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ஆண்டறிக்கை
ANNUAL REPOR

2017

ඉඩම් මැනුම් සභාව
நில அளவைச் சபை
Land Survey Council

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நில அளவைச் சபை, நில அளவையாளர் அபிபதி அலுவலகம், இல.150 பெர்னாட்கொழும்பு 05
Land Survey Council, Surveyor General's Office, No 150, Colombo 05

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01. CHAIRMAN'S MESSAGE

Land Survey Council,
No: 150, Bernard Soyza Mawatha,
Narahenpita,
Colombo 05.
2018.12.10

Land Survey Council was established in 2003 with the intention of Maintaining standards of Land surveying, regulating professional conduct of Registered Licensed Surveyors, Registration and licensing of Surveyors and accredit courses related to surveying conducted by other institutions as it's main responsibilities. I am very pleased to mention that the Land Survey Council (LSC) was able to function successfully during the year 2017.

Providing the information of Registered Surveyors to the general public, maintaining the professional discipline among Registered Surveyors, examining complaints of general public against Registered Surveyors, Conducting Continuous Professional Development Programmes (CPDP) for Registered Licensed Surveyors and coordination with other relevant organizations are the other routine activities carried out by LSC according to the Survey Act No. 17 of 2002.

Land survey Council launched its website (www.landsurvecouncil.org) in this year and it is used as the portal to outreach people and professionals. Many activities are facilitated through the website in a fast and convenient manner.

A Technical Manual has been prepared and distributed among all practitioners and is expected to enhance this to become regulations. A plan register has been introduced to Registered Licensed Surveyors to record their work in more systematic manner.

The Regulations are seeing the light of day after prolonged discussions and deliberations with all the stake-holders, and I fervently believe that this would benefit all members of the Survey Profession in particular and the country at large. After some improvements/amendments, those regulations will be finalized and gazetted.

LSC made the keen interest in maintaining the professional discipline among the Registered Surveyors and their Continuous Professional Development (CPD) by conducting number of CPDP.s with the participation and approval of LSC, for Registered Licensed Surveyors during the year 2017. Enthusiasm displayed by Registered Licensed Surveyors to follow the CPD courses was remarkable.

I would like to thank the Vice Chairman and Council members of the LSC, Actg. Secretary, Accountant (part time) and staff of LSC for their unstinted support rendered during the period under review even under a shortage of staff, for the smooth running of the LSC.

P.M.P. Udayakantha
Chairman

02. VISION AND MISSION

Vision

To ensure the optimal sustainable utilization of our physical and natural resources for national development by maintaining the integrity of the regulatory framework for Land Surveying thereby strengthening the professional environment focusing on quality professional surveying services in a competitive global marketplace.

Mission

To ensure that the Profession of Surveying and its practices are well regulated and that those entering the profession receive education and training commensurate with the modern technological demands and ethical standards expected of the profession, so that practitioners maintain the highest standards of professional conduct.

03. THE LAND SURVEY COUNCIL

The Land Survey Council was established at No: 150, Surveyor General's Office (1st floor), Kirula Road, Colombo 05 in March, 2003 under the provisions of Survey Act No: 17 of 2002 and since then, it has been functioning in the same office premisses upto now.

Composition of the Land Survey Council is stipulated under provisions of section 27 of Survey Act. Accordingly, the Council comprises of 7 members and is as follows.

a. Ex-officio members

- i The Surveyor General who shall be the Chairman
- ii A registered Surveyor not below the rank of a Deputy Surveyor General nominated by the Surveyor General who shall be the Vice Chairman
- iii The Director of the Institute of Surveying and Mapping established under Institute of Surveying and Mapping Act No. 21 of 1969

b. Appointed members

- i Three Registered Surveyors who possess wide experience and proven capabilities in land surveying nominated by Surveyors Institute of Sri Lanka, x incorporated by the Surveyors' Institute of Sri Lanka (Incorporation) Act No. 22 of 1982
- ii One academic nominated by the University Grant Commision, from among academics in the fields of education, administration, management or engineering from a university
- iii These members are appointed by the Minister

04. THE FUNCTIONS OF LAND SURVEY COUNCIL

The functions of the Land Survey Council provided in section 37 of the Survey Act are as follows.

- a. to maintain standards and procedures relating to land surveying and professional discipline among persons engaged in land surveying
- b. to receive applications from Surveyors for registration as Registered Surveyors, and to register such Surveyors where the Council is satisfied that such Surveyors possess the prescribed qualifications and experience and have the ability and skills to practice land surveying
- c. to receive applications from Registered Surveyors for issue of an Annual Practicing License and to issue such licenses to such Surveyors where the Council is satisfied that such Surveyors possess the knowledge and skill to practice in the profession of land surveying

- d. to promote maintenance of high standards of professional education among persons engaged in land surveying
- e. to promote programs which provide for professional development by improving the knowledge and skills of persons practicing land surveying and who are required to obtain an Annual Practicing License
- f. to recognize academic and professional qualifications in land surveying, establish practical experience requirements and conduct qualifying examinations and professional interviews, for candidates for registration as Registered Surveyors and for issue of Annual Practicing Licenses
- g. to negotiate and administer reciprocal arrangements with the relevant authorities in foreign countries for the purpose of securing uniformity and reciprocity in the education, training and recognition of persons engaged in land surveying;
- h. to co-ordinate with the Institutions engaged in education and training in land surveying and land information in Sri Lanka, for the maintenance of required educational standards;
- i. to co-ordinate with other relevant organizations in Sri Lanka for the maintenance of high professional standards.

05. THE POWERS OF THE LAND SURVEY COUNCIL

The powers of the Land Survey Council as stipulated in section 37 of Survey Act No. 17 of 2002 are as follows.

- a. to acquire, hold take or give on lease or hire, mortgage, pledge, sell or otherwise dispose of any movable or immovable property;
- b. to accept gifts, grants or donations whether in cash or otherwise and to apply them for discharging its functions;
- c. to appoint such officers and servants as may be necessary for carrying out the work of the Council;
- d. to determine the remuneration payable to the officers and servants so appointed;
- e. to appoint committees for the effective discharge of its functions;
- f. to establish a social security scheme and provide welfare and recreational facilities, for its officers and servants;
- g. to make rules in respect of the administration of the affairs of the Council;
- h. generally, to do all such other things as are necessary to facilitate the proper discharge of the functions of the Council.

06. PERFORMANCE OF THE LAND SURVEY COUNCIL

01. The Council Members as at 31st December, 2017

The panel of council members for the period under review is given below

S.No	Name	Designation	Period
1	Mr.P.M.P.Udayakantha	Chairman	From 2017-01-01 to 2017-12-31
2	Mr. S.M.P.P. Sangakkara	ViceChairman	From 2017-01-01 to 2017-12-31
3	Mr. S.K.Wijesinghe	Member	From 2017-01-01 to 2017-02-06
4	Mr. W.M.S Weerasinghe	Member	From 2017-02-07 to 2017-12-31
5	Mr. C.De S. Gunathilake	Member	From 2017-01-01 to 2017-12-31
6	Mr. M. Kaluthanthri	Member	From 2017-01-01 to 2017-12-31
7	Mr. W.A.A. Wijeyaratne	Member	From 2017-01-01 to 2017-12-31
8	Dr. K.R.M.U. Bandara,	Member	From 2017-01-01 to 2017-12-31

02. The service periods of Council Members served during the period under review

The full service period of Council Members served during the period under review is as follows.

S.No	Name	Designation	Period
1	Mr.P.M.P.Udayakantha	Chairman	From 2014-05-29(3Y-07M-02D)
2	Mr. S.M.P.P. Sangakkara	ViceChairman	From 2014-05-29 (3Y-07M-02D)
3	Mr. S.K.Wijesinghe	Member	From 2016-01-25 (1Y-00M-11D)
4	Mr. W.M.S Weerasinghe	Member	From2016-02-17(0Y-10M-24D)
5	Mr. C.De S. Gunathilake	Member	From 2015-01-01 (3Y-00M-00D)
6	Mr. M. Kaluthanthri	Member	From 2015-01-01 (3Y-00M-00D)
7	Mr. W.A.A. Wijeyaratne	Member	From 2015-01-01 (3Y-00M-00D)
8	Dr. K.R.M.U. Bandara,	Member	From 2015-01-01 (3Y-00M-00D)

03. The attendance of the Council Meetings during the period under review

Number of terms of attending council meetings by the Council Members is given below.

S.No	Name	Designation	No. of meetings
1	Mr.P.M.P.Udayakantha	Chairman	22
2	Mr. S.M.P.P. Sangakkara	ViceChairman	22
3	Mr. S.K.Wijesinghe	Member	02
4	Mr. W.M.S Weerasinghe	Member	21
5	Mr. C.De S. Gunathilake	Member	24
6	Mr. M. Kaluthanthri	Member	18
7	Mr. W.A.A. Wijeyaratne	Member	24
8	Dr. K.R.M.U. Bandara,	Member	09

7 .STAFF OF THE LAND SURVEY COUNCIL

The Land Survey Council, in terms of section 55 of Survey Act, is empowered to appoint officers and servants as it considers necessary in order to discharge its functions efficiently and effectively. Accordingly, staff of the Council for the period under review, is as follows.

S.No	Name	Designation	Period
1	Mr.G.D.S.K.Gunaratne	Actg. Secretary	From 2009-01-01 to 2017-11-17
2	Mr.Y.M.S.Mallikarathne	Accountant(parttime)	From 2016-06-01 to 2017-08-24
3	Mr S.D.P.G.N.P.Jayarathne	Accountant(parttime)	From 2017-08-25 to 2017-12-31
4	Mis. W.A.S.Priyadarshan	Computer Application Assistant cum clerk	From 2004-05-24 to 2017.12.31
5	Mrs. R.M.N. Ratnayake	Computer Application Assistant cum clerk	From 2013-03-18 to 2017.12.31
6	Mr. T.G.Fernando	Office Aide	From 2004-07-15 to 2017.12.31

08. ACTIVITIES OF LAND SURVEY COUNCIL

01. Registrations

During the period under review that is from 2017-01-01 to 2017-12-31, the council reviewed the applications for registrations received in the Land Survey Council and amongst them, the Council approved, based on thier qualifications, 10 new registration with Land Survey Council for the year 2017.

The total number of Registered Surveyors as at 31.12.2017 was 2101.

02. Annual Practicing Licences

The process of issuing annual pactcing licenses for Registered Surveyors for the year 2017 was commenced in September, 2016 by calling for applications. After scrutinizing applications and professional interviews where necessary, the Council, based on their qualifications, experience, knowledge and skills required to be engaged in survey profesion, approved issuing certificates for annual practicing licenses for 1004 Registered Surveyors for the year 2017.

Accordingly, it is obsereved that the total number of licenses issued in 2017 has been slightly decreased by 2.6% when compared to that of 2016, which was 1031. The numerical details of issuing annual practicing licenses for 2016 and 2017 are graphically shown in the Figure1.

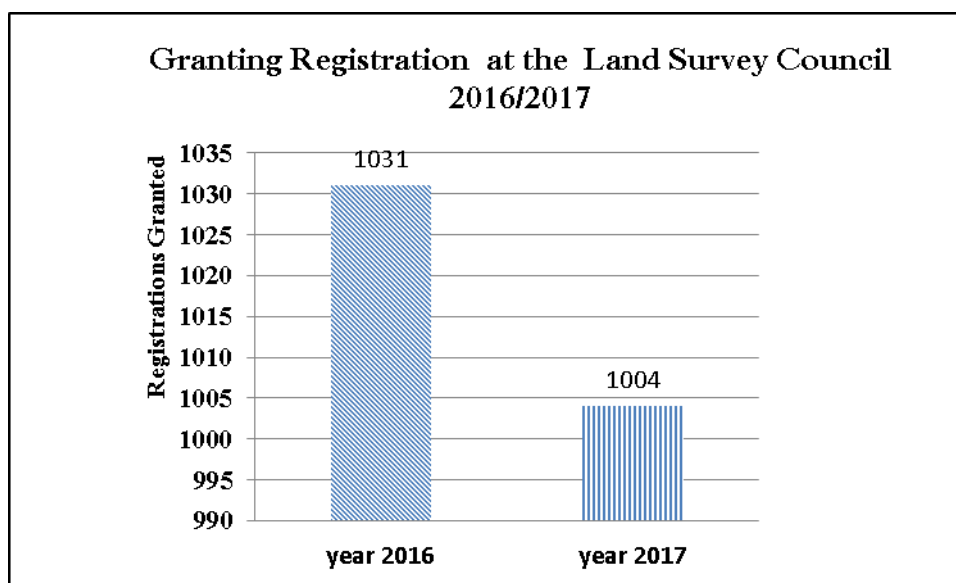


Figure 1

The names with initials, Registration Nos. and NIC Nos. of the Registered Surveyors, who have been issued with annual practicing licenses up to 28th February, 2017 have duly been gazetted in the Part 01 of the Government Gazette No. 2011/24 published on 2017-03-23.

In addition, particulars of all Licensed Surveyors i.e., Registration Nos, Names with initials, Full Names, NIC Nos, Home Districts, Addresses, Telephone Nos, annual practicing license numbers, validity period of the Licenses etc. have been published in the official website of Land Survey Council (www.survey.gov.lk). The information therein have been updating once in every three months period.

03. Access to Information by General Public

It was a longstanding issue that the general public has been experiencing lot of hardships and difficulties in obtaining information of Registered Licensed Surveyors and original survey plans prepared by them, particularly which had been prepared several years back; sometimes dating back to around hundred years. During the recent past, there has been significant demand from the general public, being aware of the services rendered by the Land Survey Council, for the access to information of Registered Licensed Surveyors. The number of applicants who visit the LSC office seeking such information has been considerably increased. In addition, also they make request for information pertaining to Registered Licensed Surveyors via e-mail. During the period under review there were 180 such inquiries.

With the view of providing such information promptly, actions have been taken to create a database to facilitate the public to access required information on line such as personal addresses, registration numbers, annual practicing license numbers and contact numbers of Registered Licensed Surveyors etc.. This has resulted in a great impact for the public to get contacted particular Surveyors and thereby, redressed their grievances in relation to their land matters. In case change of information of a Surveyor, who keep the Council informed to that effect, the database will be updated to enable the public to find the Surveyor easily.

However, LSC is still to figure out a mechanism to collect copies of plans prepared by Registered Licensed Surveyors and store them in a systematic manner so that copy of them can be issued and thereby, address the problem the public encounter in finding original copies of old plans

04. Public complaint and inquiries

Conducting inquiries on complaints made by the public against Registered Licensed Surveyors who are alleged to have been committed professional misconducts in connection with surveys they carried out is another key task of the LSC. These complaints are examined solely under the provisions of section 46 of Survey Act. In every month, the Council meets to hold such inquiries and takes up about 6 or 7 cases per month. In this process, the Council acts based on the natural justice and in most cases, the aggrieved parties will be benefitted to get their grievances redressed with the decisions of the Council while it provides ways to maintain professional standards and disciplines amongst survey professional.

The LSC, however, do not entertain or examine complaints in connection with surveys which are carried out under court commissions and where court proceedings are involved. Also complaints which do not contain substantial proofs as well as those which are coming under purview of LSC are not entertained and examined.

The Figure 2 shows the total No. number of complaints received in the LSC and disposed during the years 2016 and 2017

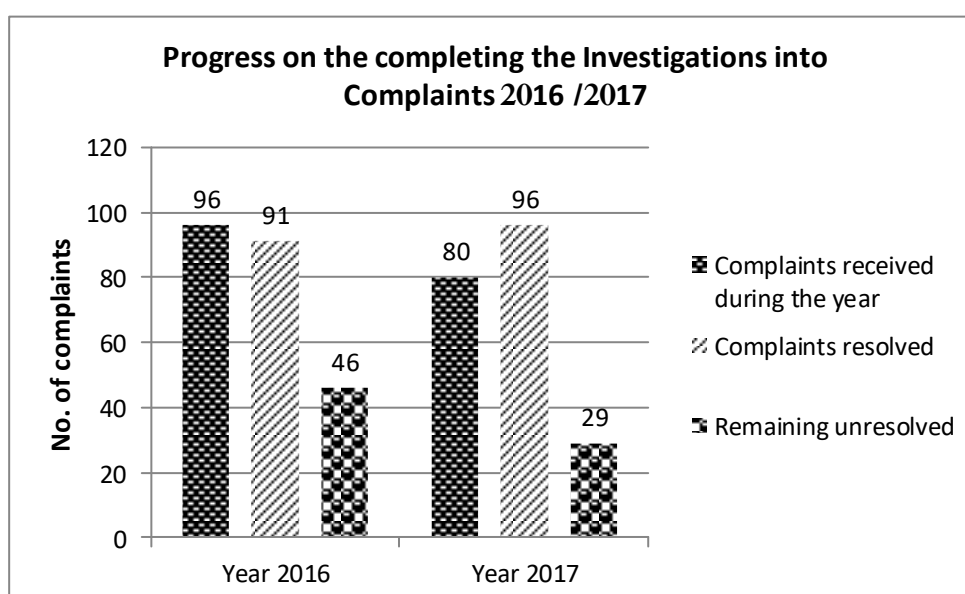


Figure 2

Summary of complaints received and inquiries completed during the year 2017 is given below.

Number of complaints received in 2016 but inquiries not completed by 2017-01-01	=45
Number of complaints received during the year 2017	=80
Number of complaints inquiries completed in 2017	=96
Balance as on 2017-12-31	=29

In comparison to the number of complaints received in 2016 that is 96 it is observed that the number of complaints received in 2017 has been declined by a percentage of 16%. Likewise, the number of complaints on which inquiries were conducted and completed during the year 2017 has been increased by a percentage of 5.5% in comparison to that of 2017, which is 91.

05. Actions taken against registered Surveyors

In terms of section 47 of Survey Act No. 17 of 2002 the Council has taken punitive actions such as cancellation/suspension of registration with the LSC and annual practicing licenses, against registered Surveyors who were proven to be involved in professional misconducts.

Among the inquiries concluded in 2017 the Council cancelled and suspended registrations and annual licenses of some Surveyors. The details of such actions are given in Table 1 below.

Case No.	Reg. No:	Surveyor's Name	Decision of the inquiry
SC/5/879	19921508	A.M.Najivudeen	Licesce suspended from 2017-08-01 to 2018-07-31.
LSC/5/890	19890159	H.Wijayathunga	Registration suspended from 2017-11-01 to 2018-10-31

Table 1

09. EDUCATIONAL AND TRAINING PROGRAMS

01. Continuous Professional Development (CPD) Programs

Continuous Professional Development (CPD) is a vital component of Land Surveying. The Land Survey Council, in terms of Section 37 of Survey Act, is empowered to conduct training programs and workshops for Registered Surveyors who expect to obtain annual practicing licenses to be engaged in surveying. There is a significant tendency of Registered Licensed Surveyors to attend these programs by which they acquire and improve knowledge in modern surveying in par with present developments and new technologies introduced in the field of Land Surveying. The LSC always encourages Registered Surveyors to follow these workshops and training programs.

In this context, orientation programs for Surveyors who newly embarked into the profession as well as workshops for experienced Surveyors on modern technological surveys were separately conducted by the LSC.

02. Workshops for the Surveyors who obtained licenses for the first time

Land Survey Council initiated a workshop (Orientation Course) for the benefit of those who anticipate in obtaining annual practicing licenses from the LSC for the first time and starting on the life journey as a professional Surveyor to be engaged in land surveying. Survey professionals who possess a vast experiences and wide knowledge in the field of surveying with proven capabilities were selected by the LSC as resource persons.

03. CPD programs conducted by other organizations

In addition to the training programs and workshops conducted by LSC, Survey Institute of Sri Lanka (SISL) and District Licensed Surveyors' Associations also conducted such programs under the guidance and with the approval of LSC. The LSC has a pleasure to mention the interest shown by these organizations for conducting workshops and training programs under CPD programs.

04. Summary of CPD program conducted during the year 2017

Table No. 2 below shows the details of such CPD programs during the year 2017

Serial No.	Name of the Institute	Name of CPD program	Date conducted
1.	Kandy Distric Licenced Surveyors Association	Bimsaviya Surveys	2017-03-27
2.	Land Survey Council	Orientation Course No. 12	2017-03-24
3.	Survey Institute of Sri Lanka	Information and Communication Technology (ICT) LIDAR- An Introduction and Overview	2017-04-28
4.	Survey Institute of Sri Lanka	Distance Learning Programme Surveying Related Modules	2017-05-25
5.	Land Survey Council	Technical Session No. I	2017-06-30
6.	Gampaha Distric Licenced Surveyors Association	Construction Surveys	2017-07-06
7.	Survey Institute of Sri Lanka	Land Law	2017-07-15
8.	Kandy Distric Licenced Surveyors Association	Sri Lanka Continuously Operating Reference Station	2017-08-21
9.	Land Survey Council	Technical Session No. II	2017-10-15
10.	Matara-Hambantota Distric Licenced Surveyors Association	Application and usage of ZW Cad and application of new Technology	2017-11-01

Table 2

10. FINANCIAL MANAGEMENT

01. Revenues and Expenditures

During the year 2017 the total revenue of the Council was 3910376.30 Rs. while its total expenditure was 4923415.28 Rs. Accordingly, the Council's revenue and expenditure for the year 2017 has been increased by an amount of 92460.46 Rs. and 271069.44 Rs. respectively.

The Figure 3 below shows graphically the total revenue and expenditure incurred in 2016 and 2017

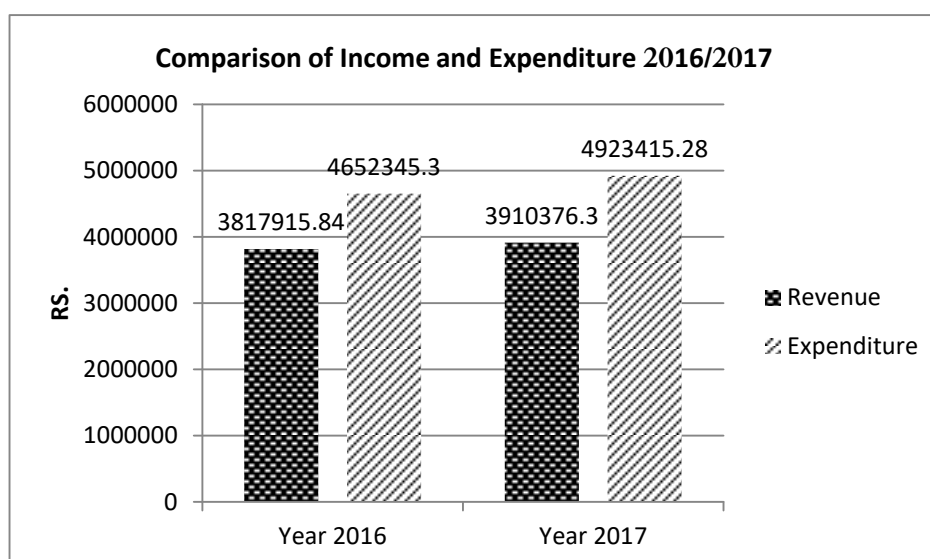


Figure 3

02. Funds and Financial Management

The ways of raising funds for the Land Survey Council has been prescribed in section 56(2) of Survey Act. Under the provisions thereof, both funds received in the Council from the consolidated fund and being fees collected from implementation and accomplishing powers and activities of the Council are credited to the Council's fund. Besides, all the funds received in the Council in the form of gifts, grants and donations should be added to the fund. All expenses incurred when implementing council's activities should be done by the Council's fund in terms of section 56(3) of Survey Act. The Land Survey Council, only two occasions, has received funds from the consolidated fund. It has not received funds from the consolidated fund in 2017 and thus, all the expenses in connection with its establishment and administrative affairs

had to be incurred by the Council's fund. The Council has the sole authority to manage finances of the Council.

The Council's main source of income is the fees collected from Registered Surveyors for issuing annual practicing licences. Also it is enriched with the money received by conducting training programs and workshops, issuing information to public, registering complaints by the public against Registered Surveyors and inquiry fees imposed on errant Surveyors etc.

03. Audit of Finance

The Auditor General audits LSC's accounts annually and issue a report for Councils' attention and necessary actions. Also there is an Audit Management Committee which comprises members as follows.

- | | | |
|-----|--|--------------|
| i | Representative of National Treasury | (Chairman) |
| ii | Secretary of LSC | (Secretary) |
| iii | Representative of Auditor Generals' Department | (Member) |
| iv | Two members of LSC | (Members) |
| v | Accountant of LSC | (Accountant) |

This committee meets once in three month and submit its report to the LSC after analysis all aspect of financial matters.

The Auditors report for the year 2017 is annexed in this report.

H.M.B.P.Herath
Secretary
Ministry Of Tourism and Land

S.Sivanantharajah
Chairman
Land Survey Council

11. Final Accounts for the year 2017

Ministry of Lands & Parliamentary Reforms

Land Survey Council

Statement of Financial Position

as at 31st December 2017

LKR.

	Notes	2017	2016
<u>Assets</u>			
Non Current Assets			
Property Plant & Equipment	1	954,351.59	1,075,549.95
Fixed Deposits	2	5,000,000.00	5,000,000.00
		5,954,351.59	6,075,549.95
<u>Current Assets</u>			
Distress Loans	3	320,665.00	218,415.00
Receivables	4	956,447.92	508,000.00
Fixed Deposits			1,000,000.00
Cash & Cash Equivalents	5	2,212,222.08	2,174,549.69
		3,489,335.00	3,900,964.69
Total Assets		9,443,686.59	9,976,514.64
<u>Equity & Liabilities</u>			
Capital Contributed by			
General Treasury		1,043,030.00	1,043,030.00
Accumulated Fund		5,678,559.95	6,504,170.24
Surplus/(Deficit)		(1,013,038.98)	(834,430.00)
		5,708,550.97	6,712,770.24
<u>Current Liabilities</u>			
Accrued Expenditure	6	370,598.12	291,891.57
Payables		-	234,595.62
Suspence Account	7	-	8,819.71
In Advance		3,364,537.50	2,728,437.50
		3,735,135.62	3,263,744.40
Total Equity & Liabilities		9,443,686.59	9,976,514.64

The members of the Council are responsible for preparing and presenting these financial statements on behalf of the Land Survey Council. The most appropriate accounting policies have been used as disclosed in the notes to these financial statements.

H.M.B.P. Herath
Secretary
Ministry Of Tourism And Land

S.Sivanantharajah
Chairman
Land Survey Council

K.L.A.N.Sandamali
Accountant
Land Survey Council

Ministry of Lands & Parliamentary Reforms

Land Survey Council

Statement of Financial Performance

For the Year ended 31st December 2017

			LKR.
	Notes	2017	2016
<u>Revenue</u>			
Licence fees		2,510,000.00	2,577,500.00
Registration Fees		31,500.00	84,000.00
FD Interest		676,304.76	539,515.81
Other Income	9	165,311.54	231,613.87
Workshop Net Income	10	527,260.00	385,286.16
Total Revenue		3,910,376.30	3,817,915.84
<u>Less: Expenses</u>			
Administration & Establishment			
Salaries & Wages	11	1,006,388.93	820,095.41
Overtime		24,292.28	-
Other Allowances	12	2,663,377.67	2,656,616.29
Travelling Domestic		13,356.00	17,378.00
Stationery & Office Requisites		148,399.79	46,317.29
Refreshment for Meeting		181,448.25	133,726.00
Plant machinery & Equipment Maintenance		19,722.50	10,545.00
Plant & Machinery Rehabilitation		95,360.88	15,000.00
Postal and Communication		164,105.97	238,172.16
Electricity & water		78,734.40	78,734.40
Audit Fee		173,800.00	
Other expenses	13	156,633.25	486,428.47
		4,725,619.92	4,503,013.02
<u>Financial & Other</u>			
Depreciation		197,795.36	149,332.82
Total Expenses		4,923,415.28	4,652,345.84
<u>Surplus/(Deficit)</u>		(1,013,038.98)	(834,430.00)

Ministry of Lands & Parliamentary Reforms

Land Survey Council

Cash Flow Statement

for the year ended 31st December 2017

LKR.

	2017	2016
Cash flows from operating activities		
Surplus/ (Deficit)	(1,013,038.98)	(834,430.00)
<u>Adjustments for</u>		
Depreciation	197,795.36	149,332.82
Fixed Deposit Interest	(676,304.76)	(539,515.81)
Operating Profit before working capital changes	(478,509.40)	(390,182.99)
<u>Working Capital Changes</u>		
(increase)/Decrease in Distress Loan	(102,250.00)	(91,140.00)
(increase)/Decrease in Festival Advance	-	
(increase)/Decrease Receivables	46,500.00	(18,793.00)
(Increase)/Decrease Fixed Deposit	1,000,000.00	(1,000,000.00)
Increase/(Decrease) Payables	(234,595.62)	105,658.99
Increase/(Decrease) Accrued Expenditure	78,706.55	74,731.73
Increase/(Decrease) In Advance	636,100.00	132,037.50
Net cash flows from operating activities	1,424,460.93	(797,504.78)
<u>Cash flows from investing activities</u>		
Fixed Deposit (increase) /Decrease	181,356.84	2,383,703.47
Fixed deposits Interest		104,515.81
Purchase of Fixed Assets	(76,597.00)	(558,395.00)
Net cash flows from investing activities	104,759.84	1,929,824.28
<u>Cash flows from financing activities</u>		
Prior Year adjustment for accumulated fund	-	-
Net Increase/(Decrease) in cash and cash equivalents	37,672.39	(92,293.49)
Cash and cash equivalents at beginning of period	2,174,549.69	2,266,843.18
Cash and cash equivalents at end of period	2,212,222.08	2,174,549.69

Ministry of Lands & Parliamentary Reforms			
Land Survey Council			
Statement of Changes in Net Assets/ Equity			
for the year ended December 31, 2017			
			LKR.
Description	Capital Grant	Accumulated surplus/ (Deficits)	Total
Balance as at 31st December 2016	1,043,030.00	5,669,740.24	6,712,770.24
Prior Year Adjustments		8,819.71	8,819.71
Suplus/(Deficit) for the period		(1,013,038.98)	(1,013,038.98)
Balance at December 31,2017	1,043,030.00	4,665,520.97	5,708,550.97
4			

Ministry of Lands & Parliamentary Reforms						
Land Survey Council						
NOTES:				LKR		
1						
Property Plant & Equipment						
Item	Balance as at 2017.01.01	Purchase during the year	Total	Depreciation %	Annual Depreciation	Net Value as at 2017.12.31
Tangible Assets						
Machinery	187,178.90		187,178.90	20%	37,435.78	149,743.12
Furniture	149,653.01		149,653.01	10%	14,965.30	134,687.71
Computer & Accessories	195,774.81	125,370.00	321,144.81	25%	48,943.70	272,201.11
Office Equipments	21,111.89		21,111.89	25%	5,277.97	15,833.92
LSC Name Board	31,584.96		31,584.96	20%	6,316.99	25,267.97
Building & Structure	455,855.80	(48,773.00)	407,082.80	20%	81,416.56	325,666.24
Intangible Assets						
Account Software	34,390.58		34,390.58	10%	3,439.06	30,951.52
Total	1,075,549.95	76,597.00	1,152,146.95		197,795.36	954,351.59
2						
Fixed Deposits						
	Fixed Deposits	Bank	Period	Account No.	Value	
		HDFC	2 Years	74891	5,000,000.00	
						5,000,000.00
3						
Distress Loans	T.G.Fernando				224,485.00	

					R.M.N.Ratnayake	96,180.00	
							320,665.00
4							
					FD Interest		
	<u>Receivables</u>				NO.81786998	6,562.50	
					NO.81787043	6,718.75	
					NO.74891	916,666.67	
					Workshop Income	1,500.00	
					Fine	25,000.00	
							956,447.92
5							
	<u>Cash & Cash</u>						
	<u>Equivalents</u>						
					Cash at Bank		953,060.17
					Cash in hand		
					Fixed		
					Deposits	Bank	Period
						BOC	3 Months
						BOC	Cal Deposit
						BOC	3 Months
						BOC	6 Months
							500,000.00

			1,259,161.91
			2,212,222.08
6			
<u>Accrued Expenditure</u>	Audit Fee		352,229.00
	Council Allowance		8,928.00
	Overtime		6,219.28
	Telecommunication		<u>3,221.84</u>
			370,598.12
7			
Suspence Account			
Payables			
According to the 2014 Financial Statement		278,176.00	
Correct Payable According to the Ledger 2014		<u>254,723.00</u>	
Difference			23,453.00
Adjustment for 2015 Surplus Account		14,633.00	
Suspence Account		<u>8,820.00</u>	
			23,453.00
Suspence Account	Debit	8819.71	
Accumulated Fund	Credit		8,819.71
5			

FD Interest			
	FD 74890	34,166.67	
	FD 80118497	45,578.53	
	FD 80118896	15,594.95	
	FD 80945472	8,521.45	
	FD 80945401	5,139.35	
	FD 80945402	4,022.56	
	Receivable FD Interest	563,281.25	
			676,304.76
9			
Other Income			
	Inquiry Fees	35,000.00	
	Issuing Information	36,400.00	
	Loan Interest	12,208.84	
	Fine	15,000.00	
	No-Pay	12,040.20	
	Out CPD Income	54,662.50	
			165,311.54
10			
Workshop Net Income			
	Income	1,912,500.00	
	Expencc	1,385,240.00	
			527,260.00
11			
Salaries & Wages			
	Salary	798,898.68	
	EPF	165,992.21	
	ETF	41,498.04	
			1,006,388.93
12			
Other Allowances			
	Chairman Allowance	450,000.00	
	Vice Chairman Allowance	360,000.00	
	Actg.Secretary Allowance	115,590.00	
	Accountant Allowance	109,503.00	
	Audit Committee Allowance	124,000.00	
	Council Allowance	808,792.00	
	Cost of Living Allowance	280,800.00	
	Interim/Adjustment Allowance	265,203.42	
	Special Allowance	41,239.25	
	Trainee Allowance	108,250.00	
	Total		2,663,377.67

Other Expences

Lamination	17,775.00
Print & Binding	27,250.62
Translation	714.00
Avertising	103,712.75
Miscellenious	7,180.88

Total		156,633.25
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6

GENERAL ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2017

1. GENERAL ACCOUNTING POLICIES

1.1. Basis of preparation

Financial Statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards and provision of the finance Act No.38 of 1971

1.2 The Financial Statements are prepared by accrued basis.

1.3. The Financial Statements are prepared under the historical cost convention.

2. ASSETS BASES OF THEIR VALUATION

2.1. Fixed assets are stated at written down value.

2.2. depreciation

Depreciation is provided in consistent with the previous year on reducing balance method at the following rate.

Type of assets	%
Machinery	20
Furniture	10
Computer & Accessories	25
Office Equipments	25
LSC Name Board	20
Building & Structure	20
Account Software	10



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය } AGL/B/LSC/01/17/03
எனது இல. }
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය } 20 June 2018
திகதி }
Date }

The Chairman,
Land Survey Council

Report of the Auditor General on the Financial Statements of the Land Survey Council for the year ended 31 December 2017 in terms of Section 14(2)(c) of the Finance Act, No.38 of 1971.

The audit of financial statements of the Land Survey Council for the year ended 31 December 2017, comprising the statement of financial position as at 31 December 2017 and the statement of income, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory 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 Section 13 (1) of the Finance Act, No. 38 of 1971 and Section 57 (2) of the Land Survey Act, No.17 of 2002. My comments and observations which I consider should be published with the Annual Report of the Council in terms of Section 14(2)(c) of the Finance Act, appear in this report. A detailed report in terms of Section 13(7) (a) of the Finance Act was issued to the Chairman of the Council on 27 April 2018.

1.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. - - இல. 306/72, பொல்தூவு வீதி, பத்தரமுல்லை, இலங்கை. - No. 306/72, Polduwa Road, Battaramulla, Sri Lanka



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1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements 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 Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No.38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.4. Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2 Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Land Survey Council as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

Investment maturities amounting to Rs.1,000,000 had been stated as an adjustment in change in the capital and, the gross value had been included into the cash flow statement by setting-off the refunds amounting to Rs.48,773 for the overpayments of the preceding year, out of the sum of Rs.125,370 spent for the purchase of computers in the current year, contrary to Paragraph 25 of the Sri Lanka Public Sector Accounting Standard 02.

2.2.2 Accounting Policies

An Accounting Policy had not been identified by the Council relating to the Employee Gratuity and, provisions had not been made for Employee Gratuity.

2.2.3 Accounting Deficiencies

Income and Current Assets had been understated by a sum of Rs.47,500 on fines amounting to Rs.62,500 which had been decided to charge from the Surveyors on various misconduct in the year under review by the Land Survey Council being brought to account as a sum of Rs.15,000.

2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances were observed. \

Reference to Laws, Rules and Regulations	Non-compliances
--	-----------------

Land Survey Act, No.17 of 2002

(a) Section 12(1)

Even though either the initial plans or copies of maps of specific types prepared and certified by a Registered Licensed Surveyor should be deposited for the establishment of a Database, action had not been taken accordingly.

(b) Section 42(1) and (2)

Even though a list of all Registered Licensed Surveyors should be published in the Gazette by the Council and even though the number of Registered Licensed Surveyors in the year under review had been 1004, only names of 841 Surveyors had been published in the Gazette Paper No.2011/24 of 23 March 2017.

3 Financial Review

3.1 Financial Results

According to the financial statements presented, the financial result of the Council for the year under review had resulted in a deficit of Rs.1,013,039 as compared with the corresponding deficit of Rs.834,430 for the preceding year, thus indicating a deterioration of Rs.178,609 in the financial result in the year under review as compared with the preceding year. The increase of salaries and allowances by a sum of Rs.186, 294 had been the main reason for this deterioration.

In analyzing financial results in the year under review and of 04 preceding years, a financial surplus had indicated with fluctuations from the year 2012 to the year 2014. However, it had been a deficit in the years 2015 and 2016 and that deficit had increased up to a sum of Rs.1,013,039 in the year 2017. In adjusting personnel emoluments and depreciation on non- current assets to the financial results again, the contribution amounting to Rs.3,325,057 in the year 2012 had been a sum of Rs.2,878,815 with fluctuations in the year 2017.

3.2 Analytical Financial Review

According to the statement of financial position presented, the current rate of the Institution had been 0.93 and 1.19 in the years 2017 and 2016. As such, the current rate remained at a low level in the year under review as compared with the preceding year. Incurring expenditure by encashing short- term fixed deposits in the year under review had been the main reason in this connection. Cash and cash equivalents being represented, 63 per cent in the year 2017 and 81 per cent in the year 2016 and as such, a large amount of assets had been retained in the liquidated assets.

4. **Operating review**

4.1 **Performance**

The objectives of the Council in terms of the Land Survey Act, No.17 of 2002 are to confirm whether the profession of Surveying and its practices are properly maintained, that a training or an education is received to the persons who enter into the profession in compliance with the technical regulations and ethical standards expected from the profession and as such, that the highest standards of the profession are being maintained by the persons who are engaged in the profession.

The following observations are made relating to the progress in the execution of the functions as per the Action Plan of the year under review.

- (a) Even though the total number of complaints received from the public to be resolved on the professional misconduct of the Surveyors in the year under review had been 125, only 96 complaints or 77 per cent had been resolved in the year.
- (b) Even though it had been targeted to conduct 06 professional development programmes in the year under review by the Council, only 03 programmes had been conducted.
- (c) Even though it had been planned to establish a Social Security Scheme and Welfare and Sports Facilities for their officers and employees, they had not been implemented and, even the necessary rules relating to the administration of the activities of the Council had not been prepared.

4.2 Management Activities

The following observations are made.

- (a) The Registration Fee amounting to Rs.3,500 charged in registering a Surveyor in the Council and the Fee amounting to Rs.2,500 charged from a Surveyor for Annual Licenses after the year 2010 had not been revised up to 31 December of the year under review, from the year 2005 on which the activities of the Council were initiated.
- (b) Even though it had been stated that all Surveyors entitled to issue Annual Licenses should be registered under the Land Survey Act, laws and rules had not been introduced by the Council either to identify the persons who engage in professional surveying activities without obtaining Annual Licenses or to prohibit such activities.

4.3 Uneconomic Transactions

The Council had incurred a loss of interest income amounting to Rs.14,375 on encashing two Fixed Deposits valued at Rs.500,000 before the date of maturity.

4.4 Personnel Administration

Even though it had been stated that sufficient officers and employees should be appointed for carrying out the activities of the Council in terms of Section 38(c) of the Land Survey Act, No.17 of 2002, only two Clerks and one Office Assistant had been recruited even by 31 March 2018. As such, the shortage of officers had been a hindrance in resolving complaints and in the activities of updating documents.

5. **Accountability and Good Governance**

5.1 **Budgetary Control**

The following observations are made.

- (a) As variances ranging from 24 per cent to 386 per cent in 03 Income Heads and in 07 Objects between the budgeted income and expenditure and the actual income and expenditure were observed, thus indicating that the budget had not been made use of as an effective instrument of management control.
- (b) Even though provisions amounting to Rs.100,000 had been made available by the Budget for the training of officers, the training workshops had not been conducted.
- (c) Even though a sum of Rs.380,000 had been provisioned in the Annual Budget Estimate for the acquisition of the capital assets, a sum of Rs.254,630 or, 67 per cent of it had been saved as at the end of the year.

5.2 **Unresolved Audit Paragraphs**

The post of the Secretary to the Council remains vacant from January 2009 and it had been ordered by the Committee on Public Enterprises dated 05 July 2012 to take action to recruit officers to that post. Even though a sum of Rs.99,288 had been spent in the year under review for publishing newspaper advertisements for those recruitments, it had been failed to fill that vacancy to that post even up to 31 March 2018.

5.3 **Tabling of Annual Reports**

The Annual Reports of the Council relating to the years 2015 and 2016 had not been tabled in Parliament in terms of Section 6.5.3 of the Public Enterprises Circular No.PED/12 of 02 June 2003.

5.4 Fulfillment of Social Responsibility

Action had not been taken by the Council to obtain the copies of the plans prepared by the Licensed Surveyors by surveying, in a manner that they can be obtained by the public.

6 Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Chairman from time to time. Special attention is needed in respect of the following areas of control.

Areas of Systems and Controls

Observations

(a) Accounting

Accounting deficiencies remaining on not following some of the Sri Lanka Public Sector Accounting Standards.

(b) Control of Income

Non- revision of fees.

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

H.M Gamini Wijesinghe
Auditor General