



ஓய்வு மையம் சபாலை  
நில அளவைச்சபை  
Land Survey Council

**2013**

வார்டிகை வார்டலை  
ஆண்டறிக்கை

**ANNUAL REPORT**

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## **01 CHAIRMAN'S MESSAGE**

Land Survey Council,  
Surveyor General's Office,  
Kirula Road, Narahenpita,  
Colombo 05.

06-06-2014

With the goal of strengthening the professional environment focusing on quality professional surveying services in a competitive global marketplace, I am very pleased to inform that the Land Survey Council (LSC) was able to function successfully during the year 2013.

Register the Surveyors, Issue of an Annual Practicing License to registered Surveyors, give the information of registered Surveyors to the general public, maintain the professional discipline among registered surveyors, examine the complains of general public against registered surveyors and Conduct Continuous Professional Development (CPD) programmes to registered Surveyors are the main activities carried out by LSC according to the Survey Act no: 17 of 2002.

LSC has issued annual licenses to 1077 registered surveyors during the year 2013. Moreover, 36 inquiries were conducted and finalized by LSC for the complaints of general public against registered surveyors during the year 2013.

LSC made the keen interest in maintaining the professional discipline among the Registered Surveyors and their Continuous Professional Development (CPD) by conducting 11 CPD programs with the approval of LSC for Registered Licensed Surveyors during the year 2013. Enthusiasm displayed by Registered Licensed Surveyors to follow the CPD courses was remarkable.

I would like to thank the members of LSC, Actg. Secretary and the staff of LSC for their unstinted support rendered during the period under review for the smooth running of LSC.

P.M.P. Udayakantha  
Chairman

## **02. VISION AND MISSION**

### **Vision**

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

### **Mission**

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

### **03. THE FUNCTIONS OF THE LAND SURVEY COUNCIL AS GIVEN IN SECTION 37 OF THE SURVEY ACT NO: 17 OF 2002**

The Land Survey Council was established at No: 150, Surveyor General's Office (1<sup>st</sup> floor), Kirula Road, Colombo 05, in year 2003 according to the provisions stated in the Survey Act No: 17 of 2002.

The functions of the council's as given in section 37 of above act is 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 an Annual Practicing License and to issue such licenses to such Surveyors where the Council is satisfied that such Surveyors possess the knowledge and skill to practice 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 programs which provide for professional development by improving the knowledge and skills of persons practicing land surveying and who are required to obtain an Annual 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 Licenses;
- g. to negotiate and administer reciprocal arrangements with the relevant authorities in foreign countries for the purpose of securing uniformity and reciprocity in the education, training and recognition of persons engaged in land surveying;
- h. to co-ordinate with the Institutions engaged in education and training in land surveying and land information in Sri Lanka, for the maintenance of required educational standards;
- i. to co-ordinate with other relevant organizations in Sri Lanka in the maintenance of high professional standards.

#### **04. THE POWERS OF THE LAND SURVEY COUNCIL**

- 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. REPORT ON THE PERFORMANCE OF THE LAND SURVEY COUNCIL DURING THE YEAR 2013**

### **The Council Members as at 31<sup>st</sup> December, 2013 :**

- |       |                         |   |
|-------|-------------------------|---|
| i.    | Dr. K.Thavalingam       | - Chairman                                |
| ii.   | Mr. Nihal Gunawardana   | - Vice Chairman                           |
| iii.  | Mr. S.D.P.J. Dampegama  | - Member                                  |
| iv.   | Dr. K.R.M.U. Bandara    | - Member                                  |
| v.    | Mr. C.De S. Gunathilake | - Member                                  |
| vi.   | Mr. K.A.M. De Alwis     | - Member                                  |
| vii.  | Mr. D.D.Y. Abewardane   | - Member                                  |
| viii. | Miss.Thimali de Silva   | - Observer / Representative from Treasury |

### **The Council Members for the period under review are :**

- |       |  |                                    |
|-------|--|------------------------------------|
| i.    | Mr. S. M. W. Fernando (Chairman)                     | -03.02.2009 to 24-07-2013          |
| ii.   | Dr. K.Thavalingam (Vice Chairman)                    | 03.02.2009 to 24-07-2013           |
| iii.  | Dr. K.Thavalingam (Chairman)                         | 25.07.2013 to period under review  |
| iv.   | Mr. K.W.N.D. Karunaratne (Vice Chairman)             | -25.07.2013 to 02.12.2013          |
| v.    | Mr. Nihal Gunawardane (Vice Chairman)                | -03.12.2013 to period under review |
| vi.   | Mr. W.A.S. Wickramarachchi (Member)                  | -19.07.2011 to 24.07.2013          |
| vii.  | Mr. S.D.P.J. Dampegama (Member)                      | -25.07.2013 to period under review |
| viii. | Dr. K.R.M.U. Bandara (Member)                        | -01.01.2012 to period under review |
| ix.   | Mr. C.De S. Gunathilake (Member)                     | -01.01.2012 to period under review |
| x.    | Mr. K.A.M. De Alwis (Member)                         | -01.01.2012 to period under review |
| xi.   | Mr. Gerald A.de Silva (Member)                       | -01.01.2012 to 28.09.2013          |
| xii.  | Mr. D.D.Y. Abewardane (Member)                       | -25.10.2013 to period under review |
| xiii. | Miss.Thimali de Silva (Representative from Treasury) | -27.09.2010 to period under review |

### **The attendance of the Council Meetings was as follows:-**

- |      |                            |                                |             |
|------|----------------------------|--------------------------------|-------------|
| i    | Mr. S. M. W. Fernando      | - Chairman                     | 11 Meetings |
| ii   | Dr. K.Thavalingam          | - Vice Chairman                | 11 Meetings |
| iii  | Dr. K.Thavalingam          | - Chairman                     | 05 Meetings |
| iv   | Mr. K.W.N.D. Karunaratne   | - Vice Chairman                | 04 Meetings |
| v    | Mr. Nihal Gunawardana      | - Vice Chairman                | 01 Meeting  |
| vi   | Mr. W.A.S. Wickramarachchi | - Member                       | 10 Meetings |
| vii  | Mr. S.D.P.J. Dampegama     | - Member                       | 05 Meetings |
| viii | Dr. K.R.M.U. Bandara       | - Member                       | 16 Meetings |
| ix   | Mr. C.De S. Gunathilake    | - Member                       | 14 Meetings |
| x    | Mr. K.A.M. De Alwis        | - Member                       | 16 Meetings |
| xi   | Mr. Gerald A.de Silva      | - Member                       | 09 Meetings |
| xii  | Mr. D.D.Y. Abeywardane     | - Member                       | --          |
| xiii | Miss.Thimali de Silva      | - Representative from Treasury | 13 Meetings |

## **06. LAND SURVEY COUNCIL STAFF**

1. Mr. G.D.S.K.Gunaratne  
Actg. Secretary - From 01-01-2009 to date
2. Mr. Ranjith Mahakumbura  
Accountant (on part time basis) - From 01-03-2008 to date
3. Miss. W.A.S.Priyadarshani  
Computer Application Assistant cum clerk - From 24-05-2004 to-date
4. Mr. P.C. Liyanage  
Computer Application Assistant cum clerk - From 16-03-2012 to 28-02-2013
5. Mrs. R.M.N. Ratnayake  
Computer Application Assistant cum clerk - From 18-03-2013 to date
6. Mr. T.G.Fernando  
Office Aide - From 15-07-2004 to-date

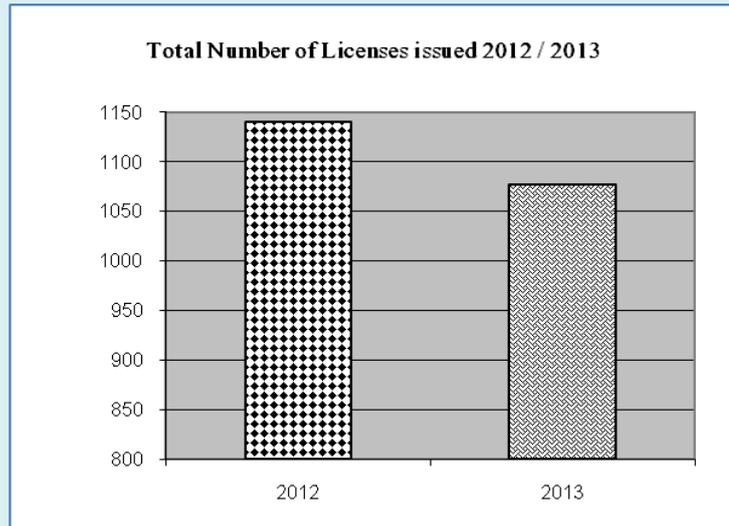
## **07. ACTIVITIES**

### **REGISTRATION:**

61 new Surveyors have been registered during the period under review and the total number of registered surveyors as at 31.12.2013 was 1975. Registration Certificates have been issued to these surveyors.

### **ANNUAL PRACTICING LICENSE:**

During the period under review, 1077 registered surveyors obtained Annual Practising Licenses., As per honorable Minister of Land and Land Development's approval, during the year 2012, private practicing for government surveyors was allowed by LSC. However, issuing licenses was suspended for the government surveyors who obtained the license according to the court order issued from the Colombo District Court. Hence, it can be seen, the total number of licenses issued in 2013 was decreased relative to year 2012.



The names with initials, Registration Nos. and NIC Nos. of the Registered Surveyors, who obtained annual practicing licenses up to 31<sup>st</sup> January, 2013 were duly published in the Government Gazette No. 1804 dated 28<sup>th</sup> March, 2013.

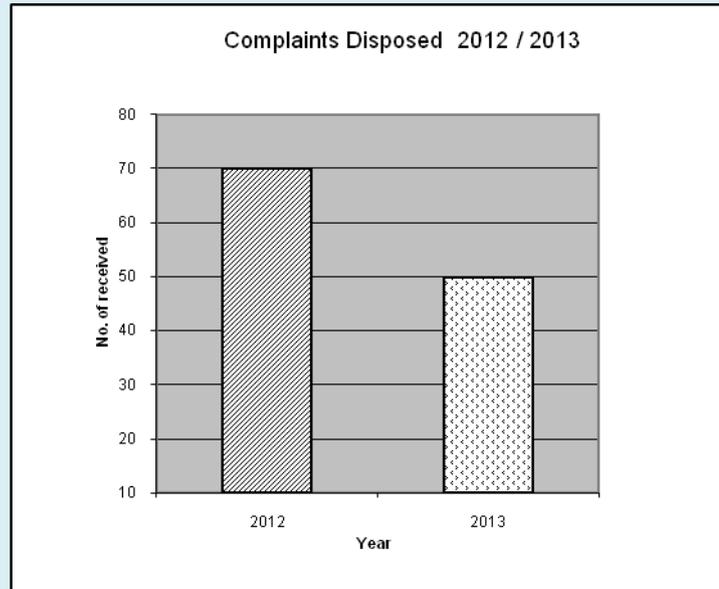
Particulars of all Licensed Surveyors - Registration Nos, Names with initials, Full Names, NIC Nos, District Name , Addresses, Telephone Nos, Number of the annual practicing license, Validity Period of the License - have been included in the Website: [www.survey.gov.lk](http://www.survey.gov.lk). The information therein is being updated once in every three months period.

### **INFORMATION TO GENERAL PUBLIC**

Members of the public, being aware of the services rendered by Land Survey Council continuously seek the support in getting the information of Registered Licensed Surveyors, living or dead, to obtain the original survey plan copies prepared by the Licensed Surveyors dating back to around hundred years. With the view of providing such information promptly, action has been taken to create a database to incorporate information in which the relevant personal addresses, registration numbers, and license numbers of Registered Licensed Surveyors. This is being updated including the contact numbers available so that general public could have access to contact the persons who might be helpful to obtain the original plan copies prepared by licensed surveyors prior to 2004. Nevertheless, LSC is not complacent regarding these services, since it still could not help them to obtain old plans in a systematic way. During the period under review there were 134 such inquiries.

## COMPLAINTS RECEIVED BY THE LAND SURVEY COUNCIL FROM THE PUBLIC

### Total Number of Complaints Disposed



18 complaints were brought forward from year 2012 and 56 complaints were received from the public during the year 2013 against Licensed Surveyors who have been alleged to have been engaged in professional misconduct. Land Survey Council conducted 11 preliminary investigations and then, if necessary, followed by formal inquiries as decided by the Land Survey Council (LSC). During the period under review 25 formal inquiries were held. During 2013, LSC was able to conclude action on 50 such complaints and only 24 cases were pending at the end of the year.

However, LSC was not able to provide relief to some of the complaints since, some complaints were not falling within the purview of Land Survey Council, some cases are regarding surveys carried out by court commissioner on court order, some complaints are having court cases and some complainants could not prove their charges due to insufficient evidence.

Out of the formal Inquiries conducted by the Council, only 05 Registered Surveyors were found to have been engaged in professional misconduct and information on them had been published in the Gazette of the Democratic Socialist Republic of Sri Lanka as follows:

Case	Reg. No:	Surveyor's Name	Period of License Suspended
LSC/5/572	19920616	Pincha Hewage Mahinda Lal Premachandra	From 2013-04-01 to 2013-06-30
LSC/5/564	20040849	Sattambirallalage Don Joshap Gamini Daya Arsakularatne	From 2013-06-01 to 2014-05-31
LSC/5/591	19900996	Perumbadage Indrani Mallika	From 2013-09-01 to 2013-11-30
LSC/5/534	19941060	Kalidasa Yna Samraja Kandanadan Wicknaraja	From 2013-09-01 to 2013-11-30
LSC/5/605	19830290	Tuvan Noor Singa Laxana	From 2014-01-01 to 2014-12-31

## **08. EDUCATION AND TRAINING**

### **CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) COURSES**

Continuous Professional Development (CPD) is a vital component of Land Surveying. Being aware of this, LSC has encouraged Registered Licensed Surveyors to follow training courses/workshops to be in par with present developments in new technologies introduced in the field of Land Surveying by Survey professionals.

#### **CPD courses conducted by the Survey Department of Sri Lanka, Survey Institute of Sri Lanka (SISL) and other District Licensed Surveyors' Associations**

LSC is pleased to note that four institutions; the Survey Department of Sri Lanka, the Survey Institute of Sri Lanka (SISL) and District Licensed Surveyors' Associations (Gampaha & Kandy) have taken keen interest to conduct CPD courses to Registered Surveyors / Registered Licensed Surveyors with the view of having continuous professional development and Land Survey Council has accepted those courses as CPD courses.

#### **Workshop for the surveyors who obtained licences for the first time**

Land Survey Council initiated yet another workshop on 28<sup>th</sup> June 2013 for the benefit of those who obtained annual practising licenses for the first time and embark on the life-time journey of being a professional surveyor engaged in Land Surveying armed with a practicing license from Land Survey Council. Resource persons who were eminent registered surveyors with wide experience and proven capabilities were selected to enlighten the registered surveyors.

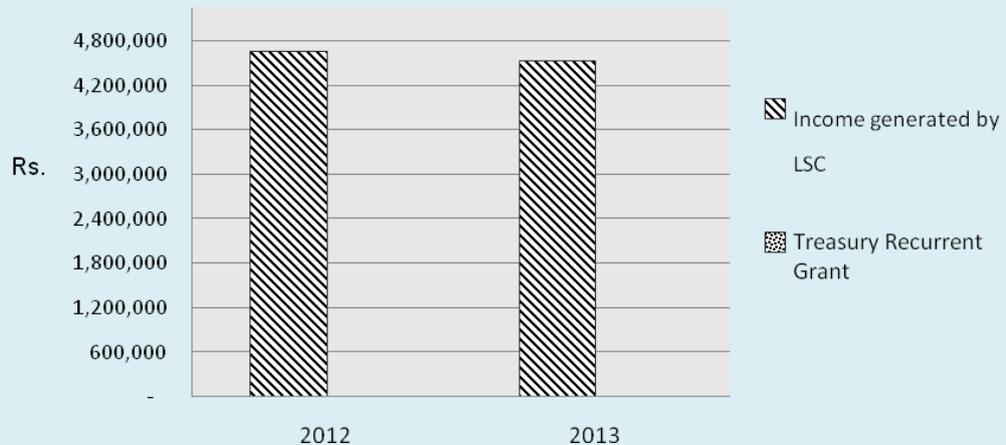
#### **Summary of CPD courses conducted**

	<b>Name of the Institute</b>	<b>Name of the CPD course</b>	<b>Date conducted</b>
1.	Surveyors' Institute of Sri Lanka	Engineering & Construction Surveys, Condominium Surveys	2013-02-22
2.	Land Survey Council	Technical Workshop	2013-03-06
3.	Surveyors' Institute of Sri Lanka	Condominium Surveys, Coordinate Systems and Transformations	2013-03-13
4.	Survey Department of Sri Lanka	Workshop	2013-04-19
5.	Gampaha District Licensed Surveyors' Association	Condominium Law and Survey Profession	2013-05-21
6.	Surveyors' Institute of Sri Lanka	Title Registration Surveys and Subsequent Surveys under Bimsaviya Programme	2013-06-07
7.	Land Survey Council	Orientation Course	2013-06-28

8.	Surveyors' Institute of Sri Lanka	Technical session on the theme; "Professional Surveyor is the pioneer of the national development"	2013-08-02
9.	Kandy District Licensed Surveyors' Association	Land Law and Property Valuation	2013-09-29
10.	Land Survey Council	Technical Session	2013-11-11
11.	Land Survey Council	Distance Education Workshop	Year 2013

## 09. REVIEW OF FINANCIAL OPERATIONS

Total Revenue - 2012 / 2013



The above chart depicts total revenue of the Land Survey Council amounting to a sum of Rs.4,583,594.00 compared to revenue generated amounting to a sum of Rs. 4,660,100.00 during the preceding year. Since the issuing of licenses for Government Surveyors were suspended due to a court order, it can be seen, the total revenue in 2013 was decreased relative to year 2012.

The expenditure of the Council during the period was amounting to a sum of Rs. 3,532,281.00 resulting a surplus of Rs. 1,051,313.00.

No funds were provided by the Treasury for year 2013 as well as years 2010, 2011, and 2012. There was Rs. 238,053.00 capital expenditure in 2013.

## **10. FUNDS AND FINANCIAL MANAGEMENT**

The income for the LSC was mainly-collecting fees from annual practising licenses, conducting CPD courses and enforcing the errant registered Surveyors to pay the cost incurred for conducting formal inquiries.

A sum of Rs. 9,824,461.00 is in a number of Fixed Deposits with the Bank of Ceylon as at 31-12-2013.

**11.**

**Final Accounts  
For the year 2013**

**Ministry of Land and Land Development**  
**Land Survey Council**

**Statement of Financial Position**  
**as at 31st December 2013**

Description	Notes	2013		2012	
		Rs.	Rs.	Rs.	Rs.
<b>ASSETS</b>					
<b><u>Current assets</u></b>					
Cash and cash equivalents	1	8,518,410		7,789,377	
Receivables	2	189,376		101,363	
Distress Loans		292,527		395,051	
Festival Advance		2,000	9,002,313	2,000	8,287,791
<b><u>Non-current assets</u></b>					
Fixed Deposit	3	1,325,249		1,177,999	
Plant Machinery and Equipment	4	523,610		412,861	
			1,848,859		1,590,860
<b>Total assets</b>			10,851,172		9,878,651
<b>LIABILITIES</b>					
<b><u>Current liabilities</u></b>					
Licence fee received in advance		2,481,275		254,650	
Payables		248,000		250,250	
Accrued Expenditure	5	279,536		295,703	3,087,603
<b><u>Non-current liabilities</u></b>					
			-		-
<b>Total liabilities</b>			3,008,811		3,087,603
<b>Net Assets</b>			<b>7,842,361</b>		<b>6,791,048</b>
<b>NET ASSETS/EQUITY</b>					
<b><u>Capital contributed by</u></b>					
General Treasury		1,043,030		1,043,030	
Accumulated Fund		5,748,018		4,318,445	
Surplus / (Deficit)		1,051,313		142,957	
<b>Total Net Assets/Equity</b>			<b>7,842,361</b>		<b>6,791,048</b>

S.M.P.P. Sangakkara  
Vice Chairman  
Land Survey Council

P.M.P. Udayakantha  
Chairman  
Land Survey Council

**Land Survey Council**

**Statement of Financial Performance  
for the year ended 31st December 2013**

Description	Notes	2013		2012	
		Rs.	Rs.	Rs.	Rs.
<b>REVENUE</b>					
License Fees		2,636,150		3,314,530	
Registration Fees		272,500		199,500	
Other Income	6	1,674,944		1,146,070	
<b>TOTAL REVENUE</b>			4,583,594		4,660,100
<b>EXPENSES</b>					
<b><u>PERSONAL EMOLUMENTS</u></b>					
Salaries and Wages	7	808,897		802,122	
Overtime and Holiday Payments		11,092		-	
Other Allowances	8	1,065,266	(1,885,255)	1,003,329	(1,805,451)
<b><u>TRAVELING EXPENSES</u></b>					
Domestic			(6,372)		(8,532)
<b><u>SUPPLIES</u></b>					
Stationery and Office Requisites		102,656		131,364	
Refresh for Meeting		51,830	(154,486)	41,119	(172,483)
<b><u>MAINTENANCE EXPENDITURE</u></b>					
Plant, Machinery and Equipment			(21,280)		(9,500)
<b><u>SERVICES</u></b>					
Postal and Communication		127,957		108,976	
Electricity and Water	9	78,734		78,734	
Others	10	1,130,893	(1,337,584)	956,818	(1,144,528)
Depreciation			(127,304)		(90,033)
<b>TOTAL EXPENSES</b>			(3,532,281)		(3,230,527)
<b>SURPLUS / (DEFICIT) FOR THE PERIOD</b>			<b>1,051,313</b>		<b>1,429,573</b>

S.M.P.P. Sangakkara  
Vice Chairman  
Land Survey Council

P.M.P. Udayakantha  
Chairman  
Land Survey Council

## Land Survey Council

### Statement of Changes in Net Assets/ Equity for the year ended December 31, 2013

Description	Capital Grant	Accumulated surpluses/ Deficits	Total
Balance as at 31st December 2012	1,043,030	5,748,018	6,791,048
Suplus/(Deficit) for the period		1,051,313	1,051,313
Balance at December 31,2013	1,043,030	6,799,331	7,842,361

S.M.P.P. Sangakkara  
Vice Chairman  
Land Survey Council

P.M.P. Udayakantha  
Chairman  
Land Survey Council

**Ministry of Land and Land Development  
Land Survey Council**

**Cash Flow Statement  
for the year ended 31st December 2013**

Description	Notes	2013		2012	
		Rs.	Rs.	Rs.	Rs.
<b><u>Cash flows from operating activities</u></b>					
Surplus/(Deficit)		1,051,313		1,429,573	
<b><u>Non cash movements</u></b>					
Depreciation		127,304		90,033	
Fixed Deposit Interest		(894,288)		(732,907)	
(Increase)/Decrease in Distress Loan		102,524		(132,931)	
(Increase)/Decrease Receivables		(88,013)		65,154	
(Increase)/Decrease Payables		(2,250)		46,250	
Increase/(Decrease) in Licence Fee received in Advance		(60,375)		(51,780)	
Increase/(Decrease) Accrued Expenditure		(16,167)		122,960	
<b>Net cash flows from operating activities</b>			220,048		836,352
<b><u>Cash flows from investing activities</u></b>					
Fixed Deposit		(147,250)		115,729	
Fixed Deposits Interest		894,288		732,907	
Purchase of Fixed Assets		(238,053)		(85,000)	
<b>Net cash flows from investing activities</b>			508,985		763,636
<b><u>Cash flows from financing activities</u></b>					
-					(25,760)
Net Increase/decrease) in cash and cash equivalents			729,033		1,574,228
Cash and cash equivalents at beginning of period			7,789,377		6,215,149
Cash and cash equivalents at end of period	1		8,518,410		7,789,377

S.M.P.P. Sangakkara  
Vice Chairman  
Land Survey Council

P.M.P. Udayakantha  
Chairman  
Land Survey Council

**Ministry of Land and Land Development  
Land Survey Council**

**1 Cash and cash equivalents**

Cash in hand					3,081
Cash at bank					16,117
<u>Fixed Deposits</u>					
S/No.	Bank	Period	Account No.	Value	
1	Bank of Ceylon, Narahenpita	3 Months	7256887	2,000,000	
2	Bank of Ceylon, Narahenpita	3 Months	70070797	2,064,001	
3	Bank of Ceylon, Narahenpita	3 Months	74176142	1,635,211	
5	Bank of Ceylon, Narahenpita	3 Months	75333664	1,000,000	
6	Bank of Ceylon, Narahenpita	3 Months	75333588	500,000	
4	Bank of Ceylon, Narahenpita	3 Months	75028364	700,000	
7	Bank of Ceylon, Narahenpita	7 days	75410060	300,000	
8	Bank of Ceylon, Narahenpita	7 days	75410146	300,000	
					8,499,212
					<u>8,518,410</u>

**2 Receivables**

Fixed Deposit Interest	137,308	
Surcharge for P.C.Liyanage	22,068	
Surcharge for suspended licence	30,000	
		<u>189,379</u>

**3 Fixed Deposits**

S/No.	Bank	Account No.	Value
1	Bank of Ceylon, Narahenpita	1 year	1,325,249
			<u>1,325,249</u>

**Ministry of Land and Land Development  
Land Survey Council**

**4 - Plant, Machinery and Equipment**

<b>Item</b>	<b>Balance as at 01.01.2013 Rs.</b>	<b>Purchases during the year Rs.</b>	<b>Total Rs.</b>	<b>Depreciation %</b>	<b>Annual depreciation Rs.</b>	<b>Net value as at 31.12.2013</b>
Machinery	129,449	-	129,449	20	25,890	<b>103,559</b>
Furniture	165,601	-	165,601	10	16,560	<b>149,041</b>
Computer	106,839	127248	234,087	25	58,522	<b>175,565</b>
Office Equipment	10,972	28553	39,525	25	9,882	<b>29,643</b>
LSC Name Board	-	82252	82252	20	16450	<b>65802</b>
<b>Total</b>	<b>412,861</b>	<b>238,053</b>	<b>650,914</b>		<b>127,304</b>	<b>523,610</b>

**5 Accrued Expenditure**

S/No.	Expenditure	Rs.
1	Salaries and Wages	9,000
2	Council Members' Allowances	72,670
3	Telephone	3,516
4	Telecommunication and Postal Charges	1,170
5	Overtime	4,350
6	Audit fee	190,000
<b>Total</b>		<b>279,536</b>

**6 Other Income**

Issuing Information	23,800
Work shop	696,570
Interest for Fixed Deposits	889,739
Loan Interest	12,767
P.C.Liyanage	22,068
Surcharges for suspended licence	30,000
	<b><u>1,674,944</u></b>

**7 Salaries and Wages**

Salaries and Wages	670,897
EPF Contribution	110,400
ETF Contribution	27,600
	<b><u>808,897</u></b>

**8 Other Allowances**

Cost of Living Allowance	233,981
Special Allowance	102,374
Chairman's Allowance	300,000
Vice Chairman's Allowance	244,516
Allowance for Act. Secretary	115,590
Accountant's Allowance	68,805
	<b><u>1,065,266</u></b>

**SUPPLIES****9 Electricity and Water**

Electricity	74,534
Water	4,200
	<b><u>78,734</u></b>

**10 Other**

Council Members' Allowances	446,438
Audit Committee Members' Allowances	112,000
Audit Fees	96,400
Advertisements	89,201
Miscellenios	98,594
Workshop Expenses	266,510
Staff Training	21,750
	<b><u>1,130,893</u></b>

**Ministry of Land and Land Development  
Land Survey Council**

**GENERAL ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2013**

**1. GENERAL ACCOUNTING POLICIES**

1.1. Basis of Preparation

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

1.2. The Financial statements are prepared by accrued basis.

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

**2. ASSETS BASES OF THEIR VALUATION**

2.1. Fixed assets are stated at written down value.

2.2. Depreciation

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

<u>Type of assets</u>	<u>%</u>
Machinery	20
Furniture	10
Computer	25
Office Equipments	25
Name Board	20



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கணக்காய்வாளர் தலைமை அறிபதி திணைக்களம்  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය  
எனது இல.  
My No.

LP/F/LSC/01/13/05

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

15 October 2014

The Chairman  
Land Survey Council



**Report of the Auditor General on the Financial Statements of the Land Survey Council for the year ended 31 December 2013 in terms of Section 14 (2) (c) of the Finance Act ,No. 38 of 1971**

The audit of financial statements of the Land Survey Council for the year ended 31 December 2013, comprising the statement of financial position as at 31 December 2013 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13 (1) of the Finance Act, No. 38 of 1971 and Section 57 (2) of the Land Survey Act, No.17 of 2002. My comments and observations which I consider should be published with the annual report of the Council in terms of Section 14(2)(c) of the Finance Act, No. 38 of 1971 appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was issued to the Chairman of the Council on 09 June 2014.

**1.2 Management's Responsibility for the Financial Statements**

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





### 1.3 Auditor's Responsibility

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My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards in consistent with International Standards of Supreme Audit Institutions (ISS A1 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Sub-section (3) and (4) of Section 13 of the Financial Act, No.38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

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



## **2. Financial Statements**

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### **2.1 Opinion**

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In my opinion, the financial statements give a true and fair view of the financial position of the Land Survey Council as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### **2.2 Comments on Financial Statements**

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#### **2.2.1 Accounts Receivable and Payable**

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A sum of Rs.117,600 due from an officer who had been recruited in the year 2012 and left the service in the year under review had not been recovered.

## **3. Financial Review**

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### **3.1 Financial Results**

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According to the income statement presented, the operation of the Council for the year under review had resulted in a surplus of Rs.1, 051,313 as compared with the surplus of Rs.1,429,573 for the preceding year thus indicating a decrease of Rs.378,260 in the financial results. Decrease of annual License fee income by Rs.678,380 in the year under review as compared with the preceding year had been the direct reason for the decrease.

## **4. Operating Review**

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### **4.1 Performance**

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The following observations are made in respect of the progress of fulfilling the functions stated in the Survey Act, No. 17 of 2002.



- (a) Out of the total complaints of 88 to be resolved during the previous year 70 complaints or 80 percent had been resolved. Out of the 74 complaints to be resolved during the year under review, including the unresolved complaints in the previous year, only 50 complaints or 68 percent had been resolved. It was observed that even a single complaint had not been resolved in certain months.
  
- (b) The promotion of professional development programmes for the improvement of surveying profession is a key function of the Council. According to the action plan it was targeted to conduct 5 development programs but only 3 programs had been conducted during the year under review. However, it was stated in the performance report that 11 programs had been conducted including the programs conducted by other institutions. Although a sum of Rs.696,570 had been collected from the licensed surveyors during the year under review for the professional development programs , only a some of Rs.266,510 or 38 percent had been utilized during the year under review. Utilization of money during the years 2011 and 2012 had been 49 percent and 41 percent respectively. Accordingly, it was observed that due attention had not been paid in this connection.

#### **4.2 Uneconomic Transactions**

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As 2 fixed deposits valued at Rs. 1.5 million had been encashed before the maturity, the Council had deprived of an interest of Rs. 44,712.

#### **4.3 Operating Inefficiencies**

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Although a complaint had been lodged in the year 2008, action had not been taken to resolve it even after a lapse of over 5 years up to 30 May 2014.



## 5. Accountability and Good Governance

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### 5.1 Budgetary Control

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Due to the following matters, it was observed that the budget had not been made use of as an efficient instrument of management control.

- (a) Even though it was estimated at Rs.355,000 for other expenses, the actual expenditure was Rs. 1,130,893 thus representing 318 percent increase over the estimated expenses.
- (b) Earnings of 1,393 percent from the estimated revenue through the professional development programs had been generated. Action had not been taken to make appropriate adjustments at the time of presenting the budget estimates to the Council by paying attention to such matters come under the primary objectives.

### 5.2 Observations on the Unresolved Audit Paragraphs

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According to the Section 13.3 of Chapter 11 of the Establishments Code of the Democratic Socialist Republic of Sri Lanka and the letter No. DMS/E/35/4/391 dated 06 January 2009 of the Director General of the Department of Management Services the post of the Secretary to the Council had been vacant since January 2009 and the approval had been given to recruit an officer who has the required qualifications as an Acting Secretary until an officer was recruited on permanent basis. Accordingly, an officer in the Survey Department had been appointed to act in the post of Secretary to the Council. Although the Committee on Public Enterprises held on 05 July 2012 had directed to recruit a permanent Secretary it was observed that action had not been taken to fill that vacancy even up to 30 May 2014.



### 5.3 Fulfillment of Environmental and Social Responsibility

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The following observations are made.

- (a) An audit examination revealed that a surveyor who had registered in the Council had prepared copies of plans by using 2 names and as a result it was also observed in audit that the complaints lodged in the name stated in the plan were being rejected.
- (b) According to the Section 12 (1) of the Survey Act, No. 17 of 2002 and the circular No. LSE/CIR/02/2006 dated 02 April 2006, a certified copy of a plan or a map prepared for the transfer of the ownership of a plot of land or to change the boundaries should be deposited in the relevant District Survey Offices within 30 days from the date of certification of these plans by all licensed surveyors. However, action had not been taken accordingly up to the date of audit on 15 May 2014.

### 6. Systems and Controls

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

- (a) Accounting
- (b) Cash handling and Banking
- (c) Resolution of complaints about misconduct

**H.A.S. Samaraweera**  
**Auditor General**