

Head 288 - Survey Department - 2024

1. Financial Statement

1.1 Opinion

Head 288 - The audit of the financial statements of the Survey Department for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, and the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions of the National Audit Act No. 19 of 2018 read in conjunction with the Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The summery report containing my comments and observations on the financial statements of the Survey Department was issued to the Accounting Officer on 30 May 2025 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. As per Section 11 (2) of the Audit Act, the Detailed Annual Management Audit Report related to the Survey Department was issued to the Accounting Officer on 17 June 2025. This report will be tabled in Parliament in pursuance of the Section 10 of the National Audit Act, No. 19 of 2018 to be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, the financial statements give a true and fair view of the financial position of the Survey Department as at 31 December 2024, and its financial performance and cash flows and on all the materialities in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Opinion

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

1.3 Emphasis of Matter – Basis for preparing Financial Statements

The attention is drawn to the Note 1 related to the Financial Statements which describes the basis of preparing these financial statements. The financial statements have been prepared as per the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 for the requirement of the Survey Department, General Treasury and the Parliament. Consequently, these financial statements may not be suitable for other objectives. My report is only for the use of the Survey Department, General Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibility of the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 and for such internal control as Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

1.5 Auditor's Responsibility for the Audit of the Financial Statements

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional 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 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.

2. Report on Other Legal Requirements

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

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

3. Financial Review

3.1 Expenditure Management

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Even if it is the responsibility of the Accounting Officers to assure that the funds approved are limited to the programs achievable within the financial year when the expenditures are programed, the provision amounting to Rs. 194,800,000 under the object number 288-2-2-2509; which had been made in the Annual Estimates 2024, had been completely remained, and the total net provision of Rs. 16,674,273 allocated for 6 recurrent had remained. It was in a range between 60 percent and 99 percent of the net provision. The opportunity to allocate this money for other productive purposes had been missed as the provisions were allocated without	Although the provision of Rs. 194,800,000 had been made to prepare the Integrated Land Information System by the Annual Estimates 2024 under Object No. 288-2-2509, the said provisions could not be spent due to non-approval of foreign loan funds. Due to stopping foreign visits and studies, the non-occurrence of the needs of minor expenses due to large-scale maintenance activities, the transfers of the officers who should have language proficiency, non-requirement of paying contributions due to the hosting of ACRS program, the non-occurrence of the needs of repairing machines as expected, and carrying out the cleaning activities by deploying departmental employees, the provisions has been kept back as the savings of the 06 recurrent objects.	The provisions should be requested being limited to the programs that can be fulfilled within the year.

3.2 Certifications to be made by the Accounting Officer

Although the certifications on the following particulars were to be made by the Accounting Officer as per the provisions of the Section 38 of the National Audit Act No.19 of 2018, the proceedings had not been made accordingly.

Audit Issue	Comments of the Accounting Officer	Recommendation
(i) Although the Chief Accounting Officer and the Accounting Officer should ensure that all audit queries are answered within the specified time frames as required by the Auditor General, the answers had not been given for 12 audit queries.	28 audit queries were received for the year 2024 and all audit queries have already been answered. As per the existing organizational structure of the Department, in order to receive a letter to the Head Office, it should reach the Head Office through Regional Office, District Office and Provincial Office. When the answers for an audit query are called, it should be referred as from Head Office to Provincial Office, from Provincial Office to District Office, and from District Office to Regional Office, and when the answers are obtained again, the answer should be obtained in	An appropriate internal process should be introduced so that the audit queries can be answered within the stipulated timeframe.

the same manner. Providing answers to audit queries have been delayed due to this reason.

3.3 Non-compliance with Laws, Rules and Regulations

	Reference to Laws, Rules and Regulations	Issue		Comments of the Accounting Officer	Recommendation
		Value Rs.	Non-compliance		
(a)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka		Though it was stated that the preliminary report should be sent immediately if a delay of more than seven days is expected for the submission of a full report, a period of time ranged from 77 to 55 days had been spent on three occasions to submit the said report. Though it was stated that the full report should be submitted within three months from the date of the occurrence of damage (or the date it became known) after the investigation, a period of time ranged from 158 to 87 days had been taken on three occasions to submit the said report.	Except for the head office of the Department, it has been organized as 9 Provincial, 25 district and 89 regional offices, and in addition, as Diyathalawa Survey and Mapping Institute. Accordingly, the field duties are executed covering the duties spread throughout the field. Herein, in many circumstances, the vehicles meet with accidents due to varied reasons. When a vehicle of the department meets with an accident, dealing with the matter through the head office results in delays and all the measures are being taken to minimize those.	An appropriate internal process should be introduced so that the relevant reports can be provided in accordance with financial regulations.
	(i) F.R 104(3) and 104(4)				
	(ii) F.R 395 (h)		Even if the bank reconciliations should be prepared by an officer who do not have any connection with depositing the collected money in the bank, writing	The cash received daily is currently being banked by the Technical and Administrative Officer. As pointed out by the audit query, the steps have been taken to assign the task of preparing bank reconciliations to another officer. 05 Regional Survey Offices are being	An appropriate internal control works assignment should be done as per the Financial Regulation.

cheques or maintaining cash book, it was observed that the maintaining the cash book, maintaining the CIGAS program, writing and posting all cheques, maintaining documents related to all payments, preparing income estimates and preparing bank reconciliations of the Kurunegala District Surveyor's Office are being done by one female Development Officer, and it was observed that 04 officers holding the said post are working in excess to the approved number of posts.

maintained under this office and as it is a large district having huge quantity of duties, all the existing officers have been assigned with a large quantity of works. It is stated in the audit query that 04 officers are working in excess of the approved number of Development Officers. However, as Kurunegala District comprises with 22 Divisional Secretariats, it is observed that the approved number is not sufficient to carry out paperwork related to the relevant lands. Consequently, the steps will be taken to review the staff required for the proceedings of the offices in the future.

- (b) Public
Administration
Circulars

Paragraph 06
of the Circular
No.09/2009
dated 06 April
2009

Although a register of comings and departures should be maintained to record all the arrivals and departures for the task of maintaining an internal control, other officers of the Bibila Regional Survey Office; who were not the Survey Field Assistants, had kept the lines blank and put the signature offhandedly in the register.

These matters were examined by the Senior Superintendent of Survey and the Superintendent of Survey was thoroughly advised to ensure the non-occurrence of such actions in the future.

The attendance registers should be maintained accurately as per the provisions of the Circulars.

(c) Public Finance
Circulars

F.R.113 (6) (b) 387,217
amended by the
paragraph 3.1
of the Public
Finance
Circular
No.01/2020
dated
28.08.2020.

Although the steps should be taken to recover the overdue loan balance from the officers; who vacated the service and were interdicted before completing the payment of loan amount, through the Attorney General subsequent to the verification of their residence and assets through the Election Department and Divisional Secretariats, a sum of Rs. 387,217 due from 04 officers who had left the service of the Department had been unable to be recovered, and a sum of Rs. 327,216 out of that amount belonged to a period of 5-10 years.

The required actions are being taken to recover the loan balances due from the officers who have been interdicted and have vacated the service according to the circulars as you have pointed out.

The loan balances should be recovered as per the provisions of the circular.

(d) Paragraph 1.2
of the
Department
Management
Circular
No.06/2024
dated 21
August 2024
issued by the
Surveyor
General of the
Survey
Department

Although it has been stated that employees who have completed 05 years of continuous service at the same work place are subject to compulsory transfers regarding the transfers in the Sri Lanka Survey Field Assistants' Service (including Survey Overseers) in the year 2025, one person in the Sri Lanka Survey Field Assistant Service of the Baddegama

K.C.S. Kumara- Watchman's duty being vacant.
B.V.J.T.Piumal- Working as a District Representative of the Sri Lanka Surveying Assistants' Association and the ailment of his mother.
K.M.G.Thilakaratne- Worked as a District Representative of the Trained Surveying Assistants' Association from 2001 to 2016.
A.M.Anil- Has been promoted to the post of Surveying Overseer from April 2023. He is to retire in November 2025.

Proceedings should be made as per the provisions of the Circulars.

Regional Survey Office had served in that office for a period of 10 years, and 05 officers of the Elpitiya Regional Survey Office had served in that regional office for a period of 05 - 07 years, as well as one person had served in that regional office for a period of 30 years, and 08 officers of the Udugama Regional Survey Office had served in that same office for a period of 05 - 09 years.

3.4 Irregular Transactions

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Although a sum of Rs. 274,716 had been paid for 49.06 square meters at a rate of Rs. 5,600 per square meter under the Object 12 during the renovation of the dining room of the Galle District Surveyor's Office, it had not been done to the ½ inch standard included in the relevant work. Also, it was observed during the physical audit on 30 January 2025 that although the cheques had been written to make payment of Rs. 150,000 for 05 ceiling fans with Rs. 30,000 for each, only 04 wall fans had been fixed.	As the titanium coating of the floor during the renovation of the dining room had not been done according to the prescribed standard, subsequent to the inspections done by the technical officers, the titanium works were done again and the said work was completed on 10.02.2025. According to the bill of quantities, 05 ceiling fans had been estimated, and since the wall fans were more suitable for the said place while the relevant work was in progress, only 04 wall fans were purchased under the additional activities of that work, and the amount spent on that as per the bill was Rs. 99,824. Since it has been approved by the technical officer, the payment was made as per the bill. I inform that the proceedings will be done in future subsequent to having formal approval in case of making any change in the works included in this type of bill of quantities.	The formal approval should be obtained when the works included in the bill of quantities are changed.

4. Operational Review

4.1 Vision and Mission

Audit Issue	Comments of the Accounting Officer	Recommendation
<p>(a) The monthly work norms of a surveyor had been determined by the Circular No. 2007/06 dated 12 May 2007 with effect from 01 July 2007 in terms of the sub-survey types under the 08 survey types called boundary stone laying and land lot surveys, miccellenious surveys, acquisition surveys, engineering surveys, mapping and control surveys, court authority surveys, cadastral surveys and geodetic surveys by the surveyors of the Department with the vision of “Being the leader in land information” and the mission of “Providing high-quality land information products and services through a professionally qualified and dedicated team”. This monthly work norm, established more than 17 years ago, remains unchanged until the year 2024. Although the actions were taken to revise this monthly norm of works by the Field Staff Circular Letter 02/2021 dated 25 February 2021 with effect from 01 March 2021, it had been informed by the Letter No. 2/3/03/06 dated 17 March 2021 from the Ministry of Lands to suspend the above circular until further notice as it had been informed that government surveyors were to take trade union actions. Based on the above letter, the Circular No. 02/2021 had been suspended by the Circular 02/2021 (i) dated 19 March 2021 until further notice. 2 Drones worth Rs. 25,549,800 had been received in the year 2024 as a donation for carrying out survey activities and a sum of Rs. 207 million had also been spent on purchasing new survey equipment from 2018 to 2021. It was observed that the monthly workload (Norms) of a surveyor was being continued up to the previously established standard without being reviewed in a manner that suits the present situation to achieve the vision and mission of the Department with the use of such technological equipment and survey techniques.</p>	<p>The report has been submitted to the Secretary of the Ministry of Lands, after reviewing and revising the monthly workload (Norms). Subsequent to the receipt of the approval from the Secretary, the relevant monthly norms will be revised. The purchase of modern equipment is a necessary aspect as a leading technical department in Sri Lanka for working peacefully with other countries of the world, and as the technical methods are improved and the land prices are increasing, the accuracy is an essential matter for the survey. As the progress has to be achieved solving the present complications related to lands in addition to this when increasing the monthly targets, it is further notified that such matters are an obstacle.</p>	<p>The norms should be reviewed and implemented in a manner appropriate to the present, with the technological improvement of the survey techniques and equipment.</p>

4.2 Non-performance of Duties

Audit Issue	Comments of the Accounting Officer	Recommendation																					
(a) Even if the total number of survey requests received under 09 survey categories was 139,668 as at 31 December 2024, the number completed as of 31 December 2024 was 106,173. Consequently, the number of incomplete survey requests as of that date was 33,495; that is 24 percent. The delays of time for those incomplete survey requests were as follows.	The recruitment for the government service had been suspended due to the policy decisions taken in the past years. Although there should be 850 government surveyors, the said number is currently about 550. Similarly, the number of survey requests received on annual basis is over the amount that cannot be fulfilled, and as most of the vehicles in the department are more than 20 years old and subject to repairs frequently, the field activities are obstructed, and the priority has to be given to surveys related to urgent government acquisitions and development works. The survey activities are delayed when dealing with the matters such as proceeding with the activities mentioned in the court commission papers as providing documents mentioned therein gets delayed and the survey requests are piled accordingly.	The efficiency of fulfilling the survey request should be increased.																					
<table> <tr> <th><u>Year of the receipt of Survey Request</u></th><th><u>No.of Survey Requests not completed</u></th><th><u>Delays: Years</u></th></tr> <tr> <td>2020 and before</td><td>9,708</td><td>Over 04</td></tr> <tr> <td>2021</td><td>4,133</td><td>Over 03</td></tr> <tr> <td>2022</td><td>4,995</td><td>Over 02</td></tr> <tr> <td>2023</td><td>6,132</td><td>Over 01</td></tr> <tr> <td>2024</td><td>8,527</td><td>Less than 01</td></tr> <tr> <td>Total</td><td>33,495</td><td></td></tr> </table>	<u>Year of the receipt of Survey Request</u>	<u>No.of Survey Requests not completed</u>	<u>Delays: Years</u>	2020 and before	9,708	Over 04	2021	4,133	Over 03	2022	4,995	Over 02	2023	6,132	Over 01	2024	8,527	Less than 01	Total	33,495			
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(b) Even if a total of Rs. 5,317,151 has been collected as survey fees for 58 survey requests received by the Kurunegala District Survey Office from 2015 to 2023, there has been a delay ranging from 334 days to 3,397 days as of the date of audit; 28 October 2024, in terms of these survey requests. However, the relevant survey activities had not been accomplished. It was observed during the perusal of the SRIMS system that these survey requests consist with 33 boundary stone surveys, 03 miscellaneous surveys, 04 acquisition surveys and 18 court commission surveys.	The same answer given above is applied.	The survey requests being received should be fulfilled immediately.																					

4.3 Delays in Projects

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) The Sri Lanka Land Information Service System project of the Department had not made any progress as a foremost task of the government in the year 2024, and in consequence to the loan restructuring process, the provision had been allocated from the budget in the years 2022, 2023 and 2024 without executing any preliminary activity related to this project.	Although the staff of this department was ready to start the project with effect from the beginning of 2022, the implementation of the project has been stopped as the foreign loan funds were not approved. However, the preparation of the office premises has been completed using local funds. The foreign loans are expected for the project in the future, and the relevant project will be implemented upon the receipt of the foreign loan.	The provision should be allocated when the expected work is not performed.
(b) The Geodetic Survey Control System (SLCORS net); which is operated continuously and can be used for the efficient execution of surveying activities of the Department, had been established in only 06 locations covering the Western Province by the end of 2024, and the rest of the 34 systems that should have been established to cover the entire island had not been established.	This work is not executed due to lack of financial provisions in 2024, and a sum of Rs. 170 million has been allocated from the Bimisaviya Fund this year for the installation of 34 control points covering the entire island and the preliminary activities have been started.	The tasks to be performed should be completed promptly in order to carry out survey activities efficiently.
(c) It was observed that there were 65 surveys under the “Wewgam Pubuduwa” project of which the works had not been completed even as of 31 December 2024. As the project is accomplished in the year 2024, the Anuradhapura office of the Survey Department had not taken steps to complete the relevant survey activities during the project period. It was observed that the survey activities that were not completed within the stipulated timeframe had not been evaluated during the performance appraisals of the surveyors to whom the relevant survey activities were assigned.	The surveys of Wewgam Pubuduwa are being carried out by licensed surveyors, and their progress is updated monthly on a Google Sheet. During the Wewgam Pubuduwa workshops, the instructions have been given to complete the survey activities as soon as possible.	Project activities should be fulfilled within the prescribed timeframe.

4.4 Procurements

Audit Issue

		Comments of the Accounting Officer	Recommendation
(a)	Although a Master Procurement Plan should have been prepared by the Procurement Entity in accordance with 4.2.1 (a) of the Procurement Guidelines, and the procurement activities expected for a period of at least three (03) years should have been listed in the procurement plan in accordance with 4.2.1 (b) thereof, such a Master Procurement Plan had not been prepared for the year 2024.	A Master Procurement Plan was prepared in the year 2025.	A Procurement Plan should be prepared in accordance with the provisions of the Procurement Guidelines.
(b)	In accordance with the provisions of paragraph 04 of the Public Finance Circular No. 02/2020 dated 28 August 2020, it has been stated that the Annual Procurement Plan for the implementation of recurrent and capital programs of the coming year should be prepared by the Accounting Officers before 10 December of the current year, and the approval of the Chief Accounting Officer should be obtained for the said plan and the copies thereof should be forwarded to the National Procurement Commission, the Auditor General and the Department of Public Finance. However, the copies of the Procurement Plan for the year 2024 had not been forwarded to the National Procurement Commission and the Department of Public Finance.	The procurement plan for the first 04 months of the year 2025 has been prepared and the approval of the Chief Accounting Officer has been obtained. The procurement plan prepared for the year 2025 has been forwarded to the Chief Accounting Officer for approval. After the receipt of the approval, the copies thereof will be forwarded to the National Procurement Commission, the Auditor General and the Public Finance Department.	The procurement plan should be approved within the specified dates in line with the provisions of the Procurement Guidelines.
(c)	The estimates for the renovation of Perasavi Camp No. 48 of the Regional Survey Office in Kanadulla area of Kuliyaipitiya had been prepared since the year 2022, and procurement activities had been started. Since the provision being limited, this procurement had been scheduled to be completed in 02 phases including the construction of foundation and walls, plastering of walls and installation of windows and door frames at a cost of Rs. 2,908,167 and the estimated cost had later increased to Rs. 8,335,871 as 02 estimates were added under 02 further phases. Although procurement activities had been started with the intention to establish the Regional Survey Office located in Nikaweratiya therein from 2023, it had not been fully completed and the office had not been established even as of 30 October 2024.	In concern of the difficulties come across in fulfilling the large number of survey requests received from Kuliyaipitiya and surrounding areas amidst the COVID-19 pandemic, fuel and economic crisis prevailed in 2021/2022, establishment of an office in the Kuliyaipitiya area under the Nikaweratiya Regional Survey Office has given the possibility to provide services to the public in the Divisional Secretary's Divisions of Bingiriya, Kobeigane, Paduwasnuwara (East), Paduwasnuwara (West), Kuliyaipitiya (East), Kuliyaipitiya (West), Pannala and Udubaddawa.	The proceedings should be made on the approvals related to the provisions of the Procurement Guidelines and the Circulars.

4.5 Assets Management

4.5.1 Management of Vehicle fleet

Audit Issue	Comments of the Accounting Officer	Recommendation
Even if there were 384 vehicles in the name of the Department according to the information received from the Department of Motor Traffics, the said number was 326 according to the information provided by the Vehicle Division of the Department. Accordingly, it was observed during the audit that 96 vehicles were not included in the Department's vehicle list. 04 of those were the vehicles after 2006, and the remaining vehicles had been registered in the period between 1957 and 1996. The actions had not been taken to formally inform it to the Department of Motor Traffics and to rectify the matter.	As the number of vehicles in our possession is stated to be 384 according to the Department of Motor Traffics, the steps are being taken to rectify this situation by obtaining advice about the vehicles that we do not have as indicated below. In the list of 106 vehicles shown, any information on 96 vehicles could not be found. The steps are being taken to inform the Department of Motor Traffics on this matter. The actions are being taken to obtain advice on the steps that can be taken to remove those from their database. It is further pointed out that the delays occurred as it was required to check the record room too since the files related to these vehicles are very old.	The information about the vehicles should be properly updated.

4.5.2 Land Management

(a)	Although 125 land lots owned by the Survey Department worth Rs. 7,579,529,500 as at 31 December 2023 has been included in the CIGAS program, the land grant certificates for 66 land lots worth Rs. 1,286,302,500 were not submitted for the audit.	Notes were taken to compare the land information available in the department and in the CIGAS system and to report the matter for the audit.	The land grant certificates should be obtained for all the lands.
(b)	Although 79 certificates about granting lands to government departments along with 9 summaries under 9 provinces in relation to 139 land lots owned by the department have been submitted for the audit, 125 land lots were mentioned in the CIGAS program. It was observed during the audit that an updated and accurate list of lands was not possessed by the department.	The same answer given above is applied.	An updated and accurate list of lands should be maintained.
(c)	The total value amounting to Rs. 143,736,000 in respect of 08 land lots valued by the Valuation Department but not having a letter from the State Accounts Department so as to include those in the accounts was not included in the CIGAS report. However, the values of 05 land lots valued at Rs. 202,745,000, which	The same answer given above is applied.	The values of the lands should be accounted based on the values sent as per the valuations from the Valuation Department.

were valued by the Valuation Department but not having a letter from the State Accounts Department asking to include those in the accounts, had been included in the CIGAS report merely based on the letter from the Valuation Department. Consequently, it was observed during the audit that no specific methodology is in place to include the value of the lands in the CIGAS report.

4.5.3 Management of Measuring Equipment

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|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| (a) | Although the Stonex-DL 10077 device, which had been given to the Pelawatta Regional Survey Office from the Head Office on 05 October 2022, had been given again to the Head Office on 30 April 2024 for servicing and repair due to the problem of the accurate display of the direction and taken back to the Regional Office on 17 July 2024, the relevant error exists further. However, it was observed that it remained unused for a period of almost 01 year and 05 months after 18 April 2023 until the date of the audit; 11 September 2024. | This device is not being used for field activities as the problem of pointing the correct direction exists even if it was serviced and repaired. The instructions have been given to submit it back to the Equipment and Buildings Division to rectify the error. | The defects in surveying equipment should be corrected immediately and the survey activities should be made more efficient. |
| (b) | Even if the equipment DL 10115 has been handed over to the Head Office for servicing on 01 November 2022, it had not been serviced and given back to the Pelawatta Regional Survey Office as of the date of this report in 2025. | This equipment has been handed over to the head office for servicing on 01.11.2022. The servicing activities of the said equipment have not been possible due to the shortage of spare parts. The instructions have been given to either use an alternative or take steps to discard it from use. | The defects in surveying equipment should be corrected immediately and the survey activities should be made more efficient. |

4.6 Giving Securities by Public Officers

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) The officers; who are required to furnish security as per Financial Regulation 880, were required to provide security in accordance with the Public Officers' Security Ordinance which is the 612th Chapter in order to assure that they perform their duties honestly. However, they had not proceeded accordingly. Further, as per Section 05 of the Survey Department Staff Circular No. 01/2021 dated 20 December 2021, it had been stated that the security should be provided within two months from the date of attachment of the	The steps were taken to clarify the current situation regarding this and to inform the officers once again to act in accordance with Section 05 of Staff Circular No. 01/2021.	The security should be provided as per the Public Officers' Security Ordinance.

officers, and a deposit of Rs. 2,000 should be made as the first installment and the remaining amount should be deposited in 10 installments as per Section 07. However, two officers had not provided any security and twenty officers had not provided an adequate security as of 31 December 2024.

4.7 Management Inefficiencies

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) According to the information available in the SRIMS system, there was a delay of 2 to 1,323 days from the date the requests were issued to the Regional Office for assigning to a surveyor in relation to 96 survey requests in the Kalutara District. Also, the date of assigning to the surveyor was not indicated in relation to 55 survey requests. Similarly, there was a delay of 4 to 1,914 days in relation to 51 survey requests in the Kurunegala District for assigning to a surveyor, and as the date of assigning to the surveyor was not indicated in relation to the remaining 33 survey requests, it was unable to verify in the audit whether those requests were the requests not yet been assigned to a surveyor or the requests that had been assigned to a surveyor but had not been entered into the SRIMS system.	The issuance of survey requests to the field to start works get delayed for various reasons. That is, the deficiencies in the survey requests and the delays of receiving responses from the relevant institutions. Also, the delays of the relevant institutions to make payments even if they are notified about the survey fees for the survey requests that should be paid (the surveys are not issued to the field until the survey fees are paid). The documents are not provided during court surveys, and the necessary instructions are not provided properly. This matter was communicated by letters at several occasions. As these survey requests are issued to the field after completing the deficiencies, a large time gap was occurred thereby.	A surveyor should be assigned after the receipt of the survey request.
(b) The lithographic printing machines existing at present for the lithography department and plate processing are very old and of great value, having the capability of performing a large function. The Auto print, Crabtree and Plate machines remain underutilized due to the lack of employees to operate those. Only 2 from the 3 color metal machines are operated separately per one machine in turn, and the parts of the other machines are used for these 2 machines when needed, and the Flat bed litho press machine and the German Gilatic machine also remained idle.	These equipment has been utilized properly when there were sufficient employees, and the tasks of great value have also been accomplished. This problem has occurred due to the gradual reduction in employees since the year 2016 and the lack of new recruitments related thereto. The Department of Management Services has been informed at several instances regarding the required recruitment. Even if there is no an adequate human resource to operate all the equipment at once, the steps have been taken to use enabling the operations from time to time and the necessary servicing has been done at the scheduled times as well as the equipment has been properly maintained and protected.	An adequate cadre should be recruited and the equipment should be utilized accurately.

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| (c) | <p>A formal program has not been implemented to modernize the map printing activities, which is a function of the Survey Department, in a manner that is compatible with new technology, and the printing of the map collection has not been carried out after the year 2020 until the end of November 2024. Consequently, an opportunity of having an income to the Department had been missed.</p> | <p>Although the necessary approvals was obtained as per the annual action plan to print this school map collection, the implementation has been delayed due to the shortage of the staff. This task is to be carried out by recruiting 3 officers; who retired from the lithography division, again to the service on a contract basis by obtaining necessary recommendations and approvals as per Public Administration Circular No. 3/2018.</p> | <p>The printing activities should be carried out compatibly with new technology and the income should be increased.</p> |
| (d) | <p>During a sample inspection carried out about the number of days of field duties performed by the Survey Field Assistants of the Baddegama Regional Office in each month, it was observed that the number of days on field duties was at a minimum level of 18 percent to 42 percent related to a period of 9 months of the year 2024. Further, during a sample inspection conducted related to a period of 7 months of the year 2024 about the engagement of each Field Survey Assistant Officer on field duties in a month, it was revealed that some officers had been engaged in duties for a period of between 1 and 16 days, and some officers had not been engaged in any duty during the month. It was observed that the number of days the Survey Field Assistants of the Elpitiya Regional Survey Office were engaged in field duties was less than 40 percent and that they had not been engaged in any field duty in some months. Further, in a sample inspection conducted for January, February, May and June regarding the engagement of each Field Survey Assistant Officer on field duties in a month, some officers had been engaged in duties for a period of between 01 and 17 days. Accordingly, it was observed that the employees in the post of Field Survey Assistant were mostly underemployed.</p> | <p>Since the contribution of government surveyors to field work was reduced in general due to the trade union actions in the year 2024, the number of days that Survey Field Assistants were engaged in field duties has decreased.</p> | <p>The Survey Field Assistants should be deployed in the service to the maximum level.</p> |
| (e) | <p>The Institute of Surveying and Mapping has conducted 02 degree courses for the degree in Surveying Science during the period of 08 years from 2014 to 2022 and produced 104 graduates, and a very small</p> | <p>The necessary proceedings are underway to obtain the approval from the new Cabinet of Ministers for the amendment of the Institute of Surveying and Mapping Act, No. 21 of 1969. Further, the steps are</p> | <p>The capacity of the students should be increased and the resources should</p> |

number of students like 22 are following studies of the 4-year course from 2022 to 2026. Consequently, the resources of this institute remain underutilized.

being taken to open a new account for the Institution of Surveying and Mapping. Once the above requirements are met, the services can be provided by this institution to the external candidates as well. In addition to the degree course and short-term course, the 6-month orientation course for Surveying Graduates recruited to the Survey Department, the 2-year diploma course for Mapping Technology Officers of the Sri Lanka Technological Service and the 3-month orientation course for new Surveying graduates are also conducted. Consequently, the resources of this institution are being used at present without underutilization.

be used to maximum level.

(f) The composition of the graduates' batch 2022-2026 of the Surveying and Mapping Institute consisted of 08 other graduates and 14 technical officers, and a specific procedure was in place to determine the number of other graduates in the selection for this course. Although it was stated in the Survey Department Staff Circular No. 16/2021 dated 02 July 2021 that the Technical Officers would be selected through a competitive examination, a specific procedure or written evidence to determine the number of such recruitments was not presented to the audit.

The same answer given above is applied.

A specific methodology should be introduced to determine the number of Technical Officers.

(g) The Institute of Surveying and Mapping is conducting studies for 22 students under the four-year degree course from 2022 to 2026, and only 14 short-term courses and 38 one-day workshops had been conducted in the year 2024. Even if this institute is located on a 61-acre land area having 121 diverse building elements with very large physical resources, their utilization was at a very low level.

The same answer given above is applied.

The resources should be used with maximum productivity.

5. Human Resource Management

Audit Issue				Comments of the Accounting Officer	Recommendation	
(a)	Service Type	Approved	Actual	Vacant	As the recruitments in the department had been stopped since 2020 due to a policy decision of the government, the posts in all grades have been vacant. The Department of Management Services and the Recruitment Committee of the Prime Minister's Office have already been informed to grant approval to recruit the required officers for these vacant posts. A full detailed report on the view of the staff has also been forwarded herewith.	When the recruitments are done for the vacancies, the staff should be revised and the annual survey targets should also be revised.
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	Senior	1144	834	310		
	Tertiary	82	26	56		
	Secondary	1372	1044	328		
	Primary	4890	3076	1814		
	Cassual	0	0	0		
	Temporary (Multi Tasks)	0	0	0		
	Contract	0	0	0		
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	Total	7,488	4,980	2,508		
	===	===	===			
The total number of vacancies in the staff was 2,508, with 27 percent at senior level, 68 percent at tertiary level, 24 percent at secondary level and 37 percent at primary level, compared to the approved staff. Even if the total vacancies of the staff were 33 percent, it was observed during the audit that the annual survey targets and vacancies should be revised as the annual survey targets had achieved 114 percent progress according to the draft performance report.				Although 33 percent vacancies existed compared to the approved total staff, it is observed that a progress of 114 percent has been recorded exceeding the expected annual survey targets due to the dedication of the actual staff as the annual survey targets have been prepared based on the number of posts in the actual cadre and included in the performance report. The progress achieved on the targets so given is shown as a percentage only for the officers in the Surveying Service and performing duties in the field.		

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