

## **Head 288 - Survey Department**

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### **1. Financial Statements**

#### **1.1 Opinion**

Head 288 - The audit of the financial statements of the Survey Department for the year ended 31 December 2023 comprising the statement of financial position, statement of financial performance and cash flow statement for the year ended 31 December 2023, and notes to the financial statements, including material accounting policy information 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 Survey Department was issued to the Accounting Officer on 29 May 2024 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. As per Section 11 (2) of the Audit Act, the Detailed Annual Management Audit Report related to the Survey Department was issued to the Accounting Officer on 01 July 2024. This report will be tabled in Parliament in pursuance of Provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Survey Department as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles

#### **1.2 Basis for Opinion**

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **1.3 Responsibilities of the Accounting Officer for the Financial Statements**

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

As per Sub-section 16 (1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

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

#### **1.4 Auditor's Responsibility for the Audit of the Financial Statements**

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional scepticism 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 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) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year, ( if not, mention so)
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

## 2. Financial Review

### 2.1 Revenue Management

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
Even though the fees charged for various services are subject to revision from time to time in terms of the section 05 of Fiscal Policy Circular No. 01/2015 dated 20 July 2015, 59 houses out of 75 houses of Institute of Surveying and Mapping - Diyatalawa had been rent out for the officers of the institute based on the rates decided in the year 2007. Semi-annual income reports had not been submitted as per the section 07 of the circular.	It is kindly point out that these are very old buildings with minimal facilities. Accordingly, a letter has been forwarded to the Badulla Valuation Department on 09 February 2024 requesting that the relevant valuation rent be revised. Instructions had been given to revise the house rent in due course. It is admitted that the semi-annual report had not been submitted. Officers had been instructed that the performance should be formally reported in terms of the form No. 02 in the year 2024.	Fees should be revised periodically and income reports should also be submitted periodically.

### 2.2 Management of Expenditure

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
The total of provisions of 2 objects amounting to Rs. 300,000,000 from the provisions made from annual allocations of 2023 had been completely saved.	A total provision of Rs. 300,000,000 comprising of Rs. 20,000,000 from local funds and Rs. 280,000,000 from foreign funds for development of an integrated land information system had been remained unspent as the work of the project had not been carried out.	The requests for allocations should be limited to the programs that can be completed during the year of the request.

### 2.3 Non-compliance with Laws, Rules and Regulations

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

	Reference to Laws, Rules and Regulations	Value Rs.	Observation Non-compliance	Comment of the Accounting Officer	Recommendation
(a)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka				
	F.R. 104(3) and 104(4)	-	Even though it is stated that the initial report should be sent immediately in case that it is expected a delay of more than seven days in submitting a complete report, it took between 45 and 66 days to submit the report on 04 occasions. Even though it is stipulated that the full report should be submitted within three months from the date of occurrence of the loss after the investigation, it took a period between 08 and 86 days to submit the report on 04 occasions.	Practical delays due to having to operate the work through the main office, the provincial office, the district surveyor's office and the regional surveyor's office are operating along 4 layers according to the organizational structure, and having to manage the related work through the limited staff.	Relevant reports should be submitted on time.
(b)	F.R. 113(6)(b) revised by the Section 3.1 of the Public Finance Circular No. 01/2020 dated 28 August 2020	4,489,849	An amount of Rs. 4,489,849 receivable from 93 officers who left the service of the department had been failed to be recovered due to acting contrary to the circular, and an amount of Rs. 1,183,086 or 26 percent out of it is belonged to a period of more than 20 years.	The necessary actions are being taken to recover the respective loan balance in terms of the circular.	Circulars should be followed.

## 2.4 Noncompliance with Tax Requirements

Below are the instances of non-compliance with tax requirements observed during sample audits.

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
(a) The reports of value added tax had not been submitted to the Inland Revenue Department for tax periods of year 2023 on due date in terms of the Section 21 of the Value Added Tax (Amendment) Act No. 14 of 2002 and the delay period ranged from 03 months to 03 days. The report for the last quarter of the year 2023 had not been submitted even by 20 May 2024.	This was due to the delays in receiving of reports on value added tax by the provincial offices for the year 2023 and due to issues arisen in correcting errors and reprocessing them. It is kindly informed that the reports will be get sent promptly and the necessary arrangements will be made to submit the tax reports to the Inland Revenue Department before the scheduled date.	Tax reports should be submitted on the due date.
(b) Even though it is stated that the tax in respect of any chargeable period shall be payable on a day not later than the twentieth day of the month following the end of that chargeable period in terms of section 26 of the Value Added Tax Act No. 14 of 2002 (amended by the Value Added Tax Act No. 8 of 2006), the value Added Tax of Rs. 16,626,594 had been paid after a delay between 02 and 26 days.	This is because the receipt of information had been delayed due to difficulty in comparison as a result of monthly receipt of value added tax had been accounted for through one account (Online Payment Gateway). It is kindly informed that this issue can be resolved in due course as arrangements are being made for initiating separate accounts for the same in provincial vice and carrying out the accounting functions.	Actions should be taken as per the Tax Act.
(c) Even though an amount of Rs. 9,148,168 had been payable to the Inland Revenue Department as per the value added tax report of the first quarter of 2023, an amount of Rs. 9,258,513 had been paid for the first quarter. Accordingly, it was observed that an amount of Rs. 110,345 had been overpaid.	It is accepted that there is a difference in the value remitted to the Inland Revenue Department in relation to the Value Added Tax report for the first quarter of 2023. It is kindly informed you that the excess remittance value will be offset against the value to be paid for value added tax after discussing this, in the coming months.	Taxes should be calculated and remitted correctly.

### 3. Operating Review

#### 3.1 Vision and Mission

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
Surveyors of the department carry out various types of surveying, and out of which, the monthly target for landmarks surveying for statutory reasons is 20 allotments ,and the Norms established 16 years ago as 30 lots names had not been reviewed in a way that suits today with the technological advancement of surveying techniques and equipment.	After reviewing and revising the monthly workloads, the report will be approved by the Secretary of the Ministry of Lands, and then action will be taken to revise the relevant monthly workloads.	The Norms should be reviewed in a way that suits the present the technological advancements in measurement techniques and equipment.

#### 3.2 Non-performance of Duties

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
(a) The total number of survey requests received under 08 survey types from previous years to 31 December 2023 was 129,270 and the number completed was 95,933, and the number uncompleted was 33,337 or 26 percent as at the same date. Among those survey requests, there were 8,688 survey requests over 4 years, 3,834 survey requests over 3 years, 4,712 survey requests over 2 years, and 6,276 survey requests over 1 year.	The number of pending survey requests is 33, 337, which fluctuates from time to time. the number of unprocessed survey requests increase depending on the speed at which requests are received, the nature of land disputes arising in the field and the limited number of government surveyors working in the field.	The efficiency of fulfilling survey requests should be increased.
(b) <b>Colombo District Office</b>		
(i) Even though a period of 195 days to 1338 days had passed since 2020 to 31 October 2023 after levying a sum of Rs. 1,187,085 as fees for survey work from 16 institutions at the inspection of Survey Request Information Management System (SRIMS) and survey fee documents related to the Colombo District Office, the relevant survey work had not been completed.	It is not possible to identify the requests separately as the numbers had not been mentioned in the 16 requests for Rs.1,187,085. Fees will be calculated based on the information provided only in the survey request. There is a possibility of delay due to boundary issues and various disputes arising in the field after commencement of fieldwork. It will take some time to implement the lower priority requests as the more sensitive	Survey requests received should be processed promptly on priority basis.

and priority roles in the country need to be completed first.

- (ii) There was a delay of 66 days to 490 days for transferring 05 survey requests of which details are stored in the Survey Request Information Management System to a relevant surveyor.
- The survey request is entered into the Information Management Database using a number and issued to the concerned office. These survey requests are delayed because the priority should be given to survey requests that require high priority such as court survey requests. Therefore, even if the survey requests are received from the District Surveyor's Office to the Divisional Surveyor's Office, it will take time to release them to the Government Surveyors. It will be determined based on the priority of the respective survey request.
- The time and progress of fulfillment of survey requests should be checked.
- (iii) Requests had been received for land surveying of 10 schools located in Timbirigasaya Divisional Secretary's division on 29 March 2022, and accordingly, the land surveying work of St. Mathew College had been completed and the relevant plan had been sent to the Zonal Education Office on 19 April 2023. Accordingly, the survey requests had been completed with a delay of 386 days or over a year from the date of the survey request.
- There are occasions when the priority surveying work is carried out by the special surveying unit in cases where the field work of the survey requests related to the district surveyor office cannot be covered by the surveyors in the districts. As this surveying request had been made by the principal of the school, this had also been get done by the special surveying unit.
- Surveying requests should be fulfilled promptly.
- (c) The National Vocational Qualification (NVQ Level 2) course conducted by the Institute of Surveying and Mapping for Surveying Field Assistants had not been conducted in the year 2023.
- Since the approval had not been received for the two year diploma course on survey work for the year 2023, the said course had not been commenced. However, the National Vocational Qualification course NVQ 2/3 had been conducted in the year 2023 for qualified persons recruited in year 2022 for the post of Field Surveying Assistants.
- Approved courses should be conducted properly.

### 3.3 Foreign Aid Projects

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
Even though it had been informed that loan agreements will be signed to obtain loan funds after receiving the approval of the Department of External Resources and the Ministry of Lands with the anticipation of foreign loans, and then the relevant project will be implemented, any progress had not been made by the Sri Lanka Land Information Service System project of the department as a result of the debt restructuring process as a priority task of the government in the year 2023. Provisions had been made through the budget in the years 2022 and 2023 without doing any basic work related to this project.	Even though the project report had been prepared for this project in the year 2021 and the projects had been readied to be started from the beginning of year 2022, no progress had been made in the year 2023 as the respective foreign loan funds had not been approved. Similarly, it is kindly informed that no work of this project could be done due to non-approval of foreign loan funds even though allocations had been made by the budget of year 2022 and 2023.	Provision should be made only for the work expected to be done.

### 3.4 Procurements

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
(a) Even though a master procurement plan should be prepared by the procurement entity pursuant to 4.2.1 (a) of the Procurement Guidelines, and the procurement activities expected for a period of at least three (03) years should be listed in accordance with 4.2.1 (b) thereof, in the procurement plan, no such master procurement plan had been prepared.	The relevant officers had been instructed to prepare the main procurement plan for the next 03 years.	Measures should be taken as per the provisions of the Procurement Guideline.



- (b) Even though the opening of bids should be recorded in the prescribed form in accordance with Section 6.3.6 of the Procurement Guidelines 2006 in the award of the Defense Services Contract, the marks ✓ and X had been used, when completing the prescribed form despite that it had been instructed to write "Y" ,when it should be written as "Yes" and "N" ,when it should be written as "No".
- It is kindly informed that the bid opening committee had been informed to fill in the form in the future to write "Y" when it should be written as "Yes" and "N" when it should be written as "No".
- Measures should be taken as per the provisions of the Procurement Guideline.

### 3.5 Assets Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) The opening balance in relation to non-financial assets as at 01 January for the year 2023 had been overstated by Rs.13,847,422 in the Form SA-82 of the financial statements compared to the closing balance as at 31 December of the financial statements for the year 2022.	The comparisons necessary for the SA 82 report are currently being carried out. The statement of the financial position of the year 2023 had been prepared according to the financial value of Rs.10,600,869,259 which is the correct value to be taken as the opening balance when preparing the final accounts, and it is kindly informed that the correction will be made accordingly in due course.	The balances shown in the financial statements should be the same as in the treasury records.
(b) Even though the total of non-financial assets as at 31 December 2023 in the Form SA – 82 is Rs. 11,088,124,680, the difference was Rs. 14,004,922 as the value in the statement of financial position as at the same date was Rs.11,074,119,758. No measures had been taken to identify and correct this difference in the treasury books.	The difference of Rs. 14,004,922 mentioned here had been accounted under the heading 992 by the treasury, and the Treasury Accounts Department had verbally informed on inquiry that this value had been entered for settlement of their accounts. It is clear from the SA 81 report of the year 2023 that the relevant accounting had been done by the Treasury.	The balances shown in the financial statements should be the same as in the treasury records.
(c) Even though a total of Rs. 9,725,619 had been spent on furniture and office equipment, plants and machinery, there was a difference of Rs. 1,083,831 those purchases had	The opening balance had been accounted for as an increase in accounted for by the respective sub-offices. Therefore, all purchases had been added to the asset value, even	The balances of furniture and office equipment, plant and machinery shown

<p>been mentioned as Rs. 8,641,788 in form SA – 82.</p>	<p>though it appears at first glance that all purchases are not accounted for.</p>	<p>in the financial statements should be the same as in the treasury records.</p>
<p>(d) 08 Gal Huts and 07 houses located in the Institute of Surveying and Mapping - Diyatalawa of the department had been unutilized and one house was in need of repair and utilization.</p>	<p>All the officers and students who had applied for quarters had been given quarters for occupancy by December 2023. 16 quarters remained unutilized by December 2023. These houses are currently vacant for the use of officers in case of recruitment at short notice. 08 houses have been given to the officers in the year 2024.</p>	<p>Resources should be utilized properly.</p>
<p>(e) An amount of Rs. 962,275 in respect of 3 items had been mentioned as the balance carried forward without writing off as per the statement of write-offs from the books in the financial statements for the year 2022, and the balance had been overstated by Rs. 83,825 as an amount of Rs. 1,046,100 had been indicated as the initial balance without writing off in respect of 03 items in the Financial Statement for the year 2023.</p>	<p>The duly prepared report is attached herewith.</p>	<p>Correct balances should be shown in the financial statement.</p>

### 3.6 Management Weaknesses

<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
<p>(a) Even though it is stated in the Public Administration Circular No. 02/2021(viii) dated 12 May 2023 that the fingerprint machine should be used for proof of arrival and departure, the fingerprint machine at the Welimada Regional Surveyor Office, which had been shut down since 12 January 2022, had not been repaired even by the date of this report.</p>	<p>This issue will be resolved after repairing the fingerprint machine or installation of new machines in due course.</p>	<p>Attendance and leave marking of staff should be done using fingerprint machine as per circular instructions.</p>

- (b) A complex process had to be followed to obtain the details of the completed stages from the date of receiving the surveying requests of the department until the completion of its work simultaneously through the Survey Request Information Management System (SRIMS) by entering several interfaces of the system. The current status of a survey request can be viewed simultaneously through the Requisition Status Searcher. However, it has been noted to enter further information necessary. The Survey Request Information Management System should be prepared in such a way that all information required for management can be obtained.
- (c) According to the Survey Service Minute, in the recruitment of apprentice surveyors to the department, 90 percent of qualified graduates are recruited through an open competitive examination and the remaining 10 percent will be recruited based on the skills of technical officers. Out of 90 percent who recruited as graduates, graduates of surveying science and other graduates are recruited at the ratio of 9 : 1. There were a very low number of 22 students for the 4 year course from 2022 to 2026 since other graduates who are recruited in this way and a certain number of technical officers who are selected through a competitive examination to pursue the degree in Surveying Science are recruited to study the degree course. It has been observed that no students for the degree courses in the absence of recruitment of apprentice surveyors. Recruitments are made under the policy decisions taken by the Government from time to time according to the existing service minute and the vacant cadre. Therefore, even though there is a need to recruit in certain years, it has not been possible to recruit and train them. These recruitments are made according to the existing service minute, and students are recruited for these degree courses in cases where approval is given based on the policy decisions taken by the government. Courses should be designed so that maximum utilization of resources is achieved.
- (d) The composition of the 2022 - 2026 graduation group consisted of 08 other graduates and 14 technical officers, and there was a specific method of determining the number of other graduates in selection for this course. Even though it is stated in the Survey Department's Staff Circular No. 16/2021 dated 02 July 2021 that Under Circular No. 16/2021 included in the notice for calling for applications has been decided as at 02 July 2021 and call for applications had been closed on 11 August 2021. It is kindly informed you that 14 students had been called for the interview on 13 January 2022 according to the competitive examination held on 23 A specific methodology should be introduced for determining the number of technical officers.

technical officers are selected through a competitive examination, no specific methodology or written evidence for determining the number of such recruits had been submitted to the audit.

October 2021 and selected for this degree course.

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| <p>(e) 17 officers of the department had been appointed as permanent lecturers to deliver lectures in the Institute of Surveying and Mapping and a lecturer allowance had been paid in addition to salary of their regular post. The lecturer's allowance had been paid only 15 officers out of them and even though only the course supervision had been done by two out of them i.e. Senior Deputy Assistant General (Training) and Deputy Assistant General (Academic), no lecture had been conducted and three lecturers had received the allowance without conducting any lecture stating that they were in charge of classes. The year 2023 is the second academic year of these students and only 700 lecture hours had been conducted according to the information submitted to the audit even though the number of approved lecture hours to be conducted for that is 1950.</p> | <p>All the lecturers who are employed to conduct the degree course in the Institute of Surveying and Mapping and the officers who provide services to conduct the course are authorized to receive lecturer allowance in terms of the letter No. B/8/5/719/272/11 dated 13 February 2007 of the Director General of Establishments - the Ministry of Public Administration and Home Affairs to get the lecturer allowance. Accordingly, payments are made to the officers in-charges of monitoring, conducting lectures and classes conducting the BDC course accordingly. Even though lectures are not delivered on a schedule by those lecturers, advisory lectures are conducted in the classrooms during the training period. Measures had been taken by the University Grants Commission to maintain the number of lecture hours approved by the University Grants Commission for graduation, and it is monitored by the consultation and coordination committee meeting when giving the graduation results.</p> | <p>Lecture hours should be reserved for all permanent lecturers who are in receipt of lecturer allowance.</p> |
| <p>(f) Four-year degree courses from 2022 to 2026 are being conducted for 22 students, while only 17 short-term courses and 51 one-day workshops had been conducted in the year 2023. Even though this institution is located in a land of 61 acres consisting of 121 different building elements with very large physical resources, their utilization was at a very low level.</p>   | <p>There has been some setback in academic activities since year 2021 due to the restricting the recruitment of officers for our service by the government due to the problematic situation that had arisen in the country since 2022. Arrangements are being made to increase the utilization of our institute to a very high level in due course.</p>   | <p>Resources should be utilized to the maximum extent.</p>  |

- (g) It was observed that the monthly cost per student is Rs. 81,353 since the monthly academic and administrative expenses for a student unit cost of a graduate student of the Institute of Surveying and Mapping is Rs. 25,426, and the monthly average salary of a student is Rs. 55,927 based on the average monthly gross salary of students in February 2024. Accordingly, the amount for the four-year degree (48 months) per student was Rs. 3,904,944. 90 percent of the vacancies available from Survey graduates and other graduates are selected through an open competitive examination as there are external candidates exceeding the vacancies in the recruitment of apprentice surveyors. The audit opinion is that even though Degree in Surveying had not been awarded from any other University at the time of recognition of this institution under the Universities Act in 1990, this is a point necessary to consider once again regarding the conduct of this degree course further at such a large cost in the ground that Sabaragamuwa University and Kotalawala Defense University are currently producing surveying graduates.
- According to the Survey Act, all apprentice surveyors recruited for the service of our department should obtain a 4-year degree in surveying only if the degree obtained by the graduate was a degree not related to surveying. Surveying graduates are recruited as one other graduate for every 9 surveying science graduates. Accordingly, this degree is not essential for officers who are recruited with a surveying degree from Sabaragamuwa and Kotalawala Defense University and an orientation course of 06 months will be conducted for those officers. According to the Survey Act, a graduate without a surveying science degree should follow the 4 year surveying science degree in our institute because of the qualification “Qualifications that entitles a person to be registered – Bachelors' Degree in Surveying” given for recruitment to our department. These officers are considered to be a group of officers who are recruited as a requirement of the department as graduates equipped with technical knowledge in various subjects.
- There is a need to reconsider about conducting this degree course in a background that produces surveying science graduates.

#### 4. Human Resource Management

##### 4.1 Attached Cadre, Actual Cadre

Service Category	Approved	Actual	Number of Vacancies	Excess Cadre
Senior	1144	934	210	0
Tertiary	83	21	62	0
Secondary	1222	980	242	0
Primary	4891	3107	1784	0
Casual	0	0	0	0
Temporary (Multi Duty)	0	26	0	26
Contract	0	0	0	0
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Total	7340	5068	2298	26
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<b>Audit Observation</b>	<b>Comment of the Accounting Officer</b>	<b>Recommendation</b>
(a) It was observed by the audit that the annual surveying targets and approved cadre should be revised since the annual surveying target had achieved a progress of 113 percent as per the draft performance report despite the overall staff vacancy rate is 31 percent.	The actual cadre is 5,042 posts as this department has 2,298 vacant posts. It is a 31 percent compared to the total approved cadre. It is observed that a 113 percent progress had been recorded exceeding the expected annual surveying targets with the dedication of the staff. Progress is indicated as a percentage for officers performing field duties such as surveyors and cartographic officers.	Recruitment to vacant posts or approved cadre should be revised and annual surveying targets should also be revised.
(b) The approved cadre of surveying assistants was 42 and the actual cadre was 60 according to the cadre information of Geodetic Division of Surveying and Mapping Institute. Accordingly, the surplus was 18 and it was further observed that this surplus had not been mobilized for the works of the Geodetic Division.	The facts indicated by the audit inquiry are correct. According to the request made by the Geodetic Division through its' letter No. 66/surveys/2024 and dated 26 March 2024, instructions had been given to assign 11 survey field assistants for that division.	Cadre should be properly attached.