

Head 288 - Survey Department

1. Financial Statement

1.1 Qualified Opinion

The audit of the financial statements of the Survey Department for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance, and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Survey Department was issued to the Accounting Officer on 30 June 2022 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department was issued to the Accounting Officer on 22 September 2022 in terms of Section 11 (2) of the National 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 prepared give a true and fair view of the financial position of the Survey Department as at 31 December 2021 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters appear 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 evidences I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of the Accounting Officer on Financial Statements

Preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 is the responsibility of the Accounting Officer.

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 annual and periodic financial statements to be prepared.

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Department in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of Financial Statements

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

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

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

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

1.5 Report on Other Legal Requirements

I declare 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 those of the preceding year.
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

It was observed that the Department had made the following defects while accounting for the related property, plant and equipment.

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though a sum of Rs.66,000,000 which was held for the purchase of survey equipment had been included in the purchase of machinery and equipment, only letters of credit had been opened, by 25 April 2022 , the goods had not been received. The relevant amount had been retained in the general deposit account.	<p>Although 30 sets of GNSS receivers 8C survey equipment valued at Rs. 66,000,000 had been included under purchases; it has been removed from the fixed assets balance by journal entries on 03 January 2022.</p> <p>Although the Bank of Ceylon has arranged to open five letters of credit on the basis of payment in five stages due to the crisis exists in the country, and also the relevant ship reached Sri Lanka with a part of the cargo, it had returned due to delays in payment as promised. Because of the value of the dollar has risen at the time of placing the order, it has been informed that the goods can be supplied only if the difference is paid to the relevant company. The</p>	Actions should be taken to remove the survey equipment included in the purchases because they have not been received, and to pay the amount currently retained in the General Deposit Account as directed by the Secretary of the Treasury or to credit to the Government Revenue.

advice has been asked for, from the Secretary to the Treasury for the possibility of making such payment and the amount retained at present in the General Deposit Account will be paid or credited to Government Revenue as per the advice of the Secretary to the Treasury.

2. Financial Review

2.1 Exceeding of Limits

The audit observations on exceeding the limits imposed by the Parliament for government advance activities are shown below.

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the minimum receipt limit in Advances to Public Officers' "B" account Code 28801 of the Survey Department was Rs.134,000,000 as per the Appropriation Act , thus the actual receipts was Rs.129,849,423, and also the National Budget Director General had sent a request to the Minister of Finance on 31 December 2021 to revise the minimum receipt limit to Rs.128,000,000, the approval of the Minister of Finance for that was not received even by the date of this report.	The observations are accurate. The approval of the Minister of Finance has not been received so far.	Arrangements should be made to obtain the relevant approvals

2.2 Non-compliance with Laws, Rules and Regulations

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

Audit Observation	Comments of the Chief Accounting Officer	Recommendation	
With reference to Non-compliance Laws, Rules, Regulations etc.			
Paragraph 2 of the Surveyor General's Field Staff Circular No. 6/2021 dated 04 August 2021	Out of two families working as husband and wife among government surveyors in Homagama Regional Office, the office rent allowance had been given separately on monthly basis as a sum of Rs. 7,800 per month for both of them for the same place where it was mentioned that the offices are run and a sum of Rs. 7,800 each for the other two persons for the place mentioned as the house.	There is no possibility to rent a house for Rs.7,800. Both husband and wife have separate office rent tenancy. The permission of the Senior Superintendent of Surveys has been given for grant of lodging allowances in installments as per 1.40 of Chapter I of the Standing Orders.	Because of the husband and wife are able to perform their duties at the same place, the provision of separate monthly office rent allowance should be reviewed.

2.3 Improper Transactions

An amount of Rs. 1,292,556 had been spent as at 31 December of the year under review for the internal and external repairs of the vehicles of the Homagama Divisional Survey Office of the Survey Department and the following matters were observed during the audit tests checks carried out on it.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Tenders or quotations had not been called for external repairs as per Section 4.2 of Public Administration Circular No. 30/2016 dated 29 December 2016 and a report was not obtained from a qualified mechanical engineer regarding the reasonableness of the prices of the garage where the vehicle was dismantled for internal repairs. Instead of choosing garages with expertise in vehicle repairs located in the main city of the respective Province, a private garage outside the city limits had been selected for these vehicles in terms of Section 4.4 therein. There was also no registration of garages for repairs as per 3.4.3 of the Government Procurement Guidelines.	Applicable for (a), (b), (c), (d). Answers were called from the respective Senior Superintendent of Survey for the matters presented with regard to the vehicle repair at the Homagama Regional Surveyor's Office and as it was impossible to agree with all of those answers, if any irregularities have occurred, it is intended to identify them and take disciplinary actions against the respective officer. Even though an immediate inquiry was conducted and a report was called through the Chief Internal Auditor based on the audit report and related documents, a Preliminary Investigation Committee chaired by a Senior Deputy Surveyor General was appointed to conduct a preliminary inquiry as per the Section 29-3 of Chapter 48 of the Establishments Code on the recommendation of the Chief Internal Auditor. If an irregularity has occurred as indicated in the relevant audit inquiry based on the Preliminary Investigation Report, it is reported that necessary actions will be	An investigation should be carried out.

taken against those officials and will be informed in future.

- (b) Although the transport officer had inspected vehicle number WPLE – 3670 on November 17 and recommended tinkering and painting only the decayed and rusted areas, it had not been so done. Instead of that, Superintendent of Survey of Homagama Regional Office has obtained the undated prices from three garages in Padukka area and certifying by the Superintendent of Survey and Driver, that the repairs were actually carried out by one private garage on 1 December 2021 for Rs.280,000 and the voucher prepared on the same day had been forwarded to the Colombo District Office. In addition to that, it was also observed during the on-site inspection that such a garage was not located at the address mentioned in the bill. Due to audit observation, the payment had not been made.
- A Preliminary Inquiry Board under the Chairmanship of a Senior Deputy Surveyor General was appointed to conduct a preliminary inquiry in accordance with Section 29-3 of the Chapter. It is reported that if an irregularity has occurred as indicated in the relevant audit inquiry, necessary actions will be taken against those officials and will be informed to you in the future based on that preliminary investigation report.
- An inspection should be conducted.
- (c) On the same day, the bill was brought and handed over to the Colombo District Office and payment was made for it indicating that the vehicle No. 250 - 4728 was repaired from the private garage mentioned in (b) above by paying Rs. 88,500 on 28 December 2021. It was further observed that the voucher was recommended by the Homagama Divisional Surveyor and the driver of the vehicle.
- An investigation should be conducted.

(d) Although the delegation of the authority should be done in the manner of each transaction is supervised by several officers in terms of F.R.135, all the activities such as approving these repairs, calling for quotations, acting as Chairman of the Regional Procurement Committee and making recommendations for payment had been done by the Senior Survey Superintendent of Colombo District Office.

Actions should be taken to delegate the authority in the manner of each transaction is supervised by several officers as per F.R.135

3. Operating Review

3.1 Vision and Mission

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>With the Vision of “to be the leader of land information right through” and the Mission of "to provide high quality land information products and service through professionally qualified and dedicated personnel.", the surveyors of the Survey Department carry out various types of surveys and the monthly target for statutory survey with boundary stones is 20 parcels and if as the number of land plots, it's 30. For other surveys, the progress is calculated as 30 hectares of land and 5km of surveyed distance. Although these standards which were established more than 15 years ago for land surveys, had not been updated with the technical development of surveying techniques and equipment, providing quality land information products and services as per the Vision and</p>	<p>The minimum amount of work to be carried out by a surveyor in a month has been revised by Surveyor General's Field Staff Circular No. 06/2007 of 2007. Surveyors carry out different types of surveys and the monthly target for surveys carried out for statutory reasons with boundary stones is 20 parcels of land and if as the number of land plots, it's 30. The progress is calculated as per the number of hectare of land and the number of km. measured for the other lands. Even though the monthly amount of work to be done was revised by Surveyor General's Field Staff Circulars No. 3/2015 of 2015 and No. 02/2021 of 2021, the</p>	<p>These standards established more than 15 years ago should be updated in order to provide quality land information products and services according to the Vision and Mission of the Department by reviewing with the technical development of modern surveying techniques and equipment.</p>

Mission of the Department, the Department had spent an amount exceeding Rs.430 Million for the purchase of modern survey equipment under the purchase of machinery and equipment in the financial statements from the year 2018 to 2021.

Secretary of the Ministry of Lands has stopped the implementation of those circulars after pointing out the problems in making progress through a trade union action.

3.2 Failure to Perform Duties

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
The number of survey orders to be completed on 31 December 2021 was 31,020 and within that, there were 15,097 survey orders that had not been completed since before 2015 and 15,923 survey requests that had not been handed over for survey.	A number of 31,020 survey requests remained uncompleted as at 31 December 2021 and the field has been made aware to discuss with the Divisional Secretaries and remove the unnecessary requests from the data system. A series of proposals have also been submitted to the Ministry of Lands to expedite the survey activities.	The Department should implement a formal programme for timely fulfillment of outstanding survey orders.

3.3 Procurements

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
Despite the Provisions have not been allocated for the years 2020 and 2021 for the construction of the Colombo Divisional Survey Office on a part of the ground floor of the building where the Head Office of the Survey Department is located, a total of Rs. 6,073,190 had been		

spent for that as Rs.4, 458,893 in the year 2020 and Rs.1,614,297 in 2021 from the provisions for building repairs that remained due to the Covid situation. The following matters were observed in this regard.

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| <p>(a) As only contracts for construction works not exceeding Rs. 2 million can be awarded to Community Development Societies as per Paragraph 3.9.4 of the Government Procurement Guidelines, the contract valued at Rs. 6,073,190 had been awarded by calling quotations as 07 contracts from 05 Community Development Societies located in the Thimbirigasaya area, registered in the Thimbirigasaya Divisional Secretariat without acting as a single contract and divided into 07 contracts to one contractor who had submitted the lowest price.</p> | <p>Due to the Covid 19 pandemic situation and the requirement to start the office on time, the repair works have been carried out by providing the parts to be procured for Building Division, Western Provincial Office and Colombo District Office to complete everything within the same time frame. Therein, quotations for various parts have been called from the Head Office, Provincial Offices and District Offices. Efforts will be made to avoid procurement in parts in future procurement activities. Similarly, the contract has been awarded to the society that had submitted the lowest price in the calling quotations on the recommendations of the Technical Evaluation Committee.</p> | <p>As per Government Procurement Guidelines, it should act in a transparency manner from calling for quotations to execution of contracts.</p> |
| <p>(b) Before awarding the contract, the Department should have drawn attention to the conditions for checking the suitability of the societies and the conditions for confirming the legality and capacity in terms of per Paragraph 3.9.1 of the Procurement Manual. The Departmental Technical evaluation Committee and Procurement Committee had not drawn attention those</p> | <p>Calling quotations and selection of suppliers for this construction were done according to a list of suppliers which included Community Development Societies and ICTAD registered institutions registered at the Thimbirigasaya Divisional Secretariat. Accordingly, it is pointed out that the contract was awarded without evaluation as per 3.9.1 of the</p> | <p>Before awarding the contract, the Department should draw attention on the conditions for checking the suitability of the relevant societies and verifying the legality and the ability in terms of Paragraph 3.9.1 of Procurement</p> |

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| <p>matters while awarding this contract.</p> | <p>Procurement Guidelines through a Technical Evaluation Committee.</p> | <p>Manual.</p> |
| <p>(c) Although the delegation of authorities should be prescribed in such a way that each transaction undergoes checking through several officers according to the F.R. 135, all the activities such as preparing estimates for this construction, working as a member of the Technical Evaluation Committee to evaluate the prices, supervising the construction, checking the final bill after completion of the work and recommending payment and giving the report of the completion of the work, had been done by the Technical Officer of the Thimbirigasaya Divisional Secretariat.</p> | <p>Assistance of Technical Officers nominated by the Divisional Secretary has been obtained in the repair of buildings and procurement of new constructions. Estimates were prepared by the Technical Officer and actions have been taken to maintain the confidentiality was maintained in the procurement process.
As a new building inspector has been appointed to the Building Division, instructions have been given to maintain utmost transparency and confidentiality in the procurement process.</p> | <p>According to the F.R. 135, actions should be taken to delegate the authority in such a way that each transaction is supervised by several officials.</p> |
| <p>(d) Even though a total of Rs.825,534 such as Rs.590,400 for air conditioners, Rs.134,400 for 12 ceiling fans and Rs.100,734 for 6 exhaust fans, air conditioning was not observed inside as expected.</p> | <p>In planning this office we have prepared the necessary plan given for the Technical Officer.
To the best of our knowledge there are two air conditioners in two rooms shown as an approximate plan. It does not mention the technical condition of those air conditioners. According to that note, the technical officer has checked and recommended that 03 air conditioners of the relevant type are required based on the area of the room.</p> | <p>It should be reset in the manner of properly functioning the air conditioner.</p> |

3.4 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) As a result of an Unmanned Aerial Vehicle (Unmanned Aerial Vehicle) that had purchased for aerial surveying activities by the Survey Department from Bhumi Tech (Private) Company Limited which is the local agent by paying Rs. 8,868,900 as at 31 December 2015 had experienced an accident on 03 August 2017 at Habarana due to mechanical failure and although it was repaired by the agent and returned to the Department on 26 March 2019, this aircraft had not been used for surveying activities even by the end of April 2022.</p>	<p>After the accident, the equipment had been sent to Bhumi Tech Limited and it has taken 18 months to contact the country of manufacture and repair it. It took some time for the agent to accept that the cause of the crash was a technical fault. Since the accident occurred during the warranty period, responsibility was accepted for it. Accordingly, although the relevant repairs were carried out, it was delayed to get used due to various other technical errors.</p>	<p>The aircraft should be used.</p>
<p>(b) The device could not be operated on 18 April 2019 after repairs due to the failure of the power cell received with the aircraft and although it had reported that the Hyper SR that the GSP device of the Top con type is not functioning as at 17 July 2019 and also there is an error in the laptop computer screen that was provided for the plane as at 04 March 2021, the Survey Department had not entered into a repair, service and maintenance agreement for this machine with the agent.</p>	<p>The remaining dry cells purchased for the aircraft were swollen and the aircraft could not be flown by April 2019. The Hipper SR Top con type GPS equipment (required to fix GPS coordinates by RTK technology) was out of service by 17 July 2019 and the dry cells should be charged before taking off that piece of equipment. But the Inbuilt dry cell (this has been arranged in accordance with this device and not a readily available device in the general market) and although the opportunity to get accurate GPS coordinates after</p>	<p>Arrangements should be made to enter into a service contract with equipment that can expect proper maintenance.</p>

takeoff was missed as the aircraft was not charged, the ability to take photographs from the plane was not disrupted. Bhumi Tech has been asked in this regard. Although the screen of the laptop that was supplied with this aircraft still has the striping error it does not prevent the aircraft from taking off. The IT Division of the Department has also been informed in this regard. Even though the Bhumi Tech had submitted quotations on 17 November 2020 for a service contract for the years 2021, 2022, 2023 without devices, a service contract has not been entered into since proper maintenance cannot be expected through a service contract without devices. Although the attempts were also made to insure these equipment, it was unsuccessful.

3.5 Losses and Damages

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Actions had not been taken to withdraw from the book as per F.R. 109 by carrying out inspections according to the F.R.108 in respect of losses of Rs. 6.8 million that had occurred to the assets of vehicles, survey equipment and buildings in 49 cases in a period from 01 to more than 30 years.	Observation is accepted. As these tests are difficult to complete promptly, further actions are being taken in the circumstances ahead.	Actions should be taken to conduct inspections in respect of losses in terms of F.R.108 and to write off from books as per F.R.109 .

- (b) Even though there were the unwritten off and recoverable balances totalled to Rs.8,015,125 as the losses of 09 vehicle accidents in the year 2021 amounting to Rs.1,053,475, the loss totalled to Rs.4,570,757 in relation to 13 vehicle accidents from 1998 to 2020 and the total loss of Rs. 2,390,893 in relation to 26 incidents related to survey equipment and other damages from 1989 to 2020 , those information had not been shown in the financial statements.
- Only a sum of Rs.490, 341 has been included in the Register of Losses and Damages. A sum of Rs.338, 310 has remained in between three and nine years and a sum of Rs.152, 031 has remained for more than ten years. The damages under ten years amounting to Rs. 57,000 has been over at present and the damages over ten years amounting to Rs.92, 623 have also been recovered. The Senior Deputy Surveyor General of the Building Division has been made aware about the damages that have not been given information for inclusion in the Register of Losses and Damages and related actions are being taken. As the information which should be presented in Notes ii-1 and ii-2 to the financial statements are the events that occurred during the year and although it was failure to introduce a place in the Format to disclose outstanding balances in this year with respect to previous years and also the respective disclosure was not made, they are duly recorded in the Register of Losses and Damages maintained by us.
- Actions should be taken to include the relevant information in the financial statements by indicating the matters which had not been solve until then as opening balances in the notes to the financial statements.

(c) Within this unwritten off balance of Rs.8,015,125 which was in the range of three to nine years, there were the balances of Rs. 3,473,623 and Rs.3,488,027 ranging from ten to thirty years. It was observed during the audit test check that the following matters had caused this delay.

(i) Although the total loss of Rs.1,052,825 was recommended to be charged from the relevant officers, in relation to the accident of vehicle number 61-6600 belonging to the Divisional Surveyor's Office, Badulla in Ratnapura area occurred on 11 June 2015 on its way to Colombo, according to the final report of F.R. 104(4) dated 06 October 2015, it had recommended that only Rs. 270,000, which is 50 per cent of the vehicle's repair cost of Rs. 540,000, be recovered from the driver as per the report of the inquiry board dated 12 October 2021, which was re-appointed by the Secretary to the Ministry at the request of the Surveyor General. It was observed that a case is pending against the Department in the Pelamadulla District Court claiming the damages occurred to the garage amounting to Rs. 243,450.

As it does not appear to establish whether the officers mentioned as responsible for the accident were directly responsible for the accident, in the report submitted as per F.R.104(4) by the first appointed F.R.104 (4) Board in relation to the accident of van No. 61-6600 on 11 June 2015, The then Surveyor General has ordered to reappoint a Committee. Accordingly, it has been submitted to the Secretary to the Ministry on 02 June 2016 for approval to appoint the Board as per F.R.104 (4) and the relevant F.R.104 (4) Board has been approved by the Board on 11 December 2020. Accordingly, it has been recommended in the resubmitted F.R.104 (4) report that to charge 50 per cent of the vehicle's repair cost of Rs.540, 000 from the driver and the approval of the Ministry Secretary has also been received. Necessary steps will be taken to write off the remaining 50 per cent of the loss from the books of the Department as per the

Arrangements should be made to make relevant recovery from the driver and to end the case remained against the Department in the Pelamadulla District Court for the loss of 243,450 occurred to garage immediately.

Decision. It is kindly informed that the preliminary hearing of the pending case has been completed and the case is being heard.

- (ii) Since the cab No. 54 - 2286 attached to Digana Regional Survey Office, Central Province had met with an accident overturning to a precipice as the driver was driving under the influence of alcohol when he went to Meemure area for surveying on 11 February 2020. The total loss of this was Rs. 650,800. Although the Accounting Officer shall appoint the Final 104(4) Inspection Board in respect of assessed loss or damage at Rs.500,000 and above as per F.R. 104 (1) (b) it had not been so done and so far the loss had not been recovered.
- The estimate of Rs. 615,800 submitted with the report under Article 104(3) related to the accident of vehicle No. 54-2286 is an approximate estimate. As it is above Rs.500, 000 the approval of the Secretary to the Ministry has been obtained as per F.R. 104(4) for the appointment of the Board. Accordingly, the approval of the Secretary to the Ministry for the inspection report of F.R. 104(4) has been received on 15 June 2022 and the instructions have been given to recover the full amount incurred for the repair from the driver and the amount of Rs. 35,000 spent on the towing.
- Steps should be taken to recover the respective loss.
- (iii) The cab No. 250-4741 of the North Western Provincial Office had collided head-on with the private bus No. NWNB – 2339 in Galgamuwa and had damaged. Even though it had been recommended by the F.R.104 (4) Final Inspection Board on 02 February 2018 to recover the loss from the bus driver or his insurance agent, it had been repaired by incurring Rs. 820,850 with government funds. Even though the Senior Survey Officer of the North Western Provincial Office has
- Related future activities are being carried out by forwarding the charge sheet in the case related to the accident of cab No. 250-4741 on 19 May 2016 to the Legal Division on 22 April 2022 for legal proceedings.
- Arrangements should be made to take legal steps to recover the relevant loss.

been informed to send a copy of the charge sheet to the Director (Administration) of the Head Office for filing a case against the driver of the bus, it had not been sent even by the end of April 2022 and the number of the bus was also wrongly mentioned in the police report. Even though it has been more than 6 years since the accident, legal steps had not been taken to recover the related loss.

(d) The matters observed during the inspection of the vehicle accidents that had occurred in the year 2021 are as follows.

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| (i) | While driving the vehicle No. PE - 4187 by the Senior Survey Superintendent, Diyatalawa on 06 January 2021 for a personal purpose, the windscreen had been broken and the loss was Rs.139,917. Disciplinary actions had not been taken against the relevant officer. The loss had not been recovered from the concerned officer or the insurance company. | The insurance file has been re-opened in respect of the accident of vehicle No. PE-4187 on 06 April 2021 and it has also been informed that the cost of repairs will be paid to Toyota. It has been asked over the phone and in writing about the amount so paid and it is informed that the information will be obtained promptly and the relevant future works will be done. | Actions should be taken to carry out preliminary investigations and relevant action against the officer and to recover the loss from the relevant officer or to recover from the insurance company. |
| (ii) | Even though an accident has occurred in Kandy due to the vehicle No.51-0364 belonging to the Doluwa Divisional Surveyor's Office in the Central Province had collided head-on with a private van number PB-4705, it had not been complained to the police in terms of F.R. 103(1)(b). Because of the owner of the van had agreed to pay the loss of Rs.57,000 to the cab in cash, the | Vehicle No. 51-0364 has been repaired and put back into run after the accident. The F.R. 104(4) inspection report is in final stage in relation to these damages. After giving approval for that, arrangements have been made to carry out further works on the recommendations of the relevant authority. | Future activities should be made as per the F.R. 104(4) inspection report and the recommendations of the relevant authorities in respect of the damages. |

Surveyor General of the Central Provinces has agreed that no legal action will be taken against the owner of the van,

Although 06 months had elapsed since money was given directly to a private garage in Kegalle area for the repair, it was observed that the repairs had not been carried out. Although a period of 06 months has passed since a committee was appointed on 26 October 2021 to conduct the final investigation, the relevant F.R. 104(4), investigations had not been carried out in this regard.

- (iii) When the cab No. PD-9196 of the Geodetic Division of the Head Office was stopped on the left side of the road at the time he was going to Badulla area for survey works on 15 October 2021, an accident had occurred due to a collision with the private container vehicle No. UPLE - 7355, but only the vehicle number was mentioned in the police complaint and information about the driver of the vehicle had not been obtained. Even though the agent of the vehicle, Toyota Company, had submitted an estimate of Rs. 203,930 on 02 November 2021, the repair has not been done or recover the loss from the insurance company.
- Due to lack of required spare parts to the repair of cab No. PD-9196, not yet fully completed. Accordingly, it is kindly informed that the actions will be taken to re-do the inspection of the damages after correct entry of the final loss as per the cost to be incurred after carrying out the relevant repairs.
- Actions should be taken to carry out the repairs and recover the loss from the relevant insurance company.

3.6 Management Weaknesses

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
The arrears of debt balance amounting to Rs. 8,723,923 had remained in the Advances to Public Officeres 'B' Account as at the end of the year and within that, there was a balance totalled to Rs 3,661,070, for more than 5 years.	Observations are accurate. Out of which, loan balances amounting to Rs. 1,175,168 have been settled and the balances therein over five years are Rs. 19,801. In addition, loan balances of more than five years approved to be written off from the books under F.R.113 was Rs.72,685. Accordingly, the loan balance to be further settled is Rs.7,476,070. Out of that, a sum of Rs. 183,860 related loan balances are being charged in installments.	Actions should be taken to settle the arrears debt balances.

4. Human Resources Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
The overall vacancies were 24 per cent as 23 per cent at senior level, 14 per cent at tertiary level, 10 per cent at secondary level and 27 per cent at primary level as compared to actual staff.	It is kindly indicated that the each year the targets are prepared on the basis of the actual staff employed at the beginning of the year and not on the basis of the approved staff.	Vacancies should be filled.