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ஆண்டறிக்கை

ANNUAL REPORT 2018

ඉඩම් මැනුම් සභාව
நில அளவைச் சபை
Land Survey Council

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நில அளவைச் சபை, நில அளவையாளர் அதிபதி 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 De Zoysa Mawatha
Narahenpita, Colombo 05.
…..07.2019

When discharging powers and functions vested with the Land Survey Council in terms of the Survey Act, No. 17 of 2002, the responsibilities of the Council are registration of surveyors, the issue of annual practising licences for registered surveyors, implementation of continuing professional development programmes, and maintaining professional discipline of the registered surveyors. The responsibilities further include holding inquiries on the complaints made by the general public against the registered surveyors, dissemination of details of the registered surveyor to the general public and maintain cordial relationship with other professional bodies. I am extremely contented that the Land Survey Council has been succeeded in 2018 towards strengthening the practitioners to deliver qualitative surveying services of high professional standards.

Action was taken during 2016 to regularize the land surveying activities pursuant to the provisions of the Survey Act in a context where the Act has been enacted more than a decade ago. Subsequent to the formulation of technical guidelines, action was taken to oversee the land surveying activities through the said technical guidelines.

In short, the intention of formulation of regulations is to encourage each surveyor to conduct his/her duties properly and in compliance with specified standards. I firmly believe that discharging of duties by each surveyor in compliance with the said regulations, which have come to fruition with the participation and commitment of all the stakeholders in the field of surveying, will pave the way towards betterment of the professional surveyors as well as the country in general. Pertinent to the facts revealed during experimentation, action is being taken to amend/ improve relevant regulations and to publish them in the Government Gazette.

A dedicated website for the Land Survey Council i.e. www.landsurveycouncil.org has been launched during the year and it has been identified as one of the most successful means to reach the professionals as well as the general public. Registrations at the Council and delivering of information have been carried out in more efficient manner through this website.

The Land Survey Council has taken steps to approve and conduct several continuing professional development programmes in order to maintain professional development and conduct of the registered surveyors. The interest shown by the registered surveyors to take part in the said programme was noteworthy.

I take this opportunity to extend my gratitude to the entire staff of the Land Survey Council including actg. Secretary, Accountant (part-time) and members of the Council including its Vice President for their support and dedication towards proper functioning of the Council during the year under review in a context where a shortage of staff was existed.

P.M.P.Udayakantha
Chairman

02. Vision and Mission

Vision

To ensure the optimal and sustainable utilization of our physical and natural resources for national development whilst maintaining the integrity of a proper regulatory framework for land surveying and thereby strengthening the professional environment focusing on land surveying services with qualitative as well as professional expertise in a competitive global marketplace.

Mission

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

03. Land Survey Council

Pursuant to the provisions of the Survey Act, No. 17 of 2002, the Land Survey Council was established at the ground floor of the Surveyor General's Office Building located at No.150, Bernard De Soyza Mawatha, Colombo 05 in March 2003 and it has been functioning at the said location since its inception.

Provisions for the constitution of the Council are provided in Section 27 of the Survey Act. In accordance with the said provisions, the Council consists of 07 members and the procedure for their appointment to the council is described below.

(a) Ex-officio Members

i. Chairman - The Surveyor General

ii. Vice Chairman - A registered surveyor not below the rank of a Deputy Surveyor General nominated by the Surveyor General

iii. Member - The Director of the Institute of Surveying and Mapping established by the Institute of Surveying and Mapping Act, No. 21 of 1969

(b) Appointed Members

i. Member `- Three registered surveyors, who possess wide experience and proven capabilities in land surveying, nominated by the Surveyors' Institute of Sri Lanka incorporated by the Surveyor's Institute of Sri Lanka (Incorporation) Act, No. 22 of 1982.

ii. - One academic, in the field of Education, Administration, Management or Engineering from a University, nominated by the University Grants Commission established by the University Grants Commission Act, No. 16 of 1978.

iii. Those appointments are made by the Minister.

04. Functions assigned to the Land Survey Council

The Functions of the Council are elaborated in the Section 37 of the Survey Act as stipulated below.

(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 the issue of annual practicing licences and to issue such licences to surveyors where the Council is satisfied that such surveyors possess the knowledge and skill to practice the profession of land surveying.

(d) To promote the maintenance of high standards of professional education among persons engaged in land surveying.

(e) To promote programmes which provide for professional development by improving the knowledge and skills of persons practicing land surveying and those who are required to obtain an annual practicing licence.

(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 the issue of annual practicing licences.

(g) To negotiate and administer reciprocal arrangements with the relevant authorities in the 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 with respect to activities related to land surveying and land information in Sri Lanka in order to maintain specified educational standards.

(i) To co-ordinate with other relevant organizations in Sri Lanka in the maintenance of high professional standards.

05. Powers vested with the Land Survey Council

The powers vested with the Land Survey Council in terms of the Section 38 of the Survey Act 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 in 2018

1. The Council Members for the period from 01 January 2018 to 31 December 2018.

The following members were served in the Council during the year under review from 01 January to 31 December 2018.

S.No	Name	Designation	Period
1	Mr.P.M.P.Udayakantha	Chairman	29.05.2014 to 31.12.2018
2	Mr.S.M.P.P.Sangakkara	Vice Chairman	29.05.2014 to 31.12.2018
3	Mr.W.M.S.Weerasinghe	Member	05.02.2017 to 31.12.2018
4	Mr.N.A.Gunawardana	Member	01.01.2018 to 31.12.2018
5	Mr.K.A.K.L.Edirisinghe	Member	01.01.2018 to 31.12.2018
6	Mr.J.M.Wijewardana	Member	01.01.2018 to 31.12.2018
7	Mr.N.K.Wickramarachchi	Member	01.01.2018 to 31.12.2018

2. The Term of Office of the appointed Council Members as @31.12.2018

The term of office of the appointed Council members as @31 December 2018 is given below.

S.No	Name	Designation	Period
1	Mr.P.M.P.Udayakantha	Chairman	from 29.05.2014 (04 Years 07 months 02 Days)
2	Mr.S.M.P.P.Sangakkara	Vice Chairman	from 29.05.2014 (04 Years 07 months 02 Days)
3	Mr.W.M.S.Weerasinghe	Member	from 05.02.2017 (01 Year 10 months 24 Days)
4	Mr.N.A.Gunawardana	Member	from 01.01.2018 (01 Years 00 months 00 Days)
5	Mr.K.A.K.L.Edirisinghe	Member	from 01.01.2018 (01 Years 00 months 00 Days)
6	Mr.J.M.Wijewardana	Member	from 01.01.2018 (01 Years 00 months 00 Days)
7	Mr.N.K.Wickramarachchi	Member	from 01.01.2018 (01 Years 00 months 00 Days)

3. Attendance of the Members at the Meetings of the Council

The number of occasions that each member attended the meetings of the Council during the year is as follows.

S.No	Name	Designation	No.meetings
1	Mr.P.M.P.Udayakantha	Chairman	17
2	Mr.S.M.P.P.Sangakkara	Vice Chairman	18
3	Mr.W.M.S.Weerasinghe	Member	19
4	Mr.N.A.Gunawardana	Member	20
5	Mr.K.A.K.L.Edirisinghe	Member	19
6	Mr.J.M.Wijewardana	Member	18
7	Mr.N.K.Wickramarachchi	Member	06

07. The Staff of the Land Survey Council

In accordance with Section 55 of the Survey Act, the Council has the authority to appoint officers and servants as it considers necessary for the efficient discharge of its functions. As such, the following personnel have discharged their duties as the staff of the Council during the year under review.

S.No	Name	Designation	Period
1	Mr.G.D.S.K.Gunaratne	Actg. Secretary	**01**.01.2009 to17.11.2018
2	Mr.Y.M.S.Mallikarathne	Accountant(part time)	**01**.06.2016 to **24**.08.2018
3	Mr.S.D.P.G.N.P.Jayarathne	Accountant(part time)	**25**.08.2018 to **31**.12.2018
4	Mis. W.A.S.Priyadarshan	Computer Application Assistant cum clerk	**24**.05.2014 to **31**.12.2018
5	Mrs. R.M.N. Ratnayake	Computer Application Assistant cum clerk	**18**.03.2013 to **31**.12.2018
6	Mr. T.G.Fernando	Office Aide	**15**.07.2014 to **31**.12.2018

08. Activities of the Land Survey Council

1. Registration

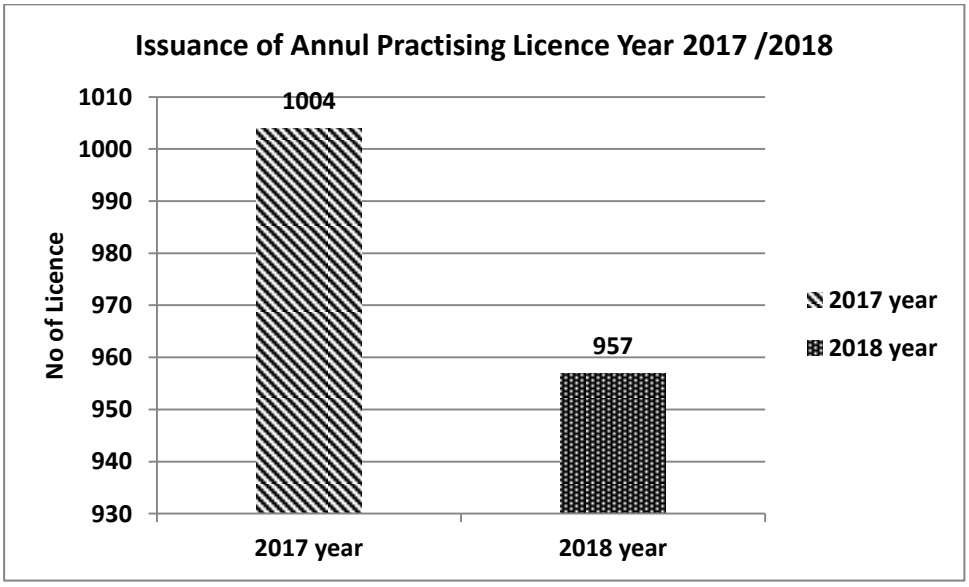
Upon receiving applications by the Council during the year under review from 01 January to 31 December 2018 for registration as a surveyor, the prescribed qualifications, experience and skills for the purpose of engaging in land surveying were examined.

Of the applications received, the Council has registered 62 new surveyors where the council was satisfied with the qualifications, experience and skills of the said persons. Accordingly, the total number of surveyors registered at the Council was 2163 as at 31 December 2018.

2. Annual Practising Licence to Practice Land Surveying

Receiving of applications from the registered surveyors to obtain annual practising licences for the year under review was commenced in September 2017. Upon examination of the knowledge and competencies of the applicant surveyors by the Council, the Council has issued 957 annual practising licences during 2018. In comparison with the number of annual practising licences issued in the previous year which stood at 1004 there was a drop of 3.6%.

The number of annual practising licences issued by the Land Survey Council to the registered surveyors in 2017 and 2018 is shown in the Graph 01.



Graph 01

The basic details viz. name with initials, registration number, and National Identity Card Number of the registered surveyors who have obtained the annual practising licences up to 28 February 2018 during the year under review was published in the Government Gazette No. 2011/24 of 23 March 2018 by the Council.

Moreover, all the particulars of the registered surveyors who have obtained the annual practising licences viz. registration number, name with initials, name in full, residing district, address, telephone numbers, email address, number of the annual practicing license etc. have been included in the official website of the

Council (www.landsurveycouncil.org). The said information is being updated once in daily.

3. Information to General Public

Currently, the general public is well aware on the services provided by the Land Survey Council. As a result, there is a significant increase in the number of people who seek personal details of the registered surveyors who engaged in surveying relevant to the survey plans which dates back to more than hundred years. Further, requests are being received frequently seeking those details through electronic mail. The staff of the Council is committed to provide such information expeditiously and accurately and whenever if it is possible to provide requisite information at the same instance they will do so. In response to the public requests, the Council has provided the requisite information on 191 occasions during the year under review.

Action has been taken by the Council to maintain a database of all registered licensed surveyors which contains private address, registration number, contact numbers, number of the annual practicing license etc. Steps will be taken to include a photograph of each registered licensed surveyor to the data base. With the inclusion of their contact numbers to the data base, the general public can directly contact them to obtain copies of survey plans etc. However, a methodology to obtain copies of the old survey plans prepared by the licensed surveyors has yet to be formulated. This has been identified as a major issue confronted by the general public. Therefore, the Council, having cognizant of the importance of the matter, has considered to develop an applicable methodology in this regard.

4. Public Complaints received by the Land Survey Council

One of the main functions entrusted to the Council is to conduct investigations into the complaints received from the general public with respect to professional misconducts of the registered surveyors. Inquiries into such complaints are held pursuant to the provisions under Section 46 of the Survey Act. The Council members convene once in every month to conduct inquires and they usually conduct 6-7 such inquires in each council meeting. It enables the general public to

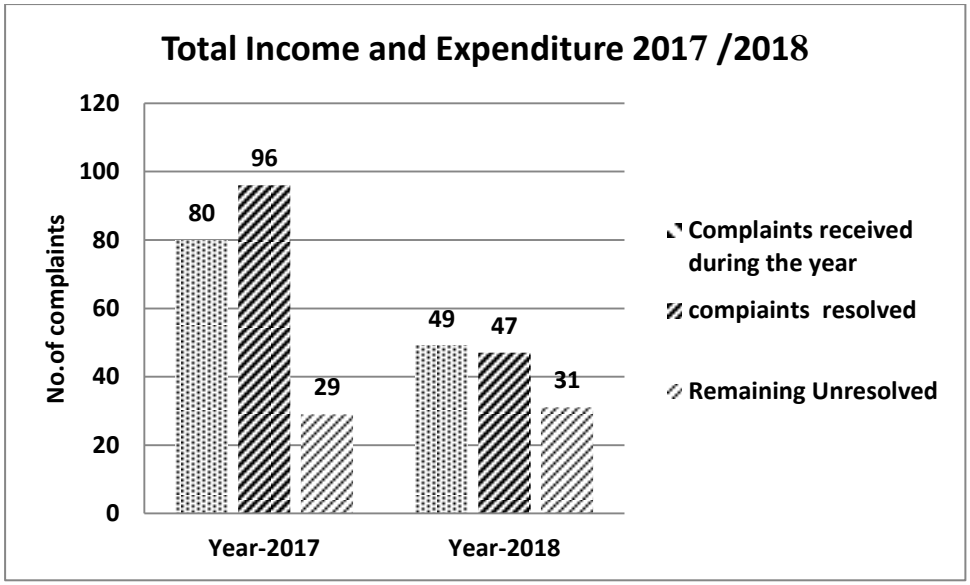
resolve their land related issues and pave the way to maintain professional conduct of the surveyors as well.

On some instances, the Council is not a position to make orders due to the nature of certain complaints, viz., cases subject to court proceedings, complaints which do not have sufficient evidence to substantiate the charges, court commissioned surveys carried out pertinent to court orders, complaints which fall outside the statutory purview of the Council. On such instances the complainants will be advised to solve their problems through court proceedings.

The following is a list detailing complaints received in 2018 but yet to be resolved and the inquiries completed in 2018.

No. of pending inquiries t to be resolved as @ 01.01.2018	= 29
Total number of complaints received during 2018	= 49
Total number of inquiries into complaints resolved in 2018	= 47
Total number of pending inquiries as @31.12.2018	= 31

The total number of complaints received during the year 2017 was 96 and 49% deduction in respect to receiving complaints was observed in 2018. The total number of complaints resolved in 2017 stood at 91 and number of complaints resolved in 2018 decreased by 48%. The said data is shown graphically in the Graph 02.



Graph 02

5. Action taken on the misconduct of registered licensed surveyors

On instances when the Council determines that a registered surveyor is guilty of professional misconduct, a penalty can be imposed pursuant to Section 47 of the Survey Act, No. 17 of 2002.

As described in the Section.4 above, subsequent to holding inquiries into the complaints, the Land Survey Council had imposed penalties on the respondent surveyors as detailed below during 2018.

Cancelation of Registration	=	00
Temporary Suspension of Registration	=	01
Cancelation of the Annual Practising Licence	=	00
Temporary Suspension of the Annual Practising Licence	=	01

Of the inquiries that have been completed during the year 2018, the details of the surveyors who found guilty of misconducts is given in the following table 01.

Case No.	Registration No.	Name of the Surveyor	Action Taken
LSC/5/996	20071660	R.D.Liyanage/ 20171660	The licence was suspended for 06 months.
LSC/5/984	20071268	W.D.S.H.Dissanayaka / 20071268	The registration was suspended from 2018.09.01 to 2019.02.28 දක්ලියාපදිංචිය
LSC/5/982	19851781	W.A.Premarathna / 19851781	The registration was suspended from 2018.09.01
LSC/5/972	19900996	P.I.Mallika / 19900996	The licence was suspended from 2018.10.01 to 2019.12.31 for 12 months.

09. Educational and Training Programmes

1. Continuing Professional Development (CPD) Courses

Continuing Professional Development (CPD) is essential component with respect to the subjects related to land surveying. As provided in the Section 37 of the Survey Act, one of the functions of the Council is to implement continuing professional development programmes to enhance knowledge and skills of persons practising land surveying and desirous of obtaining annual practising licence. Therefore, the Land Survey Council encourages the participation of all registered licensed surveyors in training courses/ workshops on surveying with relevance to novel technologies and methodologies.

The orientation programmes for apprentice surveyors who wish to pursue surveying as a private practitioner and programmes on developed technologies for experienced surveyors are being conducted separately. In addition to the programmes conducted by the Council, the said programmes are being implemented by other reputed institutions such as the Surveyors' Institute of Sri Lanka and other District Licensed Surveyors' Association etc., under the supervision of the Council.

2. Workshops of Surveyors who wish to obtain licences for the first time to practising surveying

The Land Survey Council annually conducts orientation courses for the registered surveyors who obtained annual practising licenses for the first time to pursue a career of a professional surveyor. Resource personnel in the caliber of eminent registered surveyors with wide experience and proven capabilities are selected to disseminate knowledge and understanding in surveying to the newly registered surveyors.

3. Continuing Professional Development Programmes conducted by other External Organizations

The Surveyors' Institute of Sri Lanka and Licensed Surveyors' Association in Districts are very keen to conduct continuing professional development courses for registered surveyors and registered licensed surveyors. Such courses are conducted under the supervision of the Land Survey Council and the Council is very contented about the commitment of such organizations in this regard.

A summary of the Continuing Professional Development Courses conducted in 2018 is given below.

S.No.	**Institute**	Name of the CPD Course	**Dates conducted**
1	Surveyors' Institute of Sri Lanka	CORS Network , CORS compatible survey Equipment & Digital Leveling	**2018.01.26**
2	Kandy District Licensed Surveyors' Association	Modern Survey Application Techniques	**2018.02.25**
3	Kandy District Licensed Surveyors' Association	Condominium Program	**2018.08.27**
4	Land Survey Council	Orientation Program	**2018.03.23**
5	Gampaha District Licensed Surveyors' Association	Condominium Surveys related with Bimsaviya	**2018.04.05**
6	Surveyors' Institute of Sri Lanka	Court Commission Surveys	**2018.05.26**
7	Land Survey Council	Digital Elevation System (Batch 01)	**2018.06.22**
8	Land Survey Council	Digital Elevation System (Batch	**2018.08.09**

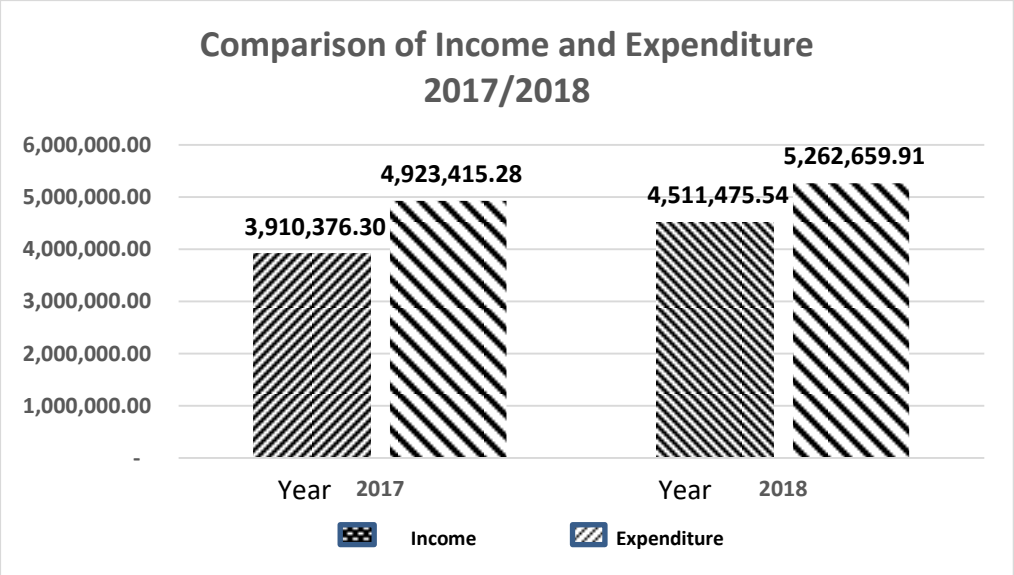
		02)	
9	Surveyors' Institute of Sri Lanka	Professionalism, Ethics, & Panel Discussion	**2018.09.03**
10	Land Survey Council	Modern Surveying System	**2018.09.07**
11	Gampaha District Licensed Surveyors' Association	CAD Secrets and Statutory Laws Governing Surveys	**2018.10.26**

10. Financial Management

1). Total Revenue and Total Expenditure

During the year 2018, the revenue earned by the Land Survey Council was Rs. 4,511,475.54 and the expenditure stood at Rs. 5,262,659.91. In comparison to year 2017, the revenue and the expenditure of the Council has been increased by Rs. 601,099.24 and Rs. 339,244.63 respectively.

Total revenue and expenditure in respect of 2017 and 2018 is presented in Graph 03 below.



Graph 03

2). Funds of the Council and Financial Management

The manner in which monies to be collected to the fund of the council is provided under Section 56(2) of the Survey Act. Accordingly, all sums of money as may be available to the Council out of the Consolidated Fund and all sums of money as may be received by the Council in the exercise, performance and discharge of its powers, duties and functions entrusted to the Council under the Survey Act should be paid into the fund. Further, all sums of money as may be received by the Council by way of gifts, grants or donations should also be paid into the fund. Pursuant to Section 56(3) of the Survey Act, there shall be paid out of the Fund all sums of money as are required to defray the expenditure incurred by the Council in the exercise, performance and discharge of its powers, duties and functions entrusted to the Council under this Act.

The Land Survey Council has not received any provision from the General Treasury since 2018. Thus, the Council has defrayed all its institutional and administration expenses from the fund in the exercise, performance and discharge of its powers, duties and functions. All sums of money of the Council is managed by the Council itself.

The main source of revenue for the Council's fund is the income received from issuing annual practicing licences for the surveyors. In addition, revenue is collected to the Fund by means of conducting training programmes and workshops, issuing necessary information to general public, receiving public complaints and investigation charges levied from accused surveyors etc.

The balance as @ 31.12.2018 in the Fixed Deposit Account of the Land Survey Council amounted to Rs. 6,516,499.77.

3). Audit of Financial Activities

The financial activities of the Land Survey Council are subject to an annual audit performed by the Auditor General. Further, an Audit and Management Committee has been appointed by the Council and it comprises of following members.

i). A Representative from the General Treasury (Chairman)

ii). Secretary of the Land Survey Council (Secretary)

iii). A Representative from the Department of Auditor General (Member)

iv). Two members of the Council (Members)

v). Accountant of the Council (Member)

This committee is convened once in three months and examined the Council's activities in detail. Subsequently, the committee reports are referred to consideration and necessary action of the Land Survey Council. The Report of the Auditor General for year 2018 has been included in this Annual Report.

H.M.B.P.Herath	S.Sivanantharajah
Secretary	Chairman
Ministry Of Tourism And Land	Land Survey Counci

10. Financial Management

Ministry of Lands & Parliamentary Reforms
Land Survey Council
Statement of Financial Position
as at 31st December 2018

LKR.

	Notes	2018	2017
Assets			
Non Current Assets			
Property Plant & Equipment	1	765,643.44	954,351.59
Fixed Deposits			5,000,000.00
		765,643.44	5,954,351.59
Current Assets			
Distress Loans	2	390,335.00	320,665.00
Fixed Deposits	3	6,516,499.77	500,000.00
Receivable Income	4	313,877.06	956,447.92
Cash & Cash Equivalents	5	2,160,888.26	1,712,222.08
		9,381,600.09	3,489,335.00
Total Assets		10,147,243.53	9,443,686.59
Equity & Liabilities			
Capital Contributed by:			
General Treasury		1,043,030.00	1,043,030.00
Accumulated Fund		7,588,107.47	5,678,559.95
Surplus/(Deficit)		(751,184.37)	(1,013,038.98)
Provision for Gratuity	6	500,172.00	
		8,380,125.10	5,708,550.97
Current Liabilities			
Accrued Expences	7	439,080.18	370,598.12
Payable Expences	8	23,388.25	-
In Advance	9	1,304,650.00	3,364,537.50
		1,767,118.43	3,735,135.62
Total Equity & Liabilities		10,147,243.53	9,443,686.59

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 Counci

Ministry of Lands & Parliamentary Reforms

Land Survey Council

Statement of Financial Performance

For the Year ended 31st December 2018

LKR.

	Notes	2018	2017
Revenue			
Licence fees		2,392,500.00	2,510,000.00
Registration Fees		150,500.00	31,500.00
FD Interest	8	575,309.28	676,304.76
Other Income	9	222,276.96	165,311.54
Workshop Net Income	10	1,170,889.30	527,260.00
Total Revenue		4,511,475.54	3,910,376.30
Less: Expences			
Administration & Establishment			
Personal Emoluments	11	1,604,371.15	1,006,388.93
Overtime		-	24,292.28
Other Allowances	12	1,765,396.25	2,663,377.67
Travelling Domestic		13,905.00	13,356.00
Stationery		160,154.30	148,399.79
Refreshment for Meeting		125,526.00	181,448.25
Plant machinery & Equipment Maintanence		94,674.34	19,722.50
Plant & Machinery Reh. & Improvement		59,110.92	95,360.88
Postal and Telecommunication		181,556.00	164,105.97
Electricity		74,534.40	74,534.40
Water		4,200.00	4,200.00
Audit Fee		50,000.00	173,800.00
Other expences	13	939,773.40	156,633.25
		5,073,201.76	4,725,619.92
Financial & Other			
Bank Charges		750.00	
Depreciation		188,708.15	197,795.36
		189,458.15	197,795.36
Total Expences		5,262,659.91	4,923,415.28
Surplus/(Deficit)		(751,184.37)	(1,013,038.98)

Ministry of Lands & Parliamentary Reforms
Land Survey Council
Cash Flow Statement
for the year ended 31st December 2018

LKR.

	2018	2017
Cash flows from operating activities		
Surplus/ (Deficit)	(751,184.37)	(1,013,038.98)
Adjustments for		
Depreciation	188,708.15	197,795.36
Gratuity	43,221.00	
Fixed Deposit Interest	(575,309.28)	(676,304.76)
Operating Profit before working capital changes	(1,094,564.50)	(478,509.40)
Working Capital Changes		
(increase)/Decrease in Distress Loan	**(69,670.00)**	**(102,250.00)**
(increase)/Decrease Receivables	(30,000.00)	46,500.00
(Increase)/Decrease Fixed Deposit		**1,000,000.00**
Increase/(Decrease) Payables	23,388.25	(234,595.62)
Increase/(Decrease) Accrued Expenditure	68,482.06	78,706.55
Increase/(Decrease) In Advance	1,304,650.00	636,100.00
Net cash flows from operating activities	**202,285.81**	**1,424,460.93**
Cash flows from investing activities		
Fixed Deposit	**(1,016,499.77)**	**181,356.84**
Purchase of Fixed Assets	-	**(76,597.00)**
Interest Received	**1,262,880.14**	
Net cash flows from investing activities	246,380.37	104,759.84
Cash flows from financing activities	-	-
		-
Net Increase/(Decrease) in cash and cash equivalents	**448,666.18**	**37,672.39**
Cash and cash equivalents at beginning of period	**1,712,222.08**	2,174,549.69
Cash and cash equivalents at end of period	**2,160,888.26**	**2,212,222.08**

Ministry of Lands & Parliamentary Reforms
Land Survey Council
Statement of Changes in Net Assets/ Equity
for the year ended December 31, 2018

LKR.

Description	Capital Grant	Accumulated surplus/ (Deficits)	Total
Balance as at 31st December 2017	1,043,030.00	4,665,520.97	5,708,550.97
Add:			
Prior Year Adjustments for In Advance		3,364,537.50	3,364,537.50
Add:			
Prior Year Adjustments for Inquiry		15,000.00	15,000.00
Add:			
Prior Years Adjustments for Provision for Gratuity		(456,951.00)	(456,951.00)
Add:			
Provision for Gratuity		500,172.00	500,172.00
Less:			
Suplus/(Deficit) for the period		(751,184.37)	(751,184.37)
Balance as at December 31,2018	1,043,030.00	7,337,095.10	8,380,125.10

Ministry of Lands & Parliamentary Reforms
Land Survey Council

NOTES: LKR

NOTE 1:

Property Plant & Equipment

Item	2018.01.01	Purchase during the year	Total	Depreciation %	Annual Depreciation	Net Value as at 2018.12.31
Tangible Assets						
Machinery	149,743.12	-	149,743.12	20%	29,948.63	**119,794.49**
Furniture	134,687.71	-	134,687.71	10%	13,468.77	**121,218.94**
Computer & Accessories	272,201.11	-	272,201.11	25%	68,050.28	**204,150.83**
Office Equipments	15,833.92	-	15,833.92	25%	3,958.48	**11,875.44**
LSC Name Board	25,267.97	-	25,267.97	20%	5,053.59	**20,214.38**
Building & Structure	325,666.24	-	325,666.24	20%	65,133.25	**260,532.99**
Intangible Assets						
Account Software	30,951.52	-	30,951.52	10%	3,095.15	**27,856.37**
Total	**954,351.59**		**954,351.59**		**188,708.15**	**765,643.44**

NOTE 2:

Distress Loans

		Total
RMN Ratnayake	213,730.00	
TG Fernando	176,605.00	
		390,335.00

NOTE 3:

Fixed Deposits

FD No.	Period	Value	Total
82652562	1 Year	1,000,000.00	
82652638	1 Year	1,000,000.00	
82652551	1 Year	1,000,000.00	
82652648	6 Month	1,050,284.93	
82652661	6 Month	1,050,284.93	
81787043	6 Month	500,000.00	
82652606	3 Month	315,071.01	
83560278	3 Month	600,858.90	
			6,516,499.77

Ministry of Lands & Parliamentary Reforms
Land Survey Council

NOTES: LKR

NOTE 4:

Receivable Income

		Total
FD Interest	242,377.06	
Workshop Income	4,000.00	
Inquiry Charges	67,500.00	
		313,877.06

NOTE 5:

Cash & Cash Equivalents

	FD No.	Period	Value	Sub Value	Total Value
Call deposits	83504757	Call Deposit	301,288.35		
	83504803	Call Deposit	301,288.35		
				602,576.70	
Cash at Bank				1,552,158.56	
Cash in Hand				6,153.00	
					2,160,888.26

NOTE 6:

Accrued Expences

		Total
Translation Payable	9,647.50	
Postal & Telecommunication Charges	2,603.68	
Audit Fee	402,229.00	
Council Allowance	24,600.00	
		439,080.18

NOTE 7:

Payable Expences

		Total
Paye Tax Payable	18,513.25	
Stamp Duty Payable	4,875.00	
		23,388.25

Ministry of Lands & Parliamentary Reforms
Land Survey Council

NOTES:				LKR
NOTE 8:				
FD Interest				**Total**
RECEIVED FD INTEREST;	FD NO. 81786998	17,218.83		
	FD NO. 74891	128,333.33		
	FD NO. 81787043	43,745.11		
	FD NO. 80945454	4,433.41		
	FD NO.80945401	7,853.15		
	FD NO.82652579	12,271.92		
	FD NO. 82652606	15,071.01		
	FD NO.83504757	1,288.35		
	FD NO.83504803	1,288.35		
	FD NO.83560278	858.90		
	FD NO.82652648	50,284.93		
	FD NO.82652661	50,284.93		
			332,932.22	
RECEIVABLE FD INTEREST	FD NO.82652562	66,031.51		
	FD NO.82652606	4,001.71		
	FD NO.82652638	66,031.51		
	FD NO. 83560278	4,007.44		
	FD NO.82652551	66,031.51		
	FD NO.82652648	14,925.56		
	FD NO.82652661	14,925.56		
	FD NO.81787043	6,422.26	**242,377.06**	
				575,309.28

Ministry of Lands & Parliamentary Reforms
Land Survey Council

NOTES:		LKR
NOTE 9:		
Other Income		**Total**
Issuing Information for Public	43,600.00	
Late Licence Fee	60,000.00	
Income from OUT CPD	27,280.00	
Income from Inquiry Registration	28,350.00	
Income from Inquiry Charges	37,500.00	
Charges for NO Pay	7,412.70	
Income from Sale of Publication	500.00	
Interest from Distress Loan	17,340.86	
Interest from special Advance	293.40	
		222,276.96
NOTE 10:		
Workshop Net Income		**Total**
Income	2,056,425.00	
Expence	(885,535.70)	
		1,170,889.30
NOTE 11:		
Personal Emoluments		**Total**
Salary Basic	1,032,522.39	
COL Allowance	280,800.00	
Adjustment Allowance	81,782.96	
EPF contribution 12%	167,412.64	
ETF Contribution 3%	41,853.16	
		1,604,371.15

Ministry of Lands & Parliamentary Reforms
Land Survey Council

NOTES:

NOTE 12:

	LKR	
Other Allowances		
		Total
Chairman Allowance	450,000.00	
Vice Chairman Allowance	360,000.00	
Secretary Allowance	115,590.00	
Accountant Allowance	111,566.25	
Council Allowance	644,240.00	
Audit & Management Allowance	84,000.00	
		1,765,396.25

NOTE 13:

Other Expences		
		Total
Lamination	11,700.00	
printing & Binding	652,208.50	
Advetising	181,603.90	
Miscellenious Expence	7,490.00	
Translation	18,550.00	
Staff Training	25,000.00	
Gratuity Expence	43,221.00	
		939,773.40

Ministry of Lands & Parliamentary Reforms
Land Survey Council
GENERAL ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER 2018

1. General Accounting Policies.

1.1. Basis of Preparation

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

1.2 The Financial Statements are prepared on accrual basis.

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

2. Assests - Basis of Their Valuation

2.1. Fixed assets are stated at written down value.

2.2. Depreciation

Depreciatrion 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

12. Auditor General's Report – 2018

Letter No. AGL/B/LSC/01/18/03 dated 30 August 2019 from the National Audit Office addressed to the Chairman of the Land Survey Council.

Chairman
Land Survey Council

Detailed Report of the Auditor General on the Activities of the Land Survey Council including the Financial Statements for the year ended 31 December 2018 in terms of Section 13(7)(a) of the Finance Act, No. 38 of 1971

The audit of the activities of the Land Survey Council including the financial statements for the year ended 31 December 2018 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 the provisions of the National Audit Act, No. 19 of 2018. The results of the audit conducted in terms of Section 13(7)(a) of the Finance Act, No. 38 of 1971 is issued through this report.

1.2 Responsibilities of the Management and the related parties for the Financial Statements

The management is responsible for preparation of the financial statements in accordance with the Sri Lanka Public Sector Accounting Standards and present in fair manner and for determination of internal control that is necessary for enabling the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, it is the responsibility of the management to assess the ability to continue the Council as a going concern and it is also the responsibility of the management to prepare the accounts on the going concern basis and to disclose the matters related to going concern, unless it either intends to liquidate the Council or to cease the operational activities when there is no other alternative.

Those charged with governance are responsible for overseeing the financial reporting process of the Council.

In terms of Sub Section 16(1) of the National Audit Act, No. 19 of 2018, the Council shall require to maintain proper books and records of all its income, expenditure, assets and liabilities to enable preparation of annual and periodic financial statements of the Council.

In terms of the Section 39 of the National Audit Act, No.19 of 2018, the proposed actions to be taken with reference to matters referred to in this report should be submitted to me within three months from the date stipulated in this report.

1.3.1 Scope of the Audit

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

I undertook the audit in terms of Sri Lanka Auditing Standards with professional judgment and professional scepticism. I also:

- identify and assess the risks of material misstatements 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 or the override of internal control.
- obtain an understanding of internal control relevant to the Council 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 appropriateness of the accounting policies adopted and the reasonableness of accounting estimates used and related disclosures made by the management.
- conclude on the appropriateness of the use of going concern basis of accounting based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- evaluate whether the financial statements are appropriately and reasonably inclusive of transactions and incidents underlying the structure and contents of the financial statements including disclosures.

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

- Whether its organization, systems, procedures, books, records and documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Council, and whether such systems, procedures, books, records and documents are being maintained effectively;
- Whether the Council has complied with an applicable written law, or other general of specific direction issued by the governing body of the Council;
- Whether the resources had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.4 Financial Statements

1.4.1 Internal Control on Preparation of Financial Statements

An entity is required to maintain a properly devised a system of internal accounting controls sufficient to provide reasonable assurance that transactions are executed in accordance with management's general and specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with applicable relevant reporting standards and to maintain accountability for assets, access to assets is permitted only in accordance with management's general and specific authorization and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate actions be taken regarding any differences.

(b)	The decision of the 221st Council Meeting dated 26 March 2018	Even though a decision had been taken to inform the Inspector General of Police to probe into ineligible personnel who do not register in the Council and engage in surveying activities, action had not been taken in accordance with the said decision.	New observation	The existing system needs to be upgraded.	Advertisements had been published in the Dinamina, Thinakaran and Daily Mirror newspapers. However, the Council had not kept the copies of the said advertisements. Arrangements will be made to avoid the occurrence of such shortcomings in the future.	The Council should take action to identify the persons engage in surveying activities without being registered in the council.

1.6 Financial Management

Audit Observation	Whether a new observation or an existing observation	Governance Risk Disclosures	Comments of the Management	Recommendation
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The council had lost an interest income of Rs. 25,625 as fixed deposits amounting to Rs.1,000,000 were made cash before the given maturity date on two occasions.	New observation	Should introduce the system	The deposits are frequently maintained as call deposit and this has been occurred under circumstances in which money was not sufficient, and thus it was required to cash the fixed deposits. The Land Survey Council will identify this issue in the future and take action.	Attention to be paid to financial management.

2.0 Financial Review

2.1 Financial Outcomes

The operational outcome of the year under review was a deficit of Rs. 751,184/- and its proportionate deficit for the previous year was Rs. 1,013,039/-. Accordingly, an increase of Rs. 261,855/- in the financial outcome had been observed. A increase in the workshop income by Rs. 643,629/- was the main contributory factor for the said increasement.

2.2 Tendency Analysis of the main revenue and expenditure components

Subject	As at 31 December 2018	2017	Difference Increase(Decrease) in %
Revenue	(Rs.)	(Rs.)	
Licence Fee	2,392,5000	2,510,000	(5)
Registration Fee	150,500	31,500	378
Interest for Fixed Deposits	575,309	676,305	15
Workshops & others	2,278,702	2,077,812	10
Expenditure			
Personnel Emoluments	3,369,767	3,694,059	(9)
Supplies	285,680	329,848	(13)
Services	2,135,599	1,958,514	9

The main reason for increase of registration revenue by 378% in comparison to the previous year was the increased number of registered surveyors. Licence Fee revenue had been decreased by 5% and it was observed that revenue received directly to the bank had not been identified.

2.3 Ratio Analysis

In terms of the Statement of Financial Position submitted, the current ratio of the institution during 2018 and 2017 was 5.3 and 2.3 respectively. The current ratio was prevailed at a higher position in the year under review compared to the previous year. The main reason for this was the transferring of unidentified revenue of Rs. 3.34 million into the cumulative fund.

3. Operational Review

3.1 Management Inefficiencies

The following observations were made.

	Audit Observation	Whether a new observation or an existing observation	Governance Risk Disclosures	Comments of the Management	Recommendation
(a)	Even though the Committee on Public Enterprises on 05 July 2012 had directed to take action to recruit officer to the vacant post of Secretary, action had not been taken even by 31 August 2019 to fill the said vacancy.	Existing observation	Should be in compliance with the existing system.	Although the Land Survey Council had made aware the Director General of the Department of Management Services through the Secretary to the Ministry of Land and Parliamentary Reforms in this regard in several times, the approval has not yet been granted to recruit the staff.	The directives of the Committee on Public Enterprises should be followed and required officers and employees should be recruited in order to discharge the functions of the Council.
(b)	Even though it was decided at the 239th Council meeting to recruit 02 management assistants as expeditiously as possible in order to discharge the functions of resolving of complaints, updating of files, accounting activities and maintaining public relations, the required recruitments had not been made even by 31 August 2019. Thus, the said official duties have been impeded.	Existing observation	Should introduce the system.	The approval for recruitment of staff had not been granted by the Department of Management Services.	Action should be taken to recruit required officers.
(c)	In terms of the Public Finance Circular No. 402 of 12 September 2002, the performance report should be tabled in the Parliament within 150 days subsequent to closure of the financial year. However, the performance report for the year under review had not been tabled in the Parliament even by 27 May 2019.	New observation	The existing system needs to be upgraded.	As of now, the report has been completed and work related to binding of books is in progress.	Action should be taken to table the Performance Report in the Parliament in terms of the Circular.

(d)	Provisions had been allocated through the budget as Rs. 180,000 in respect of payment of training allowances and Rs. 435,000 in respect of acquisition of capital assets. However, expenditure had not been incurred.	Existing observation	Should introduce the system.	The Management had not expressed any opinion.	Allocations made through the budget have to be utilized for the relevant purposes.
(e)	It had been targeted to conduct 10 professional programmes during the year under review in order to maintain high professional standards among those who are engaged in land surveying. However, only 03 such programmes had been conducted.	Existing observation	The existing system needs to be upgraded.	Even though only 03 CPD programmes were conducted by the Land Survey Council, district wise progarmees had been conducted under the supervision of the Council. Accordingly, the number of programmes conducted was 10.	Action to be taken to accomplish the targets.
(f)	Even though establishment of a social protection scheme for the officials and employees and provision of welfare sport facilities should be made available, such initiatives had not been implemented.	Existing observation	Should be in compliance with the existing system.	Action is being taken to initiate an insurance scheme for the employees.	The said activities should be implemented in accordance with the provisions of the Land Survey Act.

3.2 Operational Inefficiencies

Audit Observation	Whether a new observation or an existing observation	Governance Risk Disclosures	Comments of the Management	Recommendation
Even though the total number of complaints received from the public to be resolved in respect of the professional misconduct of the surveyors during the year under review had been 78, the number of complaints resolved was only 45 (58%). The Council had not implemented any special programme for the purpose of resolving the complaints efficiently during the year under	Existing observation	The existing system needs to be upgraded.	The number of complaints received by the Land Survey Council is on the increase. Investigations into certain complaints get delayed as the complainants and respondents do not submit the requisite documents in due course even if the Council informs them in writing. Another practical issue is that relevant parties do not attend the	Action needs to be taken to resolve the complaints received in an expeditious manner.

review despite the fact that every year the number of complaints to be resolved is increasing. The shortage of officers was also a reason for the said matter.

investigations on the given dates under most circumstances. Then another time has to be given to such parties and then the time taken for an enquiry is extended. However, the Council expects to discuss this matter to put a proper programme in place in the future.

Sgd. A.M.Sathakathulla
Assistant Auditor General
for Auditor General