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The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 2,163 – 2020 පෙබරවාරි මස 14 වැනි සිකුරාදා – 2020.02.14
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(Published by Authority)

PART I: SECTION (I) – GENERAL

(Separate paging is given to each language of every Part in order that it may be filed separately)

	PAGE		PAGE
Proclamations, &c., by the President ...	—	Government Notifications ...	—
Appointments, &c., by the President ...	—	Price Control Orders ...	—
Appointments, &c., by the Cabinet of Ministers ...	—	Central Bank of Sri Lanka Notices... ..	—
Appointments, &c., by the Public Service Commission ...	—	Accounts of the Government of Sri Lanka ...	—
Appointments, &c., by the Judicial Service Commission ...	—	Revenue and Expenditure Returns... ..	172
Other Appointments, &c.	172	Miscellaneous Departmental Notices ...	177
Appointments, &c., of Registrars	—	Notice to Mariners	—
		“Excise Ordinance” Notices	—

Note.– (i) Finance (Amendment) Bill was published as a supplement to the Part II of the *Gazette of the Democratic Socialist Republic of Sri Lanka* of February 07, 2020.

(ii) Value Added Tax (Amendment) Bill was published as a supplement to the Part II of the *Gazette of the Democratic Socialist Republic of Sri Lanka* of February 07, 2020.

IMPORTANT NOTICE REGARDING ACCEPTANCE OF NOTICES FOR PUBLICATION IN THE WEEKLY “GAZETTE”

ATTENTION is drawn to the Notification appearing in the 1st week of every month, regarding the latest dates and times of acceptance of Notices for publication in the weekly *Gazettes*, at the end of every weekly *Gazette* of Democratic Socialist Republic of Sri Lanka.

All notices to be published in the weekly *Gazettes* shall close at 12.00 noon of each Friday, two weeks before the date of publication. All Government Departments, Corporations, Boards, etc. are hereby advised that Notifications fixing closing dates and times of applications in respect of Post-Vacancies, Examinations, Tender Notices and dates and times of Auction Sales, etc. should be prepared by giving adequate time both from the date of despatch of notices to Govt. Press and from the date of publication, thereby enabling those interested in the contents of such notices to actively and positively participate please note that inquiries and complaints made in respect of corrections pertaining to notification will not be entertained after **three months** from the date of publication.

All Notices to be published in the weekly *Gazette* should reach Government Press two weeks before the date of publication *i.e.* Notices for publication in the weekly *Gazette* of 06th March, 2020 should reach Government Press on or before 12.00 noon on 20th February, 2020.

Electronic Transactions Act, No. 19 of 2006 - Section 9

“Where any Act or Enactment provides that any proclamation, rule, regulation, order, by-law, notification or other matter shall be published in the *Gazette*, then such requirement shall be deemed to have been satisfied if such rule, regulation, order, by-law, notification or other matter is published in an electronic form of the *Gazette*.”

GANGANI LIYANAGE,
Government Printer.

Department of Govt. Printing,
Colombo 08,
01st January, 2019.



This Gazette can be downloaded from www.documents.gov.lk

Other Appointments, &c.

No. 69 of 2020

MINISTRY OF LANDS AND LAND DEVELOPMENT

Appointment of Members to Land Survey Council

UNDER THE PROVISIONS OF SECTION 27 OF SURVEY ACT, NO. 17 OF 2002

BY virtue of the powers vested in me under Section 27 (a) of the Survey Act, No. 17 of 2002, I, the Minister of Lands and Land Development do hereby amend the Notification published in the *Gazette* No. 2, 121 dated 26.04.2019 appointing the members to the Land Survey Council, effective from 01.02.2020 as follows:-

(a) Ex - Officio Members

- I. Ambawala Liyanage Shyamalie Chitrleka Perera - Additional Surveyor General - Vice Chairman
Effective from 01.02.2020, as long as she remains in the post of Additional Surveyor General.

S. M. CHANDRASENA,
Minister of Lands and Land Development.

On the 29th day of January, 2020,
At Colombo.

02-285

Revenue and Expenditure Returns

EASTERN UNIVERSITY, SRI LANKA

Statement of Financial Performance (Consolidated) For The Year Ended 31st December 2018

Operating Revenue	2018 Rs.	2017 Rs.
Recurrent Grant	1,477,100,000	1,193,688,000
Net Income / (Loss) from other Activities	1,070,359	1,013,263
Other Income	20,860,194	44,209,662
	<u>1,499,030,553</u>	<u>1,238,910,925</u>
Financial Assistance to Students	187,037,900	92,233,400
	1,686,068,453	1,331,144,325
Operating Expenses		
Personal Emoluments	1,107,373,273	899,303,660
Travelling Expenses	4,473,476	4,160,717
Supplies & Consumables	43,369,666	45,693,665
Minor Repairs & Maintenance	26,834,397	25,262,342
Contractual Services	221,955,061	234,397,626
Research & Development	471,567	1,124,784
Depreciation & Amortization Expenses	375,764,645	313,865,444

	2018 Rs.	2017 Rs.
Other Operating Expenses	64,352,310	49,917,967
Total Operating Expenses	1,844,594,395	1,573,726,204
Surplus / (Deficit) from Operating Activities	(345,563,842)	(334,815,279)
Financial Assistance to Students	187,037,900	92,233,400
Surplus / (Deficit) from Total Activities	(345,563,842)	(334,815,279)
Extra Ordinary Items	-	-
(Write off and Other Adjustments)	(27,968)	231,947
Net Surplus / (Deficit) for The Period Transferred to General Reserve	(345,591,810)	(335,047,226)

**Statement of Financial Position (Consolidated)
As at 31st December, 2018**

Assets	2018 Rs.	2017 Rs.
Non-Current Assets		
Property, Plant & Equipment	4,573,504,638	4,290,663,417
Intangible Assets	43,645,531	41,404,286
Investment (L. T)	7,451,355	6,894,067
Capital Work in Progress	524,761,553	471,144,490
	5,149,363,077	4,810,106,260
	-	-
Current Assets		
Inventories	9,661,200	11,163,371
Trade & Other Receivables	631,106,584	636,998,692
Investment (S.T)	84,563,384	77,846,265
Cash & Cash Equivalents	364,139,196	202,013,187
	1,089,470,364	928,021,514
Total Assets	6,238,833,441	5,738,127,774
Liabilities		
Current Liabilities		
Payables	254,248,051	286,616,358
Accrued Expenses	40,214,472	50,227,388
Lease Obligation (Short Term)	5,107,034	4,604,282
	299,569,557	341,448,029
Non-current Liabilities		
Payables	6,799,397	5,612,573
Lease Obligation (Long Term)	12,209,160	17,286,143

	2018 Rs.	2017 Rs.
Provision for Gratuity	215,973,769	170,809,693
Restricted Fund	91,765,658	76,717,649
Gift & Donation	6,342,684	8,888,765
Other Grant	<u>884,691,301</u>	<u>756,285,640</u>
	1,217,781,969	1,035,600,462
Total Liabilities	1,517,351,526	1,377,048,490
Total Net Assets		
Accumulated Fund (Capital Grant)	6,388,598,617	5,692,915,886
Obligation Reserve	184,705,820	188,269,504
General Reserve	(1,953,331,229)	(1,606,717,226)
Capital Reserve	<u>101,508,707</u>	<u>86,611,119</u>
Total Net Assets/Equity		4,361,079,284
	4,721,481,915	
Total Liabilities/Equity (Total Fund Employed)	<u>6,238,833,441</u>	<u>5,738,127,774</u>

These financial statements have been prepared and presented in compliance with Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka and in terms of Sections 106 (i) and 107 (ii) (b) of the Universities Act, No. 16 of 1978 and Section 13 (6) of the Finance Act, No. 38 of 1971.

Prof. F. C. RAGEL,
Accounting Officer,
Vice Chancellor.

A. PAHIRATHAN,
Assistant Accounting Officer,
Registrar.

M. M. M. FAREEZ,
Bursar

EASTERN UNIVERSITY, SRI LANKA

Statement of Cash Flows (Consolidated) For The Year Ended 31st December 2018

	2018 Rs.	2017 Rs.
Cash Flows from Operating Activities		
Surplus / Deficit from Ordinary Activities	(345,591,810)	(335,047,226)
Non- cash Movements		
Depreciation	381,815,116	331,617,567
Amortization	(55,868,384)	(53,557,584)
Prior period adjustments	48,167	(631,544)
Profit on disposible of Assets	(423,356)	
Provision for Gratuity	49,817,914	35,805,460

	2018 Rs.	2017 Rs.
Finance Cost on Lease Vehicles	3,137,761	2,548,695
Interest Income	(1,804,017)	(6,691,193)
Increase / Decrease in Inventories	1,502,168	1,872,901
Increase / Decrease in Trade and Other Receivables	5,892,107	19,911,013
Increase / Decrease in Payables	(31,865,553)	(18,530,485)
Increase/ Decrease in Accrued Expenses	(10,012,916)	19,915,710
Gratuity Paid	(4,653,837)	(4,176,836)
Net Cash Flows from Operating Activities	(8,006,640)	(6,963,522)
Cash Flows from Investing Activities		
Purchase of Property Plant and Equipment	(668,923,550)	(2,592,163,575)
Work in Progress	(53,617,063)	1,264,058,968
Intangible Assets	(12,645,867)	(18,617,757)
Interest Received	1,804,017	6,691,193
Investment	(7,274,407)	(21,427,294)
Sale Proceeds on disposable of Assets	423,356	
Net Cash Flows from Investing Activities	(740,233,514)	(1,361,458,465)
Cash Flows from Financing Activities		
Restricted Funds and External Capital Grants	224,744,083	487,296,233
Government Grant for Capital Expenditure	692,650,000	613,450,000
Net Long Term Obligations	(3,890,159)	7,282,940
Finance Cost on Lease Vehicle	(3,137,761)	(2,548,695)
Net Cash Flows from Financing Activities	910,366,163	1,105,480,478
Net Increase/ (decrease) in cash and cash equivalents	162,126,009	(262,941,509)
Cash and cash equivalents at the beginning of the Year	202,013,187	464,954,696
Cash and cash equivalents at the End of the Year	364,139,196	202,013,187

Statement of Changes in Net Assets/ Equity

For The Year Ended 31st December 2018

	Accumulated Fund Rs.	Bond Obligation Reserve Rs.	General Reserve Rs.	Other Reserve Rs.	Total Rs.
Balance as at 31st December 2016	5,100,197,385	170,584,861	(1,270,025,194)	21,190,067	4,021,947,120
Surplus/ (Deficit) for the period	-	-	(335,047,226)		(335,047,226)
Other Adjustments	-	-	(631,545)		(631,545)
Increase/ decrease in Reserve	-	17,684,643	(1,013,260)	65,421,051	82,092,434

	<i>Bond Obligation</i>				<i>Rs.</i>
	<i>Accumulated Fund</i>	<i>Reserve</i>	<i>General Reserve</i>	<i>Other Reserve</i>	<i>Total</i>
Additional Contribution	592,718,501	-	-	-	592,718,501
Balance as at 31st December 2017	5,692,915,886	188,269,504	(1,606,717,226)	86,611,119	4,361,079,284
Surplus/ (Deficit) for the period	-	-	(345,591,810)	-	(345,591,810)
Other Adjustments	-	-	48,166	-	48,166
Increase /(Decrease) in Reserve	-	(3,563,684)	(1,070,359)	14,897,588	10,263,545
Additional Contribution	695,682,731	-	-	-	695,682,731
Balance as at 31st December 2018	6,388,598,617	184,705,820	(1,953,331,229)	101,508,707	4,721,481,915

Vice-chancellor,
Eastern University, Sri Lanka.

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Eastern University, Sri Lanka for the year ended 31 December 2018 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 Eastern University , Sri Lanka ('University') for the year ended 31 December 2018 comprising the statement of financial positions as at 31 December 2018 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including 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 provisions of the National Audit Act, No. 19 of 2018 and 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 basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- In terms of Sri Lanka Public Sector Accounting Standard-07, Land and buildings should be accounted for separately, even though when they were acquired together. However, the value of land and buildings of the University as at 31 December 2018 amounting to Rs. 2,712,073, 167 had been shown together without showing the value of land separately.
- The maintenance of an institution becomes doubtful without the sufficient assistance of the Treasury and the Government as the net assets thereof had significantly eroded following the continuous deficit sustained by the institution. Adverse General reserve have been observed continuously in the financial statements of the University.

- (c) Eleven numbers of Lands, total extent of 210.3 Hectares and buildings there of belongs to the University had not been valued and brought to the Financial Statements.
- (d) A sum of Rs. 75 million which had been paid for construction of five storied Building complex for the Faculty of Communication and Business Studies and Two Storied Building complex for Auditorium in Trinco Campus had not been shown in the Work in Progress account.
- (e) A sum of Rs. 506,258 had been paid to academic staff for Post Graduate Research and Scholarships for the year 2018. However, it was charged under other operating expenses instead of charging to Intangible Assets account.
- (f) According to the financial statements, sum of Rs. 9,751,892 and Rs. 1,408,946 shown as receivable from SVIAS and University Grant Commission respectively. However, these balances had not been reflected in the financial statements in the above institutions as payable to the University. Therefore, the accuracy, reliability and recoverability of those balances could not be verified in audit.
- (g) Cash in transit amounting to of Rs. 9,400,000 which was shown in the previous year financial statements had been changed as sundry debtors amounting to Rs. 9,300,319. However, the University had not submitted any evidences to audit regarding the above changes of the previous balances.
- (h) Depreciation for the vehicle and IT Development of the Trincomalee campus as at end of the year under review were Rs. 8,818, 186. However, this amount had been shown as Rs. 4,641, 750 in the Financial Statements. As a result, the value of assets were understated by Rs. 4 176,436 in the financial statements.
- (i) Closing balance of fixed assets amounting to Rs. 3,279, 124, 194 in the previous year financial statements had been brought to the current year accounts as opening balances amounting to Rs. 3,273,604,684 in the year under review, thus showing a difference of Rs. 5,519,510 in the financial statements.
- (j) The balance of the Vice Chancellor's Fund at the end of the year under review, as per the financial statements, was Rs. 2,194,647. According to schedules for financial statements, the said fund was Rs. 2,340,078. This resulted an unexplained difference of Rs. 145,431.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified opinion.

02-224

Miscellaneous Departmental Notices

HATTON NATIONAL BANK PLC— CINNAMON GARDENS

Resolution adopted by the Board of Directors of Hatton National Bank PLC under Section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990.

Kaluwa Hewage Chathurika Thathsarani.

AT a meeting of the Board of Directors of Hatton National Bank PLC held on 31st October, 2019 it was resolved specially and unanimously.

Whereas Kaluwa Hewage Chathurika Thathsarani as the Obligor has mortgaged by Mortgage Bond

No. 2789 dated 20.01.2016 attested by S. R. Faaiz, Notary Public of Colombo, the property morefully described in the Schedule hereto in favour of Hatton National Bank PLC as security for the payment of the Housing Loan facility granted by Hatton National Bank PLC to Kaluwa Hewage Chathurika Thathsarani and has made default the payment in a sum of (Rupees Six Million Four Hundred and Seventy-seven Thousand Nine Hundred and Eighty-five and cents Eighty-nine only) Rs. 6,477,985.89 as at 17.09.2019.

And there is now due and owing to the Hatton National Bank PLC as at 17.09.2019 a sum of Rs. 6,477,985.89 (Rupees Six Million Four Hundred and Seventy-seven Thousand Nine Hundred and Eighty-five and cents Eighty-

nine only) on the aforesaid Bond and the Board of Directors of Hatton National Bank PLC under the powers vested by the Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990, do hereby resolve that the Property morefully described in the Schedule, hereto and mortgaged to Hatton National Bank PLC by the said Bond No. 2789, be sold by Public Auction by L. B. Senanayake, Licensed Auctioneer of All Island for recovery of the said sum of Rs. 6,477,985.89 as at 17.09.2019 together with further interest from 18.09.2019 to date of sale together with costs of advertising and other charges incurred less payments (if any) since received.

THE SCHEDULE

1. All that divided and defined allotment of land marked Lot A2 depicted in Plan No. 251 dated 14th November, 1992 made by N. C. A. Indraratna, Licensed Surveyor from and out of the land called Gonnagahawatta and Millagahawatta (Part) together with the buildings and everything standing thereon situated at Kirillawala Village within the Grama Niladari Division of No. 248B, Kiribathgoda South and Divisional Secretary's Division of Mahara within the Pradeshiya Sabha Limits of Mahara in Adikari Pattu of Siyane Korale and in the District of Gampaha Western Province and which said Lot A2 is bounded on the North by Lands claimed by P. D. Warlis Perera and B. K. Herath Perera, on the East by Land claimed by W. A. Karunaratna, on the South by Lots A1 and A3 in Plan No. 251/92 and on the West by Land claimed by M. P. Juwanis Perera and others and containing in extent Twenty Perches (0A., 0R., 20P.) according to the said Plan No. 251 and registered under title M 391/47 at the Land Registry of Gampaha.

The aforesaid property is a resurvey of the following allotment of land to *wit*:

All that divided and defined allotment of land marked Lot X depicted in Plan No. 28/2006 dated 05th February, 2006 made by S. Samarawickrema, Licensed Surveyor from and out of the land called Gonnagahawatta and Millagahawatta and Kongahawatta together with the buildings and everything standing thereon situated at Kirillawala Village within the Grama Niladari Division of No. 248B, Kiribathgoda South and Divisional Secretary's Division of Mahara within the Pradeshiya Sabha Limits of Mahara in Adikari Pattu of Siyane Korale and in the District of Gampaha Western Province and which said Lot X is bounded on the North by Lands now of P. D. Warlis Perera and K. A. Herath Perera, on the East by Land formerly of W. A. Karunaratna now donated to Old aged House, on the South by Lots A1 and A3 (Road 10 ft.) in Plan No. 251 and on the West by Lots 2, 3 and 4 in Plan No. 1552 and containing in extent Twenty Perches (0A., 0R., 20P.) according to the said Plan No. 28/2006.

2. All that divided and defined allotment of land marked Lot 5 depicted in Plan No. 1552 dated 12th October, 1989 made by K. L. P. Francis Perera, Licensed Surveyor from and out of the land called Gonnagahawatta and Millagahawatta situated at Kirillawala Village within the Grama Niladari Division of No. 248B, Kiribathgoda South and Divisional Secretary's Division of Mahara within the Pradeshiya Sabha Limits of Mahara in Adikari Pattu of Siyane Korale and in the District of Gampaha Western Province and which said Lot 5 is bounded on the North by Lot 4, on the East by Land claimed by M. T. Emanona (now claimed by R. S. S. Lionel Mendis), on the South by Road, on the West by Road and containing in extent Three decimal Two Naught Perches (0A., 0R., 3.20P.) according to the said Plan No. 1552 and registered under title M 391/48 at the Land Registry of Gampaha.

The aforesaid property is a resurvey of the following allotment of land to *wit*:

All that divided and defined allotment of land marked Lot Y depicted in Plan No. 28/2006 dated 05th February, 2006 made by S. Samarawickrema, Licensed Surveyor from and out of the land called Gonnagahawatta and Millagahawatta and Kongahawatta situated at Kirillawala Village within the Grama Niladari Division of No. 248B, Kiribathgoda South and Divisional Secretary's Division of Mahara within the Pradeshiya Sabha Limits of Mahara in Adikari Pattu of Siyane Korale and in the District of Gampaha Western Province and which said Lot Y is bounded on the North by Lot 4 in Plan No. 1552, on the East by Lot A3 in Plan No. 251 (Road 10ft.), on the South by Lot A3 in Plan No. 251 and road (From Rammuthugala to Paddy Field) and on the West by Lot 4 in Plan No. 251 and road (From Rammuthugala to Paddy Field) and containing in extent Naught Two decimal Five Five Perches (0A., 0R., 02.55P.) according to the said Plan No. 28/2006.

Together with the right of way over and along the reservation for road marked as Lot A3 in plan No. 251 dated 14.11.1992 made by N. C. A. Indraratna, L. S. and morefully described in the Second Schedule to the said Mortgage Bond No. 2789 dated 20.01.2016.

By order of the Board of Directors,

K. A. L. T. RANAWEERA,
DGM (Legal)/Board Secretary.

02-315