

## **Geological Survey and Mines Bureau - 2022**

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### **1. Financial Statements**

#### **1.1 Qualified Opinion**

The audit of financial statements of the Geological Survey and Mines Bureau (“Bureau”) and its subsidiary (“Group”) for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My comments and observations which I consider should be reported to Parliament appear in this report.

In my opinion, except for the effects of the matters described in Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Bureau and the Group as at 31 December 2022 and of its financial performance and its cash flows for the year then ended, in accordance with Sri Lanka Public Sector Accounting Standards.

#### **1.2 Basis for the Qualified Opinion**

My opinion is qualified based on the matters described in Paragraph 1.5 of this report.

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

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

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

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

Those charged with governance are responsible for overseeing the Bureau’s and the Group’s financial reporting process.

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

#### **1.4 Auditor's Responsibility on the 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 exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Bureau's and the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Bureau and the Group to cease to continue as a going concern.
- 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.

The scope of the audit also extended to examine as far as possible and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Bureau and the Group and whether such systems, procedures, books, records and other documents are in effective operation ,
- Whether the Bureau and the Group has complied with applicable written law, or other general or special directions issued by the governing body of the Bureau and the Group ,
- Whether has performed according to its powers, functions and duties,
- Whether the resources had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws,

## 1.5 Audit Observations on the Preparation of Financial Statements

### 1.5.1 Non-Compliance with the Sri Lanka Public Sector Accounting Standards

Audit Observation	Comments of the Management	Recommendation
(a) Salaries and Allowances shown under operating expenses of previous year were specified under the administrative expenses of the year under review. The reason for re-classification of comparative figures in terms of the paragraph 55 of the Sri Lanka Public Sector Accounting Standards 1 was not disclosed.	In terms of the paragraph 55 of Sri Lanka Public Sector Accounting Standards 1 comparative figures are shown in Notes 21 A, 21 B, 21 C and 22	The reasons for re-classification of comparative figures should be disclosed.
(b) In terms of the paragraph 54 of the Sri Lanka Public Sector Accounting Standards 3, the prior period adjustments of Rs.10,195,572 were not disclosed retrospectively in the financial statements.	Arrangements will be made to disclose the prior period adjustments in the future.	Prior period adjustments should be disclosed.
(c) The Group's fully depreciated 4,222 fixed assets items cost of Rs.749,442,316 were still being used, but the fair value of these assets were not been disclosed in the financial statements as per the	In the revaluation of assets with quantitative values, the values reflected in the current market values in the country are unusual when compared to the cost, such values in financial	The fair value of the fully depreciated assets should be disclosed in the financial statements.

paragraph 42 of Sri Lanka Public Sector Accounting Standards 7 . statements do not reflect the actual status of the financial statements.

- (d) In terms of the Paragraph 39(a) of Sri Lanka Public Sector Accounting Standards 10, the accounting policy based on the identification of royalty income was not disclosed in the financial statements. Royalty income is accounted for on accrual basis. Income accounting policy should be disclosed in the financial statements.
- (e) Interm of the paragraph 34 of the Sri Lanka Public Sector Accounting Standards 14, remuneration and other allowances paid to the related parties were not disclosed in the financial statements. Further action will be taken to disclose the remunerations and other allowances paid to the related parties in the financial statements in future . Actions should be made to disclose the Payments made to the related parties.
- (f) In terms of the paragraph 14 of the Sri Lanka Public Sector Accounting Standards 15, including the comparison between the budgeted figures and the actual figures in the financial statements or the reasons for the quantitative differences between the budgeted figures and the actual figures were not explained. The Budget and the actual figures have been submitted monthly to the Board of Mangement of the Ministry and the Board of Management of the Bureau for their attention and advice. Budgeted figures should be disclosed in financial statements.

## 1.5.2 Accounting Deficiens

Audit Observation	Comments of the Management	Recommendation
(a) The construction of the new laboratory building at the Pitakotte Bureau premises was completed on 28 July 2022 and was in use, but the cost of Rs.408,858,451 was stated as working progress. Therefore	Although the new laboratory building is being used due to insufficient space availability of the Bureau, the construction work of the building has not	The laboratory building should be properly accounted for and the depreciation related to the period should be accurately calculated and

depreciation of the buildings in the year under review was under stated by Rs.8,466,636. been completed and accounted for. the certificate was not still given by the Building Department. Therefore, this asset is not mentioned as an asset of the Bureau.

- (b) The recurring expenses of Rs.1,309,812 such as transportation, refreshments, travel expenses and inspection fees, etc and the consultancy fees of Rs.210,000 paid for the construction of the Kurunegala District office of the Bureau and Rs.1,500,256 spent on the installation of the fuel tank at the Head office of the Bureau was included to the relevant new laboratory building work-in-progress account and therefore work-in-progress over stated and profit was under stated from that amount in the accounts. The account includes the Rs.44,619 as refreshment expenses and transportation expenses, Action will be taken in the future to withdraw the amount from the account and to correct the capital expenditure. Recurrent expenditure should remove from the work- in- progress account. Installation cost of the fuel tank should be transferred to machinery account.
- (c) Penalty for not paying royalties for building materials and industrial minerals was Rs.15,768,351 and Rs.970,482 respectively was erroneously stated as royalty income. The system of issuing mining licenses will be corrected in the future and the royalty and penalty will be stated separately. Royalty income and penalty should be identified separately and account for.

- (d) Direct credits to the banks amounted to Rs.2,239,912 were transferred to a payable account without identification and forwarded it in the financial statements.
- An amount of Rs.2,239,912 has been paid by the clients to the Bureau in the year under review as direct bank deposit for obtaining licenses. However, these clients have not completed the next steps regarding obtaining licenses.
- Direct credits should be identified without delay and accounted for as applicable.

### 1.5.3 Non - Availability of Evidence for Audit

<b>Item Available</b>	<b>Amount Rs.</b>	<b>Evidence not provided</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
Advances obtained for the issuance of transport, mining and exploration licences shown under other payables advances	211,368,988	Detailed Schedule and age analysis	A detailed schedule or age analysis will be submitted in due course.	A detailed schedule and age analysis should be submitted.

### 1.6 Accounts Receivables and Payables

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) According to the financial statements of the subsidiary, the payables by the company to the Bureau and the receivables from the Bureau to the Company were Rs.44,351,804 and Rs.1,545,522 respectively. According to the financial statements of the Bureau, the receivables from the subsidiary to the Bureau and the payables	The expenses and revenues arising out of the inter-transaction between the subsidiary and the Bureau have been duly settled and due to the lack of written approvals for the amount of Rs,27,360,000 requested by the subsidiary was submitted to the Board of Management for necessary	Differences between inter company transactions should be reconciled and corrected.

to the Company by the Bureau were Rs.71,711,804 and Rs.9,142,975 respectively. Accordingly, changes of Rs.27,360,000 and Rs.7,597,453 respectively were observed.

- advice. This will be resolved in the future.
- (b) At the end of the review year, purchase advance of Rs.2,764,918 were paid to 23 suppliers and in that value the advances paid during the period 2015-2020 were Rs.1,074,490. Actions had not been taken to settle that advances by completing the procurements.
- Out of the advances paid to 23 organizations for purchase of goods and obtain services, the advances of several institutes have been settled so far. The remaining advance payments will also be looked into and settled within the next two months.
- (c) The sum amounted to Rs. 38,533,958 shown under the creditors and payables, the balances for the accrued incentives allocated for 171 non-employed workers and the over allocation for incentive allowances from 2014 to 2021 were not settled.
- These incentives allocated for employees who have retired or died or have been subjected to disciplinary inquiries and were submitted to the Board of Management of the Bureau in this regard and relevant corrections will be made in the year 2023.
- If not entitled to incentives to be paid, the balance should be abolished.

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

Reference to the Laws, Rules and Regulations etc	Non-compliance	Comments of the Management	Recommendation
(a) Mines and Minerals Act No.33 of 1992 as amended by the Act No.66 of 2009.			

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| (i) Section 12(b)   | Mineral resources were not identified and assessed in Sri Lanka.  | Mapping of mineral locations are carried out continuously by the Bureau and arrangements have been made for the purchase of local mineral maps from Bureau's library. It cost a high amount of money as drilling works etc have to be carried out to assess minerals. But, the most important deposits such as Apatite have been assessed by the Bureau. | Identification and assessment of mineral resources shall be carried out by the Bureau in accordance with the provisions of the Act |
| (ii) Section 12(e)  | As the Bureau did not introduce steps to be used to add value to the minerals, the mined Graphite, Mineral sands and Quartz were being exported as raw materials with out value addition. | Further, mineral sand is exported as raw material only by the Lanka Mineral Sands Limited with the support of the government. Value addition criteria for other minerals have been introduced.   | The Bureau should introduce measures to be used to add value to minerals.  |
| (iii) Section 28(1) | There was no system to issue transport licences for Aggregate.  | By issuing licences for the transportation of Aggregate the market price of Aggregate will increase rapidly. The Bureau also has to bear additional administrative expenses such as recruitment of employees and inspection of transport licences.   | Steps should be taken to introduce Aggregate transport licence or to amend the Act.  |



(iv) Section 44(c)	<p>To supervise exploration, mining and other activities authorized by a licence issued under the Act and to give directions to the licensee as to the conduct of such activities, contrary to this, in the year under review, the Bureau had performed the necessary tasks for exploration on behalf of 3 licensees on a fee basis for Rs.4,632,689.</p>	<p>Geological services are carried out by the Bureau. The objective is to generate additional revenue for the Bureau and obtain geological data at a proper standard. The entity undertakes only a certain part of the activities undertaken by the exploration licence in the exploration process presented therein.</p>	<p>As the regulatory body related to mineral exploration not to be involved in such activities.</p>	
(v) Section 52(2)	<p>Actions should be made to rehabilitate the mining sites after minings, but actions had not been taken to carry out the task from the licensees.</p>	<p>Legal action will be taken against the licensees if they do not take action for rehabilitation. The circular No.236/04/2023 provides for obtaining bank guarantees kept by the licensees to the Bureau through court orders. (as non released amount)</p>	<p>Actions should be made to rehabilitate the mining sites.</p>	
(b)	<p>Code of conduct on mining transport and trade of minerals used in construction industries prepared in accordance with</p>	<p>The Geology division is required to classify the mining sites where clearances are unnecessary or minimal, the sites where several</p>	<p>The Documents belonging to the relevant classification have been updated.</p>	<p>As per Code of conduct priorities should be classified as 1,2,3 and documents should be maintained and updated.</p>

- the Cabinet clearances have to be called, the decision be called, the No.21/1799/301/ mining sites 022 dated 06 under which a lot of clearances have to be called as priority 1,2,3 and the documents should be maintained and updated, but the documents were not maintained till the end of the review year.
- (c) Public Finance Circular No.01/2020 dated 28 August 2020 and the Financial Regulations of the Government of the Democratic Socialist Republic of Srilanka F.R.189
- From the year 2017 to end of the year under review, 38 cheques valued at Rs.2,574,468 received from the trade debtors were dishonoured, but no actions was taken to recover the value
- It is informed to the relevant sections to recover that money from the relevant debtors.
- Action should be taken to recover the value of the dishonoured cheques.
- (d) Paragraph 3.2 v of the Guidelines on Corporate & Operational Manual for State Owned Enterprises introduced by the Public Enterprises Circular No.01/2021 dated 16 November 2021.
- Incentive schemes must always implemented with the approval of the Director General of the Public Enterprises, with out the said approval incentive of Rs.107,000,000 paid during the year under review.
- A new methodology for the payment of incentive was prepared by the Bureau and submitted to the Department of Public Enterprises. Accordingly, after obtaining the approval for the new methodology implemented it from year 2023.
- Incentive schemes should implemented after obtaining the approval of the Department of Public Enterprises.

## 2. Financial Review

### 2.1 Financial Results

The operating results of the year under review amounted to a profit of Rs. 1,969,642,374 and the corresponding profit in the preceding year amounted to Rs. 1,564,466,354. Therefore, an improvement amounting to Rs. 405,176,020 of the financial result was observed. Though administration expenses and tax expenses increased by Rs.571,352,480 and Rs.159,270,375 respectively, operating expense decreased by Rs.159,905,428, income and finance income increased by Rs.743,932,869 and Rs.219,693,368 respectively are main reasons for this improvement.

## 3. Operational Review

### 3.1 Uneconomic Transactions

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
The Bureau had spent Rs.4,401,262 in the year under review to purchase a fuel tank and prepare the fuel storage facility in the Bureau premises and these assets had not been utilized till 31 May 2023 .	Due to non-opening of Rupee accounts, the Bureau was delayed in obtaining fuel directly through the Corporation. However, so far the Corporation has agreed to provide fuel to the Bureau at the normal market price through Rupee account, the Bureau will use this tank for necessary purposes in the future.	Asset Should be utilized. Non-essential purchases should be avoided.

### 3.2 Management Inefficiencies

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) On 29 March 2022, a compensation of Rs.2,120,713 had to pay to the building owner to compensate for the fire damage caused to the building which was rented out for the Badulla District office of the Bureau. The Bureau did not take action against the responsible officials.	Further actions will be taken in the future as specified in the audit.	Actions should be taken against officials who have evaded responsibilities.

- (b) While issuing mining license for aggregate, the Bureau had obtained economic feasibility reports from the excavator and included a declaration stating that there was no need for reclamation as the ground level was higher than the normal ground level in the surrounding plains after the excavations of the aggregate and that the land could be used for cultivation and other suitable purposes after the removal of the upper soil. According to section 52(2) of the Mines and Minerals Act No.33 of 1992, the land is to be rehabilitated after excavation, but on the basis of the above declaration, the Bureau did not obtain bank guarantee for the rehabilitation of the land at the time of issuing mining licences.
- At present the Bureau has introduced a system of obtaining a rehabilitation plan for the rehabilitation of the excavated land when issuing mining licences by obtaining rehabilitation guarantees to suit the suitability of the plan.
- Measures should be taken to include conditions in the licences as appropriate in respect of land rehabilitation and to obtain adequate guarantees.
- (c) It was stated in the licence conditions that excavation should not be carried out inland from the existing ground level while mining. However, Aggregate mining sites were filled with water and dangerously abandoned in the pits formed by digging below ground level. The Bureau did not take any action to restore the pits or take legal action for violation of mining licence conditions.
- As the presence of water pits can cause accidents, the Bureau has taken steps to inform the licensees the quarries with holes identified during the ground inspection should be enclosed by covering and to ensure that unauthorized persons do not enter the premises of the quarries.
- Legal actions should be taken against the licensees who have violated the licence conditions and action should be taken to rehabilitate the mining sites.
- (d) Data system enabling to identify the rehabilitated and non-rehabilitated mining sites by the licensees and the details of the guarantees obtained was not maintained.
- Data system does not represent information related to rehabilitation and non rehabilitation mining sites and it does not represent the whole files where guarantees are placed.
- A data system should be maintained containing all the information related to the mining sites.

- (e) 'Zircon Middling' sand 416 metric tons were handed over to the Srilanka Atomic Energy Regulatory Council to check the radioactive levels contained in the minerals for export by a private Company in Dambulla. The radioactivity in the samples exceeded the approved radioactivity required to be present in transport as prescribed by the International Atomic Energy Agency. However, without considering the quantitative composition of the radioactivity contained in the minerals and without obtaining the approval from the Srilanka Atomic Energy Regulatory Council the Bureau had issued two export licences to the Company.
- The Bureau has taken actions to resolve this issue. Accordingly, A Mamo dated 20.03.2023 No.DG.Mining/In.Memo/2023/02 has been issued by Director General.
- Licences should be issued after the Srilanka Atomic Energy Regulatory Council has examined and approved the level of radiation contained in the minerals. There should be an investigation into the responsible officers.
- (f) Nine Graphite exploration licenses issued for 4 companies and the exploration of mineral sand in Mannnar island was issued for 5 companies registered in Sri Lanka. These companies have been exploring for 10-13 years with time extensions, but new Graphite mine and mineral sand areas were not discovered until the year under review. The opportunities of other domestic and foreign investors who wish to engage in Mineral exploration projects were limited as the licensee who have obtained exploration licenses have reserved area without carrying out any mineral exploration.
- Exploration of all 5 licenses was completed in year 2022 and the Bureau evaluated the final exploration reports. Since these projects have been identified as economically viable projects for mineral, the concerned licensees have been asked to apply for excavation and no further extension of exploration will take place.
- After the grant of exploration licences, the licence period should be extended by examining the progress and future plans of the exploration and if no progress is reported the licences should be suspend.
- (g) Outside the normal mining licence issuance process of the Bureau, a special permits total 1226 for removal of minerals generated by non mining processes were issued during the year under review for
- Only a limited number of special permit are issued and guidelines have been prepared for that.
- If the mining licences are issued outside the normal licence issuance process a specific procedure

the removal of minerals such as Aggregate, Soil , Sand, Gravel , Clay etc It was observed that while issuing these licence, restrictions on the power of issuing licences and areas where no licences should be issued in terms of the section 30 and 31 of the Mines and Minerals Act No. 33 of 1992 were not taken into consideration.

approved by the Board of Management should published and action should be taken accordingly.

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| <p>(h) In order to establish an Enterprise Resource Planning system (ERP) for the Bureau, On 17 November 2022, a newspaper advertisement was published at a cost of Rs.128,736 and the consultancy services were obtained for the preparation of initial bid documents and other documents by paying Rs.1,125,000 to the selected consulting agency University of Moratuwa. Due to the decision of the technical evaluation committee meeting held in February 2023 to prepare new bid documents, the total cost of Rs.1,253,736 incurred for the activity was an idle expense.</p> | <p>The procurement process followed had to be temporarily halted after it was later discovered that some subjects were missing in the initial documents related to the installation of the ERP system. At present, the scope of all sectors is being covered and the requirements are being summarized again .After this process, the bid documents have been prepared and the procurement process will be started.</p> | <p>In the preparation and the evaluation of bid documents the technical evaluation committee should consider whether the requirements of the entity are included in the prescribed manner and take steps to minimize the non-performing expenses. An investigation should be carried out to identify the responsible parties who acted to cause idle expenses.</p> |
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**4. Accountability and Good Governance**  
**4.1 Annual Action Plan**

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
<p>(a) In terms of the section 12 of Mines and Minerals Act No.33 of 1992 , undertake the systematic geological mapping of Srilanka and the preparation of geological maps, identify and assess the mineral resources of Srilanka are the functions of the Bureau.The following</p>		

observations are made regarding the Action Plan of the year under review and the performance related to it.

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| <p>(i) As 75 percent of the mapping field works in the Wilpatthu region were completed in the year 2015 under the quaternary mapping program, the mapping works related to it and the activities of the soil geochemical mapping program and the nuclear raw material surveys carried out in Kataragama-Yala and Mannar- Kirinda areas were not completed by the end of the review year.</p> | <p>The quaternary geological mapping program is in the final stage. It was proposed to abandon the Katharagama-Yala nuclear material survey altogether. Geochemical mapping is a recently launched project in Srilanka, so time was needed.</p> | <p>Action plans should be prepared considering practical conditions and planned activities should be completed within the stipulated time.</p> |
| <p>(ii) Compilation and printing of the Geological Map of Srilanka and printing the Kalpitiya Map No.29 under the 1:50,000 quaternary mapping completed in the year 2015 were planned to be completed by the month of April of the review year. The compilation of the map was completed by the end of the year and the printing was not completed.</p>                                      | <p>The geological map of Srilanka is now in print. Compilation of the Kalpitiya and Wilpatthu maps were completed in 2022 and printing is expected to be completed by 2023.</p>   | <p>Action plans should be prepared considering practical conditions and planned activities should be completed within the stipulated time.</p> |
| <p>(iii) Soil Geochemical Map No.6 Vauniya-Trincomalee was planned to be printed by the end of March of the review year but had not been printed until the end of the year.</p>  | <p>Geochemical mapping is a recently launched project in Srilanka, so time was needed.</p>  | <p>Action plans should be prepared considering practical conditions and planned activities should be completed within the stipulated time.</p> |

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| (iv) Compilation and printing the Southern Province Mineral Map was planned to be completed by February of the review year, but only the compilation was completed.   | The map of the Southern Province has now been printed.  | Action plans should be prepared considering practical conditions and planned activities should be completed within the stipulated time. |
| (v) Field duties, compilation and printing the Eastern Province Mineral Map were planned to be completed by October of the review year, But the relevant works had not yet started by the end of the year.          | The Eastern Province Mineral Map was included in the Action Plan for the year 2022, but was postponed to 2023 due to the fuel crisis in the country. Also, a large number of scientists working in the entity have left their jobs and gone abroad, which has also led to the delay in the work to be carried out by the geology division.  | Action plans should be prepared considering practical conditions and planned activities should be completed within the stipulated time. |
| (b) The Mineral year Book for the years 2021 and 2022 was planned to be published in the year under review, but it was not fulfilled and the Mineral Year Book for the year 2020 was published late on 13 May 2023. | Data is collected from the Bureau as well as from those engaged in mineral related businesses and other government agencies for publication of the Mineral Year Book . However, Due to the fact that these companies did not provide the relevant data on time and entities such as Srilanka Customs charged money to provide the data the mineral year book could not be launched on time. | Mineral Year Books for 2021 and 2022 should be published without delay.   |