

Head 281 – Department of Agrarian Development

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Head 281 – Department of Agrarian Development for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance and cash flow statement for the year then ended 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 Department of Agrarian Development was issued to the Accounting Officer on 31 May 2024 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 02 July 2024 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, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Agrarian Development 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 Qualified Opinion

I expressed qualified opinion on the matters described in paragraph 1.6 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 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 Department 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 Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department 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 Responsibilities 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 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 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 declare the following facts in terms of Section 6 (1) (d) of the National Audit Act No.19 of 2018.

- (a) Financial statements are consistent with the previous year.
- (b) The following recommendations made by me on the financial statement of the previous year had not been implemented.

Reference related to the previous year's Report	Recommendations that have not been implemented	Reference to the paragraph of this Report
1.6.1. (b)(iv)	All assets of the Department should be assessed and accounted.	1.6.3. (c)
1.6.1.(b)(ii)	All assets proposed to be disposed of the Department should be disposed in due years.	1.6.3. (a)

1.6 Comments on the Financial Statement

1.6.1 Non-revenue Receipts

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Total of Rs. 8,579,831 as circuit bungalow rent, machine rent and machine disposal revenue had not been identified and accounted as government revenue due to handover to Agrarian Committees.	Since there is no allocation of provisions from the Consolidated Fund for the maintenance and repair of the circuit bungalow of the Department, that those circuit bungalow have been handed over to the respective Agrarian Service Center Committees for the need of maintaining and those circuit bungalow in a proper manner and all maintenance and repair works are carried out by the Committee Fund. Therefore, the revenue of circuit bungalow will be credited to the Committee Fund to reimburse the relevant maintenance expenses.	Assets rent income of the government should be credited to those revenue heads.
(ii) Rs.1,394,000 received from the lease of the plant and agricultural equipment outlet and restaurant located in the Kandy Agrarian Development District Office had not been accounted as government revenue due to giving to the Employees Welfare Association of the office.	Not commented.	Assets rent income of the government should be credited to those revenue heads.
(iii) An amount of Rs.2,883,974 remaining after payment of Rs.2,600,000 to be paid to the Department of Agriculture out of the income of Rs.5,483,974 received from the sale of seed kits given to the farmers in	The Director General of Agriculture has been consulted regarding further activities relating to Rs. 2,883,974. Accordingly, the amount has been credited to the Agrarian Development Fund until further action is taken.	The revenue from the sale of seed kits should be credited to the government revenue.

2020 by the Department of Agriculture under the program of developing 2,000,000 Saubhagya gardens had not been accounted as government revenue due to credit it to the Agrarian Development Fund.

1.6.2 Statement of Reconciliation on Advances to Public Officers Account

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the balance in the departmental control account was Rs. 300,238,146, the balance in the summary of individual balance classification was Rs.297,798,523. Accordingly, the difference of Rs.2,439,623 between them had not been detected and corrected.	This difference is an unidentified debit balance coming from long period of time, and in the year 2023, letters have been sent to the institutions for some of the identified balances and efforts have been made to settle them. Information will be found through all possible ways to find this balance and it is planned to be settled in 2024 as per the instructions given by the Ministry of Agriculture and the Ministry of Finance.	Action should be taken to correct the difference.

1.6.3 Property Plant and Equipment

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Rs.8,251,572,806 had been overstated in the accounts while bringing forward the year-end balance of the Statement of Non-Financial Assets for the year 2022 as the opening balance for the year 2023.	According to the Public Accounts Department Table SA 80 format, the closing balance of 2022 in the Statement of Non-Financial Assets for December 2023 is correctly represented as the opening balance of 2023. Nevertheless, according to the SA 82 format for assets uploaded by the Department of Public Accounts, there is a difference in the opening balances and appropriate action will be taken to identify the difference and correct it.	Balances should be brought forward correctly.
(b) Lands and buildings belongs to Agrarian Service Centers in Polonnaruwa, Monaragala, Jaffna, Mullaitivu and Kilinochchi districts had not been assessed and accounted.	The District Offices have been informed to send information relating to the land and buildings of the Agrarian Service Centers which have not yet been assessed and accounted to the Valuation Department.	Lands and buildings owned by Agrarian Service Centers should be assessed and accounted immediately.

- (c) Office equipment, computer Assets related only to Hambantota District will be accounted by the Summary of Accounts for the month of May. All assets should be accounted.
- equipment, electrical equipment and construction equipment worth Rs. 4,011,941 in Hambantota District Office had not been included in the report on non-financial assets.
- (d) The Module for vehicles of Public Sector entities by the Asset Management Circular No.06/2013 issued on 24 August 2023 had not been prepared and submitted to the Comptroller General before 31 December 2023. The information pertaining to our Department for the Vehicle Module has been reported under Online Non-Financial Asset Management System (NFAMS) as per the provisions of Asset Management Circular 06/2023 dated 24th August 2023. Vehicle and machine module should be prepared and all data should be entered.

1.6.4 Evidences not made available for Audit

Audit Observation	Comments of the Accounting Officer	Recommendation
Although a file containing all the documents exchanged from the date of the vehicle accidents related to vehicle accidents should be maintained, such file had not been maintained in respect of 02 vehicle accidents that occurred in the year under review.	Answers have not been received.	A file containing all documents related to vehicle accidents should be maintained.

2. Financial Review

2.1 Expenditure Management

The 31 percent of Rs.2,000,000 of provision allocated for building and maintenance expenditure objects under program 2 was remained save and 99 percent of Rs.320,000 allocated to the Anuradhapura District Office had been remained save.	Although the provision for the renovation of buildings under recurring expenses has been released, as the Anuradhapura District Office was requested to carry out the work under capital works by suggesting that it would be better to repair the building as a capital expenditure in the hope of complete renovation, it has not incurred any expenditure under recurring expenses.	Provisions should be utilized to the maximum.
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2.2 Commitments and Liabilities

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although it was stated that commitments and liabilities uploaded from the new CIGAS web page should be included in terms of Annex (III) given in the forms to be used in the preparation of financial statements in terms of paragraph 06 of the Circular No.05/2023 dated 01 November 2023 of the Department of Public Accounts and as mentioned in section 4.5 of the Circular No.04/2023 of the Department of Public Accounts dated 01 November 2023, Rs.5,412,273 commitments and liabilities had been incurred contrary to that.	Answers have not been given.	Action should be taken to include the commitments and liabilities uploaded from the new CIGAS web page according to the circulars.
(b) Although the commitments should not be incurred for any expenditure for work or service or supply in the Annual Estimates Finance Circular except in cases otherwise provisions provided in terms of Financial Regulation 94(1), the Department had entering to Rs.3,623,094 of liabilities exceeding the provision of 04 recurring expenditure objects in the year under review.	Due to a technical error in the CIGAS system, the provision for expenditure objects 1403 and 1302 exceeded the actual amount. 1402 expenditure object, the liability value exceeded the provision for payment of wingal bills for the months of October, November and December 2023 is Rs.1,507,979 and the expenditure object 1409, the liability related to cleaning charges in December 2023 was Rs.916,958 Expenditure object 1301, implementation of most of the projects was commenced after receiving approval for execution of the projects as per the letter dated 31.05.2023 of the Secretary of the Ministry of Agriculture (Reference No.4/6/1/Budg.Estimate/2023) according to the Cabinet Decisions dated 3/2022, 8/2022 and 9/2022 dated 22.05.2023 of the Ministry of Finance, Economic Stabilization and National Policies. At the end of the year, commitments were made for the above mentioned expenses.	It should not be entered to expenses or commitments beyond the provision.

2.3 Utilization of Provisions made available by other Ministries, Departments and Institutes

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Climate Smart Irrigated Agriculture Project in Ministry of Agriculture		
(i) In the review year, Although the Polonnaruwa Agrarian Development District Office has reconstruct the 09 tanks incurring Rs. 45,750,089 and works related to 05 tanks has been completed by 28 March 2024 under the Climate Smart Irrigated Agriculture Project of the Ministry of Agriculture, the tank embankments prepared using soil and gravel were washed away and they had not been repaired.	Answers have not been received.	Relevant reconstructions should be carried out before the warranty period is exceeded.
(ii) Although the renovation of the Galinda Small Tank at the Polonnaruwa Agrarian Development District Office at an estimate of Rs. 37,470,011 from the grants received under the Climate Smart Irrigated Agriculture Project of the Ministry of Agriculture was proposed to begin on 28 July 2023 and completed on 28 March 2024, the renovation work had not been commenced.	Answers have not been received.	The work should be accomplished without delay.
(iii) Although the construction of the pas canal carrying water through the drain of the Dehi Atthawala Lake of polonnaruwa Agrarian Development District Office had been completed, the embankment of the canal was heavily washed away due to the rain and the farm turnout structure had escaped.	Answers have not been received.	Relevant renovations should be carried out during the warranty period.
(b) Although the Ministry of Environment has planned to renovate the Thumbikulama Lake in August 2023 at a cost of Rs. 45,000,000 under a provision of Rs.51,565,000 and cultivate more than 400 acres of new paddy fields in the year 2022, that area had been declared as a forest reserve in 2013 by the Ministry of Environment and Renewable Energy. For this purpose, although a cost of Rs. 24,373,998 was incurred for the development of the tank embankment without the prior approval of the Department of Forest Conservation, Department of Archaeology	Answers have not been received.	Construction should be carried out with prior approval and necessary repairs should be completed and actions should be taken to commenced cultivation.

and the Department of Wildlife, 50-500 meters from the spill on the left side of the dam, about 1000 meters inside the tank and in the front part of the tank was heavily cracked and erosion and 50 meter of center part of the tank embankment was descended to the inside to the tank and towards to the tank embankment and there was a risk of being washed away into the tank by 31 October 2023. However, although six months passed from completion of the work cultivation projects had not been implemented until 31 December 2023.

(c) Providing fertilizer subsidy in the Ministry of Agriculture

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| <p>(i) A total of 1,626,000 vouchers worth Rs.11,147,000,000 were printed at a printing cost of Rs. 3 per each for providing fertilizer to the farmers who cultivating paddy in the Yala Season in year 2023. A total of 211,583 vouchers worth Rs. 1,162,077,900 had been cancelled as the farmers who need of fertilizer could not be identified.</p> | <p>Answers have not been received.</p> | <p>A prior plan for issuing fertilizers and distribution of vouchers to the farmers should be made and the farmers who need of fertilizer should be identified.</p> |
| <p>(ii) The Yala Season ends from April to July 31 in Batticaloa district and providing fertilizer vouchers related to the 464,530 kg of urea and MOP for 16 Agrarian Service Centres were delayed until mid-June 2023 and fertilizer had been provided at the time of harvesting.</p> | <p>Answers have not been received.</p> | <p>Actions should be taken to provide fertilizer for paddy cultivation on the due date.</p> |
| <p>(iii) According to the paragraph ii of letter No.7/5/8-335-04 dated 24 May 2023 of the Commissioner General of Agrarian Development, although the instructions were given to include the information of the farmers cultivating paddy in the Yala Season to the Agrarian.lk and issue vouchers accordingly, 65 Agrairian Service Centers located in Batticaloa, Matale, Nuwaraeliya, Kurunegala and Kandy districts had act contrary. As well as 153 plots of land in 14 domains surveyed by the Pallepola Agrarian Service Committee had not been uploaded to the system even by 10 January 2024 for cash subsidy in Maha Season 2023/24. The</p> | <p>That the information regarding the provision of financial subsidy to the farmers who cultivating paddy in the 2023/24 Maha Season was updated as per the instructions given by the Department and in case of problems with the relevant data systems, action has been taken as per the instructions received after informed to the Information Management</p> | <p>The GEO GOVIYA database should be completed immediately and updated to Agrarian.lk and fertilizer should be released only to the farmers who have been included on that website.</p> |

Commissioner had instructed to include the details of the land list for 466 paddy fields which have not yet been surveyed and that the details of 862 land plots which surveyed and uploaded to the website was not be appeared in the website. Accordingly, there was a delay in providing subsidies as there was no uniform method to identify the land area of the farmers. Unit in Pothuhera.

- (iv) Due to Rs.534,404,100 was not disbursed in October which is the beginning month of the Maha Season to 32,563 farmers at 16 Agrarian Service Centres in Batticaloa district, the farmers who cultivated paddy could not get the fertilizer at the required time. Answers have not been received. Financial subsidies should be provided as and when required.
- (v) A target of 21,766 hectares of paddy fields has been identified for paddy cultivation in the 2023/24 Maha Season in Matale district and out of which 14,366 hectares of paddy fields have been approved by the Agrarian Development District Office and an amount of Rs.191,088,621 had been released to farmers who cultivated 12,739 hectares by 23 January 2024. Financial subsidy could not be provided to 1,627 hectares during the stipulated cultivation season as the information required at the Agrarian Service Committee level had not yet been provided to the Agrarian Development District Office by 31 December 2023. The beginning of the season varies at the level of Agrarian Service area and the inclusion of relevant information according to cultivation and the release of cash were done according to the release of the fund by the General Treasury. Further, due to the bank accounts of the farmers are not updated, the problems of opening the accounts, the farmer has been transferred according to the season, one A.R.P.A working in several domains, there has been a delay in receiving information at the center level. Financial subsidies should be provided to the cultivated farmers who identified as and when required.

2.4 Non- Compliance with Laws, Rules and Regulations

Observation		Comments of the Accounting Officer		Recommendation
Reference to Laws, Rules and Regulation	Value Rs.	Non-Compliance		
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka				
(i) F.R. 104(2)	978,013	If the Value of Loss/Damage is more than Rs.50,000, although the copies of that report should be sent to the Department of Public Finance of the Treasury, a copy of the report had not been sent to the Treasury as of 02 March 2023 regarding the disappearance of the Rs.978,013 of Checkpoint Firewall with 3200 Model.	A letter has been sent to the Inspector General of Police on 22.03.2024 seeking a copy of the complaint No. 361/116 of CIBII for legal action in this regard. Further, officers have been appointed on 16.04.2024 to carry out the F.R. 104 investigation to identify the officers who responsible in this regard. After receipt of the report, a copy will be forwarded to the Public Finance Department of the Treasury.	Officers who responsible for the loss should be identified and the loss should be recovered and reported to the Treasury.
(ii) F.R. 396(d)	2,124,082	Action had not been taken as per F.R regarding a total of 136 cheques have not been submitted for payment for more than 6 months of issuance.	Answers have not been received.	Action should be taken in accordance with Financial Regulations.

(iii)	F.R. 571	14,266,459	Action had not been taken as per F.R regarding an amount of Rs.14,266,459 exceeding two years.	The settlement will be carried out as soon as the treasury imprest is received. Instructions were issued to all district offices to apply for imprest from the Treasury through the ITMIS system and to credit deposits that were not received such requisition notes to the state revenue.	Deposits exceeding 02 years should be disposed.
(b)	Section 12.1 of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	9,238.699	If an officer is paid an additional remuneration, although the approval of the Director General of Institutions has to be obtained, a Rs.9,238,699 of allowance of 1/3 rd of the salary of the officers had been given to 38 officers from the administrative cost of 01 per cent received by the Department for the Smart Irrigated Project and for the renovation of Thumbikulama Tank as additional remuneration.	Answers were not received.	Approval of the Director General of Institutions should be obtained.
(c)	Public Finance Circular No.PED/PMD/ Cir/2021/01 dated 29 September 2021	11,851,202	Although the contracts awarded to community-based organizations should not be sub-contracts, Action had not been carried out in accordance with the circular instructions regarding the 04 tanks dam renovation projects in Godakawela Raja canal in Kandy district with the contract value of Rs.11,851,202.	Answers were not received.	Contract should not be given to sub-contracts as per the circular.

2.5 Irregular Transactions

Audit Observation

Although the Department appointed a committee named "National Steering Committee" on 29 February 2012 in terms of circular No. 04/2012 dated 29 February 2012 to conduct farmer banking activities, that circular was not included about the members of the committee, what are the responsibilities and duties and way of control the Farmer Banks. And also it was not mention about legal provisions relating to reporting financial and non-financial transactions in the farmer banking division operated at the head office. However, the bank current account, which was opened without the approval of the Treasury had a bank balance of Rs. 62,727,222 as on 31 December 2023 and Rs.120,000,000 of investment in fixed deposits and Rs.19,340,019 of interest earned for that had been received. This information had not been disclosed in the financial statements.

Comments of the Recommendation Accounting Officer

Answers were not received. Their obligations and duties should be confirmed in writing on the basis of treasury approval and disclosed in financial statements.

2.6 Deposits

Audit Observation

Comments of the Recommendation Accounting Officer

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| (a) | An amount of Rs. 400,000 received from the Food Promotion Board on 20 December 2021 for the construction of Thenamalwila Sagini Tank in Monaragala District had been held in the General Deposit Account as of 31 December 2023 without being used for the related work. | Rs. 400,000 received from the Food Promotion Board for the construction of Thanamalwila Sagini Lake is held in the General Deposit Account of the Monaragala District Office. | All deposits should be kept in the General Deposit Account of the Head Office and used for the relevant purpose. |
| (b) | An amount of Rs.1,442,000 received by receipt No.627378 on 14 December 2022 from the United Nations World Food Programme for project work was kept in general deposits for six months and an amount of 1,305,602 had been paid for printing vouchers for diesel subsidy without the permission of the project. | Both the United Nations World Food Programme and the Diesel Subsidy Program were implemented at the same time, and with the approval of the Commissioner General, the relevant funds were used to cover the printing | The cash received for the project should be used for that purpose. |

costs incurred by the Agrarian Service Centers for the diesel subsidy program.

2.7 Operating Bank Accounts

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the value of 65 cheques received by the Head Office and District Offices was Rs.14,238,084 in the unidentified balance of the bank reconciliations as on 31 December of the year under review, they had not been identified and taken into revenue.	Answers were not received.	Cheques should be identified immediately and taken into revenue.

3. Operational Review

3.1 Delay in execution of Projects

Audit Observation	Comments of the Accounting Officer	Recommendation
The Minor Irrigation and Fallow Paddy Field Cultivation Programme		
(i) Although a provision of Rs.375,000,000 has been allocated for the construction of greenhouses under the Smart Village Programme covering 25 districts under the Minor Irrigation and Fallow Paddy Field Cultivation Programme, it was proposed to implement it in only 16 districts and construct 291 green houses at a provision of Rs.151,320,000. During the year under review, construction of 145 green houses began and the progress of its construction was 49 percent.	Answers were not received.	Provisions should be utilized to the maximum extent.
(ii) Although 21 cultivators entered into agreements for the construction of greenhouses in Kurunegala district within the period of 28 October 2023 to 13 December 2023 using Rs.500,000 each, it was delay to received income due to not starting the cultivation.	Answers were not received.	Projects should be started without delay.

3.2 Annual Performance Report

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The Annual Performance Reports for the year under review had not been prepared and submitted to the Audit along with accounts according to the format mentioned in Guideline No.14 issued by the Department of Public Finance pursuant to Section 16(2) of the National Audit Act No.19 of 2018 and Paragraph 10.2 of the Public Finance Circular No.02/2020 dated 28 August 2020.	Necessary arrangements will be made to prepare the draft Annual Performance Report for the year under review and submit it to the Audit in a systematic manner along with the financial statements. In the future, Annual Performance Reports will be prepared and submitted to the audit along with the accounts.	A draft Annual Performance Report should be prepared and submitted to the audit along with the accounts.
(b) In terms of paragraph 12.1 of the Public Finance Circular No.02/2020 dated 28 August 2020, although all the accounting officers are required to prepare the financial statements and Annual Performance Reports and include the audit reports and submit them before the expiry of 150 days from the end of the financial year to Parliament for tabling, action had not been taken to table the Annual Performance Reports for the years 2019, 2020, 2021 and 2022 in Parliament.	The Performance Report for the year 2019 has been forwarded to the Ministry of Agriculture to table in Parliament. Performance reports for the years 2020, 2021 and 2022 have been prepared and drafted to the Ministry. Preparation of Performance report for the year 2023 is in the final stages.	Annual Performance Reports should be tabled in Parliament.

3.3 Foreign Funded Project

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The 7,231 solar powered water systems had been provided to 19 Agrarian Service Centres by the provision of Rs.2,327,272,272 provided to the Ministry of Agriculture by the Department of Foreign Resources in 2005-2008 to use for the solar-powered water pumps and drip water technologies as solutions to cultivation with minimum amount of water during the rainy season in the dry zone of Sri Lanka and the current energy crisis. The Director General of Department of Treasury Operations had stated by a letter dated 03 July 2020 that the amount to be recovered is Rs.2,261,226,463 and the	Answers were not received.	The amount to be recovered should be recovered according to the contracts and investigations should be conducted regarding the misplaced systems.

recovery of the entire amount should be completed by the end of the year 2018. By the end of the year under review, 90 percent of the systems provided were misplaced, unused, farmers' information could not be found and inactive.

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| (b) | <p>Although a total of 11 warehouses in 06 district offices were completed on 31 May 2023 using the provision of Rs.113,847,389 received in 2021 for the establishment of storage facilities during the Covid-19 emergency under the World Bank Loan Assistance, those warehouses remained as idle assets until 29 February 2024. Due to non-receipt of the remaining amount of provision as non-completion of the construction of warehouses in Madawachchiya Agrarian Service Centers in Anuradhapura district as of 31 May 2023, the incurred amount of Rs. 2,464,454 until now was an idle expenditure.</p> | Answers
received. | were | not | All warehouses should be used. Non-productive projects should not be implemented. |
| (c) | <p>The 94 seed planting machines, 188 transplanting machines, 188 weeding machines, one 04 wheel tractor and 04 paddy harvesting machines worth Rs.248,658,432 were distributed to 47 Agrarian Service Centers in 10 districts where the Climate Smart Agriculture Project is being implemented in the year 2022 under the assistance of the World Bank and all seed planting machines and weeding machines were not in use from year 2022 to 03 December 2022 . As a pilot project, 188 of the Paddy planting machines were used and removed from use since those are not compliance with standard and remained idle, and the cost of Rs.214,529,432 incurred for that was an idle one. The 04 usable harvesting machines and 04 wheel tractors had been handed over to the Farm Machinery Equipment Unit running under the management of Public and Private Partnership (PPP) instead of being provided to the Agrarian Service Centre.</p> | Answers
received. | were | not | Unusable equipment should be returned to the relevant agencies. |

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| (d) | Although it was aimed to cultivate 40,000 acres of maize in 5 districts of Ampara, Anuradhapura, Badulla, Monaragala and Hambantota as a remedy for food shortage of animal producers by the Smallholder Agribusiness Partnership Programme (SAPP) under world bank loan assistance and to save foreign exchange for import of maize, as there was no methodology to execute this project continuously, the objective of project to a remedy for food shortage of animal producers had not been received. | Answers were not received. | Action should be taken to implement this project as a remedy to the shortage of seeds required for the production of animal producers as the purpose of the project. |
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3.4 Domestic Funded Project

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the revised action plan of the year reviewed by the Department, although a provision of Rs.162,815,691 million was allocated for the cultivation of 3809 acres of fallow paddy fields, only 2986 acres were cultivated and Rs. 137,616,325 had been spent.	Answers were not received.	Provisions should be utilized to the maximum extent.
(i) Although the work of Rambawewa Tank was completed at a cost of Rs. 4,558,012 under the subject of Minor Irrigation and Fallow Paddy Field Infrastructure Development Expenditure object by Polonnaruwa Agrarian Development District Office, tank embankment had been washed away due to walking of Elephants on that reconstruction.	Answers were not received.	Disasters that may occur should be investigated before reconstruction.
(ii) Although an amount of Rs. 1,180,172 was paid to the relevant farmer organizations as on 31 December 2023 for the cultivation of 25 acres of paddy fields in four domains related to Panadura and Nagoda Agrarian Service Centers, none of these paddy fields were cultivated by the 2023 Maha season. Although Bandaragama Agrarian Service Centre had a target of cultivating 23 acres of Pandawan paddy fields, only 7 acres of paddy fields were cultivated in the 2023 Maha season and but an amount of Rs. 1,710,419 related to total 23 acres had been paid to the farmers' organizations. Although total advance amount of Rs.341,615 was paid Farmers' organizations for the cultivation of 55 acres of paddy fields in 03 domains of Nagoda Agrarian Service Centre, only less than 30 percent of the paddy fields had been harvested.	Answers were not received.	Follow-up should be carried out regarding the cultivation of paddy fields.

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| (iii) | Although a total of 91 projects were planned to be implemented by providing Rs. 9,940,557 for replanting fallow paddy fields to Gampaha district offices, only 03 projects had been completed. | Answers were not received. | Provisions should be planned for maximum utilization. |
| (b) | Although Rs.198 million was allocated to completion of 180 projects under flood damage projects, only 173 projects were completed in the year under review and work on 06 projects had not been completed. Rs.176,521,549 had been incurred for the completed projects in the year under review. | Answers were not received. | Action should be taken according to the action plan. |
| (i) | Although it was estimated that 09 concrete towers would be constructed at a height of 6.8 meters under the Huluganga Aratana Uda Ela Flood Damage Project belongs to Kandy District Office at Rs.2,095,599, those towers were different heights as 3,070 meters to 3,880 meters not in the engineering estimate and a beam was constructed up to 22 meters from the size of 300x300 mm without the engineering estimate, a revised functional estimate for that had not been prepared and approved. | Answers were not received. | Action should be taken according to the engineering estimate. |
| (ii) | Under the Flood Damage Project, the construction of the Madhyapitiya Godawela Raja Ela belongs to the Kandy District Office was done at the estimated of Rs.2,472,000. The water leakage where the new construction is connected to the old canal and at a distance of 04 meters from that place and, as well as only 08 towers were constructed instead of the 09 concrete towers planned to be constructed in the engineering estimate and action had not been taken in this regard. | Answers were not received. | The construction standard and the work done should be checked and payments should be made. |
| (c) | According to the action plan for paddy cultivation of 6,682 acres of paddy fields using parachute system, an amount of Rs.200,000,000 was allocated under the Development Programme to increase productivity through efficient deployment of agricultural land and providing infrastructure facilities for sustainable national food security. Although it is stated that 3,265,800 parachute discs were distributed to the farmers at a cost of Rs.144,451,604 as government contribution, However, the number of parachute discs given to the farmers was 2,817,815 and although Rs.48,154,221 was to be charged from the farmers as on 31 December 2023, Rs.20,786,974 was without recovery. The 447,985 parachute discs that were | Answers were not received. | All parachute discs owned by the district offices should be distributed to the farmers and the relevant amount should be recovered. |

provided to district offices by the 31 December 2023 had not been distributed to farmers.

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| (d) | As per the action plan, although 188 million has been allocated for execute 526 projects under the Minor Irrigation Minor Repair (Kickstart) project, 16 projects had not been completed by 31 December 2023 and 02 planned projects had not been completed. An amount of Rs.187,314,543 was released for these projects and the expenditure as on 31 December of the year under review was Rs.176,444,021. | Answers were not received. | Planned projects as per the action plan should be completed. |
| (e) | According to the action plan, Although a sum of Rs.216 million was allocated for the restoration of 20 abandoned tanks, only 11 projects had been completed and 09 projects had not been completed in the year under review. A provision of Rs.216,568,309 has been received for restoration of abandoned tanks and out of which an amount of Rs.145,661,397 had been spent. | Answers were not received. | Planned projects should be completed as per the action plan. |
| (f) | Although the renovation of Ibbawala Lake and Paluwewa Warawewa in Kurunegala district was under the estimated value Rs.13,393,000 and Rs.9,360,000 respectively, sand, concrete stone, machinery and concrete mixture used for the Paluwewa Warawewa were not in the standard level as the report obtained after the requested by audit and it was further observed that the construction did not have the desired compressive strength. | Answers were not received. | Payments should be made by verifying whether the materials obtained conform to the prescribed standards. |
| (g) | Under the Efficient Deployment of Agricultural Land and Infrastructure Development, total amount of Rs.1,204,433 had been overpaid for non-performed work by inaccurate billing Rs.558,600 for 380 cubic meters of soil without transporting soil from any other place to the Rotahenayaya agricultural road, Rs.120,790 by inaccurately billing for 52.29 cubic meters for non-gravel section of Talakiriagama Agricultural Road and Rs.145,728 by presenting inaccurate measurements for non-developed 200 meters on Siyambalankotuwa Agricultural Road and Rs.305,280 claiming to have purchased free-of-charge gravel and also Rs.74,035 for 76.8 cubic meters of gravel not supplied to the road. | Answers were not received. | Payment should not be made for services that are not actually performed. |

3.5 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The jeep CR-0098 which was provided to the Department by the World Food Project was registered in the year 2015 and was parked in the Malambe traffic yard without using it from that year onwards.	As it is difficult to register the vehicle No.7/6/4/1/CR-0098 and 23.10.2023 dated to the Sri Lankan Representative to the United Nations World Food Programme, it has been informed to take action to return the vehicle to that agency.	An appropriate action Should be taken if it is unusable.
(b) The 47 of 04- wheel tractors, 12 of 02- wheels tractors, 62 tractor- trailers, 56 harvesters, 120 disc ploughs/hook ploughs, 224 mud-wheels, 08 combined harvesters and 565 other equipment in 25 Agrarian Service Centers were idled and misused for 25 years.	The 85 of 04 wheels tractors, 15 of 02 wheels tractors, 28 tractor trailers, 64 disc ploughs, 71 hooks ploughs, 105 mud wheels, 20 harvesters, 03 combined harvesters and 97 others have been disposed.	All idle assets should be disposed.
(c) Although the Assessment Board date 21 September 2020 had recommended to be repaired and reused without auctioning of the vehicles which were decided to be auctioned by the Board of survey dated 10 March 2020, without carrying out any repairs, it was remained idle in Malambe traffic yard until 31 December of the year under review without any repairing.	Answers were not received.	If repairs are not carried out, the possibility of transfer to another agency should be explored and action taken.
(d) The 05 Samsung smart TELEVISION machines with 65 inch had been purchased at Rs.2, 497,800 for the proposed operating room at the Head Office to monitor the implementation of the system in the Agrarian Bank Pilot Projects and Agrarian Service Committees across the island after the installation the Management Information System Software for the Agrarian Bank Pilot Project and Agrarian Service Committees from the Agrarian Bank Fund. The warranty period of these TVs is 01 year and the TV machines were not used and operations were not started in the operating room until 08 months of the warranty period.	In order to monitor the operation of the software system designed for farmer banks and committees, relevant TELEVISION machines were purchased for the control room constructed at the head office and the operations of the operating room are to be started soon.	Management information systems should be installed and operations of the operating room should be started immediately.

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| (e) | The 58 tires worth Rs.2,135,679 purchased up to 2021, 2022 and 12 June 2023 had been fraudulently withdrawn by the store keeper of Narahenpita Spare Parts Store for deliberately issuing tires without including the receipts in the inventory books and issuing orders and wrongly balancing the tire balances. Formal disciplinary inquiries had not been conducted to recover the losses until 31 April 2024. | As soon as the relevant deficiencies disclosed, the store keeper was contacted in writing and a committee of three officers conducted a verification of tire and battery stocks on 12.06.2023. As per the instructions in this regard, the warehouse was immediately sealed and a complaint was lodged at Kurunduwatta Police Station on 30.06.2023. Accordingly, in connection with the duties of the store keeper attached to the Narahenpita Auto Spare Parts Warehouse of the Department of Agrarian Development, he has been suspended with immediate effect by a letter according to the section 31:1:8 and section 31:5:2 of Chapter XLVII, Part II of the Establishments Code. It will be further informed that action will be taken to correct the relevant audit matters with special attention. | Action should be taken to recover the loss and proper disciplinary inquiry should be carried out immediately. |
| (f) | Action had not been taken to dispose the condemned 02 wheel tractor, 04 wheel tractor trailer, 10 hook plough, seed crusher machine, 09 tin tiller machine, mud wheel, 04 reaper machine parts, 05 dozer machines and 03 dozer machines of Hambantota yard were not misused. | The assessment report has been provided by the Assessment Board and the bid documents have been prepared and forwarded to the Technical Evaluation Committee for dispose of the relevant machines. Steps will be taken to dispose immediately and remove from the non-financial assets register. | Disposal should be done and removed from the non-financial assets register immediately. |
| (g) | The 04 machines in working condition at Mahawa Plant and 07 machines at Hambantota Machinery Yard are at a low level of service and DAS 69 Mini soil ram Roller machine remained idle without deployment from the day of purchase. | Answers were not received. | Actions should be taken to make maximum use of existing machines. |
| (h) | The 07 machines in the Mahawa Plant remained idle despite having possibility of repairing and use without doing so. | Answers were not received. | Machines that can be used should be repaired immediately. |

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| (i) | As per the recommendations of the report of Board of Survey held on 10 March 2020, the 07 vehicles which were decided to take over from the relevant ministries and to be disposed had not been taken over and disposed. | Answers were not received. | Vehicles that have been decided to be disposed should be disposed immediately. |
| (j) | The Rs.15,568,479 worth water quality measuring equipment included in the equipment with the total value of Rs.25,822,137 purchased for the water management sector in the year 2018 has been idle since the purchase. | Answers were not received. | The ability to use the equipment according to the requirement should be tested. |

3.6 Transactions in the form of Financial Irregularities

Audit Observation

Comments of the Recommendation Accounting Officer

were required to pay The subsidy fertilizer shortage value in the 2005/2006 Maha Season to be charged from 03 officers of Madatugama Agrarian Service Centre in Anuradhapura district was Rs.32,542,242 and only Rs.77,912 to be charged per officer had been recovered. The remaining amount of Rs.32,464,330 had not been recovered until 31 March 2024. Although the Agrarian Development Officer who responsible for the loss of Rs.16,193,208 out of this loss has been retired on completion of 60 years of age under the normal system and although the Attorney General's Department has instructed to recover the loss from him under 43(a) of the Pension Minute, legal action had not been taken until 31 March 2024.

Answers were not received. Legal action should be taken for the retiring officer and immediate recovery of the loss from other officers should be done.

3.7 Failure to answering Audit Queries

Audit Observation

Comments of the Recommendation Accounting Officer

Answers were not sent for the 23 audit queries issued to the department for the year 2019, 15 queries for the year 2020, 13 queries for the year 2021, 17 queries issued for the year 2022 and 09 audit queries issued for the year 2023 until 29 May 2024.

By 29.05.2024, further 74 audit queries have to be answered. Answers to audit queries should be submitted immediately.

3.8 Management Weaknesses

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) Rs.11,897,009, Rs.12,449,008 and Rs.4,306,145 respectively out of the Rs.80,790,000 received for maize cultivation in 2015/2016, Rs.200,000,000 received for cultivation of special maize in 2020/2021 and Rs.25,000,000 received for obtaining seed-paddy in 2020 from Farmers' Trust Fund were to be charged by 31 December 2023.</p>	<p>Rs.80.79 million has been provided to 5386 selected farmers of Anuradhapura district from the Farmers' Trust Fund for the Special Maize Project 2015/2016 and the further amount to be charged as on 20.05.2024 is Rs.11.12 million. The number of farmers was 1037 and referred to tribunals. Therefore, due to the existence of a judicial process, it is not possible to specify a specific time limit for recovering the loan.</p> <p>As on 20.05.2024, Rs.188.75 million has been recovered out of Rs.200 million provided from the Farmers' Trust Fund for cultivation of maize to the farmers in the Maha Season 2020/21 and only an amount of Rs.11.25 million has to be recovered from 04 Agrarian Service Centres in Monaragala district.</p>	<p>Continuous follow-up should be done loans should be recovered immediately.</p>
<p>(b) Although a loan of Rs.69,850,000 was received from the Farmers' Trust Fund under the "Saralanka" program implemented with the objective of promoting organic fertilizers to 318 farmers in 21 district offices in 2016, 2017 and 2018 and released to them, the amount to be further recovered as at 31 December of the year under review was Rs.15,066,874. The recovery of these loans was at very poor level.</p>	<p>Rs.55,898,365 has been recovered as on 20.05.2024 from the amount given by the Farmers' Trust Fund under the "Saralanka" programme to the farmers in the years 2016, 2017 and 2018, and Rs.13,951,635 is to be further recovered.</p>	<p>Continuous follow-up should be done and loans should be recovered immediately.</p>

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| (c) | Although the Department was given an advance directly from the General Treasury for the purchase of paddy during the period 2000/2007, the amount to be recovered and settle from Badulla and Anuradhapura district offices was Rs.58,958,665 and action had not been taken to recover them until 31 December 2023. | Answers were not received. | Continuous follow-up should be done and loans should be recovered immediately. |
| (d) | Based on the preliminary investigation report submitted on 22 April 2022 regarding the disappearance of the Checkpoint 3200 firewall device worth Rs.978,013 belonging to the wireless internet system provided to the Department by the Lanka State Network Project on 15 March 2020, it was decided to recover the loss from the Chief Engineer of the Water Management Division, despite preliminary investigation is going on, he has been retired by 2/17 of the Pension Minute on 10 November 2020. It was problematic to audit that not recovering the above losses in paying Rs.1,469,725 of the arrears related to his promotion and as allowance to be paid at the time of re-employment of the pension officers in December 2022 and retiring the concerned officer by 2/17 of the Pension Minute in case of question. | Answers were not received. | Action should be taken by law to recover the loss from the retiring officer who responsible for the loss. |
| (e) | The Department of Co-operative Development had provided Rs.8,251,750 to the Kandy Agrarian Development District Office for the cultivation of fallow paddy fields during the 2021 Maha Season and the amount was given as interest-free fallow paddy field loans to 11 Agrarian Service Committees. Although the loan has to be recovered within 06 months, the amount to be further recovered was Rs.2,459,301 by 31 December 2023. | Answers were not received. | Continuous follow-up should be done and loans should be recovered immediately. |
| (f) | In accordance with the provisions of paragraph 02 of 02/2021(VIII) dated 12 May 2023 and Public Administration Circular No.09/2009 of 16 April 2009, although 45 fingerprint machines were purchased paying a sum of Rs.2,430,000 as Rs.54,000 per each in the 45 Agrarian Service Committees in | Answers were not received. | Continuous monitoring should be done and fingerprint data copies should be checked. |

Kandy district, the Committees did not collect copies of the fingerprint data and check the arrival and departure and the District Offices had not been monitored.

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| (g) | On August 10, 2022, Although the Farmers' Trust Fund should be paid Rs.9,375,000 with 02 percent interest as an amount of Rs.9,562,500 for the indigenous hybrid maize seed production programme before 11 January 2023, Rs.3,487,500 had not been paid until 31 December 2023. A loan of Rs.2,700,000 was given by the Okkampitiya Agrarian Bank to 15 farmers and although the amount was to be recovered in six months, any amount had not been recovered from the farmers until 31 December 2023. | Answers were not received. | Continuous follow-up should be done and loan should be recovered immediately. |
| (h) | Rs.50,000,000 from the Farmers' Trust Fund in the month of August 2022 for the purchase of emergency seed paddy in order to meet the national seed requirement of the 2022/2023 Maha season, and Rs.25,400,000 and Rs.63,910,000 respectively in year 2021 from Rs.136,090,000 received for the special maize project in the year 2020/2021 had been returned to the Farmers' Trust Fund without utilizing effectively. | Answers were not received. | The cash received from the Farmers' Trust Fund should be utilized effectively. |
| (i) | As on 31 December 2023, 77 of F.R.104 investigations, 431 of preliminary investigations and 103 of formal disciplinary investigations remained unresolved and 293 of these disciplinary inquiry files exceeded 05 years. In the meantime, there were 37 of 104(4) investigation files should to be resolved within 03 months and out of the total disciplinary investigations, Rs.66,194,999 was to be charged to the Government. | Answers were not received. | The disciplinary inquiry should be completed immediately and the amount to be recovered to the government should be recovered. |
| (j) | The Commissioner General of Agrarian Development did not take action to remove the limitations held to cultivations of other farmers due to the facts that, cultivating additional food crops from 2019 without the written permission of the Commissioner of Agrarian Development as prevent the availability of water and agricultural | Answers were not received. | Farmers' problems should be resolved immediately. |

equipment to other paddy fields in the area in Nansara Paddy Field located in Nansare Goda Paddy Field in Kudagama South domain of Daliwala Agrarian Service Area of authority which has been documented in the Paddy Land Register as a paddy cultivable paddy field through the Paddy Land Revision Programme in 2014 by taking legal action against to the land owner.

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| (k) | <p>During the distribution of eco-friendly fertilizers by private organizations to 23 Agrarian Service Centers in Matale District to be given to farmers for the 2022/23 season on 23 October 2022, Fertilizer Receipts (GRNs) bearing the name of a government agency as the Department of Agrarian Development had been printed by the suppliers of eco-friendly fertilizers and distributed them to the agricultural service centers through the representatives of the companies without any documentation by deviating from the proper internal control system by the district office and acting in such a way that there is a conflict between the obligations. Accordingly, the officer for recommended the payment had no knowledge or documentations of which serial numbered fertilizer receipt books were used by each Agricultural Service Centre.</p> | <p>Answers were not received.</p> | <p>Necessary actions should be taken to prevent irregular transactions.</p> |
| (l) | <p>Six permanent houses have been constructed illegally on the land under Serial No.44 of the Agricultural Land List of Maharagama No.527/A Agricultural Research and Production Assistant officer's division since 2004 and the land was cleared and permanent crops were planted and a permanent building was also being constructed at serial No.42. According to sections 32.1 and 33.1 of the Act, as the owner and the tenant farmer have not informed the Commissioner General of Agrarian Development in this regard, they will also be found guilty under the Act. Agrarian Development Officers, Agricultural Research and Production Assistant Officers and other responsible officers who have been working since 2004 have not taken proper</p> | <p>Answers were not received.</p> | <p>The problems of unauthorized construction should be resolved immediately.</p> |

action regarding encroachments and constructions, due to which they have informed the Agrarian Service Centers that the surrounding houses and locals are inundated and threatened with floods, but proper action has not been taken so far regarding unauthorized construction and cultivation of permanent crops and according to Section 30.1, it was advised to cultivate paddy on paddy fields.

4. Human Resource Management

4.1 Assigned Cadre, Actual Cadre

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) As on 31 December 2023, the approved cadre of the Department was 19,764 and the total number of vacancies was 5,723.	As on 30.04.2024, the approved cadre of the Department was 19,764 and the actual cadre for 48 posts was 13,930 and the total number of vacancies was 5,834. In the year 2023, the Department recruited 369 officers for 08 posts. Preparations are underway to send a report on the recruitment of essential staff to the Prime Minister's Office and the Department of Management Services.	Proper evaluation should be carried out and necessary vacancies should be filled.
(b) Although it was stated that every officer who has served in the same post/place of service for 05 years should be transferred to the same post/place of service by provisions regarding transfers of public officers in chapter XVIII of the Procedural Rules of the Public Service Commission (Category No. 01) published in the (Extraordinary) gazette No.1589/30 dated 20 February 2009 and the Public Administration Circular No.18/2001 of 22 August 2001, 28 officers of the Agrarian district office in Kandy had been employed in the same place for 05 to 18 years.	Answers were not received.	Transfers should be carried out in accordance with the Circular.

- (c) According to the Department of Management Services letter No. DMS/G2/56/01 dated 20 June 2012, although permission has been granted to recruit 05 Programme officers,(Mechanical) and 08 Technical (Mechanical) for machinery provided by the Government of China, the vacancies were not filled up until 31 March 2024. However, when requesting the Public Service Commission to take back the services of a retired officer, permission was sought to reinstate the Mechanical Superintendent for training the technical and mechanical officers who had not been recruited within 10 years.
- All the 05 approved posts of Technical Officer (Mechanical) were vacant and only one candidate has passed the open written competitive examination to fill the vacancies held on 04.12.2021. Accordingly, all the 05 approved posts of Technical Officer (Mechanical) are already vacant as the applicant has passed the interview but has not accepted the post. Therefore, a request has been received from the Public Service Commission to re-employ the Mechanical Superintendent, Mr. P.A. Ananda Weerawansa, who retired from the service of this Department from 12.02.2024 to 08.02.2025 on contract basis.
- Officers should be recruited on a permanent basis instead of re-employment of pensioners as a solution.
- (d) Although the 06 machine operators have been deployed for 06 machines which are in working condition in Hambantota district office, 04 of them were not deployed for any purpose in the year 2023. The machine operators were not assigned any other work and they had not reported to the district office on a daily basis.
- Answers were not received.
- A new plan for machine utilization should be prepared and fully utilized and, idle labor should be used effectively.