This task is now completed.

Measures should be taken to start Samagii Mandals in every Grama Niladhari division.

3.3 Assets Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even though the Commissioner General's official residence at Battaramulla, which is worth Rs.36,400,000, is included in the statement of financial position under property, plant and equipment, the value of the 0.0612 hectare land on which the official residence is located was not presented in the statement of financial position.	Letters had been forwarded to the Valuation Department in this regard and reminder letters had also been sent due to the delay in the valuation report. Accordingly, it was informed over the phone that the Valuation Department is proceeding with this matter.	The value of the relevant land should be accounted for in the statement of financial position.
(b) According to the logbook, the Land Rover Depender vehicle number 65-0748, which had been registered under the United Nations World Food and Agriculture Organization, was used for duties under this department since year 2007, the relevant ownership had not been taken over.	The delay in taking possession of the said vehicle is due to the misplacement of the original copy of the vehicle's registration certificate (while in the custody of the United Nations World Food and Agriculture Organization) and the delay in completing the proceedings in obtaining a second copy from the Department of Motor Traffic. A request has been made to the Commissioner General, Department of Motor Traffic for obtaining the second copy.	Necessary arrangements should be made to take ownership of the vehicle in favour of the department.
(c) Even though the vehicle was taken to the private engineering company on 25 March 2022 for re-inspection to see if the vehicle could be repaired despite the Vehicle No. 53-0049 which had been parked in the departmental parking lot since 01 February 2018 and recommended by a special vehicle identification survey board appointed on 09 July 2020 that it is suitable to be disposed, it was not informed whether the vehicle can be repaired till 13 March 2023, and the vehicle was not brought back.	The Cab no. 53- 0049 has been referred to Lakdiva Engineering Pvt Ltd to check the ability of repairing considering the lack of vehicles in the department due to non-provision of new vehicles to the government institutes, as per the instructions of the Secretary of the Ministry of Lands, Lakdiva Engineering Pvt. As no report has been received so far in this regard, the Mechanical Engineer, Commissioner (Administration) and the officials of Transport Division of the Ministry of Lands visited the institution and submitted a report. The chief executive engineer of Lakdiva Engineering Pvt. Ltd. informed that the estimate related to the repair will be sent to us soon. Accordingly, the future work of	The car should be repaired or disposed immediately .

this vehicle will be done based on the feasibility and economic value for the repair based on the recommendations of the report submitted by the mechanical engineer and the estimates of Lakdiwa Engineering Pvt. Ltd.

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| (d) | Even though the recommendation was received from the Presidential Secretariat (Mechanical Engineer) to carry out the repair of cab No. 32 – 3129 from a private company by calling bids for repair on 15 November 2021, the relevant repairs had not been carried out even by 13 March 2023. | According to the bids called on 15.11.2022 for the cab 32-3129 handed over to the head office from Nattandiya regional office, it was not possible to carry out the repair work for the year 2022 because the department did not have enough funds for the year 2022. Later, bids have been called and further work is being carried out according to the report which includes the necessary repairs identified by referring to the ministerial mechanical engineer. | Provisions should be taken and repair should be completed immediately. |
| (e) | Even though the jeep No. KH – 5711 has been handed over back to the same company on 09 August 2021 for the first service after doing a complete overhaul of engine on 01 March 2021, the vehicle had not been returned to the department despite 01 year 07 months had elapsed by the date of audit, 15 March 2023. | A complete overhaul of the engine of the jeep was done from the PSD Motor Works institute on 01.03.2021 at 60000 k.m. subject to a warranty period, and since he first term service applied within the warranty period is a free term service, it was referred to that institution on 09.08.2021. However, on the verbal notification of the driver that the errors related to the previous engine repair are repeated, the periodic service has been arranged to check the errors. Since a report has not been sent in this regard so far, it has been informed by letters to give immediately and further actions are being taken. | Reconfirmati on should be obtained whether the new addition has been properly performed. |
| (f) | Rs.182,696 had been paid for the repair of the vehicle number PF7885 on 29 December 2021. The driver informed on 28 December 2021 even though Japanese spare parts will be used for this repair according to the estimate, Thai spare parts have been used. However, no action was taken against the responsible officials for not conducting an inspection in this regard due to that the related file had been misplaced. | Since the file containing the letters related to the repair carried out on 28.10.2021 of the vehicle bearing number PF-7885 is missing, a new file has been created using notes from concerned departments about the missing file by transport common file. Similarly, inquiry was held from the officer in charge of the subject at that time regarding the disappearance of the file, and a request has been made by the Ministry of Lands to carry out a preliminary investigation in this regard. | The spare parts installed in the vehicle should be properly checked. |

3.4 Security of Public Officers

Audit Observation	Comments of the Accounting Officer	Recommendation
The department shall maintain information about the officials who are administratively responsible for receiving or being in charge of government money, revenue stamps or belongings, or in connection with the distribution of government money or the issuance of goods in terms of the Public Finance Circular No. 1/2020 dated 28 August 2020. Although there were 75 officers in the department who should keep security, the number of officers who kept security was 5.	It is kindly informed that five (05) of the officers kept security by now and measures are being taken to keep security and open the pass books for the remaining officers in due course.	Security should be obtained from responsible officers as per circular instructions.

3.5 Management Weaknesses

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even though the 06 Development Officer appointments attached to the department in the years 2013, 2014 and 2015 have been temporarily assigned to the Divisional Secretariats in the Northern and Eastern provinces as a preliminary step to open the regional offices those areas immediately, an amount of Rs. 2,827,836 was paid to those 5 officers during the period up to December 31 of the year under review without establishing the regional offices of the department in those areas or taking any preliminary steps for the same. The salary and allowance details of one female officer were not submitted to the audit and the department was not involved in the official and administrative activities of those officers, only	These officers were recruited in the proposed regional offices of this department in Oddusudan, Mantai, and Pacchilaipalli divisional secretariat divisions in the three districts of Mullaitivu, Kilinochchi and Jaffna. As there is a contradiction between the law of "co-ownership" which is in effect under the common law of Tesawalam in these areas and the Title Registration Act No. 21 of 1998 implemented by our department, the Attorney General's advice has been requested on the matter. It is intended to start the aforesaid offices immediately after receiving the instructions. As a result, these officers were assigned continuously to the respective Divisional Secretariats. Nevertheless, measures are being taken at the departmental level to release these officers to the Ministry of Public Administration as the department expects to operate a minimum number of offices.	These officers should be attached to the stations where vacancies are available in the department.

the payment of salary and allowances had been made.

- (b) 08 officers appointed on 07 February 2022 had been attached to Vavuniya Divisional Secretariat for the post of Development Officer and an amount of Rs. 4,467,690 had been paid as salary for a period of 11 months without fulfilling the duties of the department. 08 officers who can work in Tamil language were recruited to the Vavuniya regional office and since the necessary allocations for setting up the office were not received last year, those officers had to be retained in the Vavuniya regional secretariat. However, an Assistant Commissioner has been proposed and referred to the Ministry of Public Administration for the establishment of Vavunia District Office in the year. Therefore, it is informed that these officers can be attached to the proposed district office. Further, these officers also carry out duties related to language translation during title settlement duties in Mannar District. Vavuniya regional office should be established or officers should be posted to other vacant offices.
- (c) Although the physical progress in the activities of the Bhim Saviya programme was zero since the requests for survey had been made, Rs. 1,116,000 was paid from January to December of the year under review as office rent for running the Sri Jayawardenepura Kotte office. The physical progress of the Jayawardenepura Kotte regional office has been nil due to the fact that a Deputy / Assistant Commissioner is not attached to the office for approving and sending the documents to the Head Office under Section 14 in performing the duties in terms of the Registration Of Title Act No. 21 of 1998. However, all the steps required to be done prior to approval under section 14 of the Act have been done by the officer attached to the office. Further work on the prearranged files is in progress at present since an Assistant Commissioner has been appointed in Sri Jayawardena Pura Kotte Divisional Office on 14.02.2023. The officers assigned to act in terms of the Act in relation to gazetting approved under Section 14 have performed those tasks. The office should be run effectively.

4. Achievement of Sustainable Development Goals

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though the sustainable development goals had been identified by the department, the way that relevant objectives relate	"End all forms of poverty everywhere" cited as number 1 in relation to the Sustainable Development Goals established by the United Nations Organization had been	Efforts should be made to achieve sustainable

to the Sustainable Development Goals established by the United Nations Organization and the targets to be achieved within the period up to 2030 should be identified clearly and the targets and progress expected to be achieved annually through the action plan for year 2022 had not been mentioned. Accordingly, the department's contribution to achieve sustainable development goals had not been presented specifically.

identified according to the scope of the department. As the target associated with the goal “1.4 Ensuring equal rights of access to economic resources, basic services, ownership and control of land and other forms of property, natural resources, appropriate new technologies and financial services, including microfinance to all people including those particularly in poverty and vulnerable by year 2030, and as its indicator “1.4.2 Total adult population with legally recognized documents and secure land titles, according to gender tenure model” is connected with this department. In relation to the above objective, the expected goal to be achieved by this department in the period up to the year 2030 is to provide a certificate of title under the full responsibility of the government to confirm the land ownership and declare the title to the rightful heirs. By 2030, it is hoped to contribute to the above objective by providing a clear title certificate under the full responsibility of the government for the total land plots in Sri Lanka.

development goals.

5. Human Resource Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
a) There were a total of 1121 vacancies in the department including 71 senior level vacancies, 938 secondary and tertiary level vacancies.	It has been planned to establish a regional office of the department and currently 48 of the 91 offices have been established and duties are performed successfully. Among the senior level posts vacancies in Regional Offices and Head Office, 20 are Acting Officers and Deputy/Assistant Commissioner vacancies are available in 05 Regional Offices. Even though requests have been made to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government from time to time to fill the senior level vacancies, the requests have not been fulfilled till now and due to the non-filling of the vacancies, it has	Arrangements should be made to fill the necessary vacancies.

not been possible to fill the tertiary and secondary level vacancies.

- (b) The appointment had been made for 04 senior level Deputy / Assistant Commissioner posts on contract basis without appointing the officers permanently. Even though the officers had not been appointed on contract basis for the posts of Assistant Commissioner on exigencies of service till the vacancies are filled up, the service period of the retired officers was terminated according to the notification of the Secretary of the Public Service Commission No. PSC/APP/HB/01/2022 and dated 25.05.2022 issued not to employ retired officers on contract basis till re-notification. Necessary measures should be taken to fill the vacancies the available permanent cadre.
- (c) No measures had been taken to fill the existing 1048 vacancies in 09 secondary and tertiary level posts or to revise the approved cadre considering the service exigencies. Requests to fill up the secondary level vacancies and requests have been made to the Director General of Combined Services from time to time as per the letter No. PMO/SEC/01/09 dated 27.01.2023 of the Secretary to the Prime Minister to fill up 20 vacancies in Office Worker Service and Driver Service by Multipurpose Development Assistants, and requests have also been made to the Director General of Multipurpose Development Tasks Force. Arrangements should be made to fill up the necessary vacancies or revise the cadre.