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ஆண்டறிக்கை

ANNUAL REPORT 2020

ඉඩම් මැනුම් සභාව
நில அளவைச் சபை
Land Survey Council

ඉඩම් මැනුම් සභාව, සර්වේයර් ජනරාල් කාර්යාලය, අංක 150, කොළඹ 05
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. Chairperson's Message

Land Survey Council
No.150, Bernard De Zoysa Mawatha
Narahenpita, Colombo 05.
28.02.2021

Registration of surveyors, issuing of Annual Practicing Licenses for the registered surveyors, implementing the Continuing Professional Development (CPD) programmes for the registered surveyors, and regulation of the professional conduct of the registered surveyors are the responsibilities of the Land Survey Council in the discharge of powers and functions vested with the Council in terms of the Survey Act, No. 17 of 2002. The responsibilities, moreover, include holding inquiries into the complaints made by the general public against the registered surveyors, dissemination of details of the registered surveyors to the general public and coordination with other professional bodies. I am extremely pleased on the fact that the Land Survey Council had been able to carry out their tasks towards strengthening the practitioners to deliver qualitative surveying services of high professional standards amidst Covid-19 outbreak in the Country.

I firmly believe that each and every Surveyor practitioner who engages in the profession in compliance with the regulations formulated with a view to encouraging them to maintain their professional activities in a formal manner and pertinent to the relevant standards in turn will allow each Surveyor and the country in general to reap benefits.

A dedicated website for the Land Survey Council i.e. www.landsurveyscouncil.org has now been in operation over few years and it has been identified as a more successful mean to reach the professionals of land surveying as well as the general public. Registration with the Council and information delivery has now been carried out more efficiently through this website. I appreciate the dedication of the staff of the Council to maintain and update it every time.

It is noteworthy to mention that Council had taken steps to approve and conduct several continuing professional development programmes in 2020 too as of previous years under painstaking circumstances in compliance with the health guidelines with a view to maintain professional development and conduct of the registered surveyors.

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 continued support and dedication towards proper functioning of the Council during the year under review in a context where overcoming the shortage of staff which has been always prevalent.

A.L.S.C.Perera
Chairperson

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

In accordance with the provisions of the Survey Act, No. 17 of 2002, the Land Survey Council was established at the first 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 ground floor of the said building from 2019 onwards.

Section 27 of the Survey Act provides provisions for the constitution of the Land Survey Council. In accordance with the said provisions, the Council consists of seven (07) members and the procedure for their appointment to the council is given 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. |
|----|--------|---|---|

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.

Those appointments are made by the Minister.

04. Functions of 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 coordinate 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 coordinate 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 are mentioned in the Section 38 of the Survey Act. Accordingly, the Council shall have the power-

- (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 2020

1. The Council Members for the period from 01 January 2020 to 31 December 2020.

The following members had been served in the Council during the year under review from 01 January to 31 December 2020.

i.	Mr.S.M.P.P.Sangakkara, Chairman	-	01.01.2020 to 31.01.2020
ii.	Mr.S.D.P.J.Dampaegama, Chairman	-	01.02.2020 to 25.02.2020
iii.	Mrs.A.L.S.C.Perera, Chairwomen	-	26.02.2020 to 31.12.2020
iv.	Mr.S.D.P.J.Dampaegama, Vice Chairman	-	01.01.2020 to 31.01.2020
v.	Mrs.A.L.S.C.Perera, Vice Chairwomen	-	01.02.2020 to 25.02.2020
vi.	Mr.W.T.M.S.B.Tennakoan, Vice Chairman	-	26.02.2020 to 31.12.2020
vii.	Mr.A.Dissanayake, Member	-	01.01.2020 to 16.03.2020
viii.	Mr.N.J.Wijenayake, Member	-	17.03.2020 to 31.12.2020
ix.	Mr.N.A.Gunawardena, Member	-	01.01.2020 to 31.12.2020
x.	Mr.J.M.Wijewardena, Member	-	01.01.2020 to 31.12.2020
xi.	Mr.K.A.K.L.Edirisinghe, Member	-	01.01.2020 to 31.12.2020
xii.	Dr. N.K.Wickramaarchchi, Member	-	01.01.2020 to 31.12.2020

2. The Term of Office of the appointed Council Members as @31.12.2020

The term of office of the appointed Council members as @ 31 December 2020 is given below.

i.	Mr.S.M.P.P.Sangakkara Chairman	-	from 30.05.2014 (05 years 10 months 25 days)
ii.	Mr.S.D.P.J.Dampaegama Chairman	-	from 30.05.2014 (05 years 10 months 25 days)
iii.	Mrs.A.L.S.C.Perera Chairwomen	-	from 01.02.2020 (0 year 11 months 0 day)
iv.	Mr.W.T.M.S.B.Tennakoan Vice Chairman	-	from 26.02.2020 (0 year 10 months 02 days)
v.	Mr.N.J.Wijenayake Member	-	from 17.03.2020 (0 year 09 months 13 days)
vi.	Mr.A.Dissanayake Member	-	from 01.06.2019 (0 year 10 months 16 days)

vii.	Mr.N.A.Gunawardena Member	-	from 01.01.2018 (03 years 00 months 00 day)
viii.	Mr.J.M.Wijewardena Member	-	from 01.01.2018 (03 years 00 month 00 day)
ix.	Mr.K.A.K.L.Edirisinghe Member	-	from 01.01.2018 (03 years 00 month 00 day)
x.	Dr. N.K.Wickramaarchchi Member	-	from 01.01.2018 (03 years. 00 month 00 day)

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 2020 was as follows.

		Number of Meetings
i.	Mrs.A.L.S.C.Perera (Chairwoman)	- 14
ii.	Mr.S.M.P.P.Sangakkara (Chairman)	- 02
iii.	Mr.S.D.P.J.Dampaegama (Chairman)	- 03
iv.	Mr.W.T.M.S.B.Tennakoan (Vice Chairman)	- 12
v.	Mr.A.Dissanayake (Member)	- 04
vi.	Mr.N.A.Gunawardena (Member)	- 12
vii.	Mr.K.A.K.L.Edirisinghe (Member)	- 17
viii.	Mr.J.M.Wijewardena (Member)	- 16
ix.	Dr. N.K.Wickramaarchchi (Member)	- 06
x.	Mr.N.J.Wijenayake (Member)	- 09

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 undernamed personnel have discharged their duties as the staff of the Council during the year under review.

i.	Mr.P.D.Anurasiri Actg. Secretary	-	01-01-2018 to 28-02-2020
ii.	Mr. G.D.S.L.Kulatunge Actg. Secretary	-	01.03.2020 to 31.12.2020
iii.	M.Saliya Dharmawardena Representative of the Finance Ministry	-	01.06.2018 to 31.12.2020
iv.	Mrs. W.M.S.Perera Accountant (Part time)	-	21.10.2019 to 31.12.2020
v.	Mrs. W.A.S. Priyadharshanee Management Assistant	-	24.05.2004 to 31.12.2020

vi.	Mrs. R.M.N.Rathnayake Management Assistant	-	18.03.2013 to 31.12.2020
vii.	Mr.T.G.Fernando Office Assistant	-	15.07.2004 to 31.12.2020
viii.	Mrs.K.P.Gunasinghe Management Assistant (Contract Basis)	-	01.12.2020 to 31.12.2020

08. Activities of the Land Survey Council

1. Registrations

Upon receiving applications by the Council during the year under review from 01 January to 31 December 2020 for registration as a surveyor, the prescribed qualifications, experience, capabilities and skills for the purpose of engaging in land surveying of each surveyor was examined.

The Council has registered 75 new surveyors where the council was satisfied with the qualifications. Accordingly, the total number of surveyors registered at the Council stood 2,335 as at 31 December 2020.

2. Annual Practicing Licence to Practice Land Surveying

Receiving of applications from the registered surveyors to obtain annual practicing licenses for the year under review was commenced in September 2019. Upon examination of the knowledge and competencies of the applicant surveyors by the Council, the Council has issued 1,320 annual practicing licenses during 2020. In comparison to the number of annual practicing licenses issued in the previous year which stood at 1,052, an increase of 12.5% was observed.

The statistical details on the number of annual practicing licenses issued by the Land Survey Council to the registered surveyors in 2019 and 2020 were depicted in Figure 01 below.

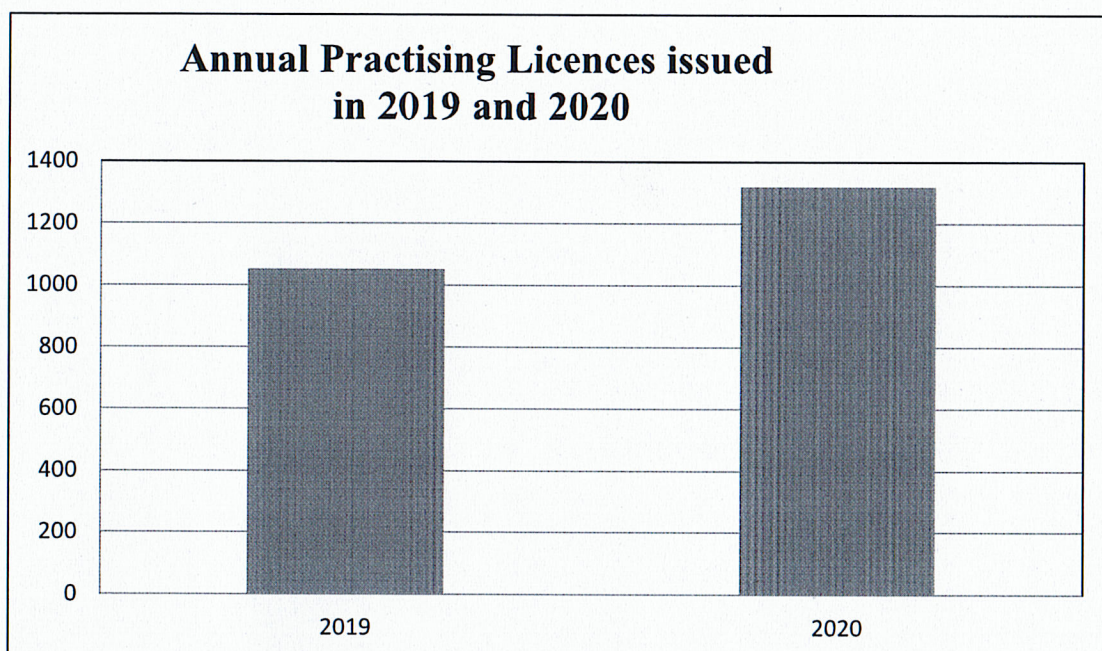


Figure 1

The basic details viz. name with initials, registration number, and National Identity Card Number of the registered surveyors who have obtained the annual practicing licenses up to 28 February 2020 during the year under review was published in the Government Gazette No. 2182 of 26 June 2019 by the Council.

Moreover, all the particulars of the registered surveyors who have obtained the annual practicing licenses viz. registration number, name with initials, name in full, national identity card number, residing district, address, telephone numbers, number of the annual practicing license, validity period of the license etc. have been included in the official website of the Council (www.landsurveycouncil.org). The said information is being updated quarterly basis.

3. Providing 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 extremely 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 100 occasions during the year under review.

Action has been taken by the Council to maintain a computerized database of all registered licensed surveyors which consists of private address, registration number, contact numbers, number of the annual practicing license etc. Further, steps will be taken to include a photograph of each registered licensed surveyor as well to the data base. With the inclusion of their contact numbers into the data base, the general public can directly contact them to obtain copies of the 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 developing an applicable methodology in this regard.

4. Public Complaints received by the Land Survey Council

One of the main tasks entrusted to the Council is to conduct investigations into the complaints received from the general public with respect to professional misconducts of the registered licensed 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 such inquires and no. of inquires ranging between 6-7 are being conduct at the each council meeting. It enables the general public to resolve their land related issues and also pave the way to maintain professional conduct of the surveyors.

However, on certain instances, the Council is not in 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 2019 but yet to be resolved and the inquiries completed in 2020.

No. of pending inquiries as @ 31.12.2019	= 46
Total number of complaints received during 2020	= 67
Total number of inquiries into complaints completed in 2020	= 33
Total number of pending inquiries as @31.12.2020	= 80

The total number of complaints received during the year 2019 was recorded as 61. In comparison, 9.8% increase was observed in respect of receiving complaints in 2020. Moreover, the total number of complaints resolved in 2019 stood at 58 and number of complaints resolved in 2020 was decreased by 43%.

The said data is graphically represented in Figure 02.

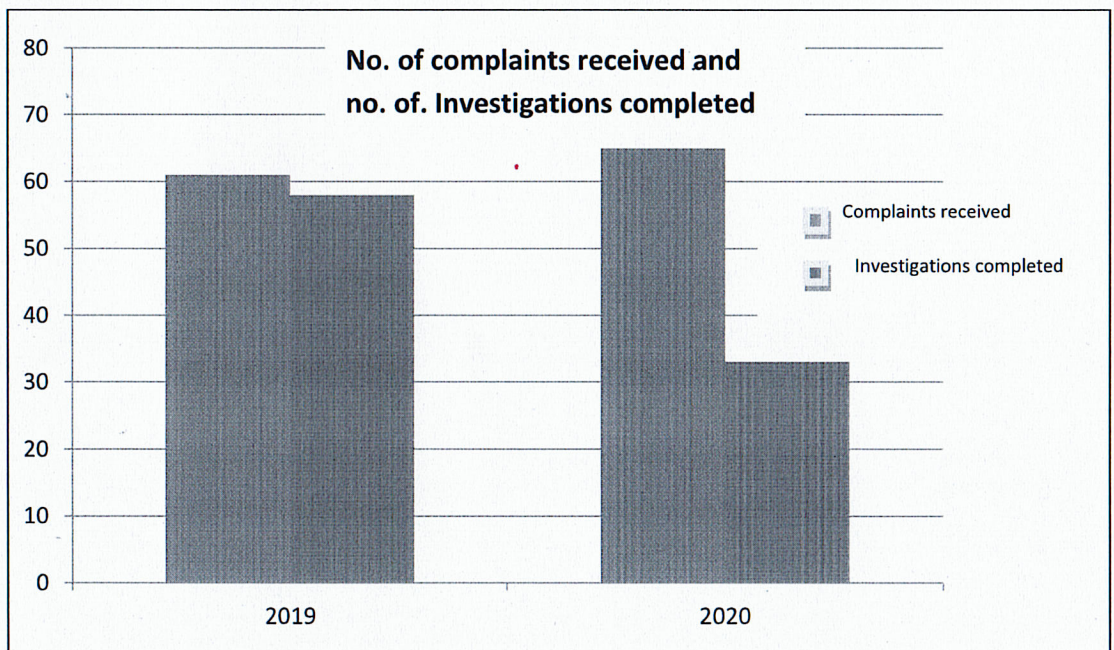


Figure 02

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 punishment 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 punishments on the respondent surveyors as detailed below during the year 2020.

Cancellation of Registration	= 00
Temporary Suspension of Registration	= 00
Cancellation of the Annual Practicing License	= 00
Temporary Suspension of the Annual Practicing License	= 01

Of the inquiries that have been completed during the year 2020, the details of the surveyors who found guilty of misconducts are given in the table below.

Case No.	Registration No.	Name of the Surveyor	Action Taken
LSC/5/1131	19780876	W.S.S.Perera	01.01.2021 to 31.12.2021

09. Educational and Training Programmes

1. Continuing Professional Development (CDP) Courses

Continuing Professional Development (CPD) is an 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 practicing land surveying and desirous of obtaining annual practicing license. 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 private practitioners and programmes on advanced 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 for the Surveyors who wish to obtain licenses for the first time to practicing surveying as a profession

The Land Survey Council annually conducts orientation courses for the registered surveyors who obtained annual practicing licenses for the first time to pursue a career of a professional surveyor. Eminent registered surveyors with wide experience and proven capabilities are selected as resource personnel to impart 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 (CPD) Courses conducted in 2020 is given below.

S.No.	Institute	CPD Course	Date of Conduct
1.	Licensed Surveyors' Association of Kandy District	Court Commissioned Surveying	24.01.2020
2.	Surveyors' Institute of Sri Lanka	Town and Country Planning	17.01.2020
3.	Licensed Surveyors' Association of Badulla District	-----	22.02.2020
4.	Land Survey Council	Orientation Workshop for Professionals	22.08.2020
5.	Licensed Surveyors' Association of Northern Province	UAV Lidar Mapping Basics	15.12.2019
6.	Land Survey Council	Open Street Map & CORS network in Sri Lanka	16.09.2020
7.	Licensed Surveyors' Association of Northern Province	Land Information System and its Benefits	21.09.2019
8.	Land Survey Council	UDA & NBRO regulation	22.09.2020
9.	Surveyors' Institute of Sri Lanka	Preparation of Survey Plans using Digital Data	27.08.2020
10.	Licensed Surveyors' Association of Northern Province	UAV Lidar Mapping Basics	15.12.2019

10. Financial Management

1). Total Income and Total Expenditure

During the year 2020, the total income earned by the Land Survey Council was Rs. 8,427,569.84 and the expenditure for the year stood at Rs. 3,868,354.73. In comparison to year 2019, the income of the Council has been increased by 2,756,388.65 and expenditure has also been risen by Rs. 76,912.42 .

Total income and expenditure in respect of the years 2019 and 2020 is presented in Figure 03 below.

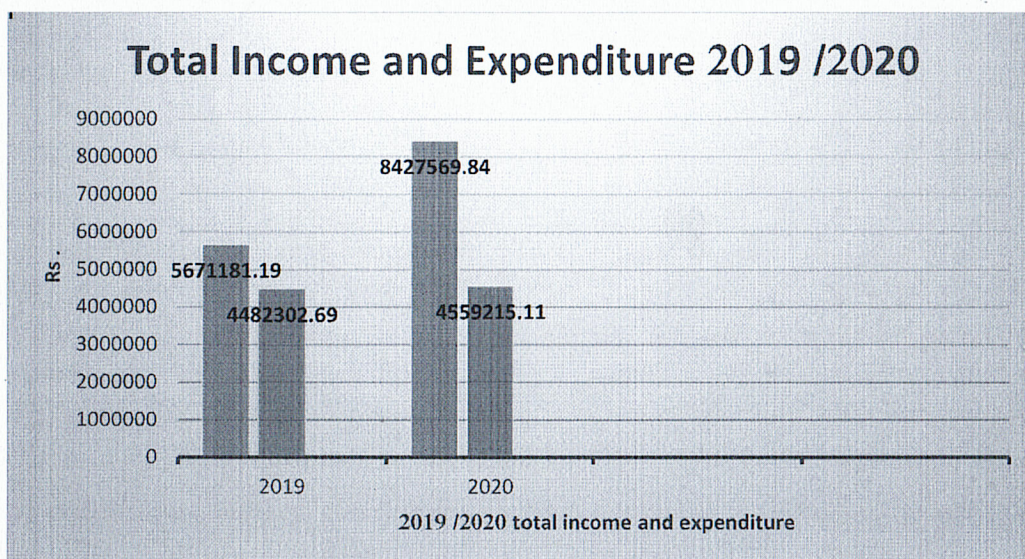


Figure 03 –Graph

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. As such, 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, 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 shall be paid out of the Fund.

The Land Survey Council has received financial allocations from the General Treasury only in two occasions in the previous years. However, it did not receive any allocation during the year 2020. Thus, the Council has incurred all its institutional and administration expenses from its fund in the exercise, performance and discharge of its powers, duties and functions. All sums of money of the Council are managed by the Council itself.

The main source of revenue for the fund of Council is the income received from issuing annual practicing licenses 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.

A balance of Rs. 9,362,816.48 as @ 31.12.2020 was recorded in the Fixed Deposit Account of the Land Survey Council.

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 also been appointed by the Council consisting the 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). A member of the Council (Member)
- v). Accountant of the Council (Member)

This committee is quarterly convened and systematically examined the Council's activities in detail. The committee reports are subsequently referred to consideration and necessary action of the Land Survey Council. The Report of the Auditor General for year 2020 is included in this Annual Report.

H.M.B.P.Herath

Secretary

Ministry Of Tourism And Land

S.Sivanantharajah

Chairman

Land Survey Council

11. Financial Statements for the year 2020 (Annexures)

Ministry of Lands
Land Survey Council
Statement of Financial Position
as at 31st December 2020

LKR

	notes	2020	2019
Assets			
Non Current Assets			
Property Plant & Equipment	1	75,706,551.53	75,870,204.96
		75,706,551.53	75,870,204.96
Current Assets			
Distress Loans	2	585,701.00	570,401.00
Fixed Deposits	3	11,152,808.93	9,362,816.48
Receivables	4	140,299.91	328,539.90
Cash & Cash Equivalents	5	4,579,110.25	1,983,091.25
		16,457,920.09	12,244,848.63
		92,164,471.62	88,115,053.59
Total Assets			
Equity & Liabilities			
Capital Contributed by:			
General Treasury		1,043,030.00	1,043,030.00
Accumulated Fund		80,074,423.85	78,885,545.35
Surplus/(Deficit)		3,868,354.73	1,188,878.50
		83,942,778.58	80,074,423.85
		84,985,808.58	81,117,453.85
Total Equity			
Non Current Liabilities			
Provision for Gratuity	6	605,274.00	549,479.00
Current Liabilities			
Accrued Expenses	7	575,524.04	699,600.74
In Advance -Surveyor Day Collection	8	858,165.00	-
Income received in Advance	9	5,139,700.00	5,748,520.00
		6,573,389.04	6,448,120.74
Total liabilities		7,178,663.04	6,997,599.74
Total Equity & Liabilities		92,164,471.62	88,115,053.59

The members of the council is responsible for the preparation and presentation of these financial statements on behalf of the land survey council. The most appropriate accounting policies as disclosed in the notes to the financial statements have been adapted

H. M.B.P Herath
Secretary
Ministry of Tourism and land

S. Sivanandarajah
Chairman
Land Survey council

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

Ministry of Lands
Land Survey Council
Statement of Financial Performance
For the Year ended 31st December 2020

LKR

	Notes	2020	2019
<u>Revenue</u>			
License fees		4,011,000.00	3,051,000.00
Registration Fees		550,000.00	420,000.00
FD Interest	10	903,452.03	467,707.27
Other Income	11	2,321,447.53	317,310.92
Workshop Net Income	12	641,670.28	1,415,163.00
Total Revenue		8,427,569.84	5,671,181.19
<u>Less: Expenses</u>			
<u>Administration & Establishment</u>			
Personal Emoluments	13	1,880,935.28	1,687,863.15
Other Allowances	14	1,484,553.57	1,868,257.21
Travelling	15	74,919.90	26,851.00
Stationery		135,342.08	114,237.53
Refreshment for Meeting		69,555.00	106,938.00
Plant machinery & Equipment Rehabilitation	16	42,422.50	51,073.65
Plant machinery & Equipment Maintenance		134,341.45	140,753.18
Telecom/ Postal and Telecommunication		74,534.40	74,534.40
Electricity		55,795.00	49,307.00
provision for gratuity		4,200.00	4,200.00
water		75,600.00	50,000.00
Audit Fee	17	382,472.93	152,494.09
Other expenses		4,414,672.11	4,326,509.21
		162.00	-
<u>Financial & Other</u>			
Bank Charges		144,381.00	155,793.48
Depreciation		144,543.00	155,793.48
		4,559,215.11	4,482,302.69
Total Expenses		3,868,354.73	1,188,878.50
Surplus/(Deficit)			

Ministry of Lands
Land Survey Council
Statement of Changes in Equity
for the year ended December 31, 2020

LKR

Description	Notes	Capital Grant	Accumulated surplus/ (Deficits)	Total
Balance as at 1st January 2020		1,043,030.00	80,074,423.85	81,117,453.85
Add/(Less)				-
Surplus/(Deficit) for the period			3,868,354.73	3,868,354.73
				-
Balance as at December 31,2020		1,043,030.00	83,942,778.58	84,985,808.58

Ministry of Lands
Land Survey Council
Cash Flow Statement
for the year ended 31st December 2020

	2020	2019
Cash flows from operating activities		
Surplus/ (Deficit)	3,868,354.73	1,188,878.50
Adjustments for		
Depreciation	144,381.00	155,793.48
Loss of disposal of fixed assets	19,217.43	
Gratuity provision	55,795.00	49,307.00
Prior year adjustments to Accumulated fund		(3,051,377.75)
Fixed Deposit Interest	(903,452.03)	(467,707.27)
Operating Profit before working capital changes	3,184,296.13	(2,125,106.04)
Working Capital Changes		
(increase)/Decrease in Distress Loan	(15,300.00)	(180,066.00)
(increase)/Decrease Receivables	188,239.99	(1,000.00)
Increase/(Decrease) Payables	(124,076.70)	237,132.31
	858,165.00	(1,304,650.00)
Increase/(Decrease) In advance	(608,820.00)	5,748,520.00
Increase/(Decrease) Income receipt in advance	3,482,504.42	2,374,830.27
Net cash flows from operating activities		
Cash flows from investing activities	(1,789,992.45)	(2,846,316.71)
Fixed Deposit	(5,000.00)	(160,355.00)
Purchase of Fixed Assets	5,055.00	
Sale proceeds from disposal of Fixed Assets	903,452.03	454,044.43
Interest Received	(886,485.42)	(2,552,627.28)
Net cash flows from investing activities	-	-
Cash flows from financing activities		
Net Increase/(Decrease) in cash and cash equivalents	2,596,019.00	(177,797.01)
Cash and cash equivalents at beginning of period	1,983,091.25	2,160,888.26
Cash and cash equivalents at end of period	4,579,110.25	1,983,091.25

Ministry Of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS

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NOTE 1:		PROPERTY PLANT & EQUIPMENT			
Item	2020.01.01	Addition during the year	Deduction	Annual Depreciation	Net Value as at 2020.12.31
Tangible Assets	75,100,000.00		75,100,000.00		75,100,000.00
Land	249,419.59		249,419.59	49,884.00	199,535.59
Machinery	109,097.05	(3,159.40)	105,937.65	10,594.00	95,343.65
Furniture	153,113.12	(8,601.21)	144,511.91	36,128.00	108,383.91
Computer & Accessories	8,906.58	(7,511.82)	1,394.76	349.00	1,045.76
LSC Name Board	16,171.50	-	16,171.50	3,234.00	12,937.50
Building & Structure (Partition)	208,426.39	-	208,426.39	41,685.00	166,741.39
Account Software	25,070.73	-	25,070.73	2,507.00	22,563.73
Total	75,870,204.96	(19,272.43)	75,850,932.53	144,381.00	75,706,551.53

NOTE 2		DISTRESS LOANS	
W.A.S.Priyadarshani		179,178.00	
R.M.N.Ratnayake		179,178.00	
T.G.Fernando		227,345.00	
Total			585,701.00

NOTE 3		FIXED DEPOSITS		
FD NO	OPENING DATE	PERIOD		
85143581	19.11.2019	6 Months	400,000.00	
85143616	19.11.2019	6 Months	400,000.00	
85144124	19.11.2019	6 Months	400,000.00	
85144265	19.11.2019	6 Months	400,000.00	
85144298	19.11.2019	6 Months	400,000.00	
85144323	19.11.2019	6 Months	400,000.00	
82652551	10.05.2018	1 Year	1,221,252.63	
82652606	10.05.2019	3 Months	370,643.93	
82652638	10.05.2020	1 Year	1,221,252.63	
82652648	10.05.2021	6 Months	1,255,542.02	
82652661	10.05.2022	6 Months	1,255,542.02	
83986770	05.03.2019	3 Months	500,000.00	
84315875	15.05.2019	6 Months	455,367.46	
84315923	15.05.2019	3 Months	336,604.12	
84315931	15.09.2019	3 Months	336,604.12	
85143810	19.11.2019	6 Months	400,000.00	
85144216	19.11.2019	6 Months	400,000.00	
86795372	17.12.2020	1 Year	1,000,000.00	
Total				11,152,808.93

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Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4		RECEIVABLE INCOME			
	FD NO		SUB AMOUNT	AMOUNT	
FD Interest	85537997		14,941.03		
	85144357		20,179.44		
	85144467		20,179.44		
Receivable Inquiry Charges				55,299.91	
			82,500.00		
			2,500.00	85,000.00	
Total					140,299.91

NOTE 5		CASH & CASH EQUIVALENTS			
Call Deposits Number			AMOUNT	AMOUNT	
85537997					
85144357			400,000.00		
85144467			400,000.00		
Cash at Bank				800,000.00	
Cash In Hand				3,379,110.25	
Total					4,179,110.25

NOTE 6		PROVISION OF GRATUITY			
NAME		31.12.2020 BASIC	GRATUITY 2019		
UP TO 2019					
W.A.S.Priyadarshani			549,479.00		
R.M.N.Ratnayake	15	45,900.00	22,950.00		
T.G.Fernando	6	30,010.00	15,005.00		
	15	35,680.00	17,840.00		
TOTAL			55,795.00		605,274.00

NOTE 7		ACCRUED EXPENSES			
Accrued Audit Fee			362,400.00		
Accrued tionpostal & communica			8,749.04		
Accrued Stationery			3,500.00		
Accrued Miscellenious Expencc			500.00		
Accrued trainee Allowance			25,000.00		
Accrued Workshop expense			5,000.00		
Accrued Travelling			700.00		
Licence Fee Payable			148,600.00		
Stamp Duty Payable			21,075.00		
TOTAL					575,524.04

NOTE 8		IN ADVANCE SURVEYOR DAY 2020			
RECEIPTS FOR SURVEYOR DAY 2020			1,159,000.00		
payments on behalf of surveyor day2020			(300,835.00)		
TOTAL					858,165.00

Ministry Of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS

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NOTE 9		INCOME RECEIVED IN ADVANCE	
INADVANCE CPD 2021		357,500.00	
INADVANCE FOR LICENCE 2021		4,782,200.00	
TOTAL			5,139,700.00

NOTE 10		FIXED DEPOSIT INTEREST	
FIXED DEPOSIT NO		INTEREST	
82652638		119,127.63	
82652551		119,127.63	
82652606		25,390.53	
82652648		96,760.48	
83986770		35,209.31	
82652661		96,760.48	
84315875		35,176.86	
84315923		23,264.05	
84315931		23,264.05	
85144432		15,471.34	
85144357		18,539.72	
85143581		32,734.90	
85143616		32,734.90	
85143810		32,734.90	
85144124		32,734.90	
85144216		32,734.90	
85144265		32,734.90	
85144298		32,734.90	
85144323		32,734.90	
85537997		14,941.03	
85144467		18,539.72	
TOTAL			903,452.03

NOTE 11		OTHER INCOME	
Investigation Charges Income		10,000.00	
Smart License Fee Income			
smart License printing			
Net income on smart License Fee		90,875.00	
Inquiry registration Income		65,500.00	
Late license Fee Income		30,800.00	
Out CPD Income		9,187.50	
Publication income		13,000.00	
Audit Fee-Write off		165,429.00	
Distress Loan interest		20,576.51	
NO Pay		4,191.12	
Special Advance Interest		293.40	
in Advance income		1,886,645.00	
Issuing information public		24,950.00	
TOTAL			2,321,447.53

Ministry Of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS

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NOTE 12: WORKSHOP NET INCOME		
WORKSHOP INCOME	1,297,500.00	
WORKSHOP EXPENSE	(655,829.72)	
		641,670.28

NOTE 13: PERSONAL EMOLUMENTS		
Salary Basic	1,333,056.75	
Cost of Living Allowance	280,800.00	
Trainee Allowance	25,000.00	
EPF Contribution 12%	193,662.83	
ETF Contribution 3%	48,415.70	
TOTAL		1,880,935.28

NOTE 14: OTHER ALLOWANCE		
Chairman Allowance	412,475.00	
Vice Chairman Allowance	295,862.07	
Allowance for Secretary	146,231.25	
Allowance for Accountant	130,941.25	
Audit & Management Allowance	57,000.00	
Council Allowance	442,044.00	
TOTAL		1,484,553.57

NOTE 15: TRAVELLING		
Travelling for Courts	4,552.00	
LSC MEETINGS	55,622.20	
Travelling for Domestic	14,745.70	
TOTAL		74,919.90

NOTE 16: PLANT MACHINERY EQUIPMENT MAINTENANCE		
QB Accounting system	7,497.50	
rehabilitation	29,125.00	
Website	5,800.00	
TOTAL		42,422.50

NOTE 17: OTHER EXPENSES		
ADVERTING -GAZETTE NOTICE	131,463.00	
LAMINATION	11,610.00	
FIXED ASSETS DISPOSAL	19,217.43	
TRANSLATION	48,878.50	
PRINTING & BINDING	140,936.00	
LEGAL FEE	3,000.00	
MISCELLANEOUS EXPENSE	27,368.00	
TOTAL		382,472.93

Ministry Of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

LKR

1. General Accounting Policies.

1.1. Basis of Preparation

Financial Statements are prepared 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. Property Plant & Equipment

Basis of recognition

Land- land stated at Fair value

Other Assests-Recognized at Historical Cost

2.1. Property plant and equipment's 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.

<u>Type of assets</u>	<u>%</u>
Machinery	20
Furniture	10
Computer & Accessories	25
Office Equipment	25
LSC Name Board	20
Building & Structure (partition)	20
Account Software	10

3. Deposits with bank and cash at bank

The Deposits with banks are entirely consist of fixed deposits and call deposits in Bank of Ceylon

Investment with short maturities ,i.e. three months or less from the date of acquisition are also treated as cash equivalents

4. Recognition of Interest Income

Interest Income recognized on cash basis and receivable interest income disclosed under notes.

12. Auditor General's Report - 2020

Letter No. එච්එල්/බී/එල්එස්සී/01/2020/02 dated 04 October 2021 from the National Audit Office addressed to the Chairman of the Land Survey Council.

Chairman
Land Survey Council

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Land Survey Council for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Land Survey Council for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance, the statement of changes in equity for the year then ended and the statement of cash flows for the year then ended and notes to the financial statements, a summary of significant accounting policies 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 the provisions of the National Audit Act, No. 19 of 2018 and the Finance Act, No. 38 of 1971. My Report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the Section on Basis for the Qualified Opinion in my report, the financial statements of the Council gives true and fair view of the financial position as at 31 December 2020 and its financial performance and cash flows for the year then ended in accordance with the Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the Qualified Opinion

- (a) A sum equivalent to Rs. 4,782,200 which had been directly credited to the Bank during the year under review by the Surveyors for the renewal of the Surveyor Licenses had been stated in the financial statements under the current liabilities without being identified as a revenue by making necessary adjustments. Further, the detailed schedule pertaining to the said balance had not been submitted to the audit.
- (b) In terms of the cash flow statement, a sum equivalent to Rs. 1,789,992 had been stated as fixed deposits under the investment activities. However, in accordance with the statements given by the Bank in order to confirm the same, the amount was stated as Rs. 1,538,872. However, reason for the difference of Rs. 251,120 had not been clarified to the audit.

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

1.3 Other information included in the Annual Report 2020 of the Council

Other information consists of the information included in the Annual Report 2020 of the Council, which I have obtained prior to the date of this Audit Report, but not included in the financial statements and my audit report on the same. The management is responsible for the said other information.

My opinion on the financial statements does not cover the other information and I do not either make assurance whatsoever or express any opinion having regard to it.

My responsibility with relevance to my audit on the financial statements is to read the other information as identified above whenever it becomes available and, in doing so to consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained in the audit or by other means. I do not have anything to communicate in this respect.

1.4 Responsibilities of the Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation of financial statements in accordance with the Sri Lanka Accounting Standards and presented in a fair manner and to determine the internal control that is necessary to enable 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 Council's ability to continue 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.

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 its materiality depends on the impact 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 skepticism. 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 the appropriateness of the accounting policies adopted, reasonableness of the accounting estimates and the 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.

However, future events or conditions may cause the Council to cease to continue as a going concern.

- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably and evaluate the overall presentation of the financial statements with disclosures.

I communicate with those charged with governance regarding the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

2. Report on Other Legal and Regulatory Requirements

- 2.1 The National Audit Act, No. 19 of 2018 includes specific provisions in respect of the following requirements.
- 2.1.1 I have obtained all the information and explanations that required for the audit and as far as appears from my examination, proper financial records have been kept by the Council as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018.
- 2.1.2 The financial statements presented are consistent with the preceding year as per the requirement of Section 6(1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- 2.1.3 The recommendations made by me on the financial statements in the preceding year had been included in financial statements presented in the year under review as per the requirement of Section 6(1) (d) (iv) of the National Audit Act, No. 19 of 2018 except for the recommendation given in the paragraph 1.2 (a) of this report.
- 2.2 Based on the procedures which had been adopted and the evidence obtained which limited to matters that are material, nothing has come into my consideration to express the following statement.

- 2.2.1 Pursuant to the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018, to state that the any member of the Council has any direct or indirect interest in any contract entered into by the Council beyond the normal course of business.
- 2.2.2 Except for the below mentioned observations, to state that the Council has not compiled with any applicable written law or other general or special directions issued by the Council as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018.

<u>Reference to laws, rules and regulations</u>	<u>Observations</u>
(a) Survey Act, No. 17 of 2002 (1) Section 38 (c)	Even though the Council shall appoint such officers and servants as may be necessary for carrying out the work of the Council, only one female officer had been recruited on 31 December 2020 on contract basis for 03 months. Despite that it had been decided at the 239 th Council meeting which was held on 3 January 2019 to recruit 02 officers to discharge the duties related to updating the files on resolving the complaints, accounting activities and maintaining public relations, it had been failed to obtain approval from the Department of Management Services to the required scheme of recruitment and to recruit permanent cadre for the Council.
(2) Section 38 (f)	Even though the cadre had not been appointed as required by the Council, the fact that the Council had decided on the matters relating to establishing a social security scheme, and provide welfare and recreational facilities for its officers and servants by virtue of the powers vested in the Council according to the Minutes of the Meetings bearing No. 226 dated 22 May 2020 and No. 278 dated 23 December 2020, was a matter of debate during the audit.
(3) Section 43 (1)	(i) Despite the fact that the Council shall, on or before 31 of March in each year, publish in the Gazette a list of the names of all registered

- licensed surveyors, only 925 names had been published in the Gazette No. 2182 dated 26th June 2020 out of the total of 1,320 registered licensed surveyors during the year 2020.
- (b) 221st Council Meeting on 26 March 2018
- (d) Third Schedule of Section 9 (1) of the Inland Revenue (Amendment) Act, No. 24 of 2017
- (e) Section 7 of the Stamp Duty (amended) Act, No. 12 of 2006
- (ii) Even though a notification giving notice regarding cancellation or suspension of an annual practicing license shall be published in the Gazette within one month from the date of such action, a notification regarding one surveyor whose license had been suspended during 2020 had not been published within one month after the date of suspension.
- Even though it had been decided to inform the Inspector General of Police to probe into unqualified individuals who do not register with the Council but engage in surveying activities, action had not been taken to communicate the same to the IGP.
- Even though the Land Survey Council had not been categorized as an institution exempted from the tax payments and further there were no documents to this effect, it was observed in the audit that the Council had not taken action to pay taxes.
- (i) Even though the amount of stamp duty compounded shall be remitted quarterly to the Department of Inland Revenue within 15 days from the end of the relevant quarter ending on 31 December 2019, 30 June 2020, 30 September 2020 and 31 December 2020, the submission of the statement for the quarter ended on 31 December 2019 was delayed up to 03 February 2020 and the statements for the quarters ended on 30 June 2020, 30 September 2020 and 31 December 2020 had not been submitted even by April 2021.
- (ii) Even though stamp duty relevant to all quarters should be remitted to the Department of Inland Revenue within 15 days after the each respective quarter, the stamp duty relevant to fourth quarter of the 2019 and all the quarters of the year under review had been remitted with delays. Even though, the stamp duty payable was stated as Rs. 21,075 in the Financial Statements as at 31st December 2020,

only Rs. 2,475 was remitted on 19 February 2021. Even though the Stamp duty payable up to December 2020 stood at Rs. 18,600 should be payable by 15 January 2021 or before had not been paid so.

2.2.3 As per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018, to state that the Council has not performed according to its powers, functions and duties, except for the following observations.

2.2.4 As per the requirement of Section 12 (h) of the National Audit Act, No. 19 of 2018, to state that the resources of the Council had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws, except for the following observation.

2.3 Other Matters

(a) Even though a total of 113 complaints received from the general public in the year 2020 in respect of professional misconducts of surveyors, only 33 complaints had been resolved during the year. Despite there is a gradual increase in the number of complaints received to resolve annually, no special procedure has been implemented towards enhancing the efficiency in resolving complaints.

(b) A variance of Rs. 508,000 or 1210% in respect of registration fees and a variance of Rs.1,558,385 or 204% in respect of other income relevant to the year 2020 were observed between the budgeted income in the budget statement and the actual income. Thus, it had been observed that the budget statement had not been utilized as an effective management tool.

- (c) Even though a Secretary to the Council to be appointed in terms of the directive dated 05th July 2012 of the Committee on Public Enterprises, the Council has been failed to fill the vacancy existing in the post of Secretary even by April 2021.

Sgd./ W.P.C.Wickramaratne
Auditor General