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ஆண்டறிக்கை

ANNUAL REPORT 2022

ඉඩම් මැනුම් සභාව
நில அளவைச் சபை
Land Survey Council

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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
20.03.2023

I am greatly satisfied with the efforts taken by the Land Survey Council towards contributing immensely to satisfy the various surveying needs of the general public effectively by strengthening the professionals engage in surveying to discharge qualitative and efficient service amidst challenging circumstances prevalent in the country throughout 2022.

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 of the Council, moreover, include holding inquiries into the complaints made by general public against the registered surveyors, dissemination of details of the registered surveyors to the general public and coordination with other professional bodies.

I humbly states that a great accomplishment that the Council has achieved during the year was formulation and adoption of a series of Regulations in respect of registering the surveying degree holders with the Council with the unanimous concurrence of all the Council Members which have been a longstanding need since the inception of the Council more than two decades ago. The main objective of these Regulations was to set up proper guidance and specific procedure to the Graduates in Surveying to register with the Land Survey Council. The draft Regulations which had been referred to the Legal Draftsman will be published by way of a Gazette Notification subject to amendments proposed.

Further, the Council had taken steps to approve and conduct several continuing professional development programmes during 2022 in view of maintaining professional development and professional conduct. The enthusiasm of the registered surveyors to participate in these programmes was highly remarkable.

I take this opportunity to extend my gratitude to the entire staff of the Land Survey Council including Actg. Secretary, Accountant (part time basis) and also the members of the Council for the support and dedication extended towards proper functioning of the Council during the period under review.

S.Sivanandaraja
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 market place.

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 ground floor of the Surveyor General's Office Building located at No.150, Bernard De Soyza Mawatha, Colombo 05 in March 2003 pursuant to the provisions stipulated in Section 26 of the Survey Act, No. 17 of 2002.

Section 27 of the Survey Act provides provisions to constitute members 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.
- ii. Member - 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 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 Practising 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 Practising 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 Practising 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

05.1 The powers vested with the Land Survey Council as provided in Section 38 of the Survey Act are as follows.

- (a) to acquire, hold, take or give on lease or hire, mortgage, pledge, sell or otherwise dispose of, any movable or immovable property;
- (b) to accept gifts, grants or donations whether in cash or otherwise, and to apply them for discharging its functions;
- (c) to appoint such officers and servants as may be necessary for carrying out the work of the Council;
- (d) to determine the remuneration payable to the officers and servants so appointed;
- (e) to appoint committees for the effective discharge of its functions;
- (f) to establish a social security scheme, and provide welfare and recreational facilities for its officers and servants;

- (g) to make rules in respect of the administration of the affairs of the Council;
- (h) generally, to do all such other things as are necessary to facilitate the proper discharge of the functions of the Council.

05.2 The disciplinary powers vested with the Land Survey Council in terms of Section 47 of the Survey Act are as follows.

- (1) Where the Council, after conducting an inquiry in accordance with this Part is satisfied that a registered surveyor is guilty of professional misconduct the Council may, make one or more of the following orders:-
 - (a) make an order that the registration of the Registered Surveyor be cancelled and name of such surveyor be removed from the register;
 - (b) make an order that the registration of the Registered Surveyor be suspended for a period not exceeding three years;
 - (c) make an order that the annual practicing licence issued to a Registered Surveyor be cancelled;
 - (d) make an order that the Registered Surveyor may, for a period not exceeding three years, engage in the practice of land surveying subject to conditions as the Council may impose;
 - (e) make any other appropriate order as to costs or otherwise as the Council considers appropriate.
- (2) while any order of suspension of registration under this section remains in force, the person shall be deemed for the purpose of this Act not to be registered; but forthwith on the expiry of the order his rights and privileges as a registered surveyor shall be reviewed as from the date of such expiry.
- (3) All costs and expenses payable under this Section shall be recoverable as a debt due to the Council.

06. Performance of the Land Survey Council in 2022

06.1 The composition of the Council and the dates of appointment of the Council's Members for the period from 01.01.2022 to 31.12.2022 are as follows.

I.	Chairman/ Mr.A.Dissanayake	- from 18.11.2021
II.	Vice Chairman / Mr.R.Palihakkara	- from 18.11.2021
III.	Member/ Mr.K.K.S.Rathnayake	- from 14.10.2021
IV.	Member/ Prof.K.M.C.Konthesinghe	- from 01.06.2021
V.	Member/ Mr.N.A.Gunawardena	- from 01.01.2021
VI.	Member/ Mr.K.A.K.L.Edirisinghe	- from 01.01.2021
VII.	Member/ Mr.J.M.Wijewardena	- from 01.01.2021

Note: Pursuant to the Survey Act, in addition to the aforementioned composition of the Council, a Treasury Representative participates at the monthly Council's meetings.
Mr.H.M.Saliya Dharmawardena participated at the Council's meeting during the period under review from 01.01.2022 to 31.12.2022 as the Treasury Representative.

06.2 09 monthly meetings, 07 meetings in respect of investigations into public complaints and 07 Sub Committee Meetings had been held during the period under review from 01.01.2022 to 31.12.2022

The number of occasions that each member attended the meetings of the Council was as follows

S.No.	Name	Designation	Monthly Meetings	Meetings related to investigations	Sub Committee Meetings
1	A.Dissanayake	Chairman	9	6	1
2	R.Palihakkara	Vice Chairman	8	3	5
3	K.K.S.Rathnayake	Member	9	7	4
4	Prof.K.M.C.Konthesinghe	Member	7	-	-
5	K.A.K.L.Edirisinghe	Member	7	7	6
6	J.M. Wijewardena	Member	8	7	6
7	N.A.Gunawardena	Member	7	7	7
8	H.M.S.Dharmawardena	Treasury Representative	9	-	1

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 staff of the Land Survey Council for the period under review from 01.01.2022 to 31.12.2022 is as follows.

S.No.	Name	Designation	Date of Appointment
1	Mr.M.N.Amarasiri	Secretary/ Actg.	01.12.2021
2	Mrs.K.L.A.N.Sandamali	Accountant/ Part Time	05.10.2021
3	Mrs.W.A.S.Priyadarshaniee	Computer Programming Assistant/Clerk	24.05.2004
4	Mrs.H.K.Kulatunga	Computer Programming Assistant/Clerk (Contract Basis)	11.07.2022
5	Mrs.M.D.H.Hansanie	Computer Programming Assistant/Clerk (Contract Basis)	01.09.2022
6	Mrs.A.H.Dahanayake	Computer Programming Assistant/Clerk (Contract Basis)	25.10.2022
7	Mr.T.G.Fernando	Office Assistant	15.07.2004

08. Activities

08.1. Registrations

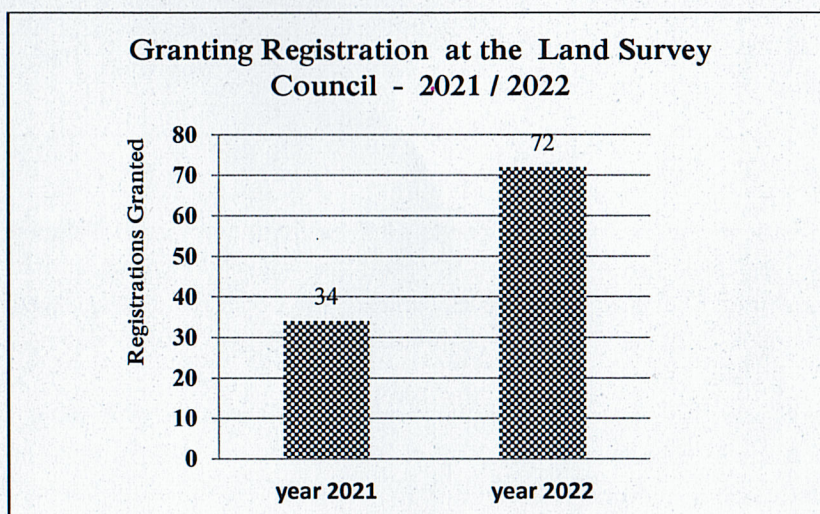
106 applicants who fulfilled academic qualifications and specified practical experience pertaining to Schedule to the Act to read with Section 39 of the Survey Act (along with 21 applications carrying forward from 2021) had forwarded their applications seeking registration at the Land Survey Council with respect to the period under review from 01.01.2022 to 31.12.2022.

Upon scrutinizing the requisite qualifications for eligibility to register as a Licensed Surveyors by the Council relating to the prescribed qualifications, practical qualifications, capabilities and skills for the purpose of engaging in land surveying and registration with the Council had been granted to 72 applicants for the year under review. During the year 2021, only 34 surveyors were granted registration with the Council. Thus, the figure related to 2022 on number of registrations was almost doubled the value in comparison to the previous year.

Further, the Council has rejected 23 applications on the grounds of lack of academic qualification, practical qualifications and/ or not following the proper procedure in forwarding the application. Further, 11 applications have been referred to 2023.

Accordingly, the total number of surveyors registered with the Council was 2,442 as at 31 December 2022.

The graphical presentation of statistical details on the number of Annual Practising Licences issued by the Land Survey Council to the Registered Surveyors who fulfilled prescribed qualifications, practical qualifications in 2021 and 2022 is given below.



08.2 Annual Practising Licence to Practice Land Surveying

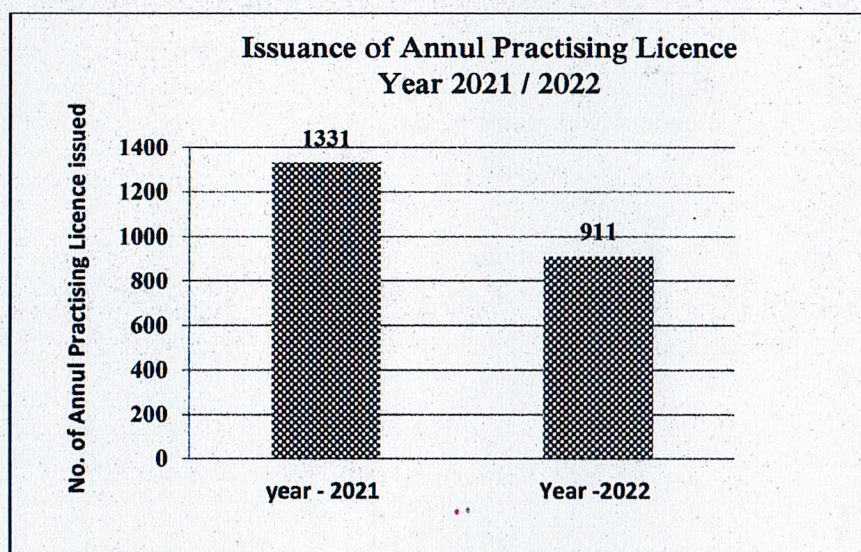
Calling applications pertaining to the year under review to issue Annual Practising Licence from the Registered Surveyors to practice land surveying was commenced in October 2021. Accordingly, 924 applications had been received to obtain Annual Practising Licence for the year

2022 and 13 applications out of the total applications received had been rejected due to various defects. Therefore, 911 Annual Practising Licence had been issued for the year 2022.

During the year 2021, the Land Survey Council has issued 1,331 Annual Practising Licence. When compared with the year under review, issuance of the Annual Practising Licence has been reduced by 420 in 2022 and it is 31.5% decrease as a percentage.

The main reason attributed to this decrease was that the permission that have been granted to the Government Surveyors to engage in land surveying in 2021 had been thereafter temporary suspended by a Court Order.

The graphical presentation of the number of Annual Practising Licence issued by the Land Survey Council to the Registered Surveyors in 2021 and 2022 is depicted below.



The basic details viz. name with initials, registration number, and National Identity Card number of the registered surveyors who have obtained the Annual Practising Licence during the year under review from 01 January to 31 December 2022 was published in the Gazette Notification No. 2274 of April 01, 2022 and the Gazette Notification No. 3305 of November 04, 2022 by the Council.

Moreover, the particulars of the registered surveyors who have obtained the Annual Practising Licence namely registration number, name with initials, name in full, National Identity Card number, residing district, address, telephone numbers, number of the Annual Practising Licence, validity period of the licence etc. have been uploaded to the official website of the Council (www.landsurvecouncil.org). The said information is being updated quarterly basis.

08.3 Providing information to General Public

Given the general public is well aware on the services provided by the Land Survey Council, there is a significant increase in the number of people who visit the Council seeking personal details of the registered surveyors who engaged in surveying relevant to the survey plans which dates back to more than hundred years. The Land Survey Council has already taken action to maintain a data system by including personal address, registration number and number of the Annual Practising Licence of all the Registered Surveyors enabling to provide requisite information accurately and expeditiously. Since the contact details of the Registered Surveyors have been included in the System as much as possible, the public can reach them via telephone facility to request for survey plans. However, the Council has not yet satisfied with the assistance provided by the Council to general public to obtain the earlier survey plans which had been prepared by the licensed surveyors. The Council has identified that obtaining the copies of the survey plans prepared by the Licensed Registered Surveyors and other related information are the main issues confronted by the general public and it is considering on formulating a methodology to resolve this issue.

In response to the public requests, the Council has provided the requisite information on 94 occasions during the year under review.

08.4 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 surveying and the surveyor plans made by 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 or twice (pertaining to no. of complaints received) in every month to make investigations into such inquires and no. of inquires ranging between 6-7 are being investigated 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.

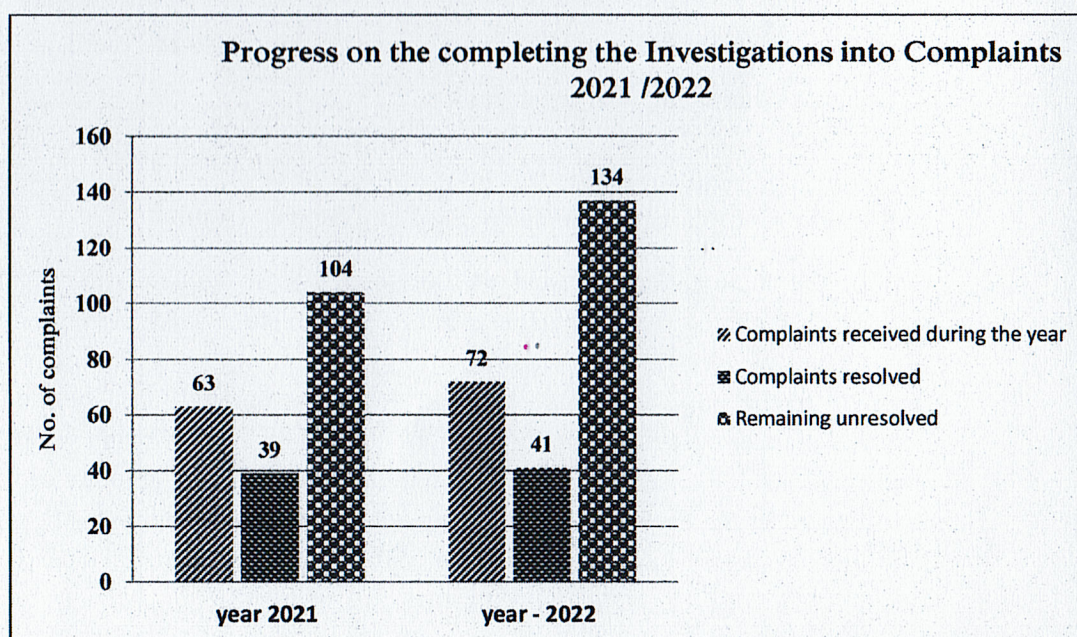
However, on certain instances, the Council is not in a position to make orders due to the nature of certain complaints, viz., cases subject to court proceedings, complaints which do not have sufficient evidence to substantiate the charges, court commissioned surveys carried out pursuant to the court 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 or take other appropriate measures.

The following is a list detailing the complaints received prior to 2022 but yet to be investigated, the complaints received in 2022 and the investigations completed in 2022.

No. of pending inquiries as @ 31.12.2021	= 104
Total number of complaints received during 2022	= 72
Number of complaints rejected in 2022 due to defects	= 01
Total number of inquiries into complaints on which investigations had been completed in 2021	= 41
Total number of pending inquiries as @31.12.2022	= 134

The total number of complaints received during the year 2021 was recorded as 63 and as such, 14% increase was observed in respect of receiving complaints in 2022. Moreover, the total number of complaints resolved in 2021 stood at 39 and number of complaints resolved in 2022 was increased slightly by 5%.

The said data is graphically presented in the graph below.



08.5 Action taken on the professional and other misconducts of Registered Licensed Surveyors

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

As described in the paragraph 08.4, in terms of the decisions arrived subsequent to the investigating into the inquiries on the complaints received, the Land Survey Council has

charged inquiry fees and made warnings on several occasions on the accused Surveyors in 2022.

Further, during the year under review, action had been taken only on one instance to suspend the Annual Practising Licence and cancel the registration in respect of one Registered Licence Surveyor in 2022.

Complaint No.	Registration No.	Name of the Surveyor	Decision of the Investigation
LSC/5/1217	19891607	Kandyya Kamalanadan	Suspension of the Annual Practising Licence of 2023 and subject to a fine of Rs.10,000/- relating to the investigation.
LSC /5/1158 LSC /5/1159 LSC /5/1160	19891607	Kandyya Kamalanadan	Suspend the registration for 03 years from 01.01.2023 to 31.12.2025.

09. Educational and Training Programmes

09.1 Workshops for the Surveyors who wish to obtain licenses for the first time to practicing surveying as a profession

The Land Survey Council conducts orientation courses for the registered surveyors who obtained Annual Practising Licences 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, understanding and guidance in surveying to the newly registered surveyors. The main objective of these orientation courses to provide licensed surveyors with competencies to provide qualitative service from the inception of their service to this profession without any issues. However, given the unfavorable economic and social circumstances that prevailed in 2022, it had not been able to conduct an orientation course for the Surveyors who wish to obtain licenses for the first time to practicing surveying as a profession in the year 2022.

09.2 Continuing Professional Development (CDP) Programmes

In particularly the subject of Surveying requires a Continuing Professional Development. The knowledge and guidance in line with economic, social and legal aspects and technological changes as well imparted through such programmes are of immense importance to the professionals in surveying.

One of the functions of the Land Survey Council as provided in Section 37 of the Survey Act is that it shall promote programmes which provide for professional development by improving the knowledge and skills of persons practicing land surveying and who are required to obtain an

Annual Practicing Licence. To this effect, the Land Survey Council continuously encourages all registered licenced surveyors to participate in training courses/workshops on novel techniques and methods related to profession of land surveying.

In this regard, orientation courses for surveyors who obtained annual practicing licenses for the first time to pursue a career of a professional surveyor and programmes on novel technological methods 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.

On instances where external institutes or organizations conduct the Continuing Professional Development programmes, the Land Survey Council make special consideration with respect to the academic and professional excellence and expertise in the area of representation of the resource personnel.

In the meantime' the Land Survey Council is extremely contended on the dedication of the Surveyor's Institute of Sri Lanka, Licensed Surveyors' Associations of Gampaha, Kurunegala and Jaffna towards holding Continuing Professional Development programmes for registered surveyors and registered licenced surveyors in addition to the commitment of the Council and the Council had accepted and recognized the programmes so conducted.

A summary of the Continuing Professional Development (CPD) Courses conducted in 2022 is given below.

	Institution	Professional Development Course	Date of Conduct
1	Licensed Surveyors' Association - Gampaha District	Subsequent surveying of the Cadastral Plans and Data systems on land details	29.01.2022
2	Licensed Surveyors' Association - Kurunegala District	Professional Ethics	25.02.2022
3	Licensed Surveyors' Association - Jaffna District	Use of latest Survey Technologies in Administration	20.08.2022
4	Land Survey Council	Condominium Principles and Condominium Survey Plans	24.08.2022
5	Land Survey Council	Condominium Principles and Condominium Survey Plans	15.09.2022
6	Land Survey Council	GNSS Technology and CORS Network	14.10.2022
7	Land Survey Council	GNSS Technology and CORS Network	02.12.2022
8	Land Survey Council	Professional Ethics	08.12.2022
9	Surveyor's Institute of Sri Lanka	Land management and Survey Act	13.12.2022

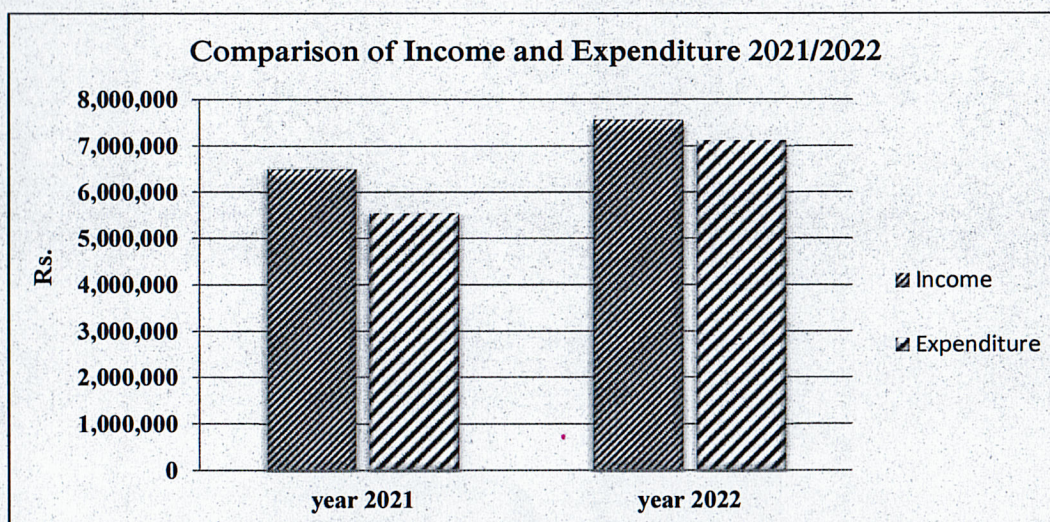
10. Financial Management

10.1 Revenue and Expenditure

During the year 2021, the total revenue earned by the Land Survey Council was amounted to Rs. 6,498,077/- and the revenue for the year 2022 stood at Rs.7,560,385/-. Accordingly, the revenue earned by the Council has been increased by Rs.1,062,308/- as compared to the year 2021.

The expenditure for the year 2022 stood at Rs. 7,111,198/- and whereas the expenditure for the year 2021 was Rs. 5,539,162/-. Thus, the Council has gained a profit of Rs. 449,187/- in 2022.

The graphical presentation of the total income and expenditure in respect of the years 2021 and 2022 is given below.



10.2 Funds of the Council

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 2022 as well similar to the previous years. 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 so collected by 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. 17,940,464/- as at 31 December 2022 was recorded in the Fixed Deposit Account of the Land Survey Council.

10.3 Financial Audit Activities of the Council

10.3.1 Internal Audit and Management Committee Meetings

The financial activities of the Land Survey Council are subject to an audit performed by the Auditor General annually. Further, an Audit and Management Committee has also been appointed by the Council and it is comprised of the following Officials.

- i. A Representative from the Finance Ministry (Chairman)
- ii. Two Members of the Land Survey Council (Member)
- iii. A Representative from the Department of Auditor General (Observer)
- iv. A Representative from the Ministry of Lands (Member)
- v. Accountant of the Land Survey Council
- vi. Secretary of the Land Survey Council

This committee is convened in every three months 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. Given the crisis situation prevalent in the country during 2022 from time to time, only 03 Audit and Management Committee meetings had been conducted during the year.

The participation of the members and Council's officials to the said meetings were as follows.

S.No.	Name	Designation	No. of Meetings attended
1	H.M.S.Dharmawardena	Chairman	03
2	N.A.Gunawardena	Member	03
3	K.K.S.Rathnayake	Member	01
4	W.M.Ramya Lalani	Observer	03
5	A.K.D.Anurudhdika	Member	02
6	K.L.A.N.Sandamali	Accountant/ Part Time	03
7	M.N.Amarasiri	Secretary/ Acting	03

The Report of the Auditor General for year 2022 was 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 2022

Ministry of Lands
Land Survey Council
Statement of Financial Position
as at 31st December 2022

LKR.

	Notes	2022	2021
Assets			
Non Current Assets			
Plant, Machinery & Equipment	1	76,096,858	75,730,165
		76,096,858	75,730,165
Current Assets			
Inventory as at 31.12.2021	2	383,348	313,750
Distress Loans	3	186,539	425,717
Fixed Deposits	4	17,940,464	12,850,945
Receivables	5	627,169	94,320
Cash & Cash Equivalents		879,290	4,129,981
		20,016,809	17,814,712
Total Assets		96,113,667	93,544,878
Equity & Liabilities			
Capital Contributed by:			
General Treasury		1,043,030	1,043,030
Accumulated Fund		84,833,596	83,888,311
Surplus/(Deficit)		367,510	958,915
		85,201,106	84,847,226
Total Equity		86,244,136	85,890,256
Non Current Liabilities			
Provision for Gratuity	6	752,040	813,471
Current Liabilities			
Accrued Expenses	7	589,329	516,234
Advances - Surveyors' Day Collection		-	855,765
Income received in Advance	8	8,528,162	5,469,152
		9,117,491	6,841,151
Total liabilities		9,869,531	7,654,622
Total Equity & Liabilities		96,113,667	93,544,878

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.Sivanandaraja
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 2022

LKR.

	Notes	2022	2021
Revenue			
License fees		3,108,900	4,520,310
Registration Fees		280,000	466,500
FD Interest	9	1,562,631	671,759
Other Income	10	829,377	839,508
Workshop Net Income from the Workshops	11	1,697,800	
Total Revenue		7,478,708	6,498,077
Less: Expenses			
Administration & Establishment			
Personal Emoluments	12	2,841,015	2,442,480
Other Allowances	13	1,682,370	1,638,833
Travelling Expenses	14	364,654	175,784
Stationery	2	151,402	132,451
Refreshment for Meetings		159,945	82,880
Plant, Machinery & Equipment improvement		8,950	6,500
Plant, Machinery & Equipment maintenance	15	144,797	41,845
Telecom/ Postal and Telecommunication		113,681	139,459
Electricity expenses		74,534	74,534
Provision for Gratuity	6	53,112	55,795
Water Bills		4,200	4,200
Audit Fees		144,000	144,000
Other Expenses	16	1,080,611	458,030
		6,823,271	5,396,792
Financial & Other			
Bank Charges		20,330	7,000
Provisions for Depreciation	1	267,597	135,370
		287,927	142,370
Total Expenses		7,111,198	5,539,162
Surplus/(Deficit)		367,510	958,915

Ministry of Lands
Land Survey Council
Cash Flow Statement
for the year ended December 31, 2022

LKR.

	Notes	2022	2021
<u>Cash flows from Operating Activities</u>			
Surplus/ (Deficit)		367,510	958,915
<u>Adjustments for</u>			
Depreciation	1	267,597	135,370
Loss incurred in disposal of fixed assets			
Provisions for Gratuity Payments	6	53,112	55,795
Prior year adjustments to Accumulated fund	17	(13,630)	98,524
Fixed Deposit Interest		(1,562,631)	(671,759)
Operating Profit before changes in Working Capital		(888,042)	576,845
<u>Working Capital Changes</u>			
Increase/(Decrease) in Stocks	2	(69,598)	(313,750)
Increase/(Decrease) in Distress Loans	3	239,178	159,984
Increase/(Decrease) Receivables	5	(532,849)	45,980
Increase/(Decrease) Payables	7	73,095	(59,290)
Increase/(Decrease) in Advances		(855,765)	(2,400)
Increase/(Decrease) Income Receipts in Advance	8	3,059,010	329,452
Net Cash Flows from Operating Activities		1,025,029	736,822
Gratuity Payments		(114,542)	-
Net Cash Flows from Operating Activities		910,487	
<u>Investment Activities</u>			
Fixed Deposits	4	(5,089,519)	(1,698,136)
Purchasing of Fixed Assets	1	(634,290)	(159,574)
Sale Proceeds from Disposal of Fixed Assets			
Interest Received	9	1,562,631	671,759
Net Cash Flows from Investment Activities		(4,161,178)	(1,185,951)
<u>Financial Activities</u>			
Net Increase/(Decrease) in cash and cash equivalents		(3,250,691)	(449,129)
Cash and cash equivalents at the beginning of Period		4,129,981	4,579,110
Cash and cash equivalents at the end of Period		879,290	4,129,981

Ministry of Lands
Land Survey Council
Statement of Changes in Equity
for the year ended December 31, 2022

LKR.

Description	Notes	Capital Grant	Accumulated Surplus/ (Deficits)	Total
Balance as at 1st January 2022		1,043,030	84,847,226	85,890,256
Prior Year Adjustments to the Accumulated Fund	17	-	(13,630)	(13,630)
Add/(Less)			367,510	367,510
Balance as at December 31,2022		1,043,030	85,201,106	86,244,136

Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
2022 Year

LKR

Note 1: Plant, Machinery & Equipment						
Item	2022.01.01	Addition / Deduction during the year	Deductions	Depreciation %	Annual Depreciation	Net Value as at 31.12.2022
Plant	75,100,000.00					75,100,000.00
Machinery	159,628.47			20%	31,925.69	127,702.78
Furniture	202,011.89			10%	20,201.19	181,810.70
Computer & Accessories	103,690.04	630,000.00		25%	183,422.51	550,267.53
Office Equipment	784.32	4,290.00		25%	1,268.58	3,805.74
LSC Name Board	10,350.00			20%	2,070.00	8,280.00
Building & Structure (Partitioning)	133,393.11			20%	26,678.62	106,714.49
Intangible Assets					-	-
Accounting Softwares	20,307.36			10%	2,030.74	18,276.62
		-				
Total	75,730,165.19	634,290.00	-		267,597.33	76,096,857.86

Note 2 Stock as at 31.12.2022			
	Balance of Initial Stock	313,749.96	
	Purchases during the Year	220,999.23	
	Expenses on Stationary	(151,401.60)	
	Final Stock		383,347.59
Note 3 Distress Loans			
	W.A.S.Priyadharshanee	107,345.00	
	T.G.Fernando	79,194.00	
Total			186,539.00

Note 4 Fixed Deposits					
FD No.	Date of Opening	Duration	Value		
82652551	2018.05.10	1 YEAR	1,388,106.27		
82652638	2018.05.10	1 YEAR	1,388,106.27		
82652648	2018.05.10	6 MONTHS	1,454,625.57		
82652661	2019.05.10	6 MONTHS	1,454,625.57		
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	1,055,000.00		
87153136	2021.02.22	1 YEAR	1,000,000.00		
88345281	2022.01.07	1 YEAR	1,000,000.00		
89850843	2022.11.11	200 DAYS	1,000,000.00		
89850793	2022.11.11	200 DAYS	1,000,000.00		
89850725	2022.11.11	200 DAYS	1,000,000.00		
90008749	2022.12.14	1 YEAR	1,000,000.00		
90008689	2022.12.14	1 YEAR	1,000,000.00		
				17,940,463.68	
Total					17,940,463.68

Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS

2022 Year

LKR

Note 5	Income Receivable		
	Receivable Fixed Deposit Interest	634,046.00	
	Receivable Complaints Fees	74,800.00	
Total			708,846.00

Note 6:	PROVISION OF GRATUITY			
Name	Opening Year	up to 2021	2022	Total
W.A.S.Priyadharshanee	2004	390,150.00	34,830.00	424,980.00
R.M.N.Rathnayake	2013	114,542.00	(114,542.00)	-
T.G.Fernando	2004	308,778.50	18,281.50	327,060.00
Total		813,470.50	(61,430.50)	752,040.00

Note 7:	ACCRUED EXPENSES		
	Accrued Audit Fees	432,000.00	
	Accrued Postal & Communication Charges	3,531.24	
	Accrued EPF Contribution Money	20,533.33	
	Accrued ETF Contribution Money	3,080.00	
	Q B	13,966.90	
	Accrued Gazette Printing Charges	56,637.50	
	Accrued Air Conditionning Charges	58,650.00	
	Accrued Stamp Fees	930.00	
Total			589,328.97

Note 8:	Income Received in Advance		
	Pre Advances for CPD	556,750.00	
	Others	501,500.00	
	Pre Advances for Licence Fees	7,395,111.99	
	Receivable	74,800.00	
	එකතුව		8,528,161.99

Note 9:	Fixed Deposit Interest		
FD No.	Interest	Interest Receivable	
85143581	40,479.45	6,502.69	
85143616	40,479.45	6,502.69	
85143810	40,479.45	6,502.69	
85144124	40,479.45	6,502.69	
85144216	40,479.45	6,502.69	
85144323	40,479.45	6,502.69	
85144357	17,135.39		
85144467	10,307.25		
85537997	10,839.70		
86795372	55,301.37	4,193.55	
87329641	17,324.73		
87805454 SURVEYORS DAY	55,423.28		
83986770	12,465.75		
85144265	40,479.45	6,502.69	
85144298	40,479.45	6,502.69	
87153136	50,000.00	46,815.48	
82652551	66,100.30	106,122.96	
82652638	66,100.30	106,122.96	
82652648	135,214.26	26,531.28	
82652661	135,214.26	26,531.28	
88130317	55,000.00	13,612.90	
88345281		54,112.90	
89850843		30,846.77	
89850793		30,846.77	
89850725		30,846.77	
90008749		11,881.72	
90008689		11,881.72	
Total	1,010,262.19	552,368.58	
			1,562,630.77

Ministry of Lands
Land Survey Council
NOTES TO THE FINANCIAL STATEMENTS
2022 Year

LKR

Note 10:		Other Income	
Publication Income		19,500.00	
Income from registering Complaints		88,500.00	
Fines for Inquiries		177,500.00	
Income received for delaying Licence Fees		243,350.00	
Interest for Distress Loans		10,921.86	
Other Income		220,457.99	
Claims for No pay leave		44,333.33	
Income from Service Charges		200.00	
Issuance of Information to General Public		24,614.00	
Total			829,377.18
Note 11:		Income from the Workshops	
Continuing Professional Development Programme 09		122,500.00	
Continuing Professional Development Programme 10		260,000.00	
Continuing Professional Development Programme 12		405,000.00	
Continuing Professional Development Programme 13		365,000.00	
Continuing Professional Development Programme 14		415,000.00	
Income from Continuing Professional Development Programmes conducted by SISL		102,950.00	
Income from Continuing Professional Development Programmes conducted by externalorgani		27,350.00	
Total			1,697,800.00
Note 12:		PERSONAL EMOLUMENTS	
Basic Salaries		1,052,840.00	
Cost of Living Allowance		202,800.00	
Trainees' Allowances		944,333.34	
EPF Contribution 12%		279,208.31	
ETF Contribution 3%		69,802.08	
Overdue Allowances		15,000.00	
Other		262,333.33	
Outstanding Salaries		14,698.05	
Total			2,841,015.11

Ministry of Lands Land Survey Council NOTES TO THE FINANCIAL STATEMENTS 2022 Year					LKR
Note 13:	Other Allowances				
Allowance for the Chairman			450,000.00		
Allowance for the Vice Chairman			360,000.00		
Allowance for the Secretary			159,525.00		
Allowance for the Accountant			142,845.00		
Allowance for the Audit and Management Committee			60,000.00		
Allowance for the Council			510,000.00		
Total					1,682,370.00
Note 14:	Travelling Expenses				
Meetings of the LSC			296,704.40		
Travelling Expenses - domestic			67,949.85		
Total					364,654.25
Note 15:	Maintenance of Plant, Machinery and Equipment				
Repairing of Air Conditioners			108,085.05		
Accounting Softwares			23,711.90		
Website			13,000.00		
Total					144,796.95
Note 16:	Other Expenses				
Notifications - Gazette Notifications			609,704.61		
Translation Fees			94,230.50		
Printing of Certificates			21,418.75		
Gratuity Expenses			6,698.00		
Publishing the Gazettes			56,637.50		
Printing of Smart Licence			72,700.00		
Interview conducted for the Post of Secretary			53,115.00		
Expenses for CPD Programmes			70,276.88		
Legal Fees			92,500.00		
Miscellaneous			3,330.00		
Total					1,080,611.24
Note 17:	Prior Year Adjustments to the Accumulated Fund				
Balance as at 01.01.2022					84,847,226
Stamp Fees	Reg. No. 20001059		380.00		
Late Charges for Licence	Reg. No. 20071660		10,000.00		
Late Charges for Licence	Reg. No. 19911357		500.00		
Late Charges for Licence	Reg. No. 19971400		2,750.00	13,630	
Balance after adjustment					84,833,596
8					

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 2022 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 2022 comprising the statement of financial position as at 31 December 2022 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, Survey Act, No. 17 of 2022 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 2022 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) Even though the value of the final stock was stated as Rs.383,348 in the financial statements of the year under review, in term of the inventory items stock report its value stood at Rs. 294,263. Thereby final stock was over calculated by Rs. 89,085.
- (b) In terms of the Paragraph 27 of the Sri Lanka Public Sector Accounting Standards 03, when a change in an accounting policy is applied retrospectively, the entity shall adjust the opening balance of each affected component of net assets/equity for the earliest period presented and the other comparative amounts disclosed for each prior period presented as if the new accounting policy had always been applied. Accordingly, when accrual basis had been adopted in calculation of fixed

deposit interest of the previous year by changing the accounting policy in the year under review, Rs. 153,581, which should have been added to the opening balance of the accumulated fund, had been accounted for as income of the year under review and thereby fixed deposit interest income had been overstated by Rs. 153,581.

- (c) In terms of the Paragraph 34 of the Sri Lanka Public Sector Accounting Standards 03, action had not been taken to make following disclosures in the financial statements when moving from cash accounting basis to accrual accounting basis with respect interest income of fixed deposits.
- Effect on the linear items presented in the financial statements which had been affected to the extent practicable pertaining to the current period and prior periods.
 - For the current period and each prior period presented, to the extent practicable, the amount of adjustment.
- (d) Even though the revenue receivable in the statement of financial position was stated as Rs. 627,169, it was stated as Rs. 708,846 in the note bearing no. 05 relating and therefore a difference of Rs. 81,677 was observed.
- (e) Rs. 121,240 had been paid on 24 March 2022 to an officer retired in February 2022. However, an amount equivalent to Rs. 114,542 had only been deducted from the Provisions for Gratuity Account. Thus, a difference of Rs. 6,698 was observed. Further, only Rs. 114,542 was stated as gratuity payments in the cash flow statement.
- (f) Due to the fact that license had not been issued to the applicants who applied for the license, the revenue from license brought forward from 31 December of the preceding year stood at Rs. 5,111,652 and the revenue brought forward from the year under review stood at Rs. 7,469,912. Between the said balances Rs. 1,879,710 remained unchanged in the two years and out of the said balance Rs. 1,356,600 was accounted as the license fee paid by 357 applicants in the preceding year seeking the license in the year under review. However, licenses had not been issued to them during the year under review also. Further, remaining balance of Rs. 523,110 had not been identified specifically as to whether for which it had been received.
- (g) Even though the license revenue was accounted as Rs. 7,469,912 in the revenue ledger account, the said revenue was stated as Rs. 7,395,112 under note 08 in the financial statements. Accordingly, a difference of Rs. 74,800 which had not been reconciled was observed.

- (h) Rs. 186,150, being a balance related to receipts brought forward from the previous year and not identified specifically, had been credited to the statement of financial performance as a revenue of the year under review.
- (i) In terms of Section 47(3) of the Survey Act, when a registered surveyor is guilty of a professional misconduct, all costs and expenses payable shall be recoverable as a debt due to the council. However, a sum of Rs. 5,908 to be recoverable pertaining to the amount incurred by the Council for publishing the name of the surveyor registered under no.19891607 in the Government Gazette whose registration was cancelled subsequently had not been recovered and further it was not disclosed in the financial statements as the debtor balance.
- (j) In terms of the Paragraph 36 of the Sri Lanka Public Sector Accounting Standards 08, a contingent liability shall be disclosed in the financial statements. However, the Council had not disclosed the Case bearing number CA/MISC/04/16 which had been filed by a surveyor in the Court of Appeal against cancelling his registration by the Council.

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 2022 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. I do not have anything to communicate so.

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 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 except for the matters described in the Section 1.2 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 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.

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.

<u>Reference to laws, rules and regulations</u>	<u>Observations</u>
(a) Section 9 (1) of the Inland Revenue Act, No. 24 of 2017	Even though only the institutions referred to in the Third Schedule of this Act shall be exempted from the payment of tax, the Council had not been categorized as an institution therein, the Council had not taken action to pay taxes.
(b) Section 23 (1) (a) of the Right to Information Act, No. 12 of 2016	An Information Officer had not been appointed.
(c) Public Enterprises Circular No. PED/01/2021 dated 16 November 2021 of the Secretary to the Treasury on the 'Guidelines on Corporate Governance for State Owned Enterprises'	
(i) Paragraph 6.6	Even though the draft annual report and accounts shall be submitted to the line Ministry and the Department of public Enterprises within 60 days after the end of the financial year with copies to the Auditor General, the annual accounts for the year under review ended on 31 December had been submitted to the Auditor General only on 25 April 2023. Even though the annual report of the Council in all three languages should be tabled in Parliament within 05 months after the end of the financial year, the annual reports of the Council relevant to the years 2015, 2016, 2017, 2018, 2019, 2020 and 2021 have not been submitted even by end of the year under review.
(d) Public Enterprises Circular No. PED/01/2021 dated 16 November 2021 of on the 'Guidelines on Corporate Governance for State Owned Enterprises'	

(i) Paragraph 2.3

Strategic Plan and Action Plan for the year under review have not been prepared.

(ii) Paragraph 4.2 (h)

Even though 04 Audit and Management Committee Meetings should have been held on quarterly basis for the year under review, only 03 meetings had been held.

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.

Powers, Functions and Duties

Observations

Survey Act, No. 17 of 2002
dated 04th October 2002

(a) Section 32 (1)

A Secretary to the Council who shall be appointed by the Council has not been appointed.

(b) Section 37 (g)

Even though it shall be a function of the Council to negotiate with the relevant authorities in foreign countries for the purpose of securing uniformity and reciprocity in the education, training and recognition for persons engaged in surveying, it has not been discharged as required.

(c) Section 38 (c)

Even though the Council has powers to appoint such officers and servants as may be necessary to carrying out the work of the Council, the permanent actual cadre available as at the 31 December of the year under review had been limited to one Management Service Officer and one Office Assistant. It is further observed that three other officers have been employed temporarily on contract basis. At the 239th Council meeting held on 03 January 2019, it had been decided to recruit 02 officers to carry out accounting work and to maintain public relations and the Department of

Management Services had approved 02 cadre positions for the post of Management Service Officer on 03 September 2020. However, action had not been taken to get approval for the scheme of recruitment with respect to the said post.

(d) Section 38 (g)

Even though the Council shall make rules in respect of the administration of the affairs of the Council, it had not been formulated.

(e) Section 46

The Council shall conduct inquiries against the professional misconducts of surveyors that have been reported to the Council. Of the 113, 143 and 176 complaints received by the Council in 2020, 2021 and the year under review respectively, 80 complaints of 2020, 104 complaints of 2021 and 134 complaints of the year under review had not been resolved.

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.

The Council convenes once in every month to conduct investigations into the complaints received from the general public which is one of the main tasks entrusted to the Council and no. of complaints taken into investigation ranges 4-10 at each meeting session. The salaries and wages accounted for 63 per cent of the total expenditure of the Council in the year under review. However, the Council has investigated only 42 complaints out of the total of 176 complaints received during the year and it stood at 24%.

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