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ஆண்டறிக்கை

ANNUAL REPORT 2021

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. Chairman's Message

Land Survey Council
No.150, Bernard De Zoysa
Mawatha
Narahenpita, Colombo 05
31.12.2021

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 pandemic situation in the Country.

I wish to state the fact that opportunities available for each and every Surveyor practitioner to engage in the profession in compliance with the regulations formulated towards encouraging them to maintain their professional activities in a formal manner pertaining to the relevant standards have further been widened in this year too, as a positive remark.

It is with pleasure that I mention that the dedicated website of the Land Survey Council i.e. www.landsurveycouncil.org has further been expanded in a more public friendly manner whilst initiating the base to make it a more advanced website. It has now been established as a more effective mean to register with the Council and information delivery and provide an opportunity to general public to choose genuine practitioners who registered themselves with the council.

It is noteworthy to mention that Council had taken steps to approve and conduct several continuing professional development programmes during 2021 too as of previous years under meticulous 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 also the members of the Council including its Vice President for their continued support and dedication towards proper functioning of the Council.

A.Dissanayake
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

The Land Survey Council was established at the first floor of the Surveyor General's Office Building located at No.150, Bernard De Soya Mawatha, Colombo 05 in March 2003 pursuant to the provisions of the Survey Act, No. 17 of 2002, and it has been functioning at the ground floor of the said building from 2009 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. 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 entrusted to the Land Survey Council

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

- (a) To maintain standards and procedures relating to land surveying and professional discipline among persons engaged in land surveying.
- (b) To receive applications from surveyors for registration as registered surveyors and to register such surveyors where the Council is satisfied that such surveyors possess the prescribed qualifications and experience and have the ability and skills to practice land surveying.
- (c) To receive applications from registered surveyors for 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 2021

1. The Council Members for the period from 01 January 2021 to 31 December 2021.

The following members have been served in the Council during the year under review from 01 January to 31 December 2021.

i. Mrs.A.L.S.C.Perera, Chairwomen	-	01.01.2021 to 31.05.2021
ii. Mr.W.T.M.S.B.Tennakoan, Chairman	-	01.06.2021 to 17.11.2021
iii. Mr.A.Dissanayake, Member	-	18.11.2021 to 31.12.2021
iv. Mr.W.T.M.S.B.Tennakoan, Vice Chairman	-	01.01.2021 to 31.05.2021
v. Mr.A.Dissanayake, Vice Chairman	-	31.05.2021 to 17.11.2021
vi. Mr.R.Palihakkara, Vice Chairman	-	18.11.2021 to 31.12.2021
vii. Mr.N.J.Wijenayake, Member	-	01.01.2021 to 13.10.2021
viii. Mr.K.K.S.Rathnayake, Member	-	14.10.2021 to 31.12.2021
ix. Mr.N.A.Gunawardena, Member	-	01.01.2021 to 31.12.2021
x. Mr.J.M.Wijewardena, Member	-	01.01.2021 to 31.12.2021
xi. Mr.K.A.K.L.Edirisinghe, Member	-	01.01.2021 to 31.12.2021
xii. Dr.K.M.C.Konthesinghe, Member	-	01.06.2021 to 31.12.2021

2. The Term of Office of the appointed Council Members as @31.12.2021

The term of office of the appointed Council members as @ 31 December 2021 is given below.

i. Mrs. A.L.S.C.Perera (Chairman)	-	from 26.02.2020 (01 year 03 months 02 days)
ii. Mr. W.T.M.S.B.Tennakoan (Chairman)	-	from 01.06.2021 (00 year 06 months 18 days)
iii. Mr. W.T.M.S.B.Tennakoan (Vice Chairman)	-	from 26.02.2020 (01 year 03 months 03 days)
iv. Mr.A.Dissanayake (Chairman)	-	from 18.11.2021 (00 year 01 month 12 days)

v.	Mr.A.Dissanayake (Vice Chairman)	-	from 01.06.2021 (00 year 07months 00 day)
vi.	Mr.Ranjith Palihakkara (Vice Chairman)	-	from 18.11.2021 (00 year 01 month 12 days)
viii.	Mr.N.J.Wijenayake (Member)	-	from 17.03.2020 (01 year 06 months 27 days)
ix.	Mr.K.K.S.Rathnayake (Member)	-	from 14.10.2021 (00 year 02 months 18 days)
x.	Mr.N.A.Gunawardena (Member)	-	from 01.01.2021 (01 year 00 month 00 day)
xi.	Mr.J.M.Wijewardena (Member)	-	from 01.01.2021 (01 year 00 month 00 day)
xii.	Mr.K.A.K.L.Edirisinghe (Member)	-	from 01.01.2021 (01 year 00 month 00 day)
xiii.	Dr.K.M.C.Konthesinghe (Member)	-	from 01.06.2021 (00 year 07 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 (Chairman)	05
ii. Mr. W.T.M.S.B.Tennakoan (Vice Chairman)	06
iii. Mr.A.Dissanayake (Chairman)	03
iv. Mr. W.T.M.S.B.Tennakoan (Chairman)	06
v. Mr.A.Dissanayake (Vice Chairman)	06
vi. Mr.R. Palihakkara (Vice Chairman)	03
vii. Mr.N.A.Gunawardena (Member)	13
viii. Mr.K.A.K.L.Edirisinghe (Member)	15
ix. Mr.J.M.Wijewardena (Member)	14
x. Mr.N.J.Wijenayake (Member)	09
xi. Mr.K.K.S.rathnayake (Member)	04
xii. Dr.K.M.C.Konthesinghe (Member)	03

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

i.	Mr.M.N.Amarasiri Acting Secretary	-	from 01.12.2021 to 31.12.2021
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- | | | | |
|-------|--|---|-------------------------------|
| ii. | Mr. G.D.S.L.Kulatunge
Acting Secretary | - | from 01.12.2021 to 30.11.2021 |
| iii. | M.Saliya Dharmawardena
Representative of the Finance Ministry | - | from 01.01.2021 to 31.12.2021 |
| iv. | Mrs. W.M.S.Perera
Accountant (Part time) | - | from 01.01.2021 to 30.09.2021 |
| v. | Mrs.K.L.A.N.Sandamali
Accountant (Part time) | - | from 01.10.2021 to 31.12.2021 |
| vi. | Mrs. W.A.S.Priyadharshane
Management Assistant | - | from 01.01.2021 to 31.12.2021 |
| vii. | Mrs.R.M.N.Rathnayake
Management Assistant | - | from 01.01.2021 to 31.12.2021 |
| viii. | Mr.T.G.Fernando
Office Assistant | - | from 01.01.2021 to 31.12.2021 |
| ix. | Mrs. K.P.Gunasinghe
Management Assistant (Contract Basis) | - | from 01.01.2021 to 31.12.2021 |
| x. | Mrs.G.D.H.K.Kulatunge
Management Assistant (Contract Basis) | - | from 01.01.2021 to 31.12.2021 |

08 Activities of the Land Survey Council

1. Registrations

Upon scrutinizing the requisite qualifications for eligibility to register as a Licensed Surveyors by the Council for the year under review from 01 January to 31 December 2021, the prescribed qualifications, experience, capabilities and skills for the purpose of engaging in land surveying in respect of each and every surveyor was examined.

The Council has registered 34 new surveyors upon satisfied with their qualifications. Accordingly, the total number of surveyors registered at the Council stood 2,294 as at 31 December 2021.

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 October 2020. Upon examination of the knowledge and competencies of the applicant surveyors by the Council, the Council has issued 1,331 annual practicing licenses during 2021. In comparison to the number of annual practicing licenses issued in the previous year which stood at 1,320, an increase of 0.75% was observed

The statistical details on the number of annual practicing licenses issued by the Land Survey Council to the registered surveyors in 2020 and 2021 were depicted in Figure 01 below.

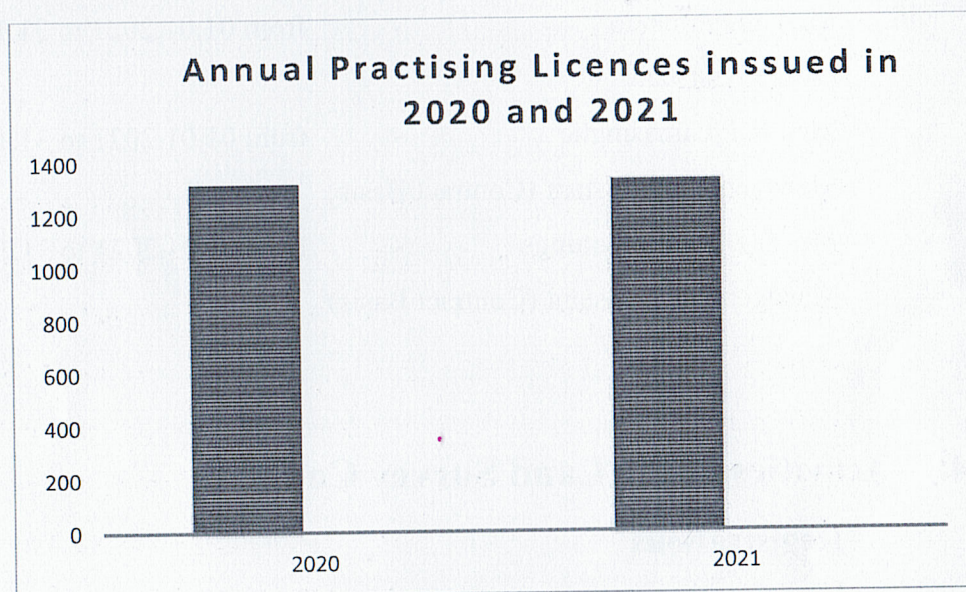


Figure 01

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 31 March 2021 for the year under review from 01 January to 31 December 2021 was published in the Government Gazette No. 2241 of 13 August 2021 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. Besides, 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 86 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 and in respect of the surveyor plans made by them.. 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 range 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 2020 but yet to be resolved and the inquiries completed in 2021.

No. of pending inquiries as @ 31.12.2020	= 80
Total number of complaints received during 2021	= 63
Total number of inquiries into complaints completed in 2021	= 39
Total number of pending inquiries as @31.12.2021	= 104

The total number of complaints received during the year 2020 was recorded as 67 and as such, 5.9% decrease was observed in respect of receiving complaints in 2021. Moreover, the total number of complaints resolved in 2020 stood at 58 and number of complaints resolved in 2021 was increased by 18.2%.

The said data is graphically presented in Figure 02.

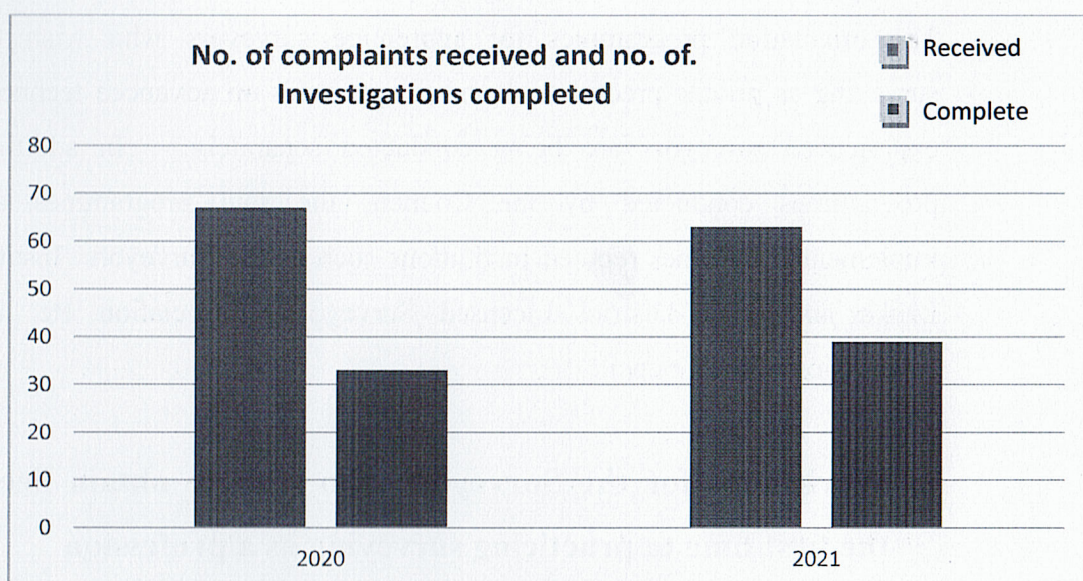


Figure 02

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 in 2021, neither cancelling the registration nor cancelling the annual licence by Council had been done except for levying inquiry chargers or warning on the respondent surveyors. As such, there was no necessity to publish gazette notifications.

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 2021 is given below.

S.No.	Institute	CPD Course	Date of Conduct
1	Institute of Surveying and Mapping - Diyathalawa	Global Navigation Sattellite System(GNSS)	30.03.2021
2	Institute of Surveying and Mapping - Diyathalawa	GNSS Applications	28.10.2021
3	Surveyor's Institute of Sri Lanka	Land Law for Surveyors	27.11.2021

10. Financial Management

1) Total Income and Total Expenditure

During the year 2021, the total income earned by the Land Survey Council was Rs. 6,498,076.97 and the expenditure for the year stood at Rs. 5,539,161.98. In comparison to year 2020, the income of the Council has been decreased by 1,929,492.87 and expenditure has been raised by Rs. 979,946.87.

Total income and expenditure in respect of the years 2020 and 2021 is presented in Figure 03 below.

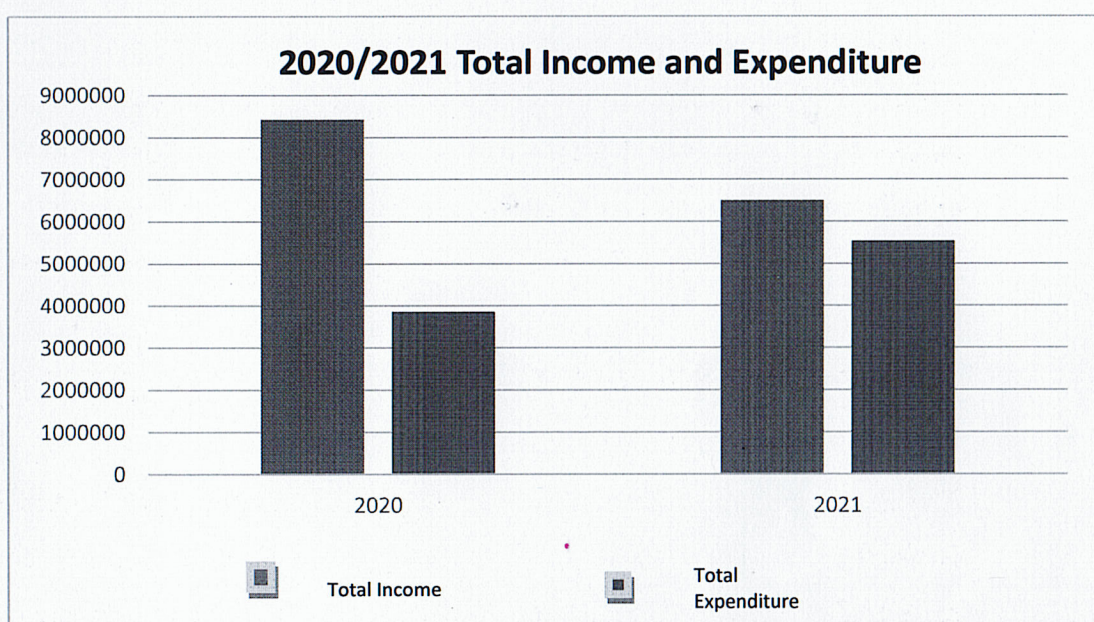


Figure 03

2) Funds of the Council and Financial Management

The manner in which monies to be collected to the fund of the council is provided in the 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 not received financial allocations from the General Treasury in 2021 as of the previous year.. 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 the accused surveyors etc.

A balance of Rs. 12,850,944.87 as at 31 December 2021 was recorded in the Fixed Deposit Account of the Land Survey Council.

3). Audit of the 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 and it is comprised of 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 2021 is included in this Annual Report.

H.M.B.P. Herath

Secretary

Ministry of Tourism and Land

S.Sivanandaraja

Chairman

Land Survey Council

11. Financial Statements for the year 2021 (Annexures)

Ministry of Lands
Land Survey Council
Statement of Financial Position
as at 31st December 2021

LKR.

	Notes	2021	2020
<u>Assets</u>			
Non Current Assets			
Property Plant & Equipment	1	75,730,165.18	75,706,551.53
		75,730,165.18	75,706,551.53
<u>Current Assets</u>			
Stock as at 31.12.2021	2	313,749.96	
Distress Loans	3	425,717.00	585,701.00
Fixed Deposits	4	12,850,944.87	11,152,808.93
Receivables	5	94,319.68	140,299.91
Cash & Cash Equivalent	6	4,129,980.93	4,579,110.25
		17,814,712.44	16,457,920.09
Total Assets		93,544,877.62	92,164,471.62
<u>Equity & Liabilities</u>			
Capital Contributed by:			
General Treasury		1,043,030.00	1,043,030.00
Accumulated Fund		83,888,310.80	80,074,423.85
Surplus/(Deficit)		958,914.99	3,868,354.73
		84,847,225.79	83,942,778.58
Total Equity		85,890,255.79	84,985,808.58
<u>Non Current Liabilities</u>			
Provision for Gratuity	7	813,470.50	605,274.00
<u>Current Liabilities</u>			
Accrued Expenses	8	516,234.33	575,524.04
In Advance -Surveyor Day Collection		855,765.00	858,165.00
Income received in Advance	9	5,469,152.00	5,139,700.00
		6,841,151.33	6,573,389.04
Total liabilities		7,654,621.83	7,178,663.04
Total Equity & Liabilities		93,544,877.62	92,164,471.62

The members of the council is resposible 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 2021

LKR.

	Notes	2021	2020
<i>Revenue</i>			
License fees		4,520,310.00	4,011,000.00
Registration Fees		466,500.00	550,000.00
FD Interest	10	671,758.82	903,452.03
Other Income	11	839,508.15	2,321,447.53
Workshop Net Income		-	641,670.28
Total Revenue		6,498,076.97	8,427,569.84
<i>Less: Expenses</i>			
<u>Administration & Establishment</u>			
Personal Emoluments	12	2,442,480.26	1,880,935.28
Other Allowances	13	1,638,833.38	1,484,553.57
Travelling	14	175,783.60	74,919.90
Stationery		132,450.94	135,342.08
Refreshment for Meeting		82,880.00	69,555.00
Plant machinery & Equipment Rehabilitation		6,500.00	
Plant machinery & Equipment Maintenance	15	41,845.00	42,422.50
Telecom/ Postal and Telecommunication		139,459.44	134,341.45
Electricity		74,534.40	74,534.40
provision for gratuity	7	55,795.00	55,795.00
water		4,200.00	4,200.00
Audit Fee		144,000.00	75,600.00
Other expenses	16	458,030.14	382,472.93
		5,396,792.16	4,414,672.11
<u>Financial & Other</u>			
Bank Charges		7,000.00	162.00
Depreciation		135,369.82	144,381.00
		142,369.82	144,543.00
Total Expenses		5,539,161.98	4,559,215.11
Surplus/(Deficit)		958,914.99	3,868,354.73

Ministry of Lands
Land Survey Council
Cash Flow Statement
for the year ended 31st December 2021

LKR.

	Notes	2021	2020
Cash flows from operating activities			
Surplus/ (Deficit)		958,914.99	3,868,354.73
Adjustments for			
Depreciation		135,369.82	144,381.00
Loss of disposal of fixed assets			19,217.43
Gratuity provision		55,795.00	55,795.00
Prior year adjustments to Accumulated fund	17	98,524.25	-
Fixed Deposit Interest		(671,758.82)	(903,452.03)
Operating Profit before working capital changes		576,845.24	3,184,296.13
Working Capital Changes			
(increase)/Decrease in Stock		(313,749.96)	
(increase)/Decrease in Distress Loan		159,984.00	(15,300.00)
(increase)/Decrease Receivables		45,980.23	188,239.99
Increase/(Decrease) Payables		(59,289.71)	(124,076.70)
Increase/(Decrease) In advance		(2,400.00)	858,165.00
Increase/(Decrease) Income receipt in advance		329,452.00	(608,820.00)
Net cash flows from operating activities		736,821.80	3,482,504.42
Cash flows from investing activities			
Fixed Deposit		(1,698,135.94)	(1,789,992.45)
Purchase of Fixed Assets		(159,574.00)	(5,000.00)
Sale proceeds from disposal of Fixed Assets			5,055.00
Interest Received		671,758.82	903,452.03
Net cash flows from investing activities		(1,185,951.12)	(886,485.42)
Cash flows from financing activities			
Net Increase/(Decrease) in cash and cash equivalents		(449,129.32)	2,596,019.00
Cash and cash equivalents at beginning of period		4,579,110.25	
Cash and cash equivalents at end of period		4,129,980.93	4,579,110.25

Ministry of Lands
Land Survey Council
Statement of Changes in Equity
for the year ended December 31, 2021

LKR.

Description	Notes	Capital Grant	Accumulated surplus/ (Deficits)	Total
Balance as at 1st January 2020		1,043,030.00	83,942,778.58	84,985,808.58
Add/(Less)				-
Surplus/(Deficit) for the period		-	958,914.99	958,914.99
Balance as at December 31, 2020		1,043,030.00	84,901,693.57	85,944,723.57

**Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
YEAR 2021**

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NOTE 1:		PROPERTY PLANT & EQUIPMENT				
Item	2020.01.01	Addition during the year	Deduction	Depreciation %	Annual Depreciation	Net Value as at 2020.12.31
Tangible Assets						
Land	75,100,000.00			-	-	75,100,000.00
Machinery	199,535.59			20%	39,907.12	159,628.47
Furniture	95,343.65	129,114.00		10%	22,445.77	202,011.89
Computer & Accessories	108,383.91	30,460.00	590.53	25%	34,563.35	103,690.04
Office Equipment	1,045.76			25%	261.44	784.32
LSC Name Board	12,937.50			20%	2,587.50	10,350.00
Building & Structure (Partition)	166,741.39			20%	33,348.28	133,393.11
Intangible Assets					-	-
Account Software	22,563.73	-		10%	2,256.37	20,307.36
Total	75,706,551.53	159,574.00	590.53		135,369.82	75,730,165.18

NOTE 2:	Stock as at 31.12.2021		
Privious Year Error Correction(2017/2018/2019)(JV No 136)			
	Stock opening balance 2017/2018/2019	247,464.25	
	Stock 2021	66,285.71	
	Closing stock		<u>313,749.96</u>

NOTE 3:		DISTRESS LOANS	
W.A.S.Priyadarshani		129,186.00	
R.M.N.Ratnayake		129,186.00	
T.G.Fernanado		167,345.00	
Total			425,717.00

NOTE 4:		FIXED DEPOSITS			
FD NO.	OPENING DATE	PERIOD	AMOUNT		
82652551	2018.05.10	1 YEAR	1,322,005.97		
82652638	2019.05.10	1 YEAR	1,322,005.97		
82652648	2019.05.10	6 MONTHS	1,319,411.31		
82652661	2019.05.10	6 MONTHS	1,319,411.31		
83986770	2019.03.05	3 MONTHS	500,000.00		
85143581	2019.11.19	6 MONTHS	400,000.00		
85143616	2019.11.19	6 MONTHS	400,000.00		
85143810	2019.11.19	6 MONTHS	400,000.00		
85144124	2019.11.19	6 MONTHS	400,000.00		
85144216	2019.11.19	6 MONTHS	400,000.00		
85144265	2019.11.19	6 MONTHS	400,000.00		
85144298	2019.11.19	6 MONTHS	400,000.00		
85144323	2019.11.19	6 MONTHS	400,000.00		
86795372	2020.12.17	1 YEAR	1,000,000.00		
88130317	2021.11.23	1 YEAR	1,000,000.00		
URVEYORS' DAY 2021	2021.08.20	3 MONTHS	868,110.31		
87153136	2021.02.22	1 YEAR	1,000,000.00		
				12,850,944.87	
Total					12,850,944.87

**Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
YEAR 2021**

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NOTE 5:		RECEIVABLE INCOME		
Receivable Inquiry Charges		72,500.00		
Receivable Late Licence Fee		6,500.00		
Receivable Inquiry Registration		1,500.00		
Receivable Licence Fee for 2021		9,350.00		
Receivable No Pay Income		1,219.68		
Receivable Vicew Chairman Allowance		3,250.00		
Total				94,319.68
NOTE 6:		CASH & CASH EQUIVALENTS		
Call Deposits Number		AMOUNT	AMOUNT	
85144357		436,895.19		
85144467		436,895.19		
85537997		431,410.12		
87329641		514,951.79	1,820,152.29	
Cash at Bank			-	
Cash In Hand		-	2,309,828.64	
Total				4,129,980.93
NOTE 7:		PROVISION OF GRATUITY		
NAME	Enrolment Year	Up to 2020	2021	Total
W.A.S.Priyadarshani	2004	367,200.00	22,950.00	390,150.00
R.M.N.Ratnayake	2013	99,537.00	15,005.00	114,542.00
T.G.Fernando	2004	290,938.50	17,840.00	308,778.50
Total		757,675.50	55,795.00	813,470.50
NOTE 8:		ACCRUED EXPENSES		
Accrued Audit Fee		288,000.00		
Accrued Bank Charges		1,500.00		
Accrued Distress Loan Interest		545.79		
Accrued Telecommunication & Postal charges		2,358.54		
Accrued smart Licence Printing		5,760.00		
Accrued Trainee Allowance		48,975.00		
Accrued Licence Fee Payable 2020		154,560.00		
Stamp Duty payable		14,535.00		
Total				516,234.33
NOTE 9:		INCOME RECEIVED INADVANCE		
Inadvance CPD 2020		357,500.00		
Inadvance for Licence 2022		5,111,652.00		
Total				5,469,152.00

**Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
YEAR 2021**

LKR

NOTE 10: FIXED DEPOSIT INTEREST		
FIXED DEPOSIT NO	INTEREST	
82652606	8,984.54	
82652648	63,869.29	
82652661	63,869.29	
85143581	19,495.89	
85143616	19,495.89	
85143810	19,495.89	
85144124	19,495.89	
85144216	19,495.89	
85144265	19,495.89	
85144298	19,495.89	
85144323	19,495.89	
85537997	16,469.09	
86795372	52,500.00	
87329641	14,951.79	
87805454 SURVEY DAY	9,945.31	
82652638	100,753.34	
82652551	100,753.34	
83986770	22,808.22	
84315875	11,920.65	
84315923	7,767.67	
84315931	7,767.67	
85144357	16,715.75	
85144467	16,715.75	
		6,803,927.85
Total		671,758.82

NOTE 11: OTHER INCOME		
Publication Income	16,000.00	
Inquiry Registration Income	68,000.00	
Inquiry Fine Income	60,000.00	
Late License Fee Income	204,760.00	
Out CPD Income	45,500.00	
Ism cpd income	204,843.00	
Institutional Charges for Overpayment		
Excess Deposit	27,600.00	
Registration Certificate Re-Issuing Income	1,100.00	
Other Income	50,480.00	
No pay	1,219.68	
In advance income 2021	116,170.00	
Issuing Information Public	22,750.00	
Total		839,508.15

NOTE 12: PERSONAL EMOLUMENTS		
Salary Basic	1,339,080.00	
Cost of Living Allowance	280,800.00	
Trainee Allowance	579,618.26	
EPF Contribution 12%	194,385.60	
ETF Contribution 3%	48,596.40	
Total		2,442,480.26

**Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
YEAR 2021**

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NOTE 13:		OTHER ALLOWANCE				
Chairman Allowance				450,000.00		
Vice Chairman Allowance				360,000.00		
Allowance for Secretary				159,525.00		
Allowance for Accountant				141,308.38		
Audit & Management Allowance				36,000.00		
Council Allowance				492,000.00		
Total						1,638,833.38
NOTE 14:		TRAVELLING				
LSC Meetings				152,127.60		
Travelling for Domestic				23,656.00		
Total						175,783.60
NOTE 15:		PLANT MACHINERY EQUIPMENT MAINTENANCE				
AC Machine				28,620.00		
Account Software				7,425.00		
Website				5,800.00		
Total						41,845.00
NOTE 16:		OTHER EXPENSES				
Advertising- Gazette Notice				12,563.64		
Translation				41,414.50		
Printing & Binding				286,260.00		
Filling Personal files				4,740.00		
Office Cleaning				1,172.00		
Legal Fee				111,000.00		
Miscellaneous Expense				880.00		
Total						458,030.14
NOTE 17:		PRIOR YEAR ADJUSTEMENTS TO ACCUMULATED FUND				
ISSUING LICENCE	REG/NO	20021523	L/N 210732	3,800.00		
ISSUING LICENCE		20152173	L/N 210735	3,300.00		
ISSUING LICENCE		20152173	L/N 210735	250.00		
ISSUING LICENCE		20122039	L/N 210737	250.00		
ISSUING LICENCE		20122039	L/N 210737	3,550.00		
ISSUING LICENCE		20031526	L/N 210739	3,300.00		
ISSUING LICENCE		19911357	L/N 210742	3,300.00		
ISSUING LICENCE		20202307	L/N 211223	3,550.00		
ACCRUED AUDIT FEE		FOR 2020			600.00	
ISSUING LICENCE		19831697	L/N 211307	380.00		
ISSUING LICENCE		20111918	L/N 211321	380.00		
ISSUING LICENCE		19971400	L/N 211321	380.00		
ISSUING LICENCE		20202307	L/N 211223		3,170.00	
ISSUING LICENCE		20172132	L/N 211318	380.00		
ISSUING LICENCE		20021523	L/N 210732		3,420.00	
ISSUING LICENCE		20152173	L/N 210735		3,170.00	
ISSUING LICENCE		20122039	L/N 210737		3,420.00	
ISSUING LICENCE		20031526	L/N 210739		3,300.00	
ISSUING LICENCE		19911357	L/N 210742		3,300.00	
ISSUING LICENCE		19911235	L/N 210665	2,500.00		
ACCRUED AUDIT FEES		FOR 2020		144,000.00		
STOCK AS AT PREVIOUS YEARS					247,464.25	
TOTAL				169,320.00	267,844.25	98,524.25

**Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
YEAR 2021**

LKR

Note: 18 Fixed deposit interest amount to be received as at 31.12.2021						
FD No	Total Interest					
82652648		9,620.71				
82652661		9,620.71				
85143581		2,391.67				
85143616		2,391.67				
85143810		2,391.67				
85144124		2,391.67				
85144216		2,391.67				
85144265		2,391.67				
85144298		2,391.67				
85144323		2,391.67				
86795372		2,069.89				
87805454		4,822.84				
82652638		42,289.98				
82652551		42,289.98				
83986770		1,747.31				
88130317		5,805.56				
87153136		42,559.52				
Total		179,959.82				

Note: 19 Contingent liability

There is an obligation to refund fees for rejected licenses and government surveyors' licenses paid in 2021.

The amount will be determined after deducting council fees. According to registration applications received to the Survey Council the total amount without deducting council fees is

Rs. 184,650.00

Ministry of Lands
Land Survey Council
GENERAL ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

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

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 .

12. Auditor General's Report 2021

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 2021 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 2021 comprising the statement of financial position as at 31 December 2021 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 in 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 2021 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

Despite adopting a procedure to correctly identify the revenue from licences, being the main source of the income of the Council and to account the same, Rs. 5,111,652 deposited to the bank account of the Council by the licensed surveyors had been stated in the financial statements as at December 31 during the year under review as the revenue of the council. However, the individual accounts in respect of the receipts of Rs. 5,111,652 shown as unidentified revenue in the financial statements of the year under review had

not been identified and further, reconciliation of revenue had also not been made either. Accordingly, it was not satisfied with the accuracy of the revenue shown in the financial statements during the audit.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities on the financial statements 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 2021 of the Council

Other information consists of the information included in the Annual Report 2021 of the Council, which is expected to be made available to me after the date of this Auditor's Report, however 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.

If I conclude that there are material misstatements when going through the Annual Report 2021 of the Council, the said facts should be communicated to those charged with governance in order to rectify them. If there are any further misstatements which have not been rectified, such misstatements will be included in my Report to be tabled in Parliament in due course in pursuance of provisions in Article 154(6) of the Constitution.

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

2.0 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 except for the matters described in the Section on Basis for the Qualified Opinion in my report.

- 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 observations 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.
- 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 following statements.
 - 2.2.1 Pursuant to the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018, to state that 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.

Reference to laws, rules and regulations

Observations

(a) Paragraph 6.5.3 of the Public Enterprises Circular No. PED/12 dated 02nd June 2003.

Even though the final audited accounts together with the Auditor's Report in all three languages should be tabled in Parliament within 150 days after the closure of the financial year, the annual reports of the Council relevant to the years 2018, 2019 and 2020 have not been prepared and submitted even by end of the year under review.

(b) Section 9 (1) of the Inland Revenue Act, No. 24 of 2017

Pursuant to Section 9 (1), only the institutions referred to in the Third Schedule of this Act shall be exempted from the payment of tax. Even though the Land Survey Council had not been categorized as an institution therein, the Council had not taken action to pay taxes. Even if it is exempted from the tax payments, evidence relevant to any approvals received to that effect had not been observed in the audit.

(c) In terms of Section 23 (1) (a) of the Right to Information Act, No. 12 of 2016, an Information Officer should have been appointed.

An Information Officer had not been appointed.

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.

Powers, Functions and Duties

Observations

(a) with regard to the Survey Act, No. 17 of 2002 dated 04th October 2002.

(i) 37 (g)	To negotiate with the relevant authorities in foreign countries for the	These tasks had not been performed properly.
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purpose of securing equality and coordination in the education, training and recognition for persons engaged in surveying.

- | | | |
|--------------|---|--|
| (ii) 38(c) | To appoint such officers and servants as may be necessary to carrying out the work of the Council. | A sufficient number of officers and servants as may be necessary for carrying out the work of the Council had not been appointed. |
| (iii) 38 (g) | To make rules in respect of the administration of the affairs of the Council. | The rules in respect of the administration of the affairs of the Council had not been formulated. |
| (iv) 46 | To conduct inquiries against the professional misconducts of surveyors that has been reported to the Council. | Of the 113 and 143 complaints received by the Council in 2020 and 2021 respectively, 80 complaints of 2020 and 104 complaints of 2021 had not been resolved. |
| (v) 32 (1) | There shall be a Secretary appointed by the Council. | The Council has not been able to appoint a Permanent Secretary to the Council from 2002 up to 2021. |

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.

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