

Annual Report

2023



National Authority on Tobacco and Alcohol

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04. Preface

The Annual Report 2023 has been prepared based on the information and performance of the achievements and special projects undertaken by the National Authority on Tobacco and Alcohol (NATA). In this Report, the information has been provided based on the key performance of NATA.

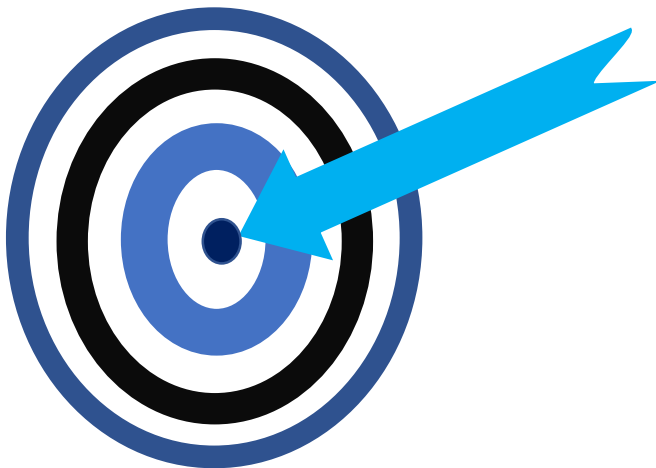
In term clause 14 of the financial Act No. 38 of 1971 and Guidelines of Good Governance, the NATA is required to prepare this Annual Report which contains the information on the performance of the Authority, Annual Accounts and the Auditor General's report.

05. Our Vision and Mission



Vision

A country and people free of Tobacco & Alcohol use.



Mission

Mobilizing all social sectors to liberate our society from harm caused from Tobacco and Alcohol.

06. Corporate Information

NAME OF THE ORGANIZATION

National Authority on Tobacco and Alcohol

LEGAL FORM

Established in 2006 under the National Authority on Tobacco and Alcohol Act no. 27 of 2006

REGISTERED OFFICE

11th Floor, Wing A, Sethsiripaya Stage II, Battaramulla.

BOARD OF DIRETORS

Dr. Alan G. Ludowyke	Chairman
Dr. Saman Rathnayake	Board Member
Ms. B.M.S. Bandara	Board Member
Ms. M.N.S. Riyasa	Board Member
Ms. Krishanthi Meegahapola	Board Member
Ms. S.G. Subasinghe	Board Member
Mr. K.V.D.A.J. Karavita	Board Member
Dr. G.L.K. Ekanayake	Board Member
Mr. Shakya Nanayakkara	Board Member
Mr. P.C Silva	Board Member
Ven. Aludeniye Subodhi Thero	Board Member
Dr. Palitha Abeykoon	Board Member
Dr. T.L.C. Somathunga	Board Member

AUDITORS

Auditor General, No.306/72, Polduwa Road, Battaramulla

BANK

Bank of Ceylon

MANAGEMENT COMMITTEE

Dr. Alan G. Ludowyke	Chairman
Ms. Anushika Koralage	Accountant
Mr. Viraj Bandaranayake	Legal Officer
Ms. Chanika Ranatunga	Administrative Officer

07. Key Objectives & Functions

Key objectives are,

- To identify the broad and specific policies in relation to Tobacco and Alcohol (and other narcotics) for protecting public health.
- To eliminate Tobacco and Alcohol related harm through the assessment and monitoring of the production, marketing, advertising and consumption of Tobacco products and Alcohol products.
- To make provisions discouraging persons especially children from smoking or consuming alcohol by curtailing their access to tobacco products and alcohol products.
- To promote, adopt and implement clean air laws and restrict availability spaces to protect the community from tobacco and alcohol.
- To propose and promote all other measures, including cessation of tobacco and alcohol programs necessary to prevent harm from tobacco and alcohol to the population.

The main functions are,

- Advise the Government on the implementation of the National Policy on Tobacco and Alcohol.
- Encourage and assist health promotion through media sponsorships and community-based projects.
- Recommend measures to minimize the harm arising from the consumption of tobacco products and alcohol products.
- Recommend measures in consultation with the National Dangerous Drugs Control Board, for the elimination or minimization of illicit drug use.
- Recommend legal, taxation, administrative and other measures necessary for the implementation of the National Policy on Tobacco and Alcohol.
- Monitor and evaluate the implementation of such policy.
- Evaluate the impact of policy measures and advise the government on such modifications to the Policy as may be necessary.
- Encourage and assist research on issues relating to tobacco and alcohol.
- Monitor economic, health and other issues relating to the production, consumption and marketing of tobacco and alcohol products.

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- Conduct, promote and co-ordinate research in relation to the use of tobacco and alcohol.
- Secure participation of all necessary governmental or non-governmental agencies and private sector organizations in the implementation of the National Policy on Tobacco and Alcohol.
- Encourage active community participation in the implementation and monitoring of the National Policy on Tobacco and Alcohol.
- Receive communications from the public on issues relating to tobacco and alcohol and to recommend necessary action in relation thereof to the implementing agencies.
- Act as the coordinating agency for all activities carried out by the government and non-governmental agencies and organizations relating to minimizing the harm arising from the production and consumption of tobacco and alcohol products.
- Monitor the progress of all investigations relating to tobacco and alcohol.
- Liaise with local, regional and international organizations on issues relating to tobacco and alcohol.

08. Chairman's Review

I have the pleasure of presenting the Annual report, audited Financial statement, and Auditor's report for the year that concluded on December 31st, 2023, on behalf of the Board of Directors. By virtue of the National Tobacco and Alcohol Authority Act No. 27 of 2006, the National Tobacco and Alcohol Authority (NATA) was founded in that year. The main Authority for Alcohol and Tobacco prevention in Sri Lanka is the National Authority on Tobacco and Alcohol.



Performance

Under the National Authority on Tobacco and Alcohol Act, No. 27 of 2006, authorized officers and the Authority have taken 1381 legal actions. At the Colombo Cinnamon Lakeside Hotel Auditorium, 30 participants successfully completed the certificate course and received certificates from the hands of the Hon. Health Minister Keheliya Rambukwella. The Authority was able to conduct a Certificate Counseling Course (Third Batch) on Alcohol and Tobacco Prevention. Online and practical components were covered in the course. For the certified instructors, review sessions were also held.

The Authority received a total of 7,972 calls in 2023 through the 1948 quit line and there were 1,958 advisory calls.

In every province of Sri Lanka, initiatives to protect school children from the influence of the Alcohol and Tobacco industries started to be put into place. A campaign was started to influence students' perceptions of Tobacco and Alcohol. The first step towards this in 2023 started with a meeting of instructors and students from 20 schools under the Matara Regional Secretariat's jurisdiction.

From May 1st–4th, 2023, the Vesak season, which centered on Ambalangoda Sri Sangharaja Maha Vihara, hosting an exhibition booth and a program to educate the rural community about the prevention of Alcohol and Tobacco use. There was an awareness program about the negative effects of Alcohol and Tobacco on society and health.

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Anamaduwa Primary Hospital held an awareness program and an exhibition stall under the Primary Health Services Strengthening Project (PSSP) to inform the public about the true effects of Alcohol and Tobacco use. There, information regarding Alcohol and Tobacco was discussed formally.

NATA has taken an initiative to launch a project aimed at educating Tobacco farmers across Sri Lanka about growing alternative crops. There is a video about the above project's development that focuses on the Buttala region. This was accomplished under the topic of "Promoting Alternative Livelihoods," the 2023 No Tobacco Day theme. On May 31st, 2023, which was the National No Tobacco Day, the video was screened at the Colombo Cinnamon Lakeside Hotel Auditorium. Farmers who grew Tobacco were thus informed of the significance of switching to other crops.

The Cinnamon Lakeside Hotel in Colombo hosted the World No Tobacco Day celebration on May 31st and June 1st with the theme "We need food, not Tobacco." Participating in that was Dr. Alaka Singh, the Representative of the World Health Organization for Sri Lanka, and Dr. Keheliya Rambukwella, the Hon. Minister of Health. On this day, the GATS Executive Summary was released. There was also a recognition of health officials who helped establish Tobacco-free zones.

A workshop on community- based interventions for Alcohol and Tobacco prevention was held. They were empowered to address Alcohol-related issues in the community by participating in and receiving the knowledge, skills, and training that public health nurses were offered. To strengthen the RESET project—which focused on bolstering the policy of Alcohol prevention in Sri Lanka— presented the results of their most recent work to the government on December 19th, 2023.

The preparation of an annual report that includes the Authority's creation of a comprehensive tax system for Tobacco, Alcohol, and sugar products was expected. Here, a tax simulation module was presented.

In the Nuwara Eliya District, a program was launched on October 9th, 2023 to enable the communities of ten schools to resist the influence of the Alcohol and Tobacco industries. Teachers and schoolchildren took part in this program.

On October 10th, 2023, the Ambewela National Youth Corps Auditorium hosted a Tobacco and Alcohol prevention program for Ministry of Youth and Sports officials. Plans were made to provide the Youth Corps participants with the information and abilities they need to address Alcohol-related issues. Here, educational modules were used to raise awareness.

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To reduce the negative effects of smokeless Tobacco use among plantation workers in Sri Lanka's plantation industry, a community mobilization was carried out. Seventy-five plantation workers took part in it, with the Dessford plantation in the Nuwara-Eliya district being the main focus. Here, the NATA Institute officers actively engaged with knowledge from the community.

The area can foster a healthy atmosphere by curbing Tobacco's spread. As a result, Sri Lanka has begun implementing Tobacco-Free Zones and at the Regional level there will be 260 such zones by 2023. In parallel, a meeting involving sixty employees of the Nuwara-Eliya district's public health department was conducted on October 12th, 2023.

St. Thomas College hosted an awareness program about Alcohol and Tobacco laws, the value of legal frameworks, and the effects of young children's Alcohol and Tobacco addiction which involved 400 students in the program.

Exhibition booths were arranged by the Battaramulla Government Information Department with the intention of fortifying the primary health system. NATA had a booth where they displayed in an exhibition stall the negative effects of Tobacco use on one's health.

On October 26th, 2023, at the NTC Auditorium, 130 employees of the National Transport Commission's interprovincial bus transport service participated in a Tobacco and Alcohol prevention program. Here, the awareness of the negative effects of Alcohol and Tobacco use on the body, mind, and society was raised.

On November 7th, 2023, at the Anuradhapura Youth Corps Center, a Tobacco and Alcohol prevention program was presented to the officers of the Ministry of Sports and Youth Affairs and the Anuradhapura Youth Corps members. There were sixty youths involved in this. Developing their capacity to resist outside influences served as a guide for the necessity of acting as change agents in their communities through skill development workshops and motivational sessions.

The Authority's Facebook page boasted 4,122 followers as of 2023. The authority has 28 followers on Instagram and 194 subscribers on its YouTube channel. There is a range of 5,000 to 6,000 hits on the Facebook page.

Twenty-nine movies were reviewed, and it was found that 19 of them violated the NATA Act by including scenes of alcohol and cigarettes. The public Performance Board has been informed to take necessary action.

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Through the V-NATA media application, the Authority has gathered information and inquiries regarding media violations and has taken legal action in response to those inquiries. Between January and December of 2023, this mobile phone software was used to receive over 35 complaints from the general public. There are twenty officers (employees) in total who have registered through the V-NATA authorized officers App.

The Chairman participated in the fifth meeting of the Global Ministerial Conference on Patient Safety, which took place in Switzerland from February 22–26, 2023. The Chairman also participated in the third joint meeting of the Bureau elected by COP9 and MOP2, while representing Sri Lanka at the World Health Organization's Conference of Parties (COP) and Member of Parties (MOP) meetings, which were held in Switzerland from March 25th to 2nd April, 2023. He was nominated and elected as Chairman of Committee A for the MOP meetings.

The Chairman attended the WHO's Regional Conference on Data-for-Action and Acceleration of Tobacco Policies in the Southeast Asian Region, which took place in Nepal from May 3rd to May 5th, 2023. From September 4th to September 6th, 2023, the Chairman was present at the FCTC 2023 projects' annual meeting in Montenegro, and also participated in the PreCOP10 and PreMOP3 Regional Consultation Program on Prioritizing Tobacco Control in Southeast Asia, which was held in India from October 10th to October 13th, 2023.

Public Health Inspectors took the initiative to create Tobacco-free zones, which was created with the intention of promoting limited tobacco product sales and non-use. The Authority assessed the implementation of Tobacco-free zones and found that nearly 260 of them were currently active. A meeting was held to evaluate the Public Health Inspectors who worked to establish Tobacco-free zones.

A Tobacco and Alcohol prevention awareness program was held on November 8th, 2023 with a focus on seven schools in the Anuradhapura district. Particular attention was given to the schools that fall under the Anuradhapura Municipal jurisdiction.

On November 13th, 2023, at Sethsiripaya Stage II, the National Authority on Tobacco and Alcohol hosted a program for professionals working in print and digital media channels that practice responsible media reporting. Here, it was mentioned how important it is to report responsibly and how media coverage may affect public opinion. Through case studies, instances where media organizations made valuable contributions was examined. On December 5th 2023, forty representatives from Sri Lanka Customs, Excise Department, and Police attended a meeting to look into ways to reduce the illicit trade in Alcohol and Tobacco. A Tobacco and Alcohol prevention

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awareness program was held for students of the Rajarata University of Sri Lanka on December 11th, 2023.

Fifty students from St. Henry's College, Ilavalai, Jaffna participated in a program on December 12th, 2023 which aimed to empower school communities in the Jaffna district of the Northern Province, to resist the influence of the Tobacco and Alcohol industry.

On December 28th, 2023, at the Auditorium of the Sethsiripaya Stage II building, a registration for the Certificate Course in counseling on cessation and prevention of Tobacco and Alcohol were held for the (fourth batch).

Human Resource Development

The Authority employs 14 people as of December 31st, 2023, including an Accountant, a Legal Officer (Contract Basis), an Administrative Officer, three Development Officers, a Research Officer, Management Assistant and two Counselling Officers (Contract Basis), two Laborers and two Drivers. The Authority offered the fundamental welfare services that the employees had been requesting.

Acknowledgements

NATA is incredibly appreciative to the Honorable Minister of Health, Dr. Keheliya Rambukwella, for believing in and directing the Authority's Board of Directors to provide leadership in order to carry out national Tobacco and Alcohol-related initiatives. It illustrates the applicability and significance of Alcohol and Tobacco control in relation to non-communicable diseases and the state of public health in general.

Our sincere gratitude goes out to the Secretary, Ministry of Health, and other high-ranking officials, who have taken numerous steps to improve the efficacy of the decision-making process. Additionally, the Director General of Health Services and the Deputy Director Generals of the Ministry have been very responsive to our recommendations and plans. Their assistance was beneficial for the Authority's work, as genuine partners.

The Ministry's assistance has allowed the National Authority on Tobacco and Alcohol to initiate a number of creative programs pertaining to Alcohol and Tobacco control, the majority of which are detailed in this report.

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We would like to thank the staff of the National Authority Tobacco and Alcohol Authority, Authorized Officers and other Government Institutes for their valuable assistance and kind support in assisting the Authority accomplish its goals.

The World Health Organization (WHO) and the WHO FCTC Secretariat have been very dependable partners and we are grateful for the prompt assistance we get on a national, regional, and international scale. The WHO and WHO FCTC Secretariat have provided us with valuable resources and technical advice, which has significantly aided in our nation's progress in Tobacco control.

Finally, I would like to thank the Board of Directors for their invaluable advice and contribution to the Authority's success. Their partnerships and their collaboration have made the work of NATA more effective and productive.

NATA can confidently look forward to a very successful period in the years to come.

Wishing for a Tobacco and Alcohol – free Sri Lanka!

Dr. Alan Ludowyke

Chairman

National Authority on Tobacco and Alcohol

09. Directors

The Board consists of thirteen members including nine ex-officio representatives on behalf of the Ministry of Health, Ministry of Justice, Ministry of Education, Ministry of Mass Media, Ministry of Trade, Ministry of Sports and Youth Affairs, the Chairman of National Dangerous Drugs Control Board, a representative of Commissioner General of Excise, a representative of the Inspector General of Police and the four Directors, who are appointed by the Minister of Health.

	Dr. Alan G. Ludowyke Chairman National Authority on Tobacco and Alcohol
	Dr. Saman Rathnayaka Additional Secretary (Production Supply & Regulation of Pharmaceutical) Ministry of Health
	Ms. Krishanthi Meegahapola Additional Secretary (Reforms) Ministry of Justice

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**Ms. S.G. Subasinghe
Director of Education (School Affairs
Division)
Ministry of Education**



**Ms. M.N.S. Riyasa
Senior Assistant Secretary (Admin)
Ministry of Information and Mass
Media**

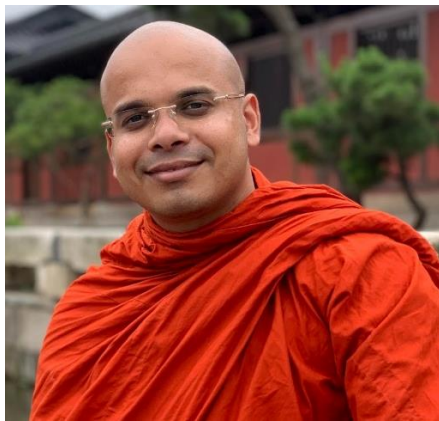


**Ms. B.M.S. Bandara
Additional Secretary
Ministry of Trade Commerce and
Food Security**



**Dr. G.L.K. Ekanayaka
Director General
Institute of Sport Medicines,
Ministry of sport and youth affairs**

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	Mr. Shakya Nanayakkara Chairman National Dangerous Drug Control Board
	Mr. P.C. Silva Commissioner (Law Enforcement) Excise Department of Sri Lanka
	Mr. K. V. D.A.J. Karawita Senior Deputy Inspector General of Police Training & Higher Training Police Headquarters Sri Lanka Police
	Ven. Aludeniye Subodhi Thero Appointed by Hon. Minister of Health

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Dr. Palitha Abeykoon
Advisor to the WHO
Former Chairman NATA
Appointed by Hon. Minister of
Health



Dr. Lakshmi Somathunga
Additional Secretary (Public
Health)
Ministry of Health



Figure 1: Board of Directors

10. Director's Report

The Directors have pleasure in forwarding their Report and Audited Accounts for the year ended 31st December 2023.

PRINCIPAL ACTIVITIES

The principal activities of the Authority in the year 2023 are,

- Necessary legal measures to counteract and monitor Tobacco and Alcohol industry interferences.
- Identifying measures to monitor economic, health, and other issues relating to the production, consumption, and marketing of Tobacco and Alcohol products
- Necessary training on cessation and prevention of Tobacco and Alcohol for relevant parties and strengthening of the 1948 quit line service.
- Development of Educational materials for awareness and advocacy programs
- Conducting the Symposium on Tobacco and Alcohol control (National Symposium on Tobacco and Alcohol Prevention)
- Awareness of the general public and especially relevant parties about the magnitude of passive smoking and air pollution caused by Tobacco smoke

REVIEW OF AUTHORITY

The state of affairs of the Authority as at 31st December 2023 is set out in the Statement of the Financial Position on page 66. An assessment of the Authority during the financial year is given in the Chairman's Review on pages 13 & 18.

FUTURE DEVELOPMENT

Future developments of the organization are given in the Chairman's Review on pages 13.

PROPERTY, PLANT & EQUIPMENT

The movements in plant, machinery & equipment during the year are set out in Note 14 in the financial statement on page 68.

ACCOUNTING POLICIES

The principal accounting policies of the Authority are set out in the Statement of Finance Position on pages 82-86.

GOING CONCERN

The Financial Statements are prepared based on the going concern concept. The Board of Directors is satisfied that the Authority has adequate resources for its operations in the foreseeable future.

APPOINTMENT OF AUDITORS

In terms of the provision of the Finance Act 1971, the Auditor General is the Auditor of the Authority and had carried out his annual audit of the financial activities of the Authority for the year ended on 31st December 2023.

Dr. Alan Ludowyke
Chairman
National Authority on Tobacco and Alcohol

11. Report of the Audit Committee

REPORT OF THE AUDIT COMMITTEE – 2023

The Audit Committee (AC) discharged its duties in accordance with the provisions of the Public Enterprise Circular No. PED 55 of 14.12.2010.

As per the circular No. PED 55 of 14.12.2010, the Audit Committee should assist for the Board of Management by overseeing the financial reporting whether it in compliance with relevant Sri Lankan Public Accounting Standards and other applicable legal requirements and further it will be ensured that all relevant rules and regulations and circulars issued by the government have been complied, continuous reviewing and monitoring, making recommendations to the Board of Management on matters of non-compliance, review the internal/external audit reports, management letters and implementing adequate the internal control systems.

The AC comprised three non- Executive Directors of the Authority and it was chaired by the Additional Secretary of the Ministry of Trade during the year 2023. A Treasury representative from the Department of National Planning has been participated as a member of the AC.

An Audit Superintendent from the National Audit Office & Chief Internal Auditor of the Ministry of Health participated as an observer. The Chairman and the relevant officials of NATA participated in the AC Meetings by invitation.

For the financial year 2023, four (04) AC Meetings were held on 06th April 2023, 13th July 2023, 25th September 2023 and 05th January 2024 respectively.

In the Year 2023, the Committee

- Considered whether the answers have been submitted for the Audit Queries raised by the Auditor General relevant to the year 2022 and supported to match suitable recommendations.
- The follow-up actions have been reviewed by the respective officials on the recommendations of the Committee.
- Auditor General Reports for the year 2022 have been reviewed and considered the actions taken for rectifying deficiencies, non-compliance with laws, rules, regulations, and management decisions, human resource management, procurement & contract administration mentioned therein.
- Certain internal Audit Reports have been considered for 2021 and corrective actions that were taken to overcome the deficiencies highlighted.

Audit Committee Members

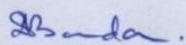
Chairperson - Ms. B.M.S. Bandara, Additional Secretary of Ministry of Trade, Commerce & Food Security.

Board Members - Dr. Palitha Abeykoon, Director-National Authority on Tobacco & Alcohol
Ms. Krishanthi Meegahapola, Additional Secretary (Reforms)- Ministry of Justice, Prison Affairs Constitutional Reforms

Treasury Representative - Mr. K.D.S.R. Perera, Additional Director General, Department of National Planning

Chief Internal Auditor (Ministry of Health) - Ms. R.S.M. Wasantha

Superintendent of Audit (Auditor General's Department) - Mr. S.U.D. Manawasinghe



Ms. B. M. S. Bandara

Additional Secretary of Ministry of Trade

Chairperson - Audit Committee

12. Corporate Governance Report

The Board of Directors is responsible for the Governance of the Authority.

DIRECTORS

The Board of Directors consists of one Executive Director who is the Chairman and four non-Executive Directors. The Board of Directors consists of the Chief Executive Officer who is the Chairman, four non- Executive Directors, and nine Ex- officio representatives. During the period under review, nine board meetings were held in the year 2023.

MANAGEMENT COMMITTEE

Authority Management Committee is headed by the Chairman of the Authority. The Committee comprises General Manager, Accountant, Legal officer and Administrative officer.

Management Committee makes decisions on the day-to-day operations of the Authority, implements the policy decisions and strategic objectives as well as makes recommendations as necessary for Board of Directors to take policy decisions.

AUDIT COMMITTEE

Audit Committee is constituted in accordance with the ‘Public Enterprises Guideline for Good Governance’ and Public Finance Circulars.

The Audit Committee is appointed by the Board and comprises three non-executive Directors of the Authority. The Director who represents the Ministry of Trade chairs the Committee.

The Audit committee independently examines and evaluates the activities of the Authority. The Internal Audit function is carried out by the Internal Audit Unit of Ministry of Health in accordance with their “Internal Audit Plan”.

During the period under review, four Audit Committee meetings were held.

The Audit committee report is set out on page 25.

INVESTOR’S RELATIONSHIP & PUBLIC ACCOUNTABILITY

Authorities are established, owned and operated by the Government on behalf of the public. Therefore, the Board of Directors and Managers of the Authority are responsible for managing the Authority under the Ministry of Health as the line Ministry and the General Treasury of the Finance Ministry.

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Annual Report, Annual Accounts, Annual Budgets, Quarterly Performance Reports are forwarded to the same authorities, fulfilling the above responsibility.

Throughout the democratic world, Parliament, consisting of elected representatives of the people, has been accepted as the ultimate authority on Public Finance.

The Annual Report which embodies the performance of the Authority, Financial Statements, and Auditor General's Report is tabled in parliament for review by the Members of Parliament.

"Being a Public Enterprise, the Authority is also accountable to the "Committee for Public Enterprises" (COPE) of the Parliament.

REMUNERATION POLICY

The Authority's remuneration policy is set out on the recommendations of the Management Services Department of the General Treasury. The Director's allowances are paid in accordance with the applicable circulars by the General Treasury. The Employees' salaries are paid on salary scales issued by the Department of Management Services of the General Treasury.

INTERNAL CONTROL

The Board has a responsibility to ensure that the Authority maintains a system of Internal Control, which is designed to provide reasonable assurance that all transactions entered into by the Authority are properly authorized, recorded & reported.

A Functional Organizational Structure is in operation. The staff consists of a General Manager, an Accountant, a Legal Officer (Contract basis), an Administrative Officer, two Research Officers, six Development Officers (Permanent post 04, Contract basis 02), two Counselors (Contract basis), a Management Assistant, Two Laborers, and Two Drivers. Each officer reports to the Chairman and the General Manager. The General Manager reports to the Chairman and the Board of Directors.

The National Procurement Guidelines are followed by the Authority in order to maintain the transparency of the transactions and thereby giving equal opportunities to interested parties.

The Annual Budget which included the capital budget are approved by the Board and forwarded to the Ministries of the Health & Finance.

13. Our Team

13.1 Recruitment of the Chairman

Dr. Alan Ludowyke has been appointed as the Chairman of the National Authority on Tobacco and Alcohol (NATA) with effect from January 25, 2023.



Figures 2,3: Appointment of Chairman at National Authority on Tobacco and Alcohol

14. Progress in the year 2023 (1st of January to 31st of December 2023)

14.1 Legal Actions

14.1.1 Legal actions taken by Authorized officers.

Authorized officers have undertaken prosecutions under the NATA Act.

Table 1 Prosecutions undertaken by Excise officers under NATA Act

The nature of the offence	No of prosecutions
Offence of selling Tobacco products to minors	174
Offence of smoking in public places	146
Total	320

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Table 2 Prosecutions undertaken by Police officers under the NATA Act

Offenses (According to the NATA Act)	Number of causes received in the year 2023
31. Prohibition of the sale of any Tobacco product or Alcohol product to persons under twenty-one years of age	37
32. Prohibition on installation of vending machines for dispensing Tobacco products or Alcohol products	5
33. Prohibition of the manufacture or sale of Tobacco products which are prescribed	6
34. Prohibition on the sale of Tobacco products without health warning and the tar, nicotine content in each Tobacco product	59
35. Prohibition of Tobacco or Alcohol advertisements	3
36. Prohibition of sponsorships	0
37. Free distribution of prohibited Tobacco products or Alcohol products	0
38. Offences relating to trademarks of Tobacco products and Alcohol products	66
39. Offences of smoking in an area to which the public have access	366
43. Miscellaneous Offences	459
Total cases	1001

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Table 3 Prosecutions undertaken by PHI officers under NATA Act

Offences (According to the NATA Act)	MOH Office	PHI Range	The amount of the penalty	Number of causes
Labelling	Anamaduwa	Mahakubukkadawala	Rs. 24,000.00	10
Under 18	Dickwella	Urugamuwa	Rs. 4,500.00	03
Smoking in Public Place (Others)	Wariyapola	Wariyapola	Rs. 30,000.00	13
Labelling	Hasalaka (Minipe)	Ulpathagama	Rs. 4000.00	01
Unauthorized sale	Dehiattakandiya	Sadunpura	Rs. 25,000.00	04
Smoking in food premises area (others)	Ududumbara	Hunnasgiriya	Rs. 3,000.00	01
Labelling	Damana	Damana	Rs. 125,000.00	02
Smoking at Public place (others)	Wennappuwa	Thambarawila	Rs. 2,000.00	01
Labelling	Kotagala	Bogahawatte	Rs. 5,000.00	02
	Weerambugedara	Bulupitiya	Rs. 8000.00	04
Under 18	Kotawehera	Girilla	Rs. 2,000.00	01
Labelling/Smoking in Public Place (Others)	Kattankudy	Baduriya	Rs. 254,000.00	04
Labelling smoking in Public places (Others)	Kattankudy	Baduriya	Rs. 254,000.00	04
Under 39 (Others)	Mahiyanganaya	Mahiyanganaya	Rs. 8,000.00	04
Open area smoking (Others)	Thamankaduwa	Polonnaruwa	Rs. 2,000.00	01
Smoking and allowing smoking of Tobacco products in public places (Others)	Weerambugedara	Bulupitiya	Rs. 8,000.00	04
Public place smoking (Others)	Alawwa	Bayawalana	Rs. 2,000.00	01

14.1.2 Legal activities taken by the Authority

NATA has taken Legal Action against several violations of the National Tobacco and Alcohol Authority Act in 2023.

14.1.2.1 Flavored Cigarettes

Numerous legal cases have been filed all over the island regarding "Flavored Cigarettes" and a government analyst report revealed that the relevant products violate Regulation No. 01 of 2016. Court appearance against Flavored Cigarettes and action was against Flavored cigarettes has been taken. These cases are being heard in court.

14.1.2.2 Continuous Film Review

NATA was included as an observer on the Public Performance Board. NATA was able to make an influence on the Board to refrain from granting approval to some Sinhala Films where it contained Tobacco and Alcohol Advertisements and also NATA Directed the Public Performance Board to mosaic any Tobacco or Advertisement in foreign films as well during the year 2023.

14.1.2.3 Alcohol License for Super Markets

The NATA is a party respondent to the action on giving licenses to super markets by the Department of Excise and has been taking steps to stop advertising within Alcohol Licensed Premises.

14.1.2.4 Regulations

The drafted new set of pictorial health warning regulations and the point-of-sale regulations were presented to the Hon. Minister of Health.

14.1.2.5 Action against smoking in enclosed Public Places

Actions were taken against several places including, several malls and five-star hotels for violating the section 39 of the NATA Act.

14.1.2.6 Violation of Section 35 (1) of the NATA Act No. 27 of 2006

Lion Brewery Ceylon PVT Limited was in violation of the above section. NATA took action against the company and with legal advice NATA took steps against the displaying of the TRADE MARK Lion/Bear Company.

14.1.2.7 VNATA Violation App

Public complaints have been received through VNATA Violation App. Accordingly, action against said parties has been taken by the Authority.

- Complaints were received that an Alcohol manufacturing company was engaging in advertising at various places. By promoting the company's trademark in this manner, there has been a violation of Section 35 (1) of the National Tobacco and Alcohol Authority Act. Notifications were made so that the authorized officers would take action against it.

14.1.2.8 The Social Media Violations

The Social Media Violations were a huge challenge to NATA, and NATA was able to remove Tobacco and Alcohol Advertisements appearing in Social Media with the collaboration of Criminal Investigation Unit and the Department of Excise Social Media Unit. When NATA reported these violations, these authorized officers took immediate action to remove the content and file cases.

14.1.2.9 Prohibition on and Impact of E- Cigarettes and Vape Devices to Sri Lanka

National Authority on Tobacco and Alcohol (NATA) is the Authorized Government Institution responsible for Tobacco and Alcohol control in Sri Lanka which is established under the National Authority Tobacco and Alcohol Act No 27 of 2006. According to the regulations enforced by NATA, the importation, sale and distribution of electronic cigarettes and vaping devices in Sri Lanka is strictly prohibited.

However, there have been many complaints against the Alibaba Express platform for importing electronic cigarettes (E-cigarettes) and vaping devices that are harmful to personal health. The Authority acted in this regard to enforce the law against those devices. Subsequently, the Alibaba Express platform informed the Authority that it will stop the import and export of electronic cigarettes (E-cigarettes) in Sri Lanka and has taken steps to remove e-cigarette parts and accessories from the Sri Lankan market.

14.1.2.10 Taking legal action to remove the Abhishek trademark

Tobacco companies are in the process of providing a Trade Mark of Abhishek owned by the Tobacco company to the shops that sell most of the cigarettes. NATA identified that the Crown which appears with the word Abisheka was owned by the CTC and it was a violation of the

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NATA Act. Then NATA through the Secretary to the Provincial Councils directed the removal of the Boards which appears with the word Abisheka and it was successfully done.

Promoting Tobacco products in this way is against the National Authority on Tobacco and Alcohol rules and regulations.

Accordingly, many complaints have been received through the VNATA Violation App requesting that the law be implemented against the shops displaying those boards in Sri Lanka. According to the National Tobacco and Alcohol Authority Act, it is not legal to carry out direct or indirect advertising related to the tobacco company. The traders were informed to remove the name list within a period of 14 days and legal measures were taken against the shop owners who did not take action.

14.1.2.11 Online Sale of Alcohol

When the proposal was made for the online sale of alcohol by the Department of Excise, NATA expressed the view that it will be a violation of the NATA Act and Excise regulations currently in force. Up to now the permission was not granted for online sale of alcohol. The decision to allow the sale of alcohol online will continue to be challenged by the operation of the National Authority on Tobacco and Alcohol.

14.2 Attending the Buddhasasana Board Meeting

The first meeting of the Buddhasasana staff of 2023 was held on January 10th at the All-Ceylon Buddhist Conference Hall. The Chairman of the National Authority on Tobacco and Alcohol attended the meeting as a special guest. The Chairman explained the current situation regarding Tobacco and Alcohol and the suffering of the public through the spread of Tobacco and Alcohol.



Figures 4,5: NATA Chairman participated to the Buddhasasana Board Meeting

14.3 Tobacco and Alcohol Awareness Program for National Transport Commission members

National Authority on Tobacco and Alcohol conducted an awareness program for 120 bus conductors and drivers on the 12th of January 2023 at the National Transport Commission for the cessation and prevention of Tobacco and Alcohol products.



Figures 6,7: Addressing the gathering by Former Chairman Prof. Samadhi Rajapaksa

14.4 Certificate Awarding Ceremony of the Certificate Course of Counseling on Cessation and Prevention of Tobacco and Alcohol with the collaboration of Rajarata University of Sri Lanka

The Certificate awarding ceremony of the certificate course of addiction counseling on cessation and prevention of Tobacco and Alcohol with the collaboration of the Rajarata University of Sri Lanka was conducted on 15th of January 2023 at the auditorium of the Professorial Unit, Teaching Hospital, Anuradhapura. Twenty-four candidates who successfully completed the course obtained certificates.



Figures 8,9 : Highlights of the Event



Figure 10 : Former Chairman NATA and Certificate Holders of Counseling Course

14.5 Mobilizing School Community Towards Tobacco & Alcohol Prevention in the Matara District

The program aimed to engage and mobilize the school community in the Matara District towards the prevention of Tobacco and Alcohol use. Representatives from twenty schools within the Matara Divisional Secretariat area, consisting of five students and one in-charge teacher per school, participated in the event. The primary objectives were to enhance knowledge, shift attitudes among students, and establish dedicated student groups in each school to counter the influences of the Tobacco and Alcohol industries.

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The program took place at the Institute of Palliative Medicine in Nupe, Matara. Throughout the program, participants were encouraged to share their insights and experiences, fostering an environment of collaboration and shared learning. The agenda included informative sessions, interactive workshops, and group discussions designed to empower both students and teachers with the necessary tools to address the challenges posed by the Tobacco and Alcohol-related industries.

A significant aspect of the program involved each school developing a comprehensive plan to tackle Tobacco and Alcohol-related issues within their respective communities. These plans were then presented to the entire assembly of participants, providing an opportunity for mutual learning and the exchange of effective strategies. This program was conducted on 16th, January 2023.





Figures 11,12,13,14: Awareness Program held in Matara

14.6 Exhibition stall for public awareness regarding the real effects of Tobacco and Alcohol use in the Anamaduwa Base Hospital

Upon the request of the Primary Health Care Strengthening Project (PSSP), NATA took the initiative to take part through an exhibition stall organized at the Anamaduwa Base Hospital.

The NATA conducted an informative exhibition aimed at educating the community about the real and severe consequences associated with the use of Tobacco and Alcohol.

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The exhibition stall served as a platform to disseminate crucial information, employing various visual aids, literature and interactive discussions with the participants who attended the exhibition.

The exhibition stall was conducted on 24th of March 2023. The leaflets and posters were distributed among the community participants.



Figures 15,16,17,18: Awareness Program and Exhibition Stall in the Base Hospital Anamaduwa

14.7 Exhibition stall public awareness regarding the real effects of Tobacco and Alcohol use in Ambalangoda Sri Sanga Raja Maha Viharaya

Upon the request of the Chief Incumbent of the Sri Sanga Raja Maha Viharaya, NATA took the initiative to host an exhibition stall at their Vesak Kalapaya event. The purpose of this exhibition was to raise awareness among the public in Ambalangoda regarding the detrimental effects of Tobacco and Alcohol consumption. The event spanned four days, from 1st to 4th May 2023. NATA, in collaboration with the Sri Sanga Raja Maha Viharaya, curated an informative exhibition aimed at educating the community about the real and severe consequences associated with the use of Tobacco and Alcohol. The exhibition stall served as a platform to disseminate crucial information, employing various visual aids, literature, and interactive elements to engage participants.

Throughout the four-day period, NATA actively engaged with the participants, providing insights into the health risks posed by Tobacco and Alcohol. The public was educated on the physical, mental, and societal implications of these substances, emphasizing the importance of making informed choices for a healthier lifestyle.





Figures 19,20,21: The Exhibition Stall held for Ambalangoda Community

14.8 Certificate course for Counseling on cessation and prevention of Tobacco and Alcohol (Third Batch)

The third batch of the certificate course of counseling on cessation and prevention of Tobacco and Alcohol was commenced on the 17th of January 2023. The lecture series was held for 09 consecutive days and the lecture series was completed on the 24th of March, 2023. The candidates fulfilled the three given assignments. They were: (1) Building a social media post on the cessation and prevention of Tobacco and Alcohol; (2) Making a PPT on cessation and prevention of Tobacco and Alcohol and; (3) Conducting an awareness program for an audience of not less than 20 participants. The candidates who successfully completed the assignments were eligible for the examination. The theory examination was held on 31st of March, 2023 via Zoom application. Thirty-one candidates were eligible for the examination and 30 candidates successfully completed the theory and practical examinations.

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Figures 22,23,24,25: Lectures during the Counselling course

The certificate awarding ceremony was held on the 31st of May at Waterside Marquee at the Cinnamon Lakeside Hotel, Colombo along with the World No Tobacco Day - 2023 commemoration with the participation of guests including the Minister of Health, Director General of Health Services, WHO representatives, Board of Directors. The Hon. Minister of Health, Dr. Keheliya Rambukwella graced the occasion as the Chief guest. The candidates were awarded the certificates for completing the certificate course on counseling on cessation and prevention of Tobacco and Alcohol.

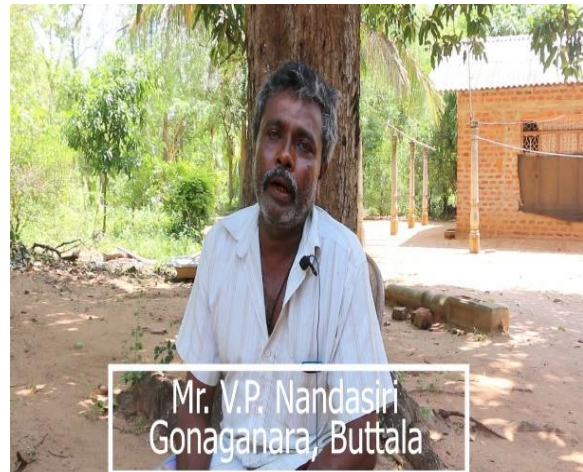
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Figures 26,27: Highlights of the Certificate Awarding Ceremony

14.9 Visit to Buttala to create a video to showcasing the progress of the alternative crop project

With the support of the WHO, NATA initiated a pilot test to introduce alternative livelihoods for Tobacco farmers in the Anuradhapura and Monaragala districts in 2021. Given that the theme for this year's World No Tobacco Day is to promote alternative livelihoods for Tobacco farmers, the decision was made to create a video highlighting the progress of the aforementioned project.



Figures 28,29,30 : Buttala Rural area people attend to the meeting and given them ideas about the alternative crop project

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To accomplish this, a team from NATA visited Buttala to gather evidence and document the developments in the alternative crop project. The purpose was to visually capture the positive impact of the initiative on the local community and Tobacco farmers. The team conducted interviews, gathered testimonials, and filmed various aspects of the project to create a comprehensive and informative video.

This video, which showcased the successful outcomes and advancements of the alternative crop project, was presented at the World No Tobacco Day commemoration held at the Cinnamon Lakeside Hotel in Colombo on 31st May. The objective was to disseminate the achievements of the initiative and raise awareness about the importance of transitioning Tobacco farmers to sustainable and alternative livelihoods.

14.10 1948 Tobacco and Alcohol Quit line service

Table 4: Call details of 1948

Month	Total Calls	Counseling calls
January	775	169
February	701	145
March	977	208
April	705	151
May	951	257
June	691	160
July	705	193
August	788	223
September	741	199
October	445	113
November	580	147
December	493	140
Total Calls	7972	1958

The NATA launched the "1948" quit line to provide users of Tobacco and Alcohol with a means of quitting their habits. The goal of this counseling program was to help clients quit using Tobacco and Alcohol as well as provide support for issues associated with these habits. The call information pertinent to the months of January through December in 2023 is shown in the above table.

14.11 Commemoration of the World No Tobacco Day – 2023

The theme for this year's World No Tobacco Day was "We Need Food, Not Tobacco." The national event to commemorate the Day was held at Cinnamon Lakeside Hotel in Colombo on 31st May and 1st June. The event was graced by the presence of Hon. Minister of Health, Dr. Keheliya Rambukwella, and WHO Country Representative, Dr. Alaka Singh. Three hundred stakeholders of NATA participated in the event.

During the session, participants who completed the NATA counseling course were awarded their certificates. Additionally, the published Executive summary of the Global Adult Tobacco Survey (GATS) 2020 was released. Authorized officers were given the opportunity to express their commitment to the establishment of Tobacco-free zones.



Figures 31,32: Handing over the GYTS Report to the Dr. Keheliya Rambukwella and Dr. Alaka Singh

On the night of May 31st, accommodation was provided for the outstation participants. The following day, a comprehensive plan was collectively developed to further strengthen the implementation of Tobacco-free zones. This initiative reflects a commitment to creating environments that promote health and well-being.





Figures 33,34,35,36,37: Highlights of the World No Tobacco Day – 2023

The event not only served as a platform for acknowledging achievements but also facilitated discussions and actions aimed at advancing the cause of a Tobacco-free society. The active involvement of stakeholders and the commitment of authorized officers highlight the dedication to the broader goal of promoting public health and reducing the impact of Tobacco on our communities. As per the request of NATA, the financial cost of the event was borne by the WHO country office.

14.12 Strengthening Tobacco and Alcohol control program for the Authorized officers in Colombo and Kandy Districts

Strengthening Tobacco and Alcohol control efforts in Colombo and Kandy Districts. NATA conducted an empowering capacity –building program on 8th July 2023, at the Sethsiripaya Stage II Auditorium.





Figures 38,39,40,41: Key Speakers address the gathering in Strengthening Tobacco and Alcohol Control Program

14.13 Importance of Community-Based Interventions for Tobacco and Alcohol Prevention - Public Health Nursing Officers Training

The Provincial Director of Health Services in the Sabaragamuwa Province had requested NATA to conduct a training session for Public Health Nursing Officers (PHNOs) in the Sabaragamuwa Province to enhance Tobacco and Alcohol prevention activities. The program focused on expanding community-based public health initiatives in the Province.

This training aimed to empower PHNOs with the necessary knowledge and skills to effectively address Tobacco and Alcohol-related issues within the community. By strengthening these preventive measures, the Province can work towards creating a healthier and more informed community. This Program was conducted on 3rd August 2023.



Figure 42: Program for Public Health Nursing Officers in Sabaragamuwa Province about Tobacco and Alcohol Prevention

14.14 Empowering School Communities to Tackle Tobacco and Alcohol Industry Interferences in the Nuwara - Eliya District, Central Province

The program was conducted in the Nuwara-Eliya District. The participants represented ten schools in the Nuwara-Eliya District. The program was conducted on the 09th of October, 2023 at the Auditorium, Webster International School. School students and teachers participated in the program.



Figures 43,44,45: Highlights of the program conducted in the Nuwara Eliya District

This program represents a concerted effort to address a significant public health challenge. Its comprehensive approach to educate, raise awareness, and empower school communities in the battle against Tobacco and Alcohol industries' influence on adolescents is commendable. The dedication to creating a healthier and more resilient community is a testament to the program's commitment to the well-being of the younger generation.

14.15 Development of Comprehensive Tax Mechanism for Cigarette, Alcohol Products, and Sugar Products

NATA has identified issues in the current Cigarette and Alcohol taxation mechanism of the country. Previously, NATA attempted to initiate a cigarette tax mechanism, but it failed to receive relevant approval. Therefore, NATA sought support from WHO Head Quarters (HQ) to analyze the current taxation mechanism of the country. WHO agreed to this request, and the project has been expanded to develop a comprehensive tax mechanism for cigarettes, Alcohol, and Sugar Sweetened Beverages.

Subsequently, a WHO HQ team visited Sri Lanka and engaged with all stakeholders. In the first phase of the intervention, the WHO HQ team proposed a simulation module for cigarettes. This module has the capacity to analyze the impact of the intervention based on its magnitude. Furthermore, NATA is in the process of onboarding representation from the Fiscal Policy Department to enhance implementation support. This collaborative effort aims to address the complexities of taxation mechanisms for these products and ensure a more effective and inclusive approach to public health.

14.16 Youth Tobacco and Alcohol prevention program conducted in Nuwara-Eliya District, Central Province for Officers and Youth Corps

This program was conducted as a comprehensive prevention program aimed at equipping officers and youth corps members with the knowledge and skills necessary to effectively tackle the issues of Tobacco and Alcohol use among youths. The program was conducted on 10th of October, 2023, at the Auditorium of the National Youth Corps Centre, Ambewela.





Figures 46,47,48: Program for Youth corps in Nuwara-Eliya District

The program aimed to educate, raise awareness, and empower youth communities in the battle against Tobacco and Alcohol industries' influence. The dedication to creating a healthier and more resilient community is a testament to the program's commitment to the well-being of the younger generation.

The program featured comprehensive educational modules designed to provide participants with a nuanced understanding of the health, social, and economic implications of Tobacco and Alcohol use. Facilitators employed evidence-based information to ensure the participants were well-informed and equipped to make informed decisions. The program actively promoted awareness regarding the manipulative tactics employed by Tobacco and Alcohol industries to target the youth through interactive sessions.

14.17 Strengthening the Implementation of Tobacco-Free Zones at the Regional Level

There were nearly 230 Tobacco-free zones established nationwide at the end of the 2022. However, NATA received a request from the Regional Directorate of Health Services in Nuwara-Eliya to conduct an empowering session for Public Health staff in the Nuwara-Eliya District. Subsequently, NATA organized a training program, with the participation of nearly 60 Public Health staff at the Regional Director of Health Services office, Nuwara-Eliya on the 12th October, 2023.

The objective was to establish approximately 26 new Tobacco-free zones within the next year, with representation from all the MOHs in the District. A monitoring mechanism has been put in place to track the progress of the implementation. This initiative reflects a commitment to creating healthier environments and reducing the prevalence of Tobacco use at the Regional level. The collaboration between NATA and the Regional Health services is instrumental in achieving this important public health goal.



Figures 49,50: PHI Program held in Nuwara - Eliya District

14.18 Community Mobilization Program to Reduce the Harm of Smokeless Tobacco Use in the Estate Sector

Smokeless Tobacco use among Estate Sector workers is higher than in the rest of the country. Despite the ban on the production and sale of smokeless Tobacco products in the country, there is still a prevalence of use, surpassing that of smoking and leading to several health problems. Therefore, comprehensive prevention measures are necessary.

In response to this issue, NATA conducted a session at Dessford Estate to enhance public involvement in Tobacco and Alcohol prevention. Seventy-five estate workers participated in the program.



Figure 51: Participants Presents the Oral Presentations



Figure 52: Community Mobilization Program for Dessford Estate in Nuwara-Eliya District

The session aimed to raise awareness about the harmful effects of smokeless Tobacco and encourage active community participation in efforts to reduce its usage. Through community mobilization, NATA seeks to address the specific challenges faced by plantation workers, contributing to a healthier environment and improved well-being within the estate community. This Program conducted on 13th October 2023.

14.19 Exhibition Stall at the Department of Information Organized by PSSP

Primary Health Systems Strengthening Project (PSSP) organized an exhibition at the Department of Information. The NATA hosted a stall at the exhibition and provide awareness among the participants. Many people came to that day and the program was successful because of the help given by the doctors and nurses as well. This Program conducted on the 20th October, 2023.



Figures 53,54,55: Exhibition Stall and awareness Program held in Department of Information

14.20 Mobilizing the School Community Towards Tobacco & Alcohol Prevention

The Health Club of St. Thomas College organized a Tobacco and Alcohol program for 400 students, with NATA empowering the school community to challenge the expectations of Tobacco and Alcohol, as well as understanding related legislation. The NATA conducted the awareness program aimed at tackling the Tobacco and Alcohol industry influence on school children.

Understanding the importance of legal frameworks, the program delved into the existing legislation related to Tobacco and Alcohol. Through interactive discussions, students were informed about the legal consequences of engaging in underage Alcohol and Tobacco consumption as well as contributing to a more comprehensive understanding of the social impact.

NATA facilitators facilitated educational workshops designed to impart in-depth knowledge about the health risks associated with Tobacco and Alcohol consumption. The sessions aimed to empower students with accurate information, enabling them to make informed choices regarding their health. This program conducted on 13th October, 2023.





Figures 56,57: Tobacco and Alcohol Prevention Program for School students in St. Thomas College

14.21 Exhibition Stall at the ITN premises Organized by the PSSP

Primary Health Systems Strengthening Project (PSSP) organized an exhibition at the ITN premises, Battaramulla. The NATA hosted a stall at the exhibition and provide awareness among the participants.



Figures 58,59: Exhibition Stall and awareness Program held in the ITN Premises, Battaramulla

The NATA exhibition stall featured visually compelling and informative displays that highlighted the detrimental health effects of Tobacco use. Through engaging visuals and well-researched content, participants were provided with a comprehensive understanding of the risks associated with Tobacco and Alcohol consumption. The Stall was conducted on the 15th November, 2023.

NATA organized interactive sessions, encouraging participants to actively engage in discussions about Tobacco and Alcohol prevention and cessation strategies. These sessions fostered a dynamic exchange of ideas and facilitated a deeper understanding of the challenges posed by the Tobacco and Alcohol industries.

14.22 Mitigating Smokeless Tobacco Use Among Bus Crews in the Western Province

This program was designed to prevent smokeless Tobacco use among identified vulnerable groups in the Western Province, specifically focusing on the vulnerable group of transport workers. NATA collaborated with the National Transport Commission (NTC) to initiate and implement this program. Approximately 130 transport workers participated in the program, where they were empowered to quit smokeless Tobacco use. The initiative aims not only to address the health concerns associated with Tobacco use but also to promote a healthier lifestyle among the bus crews in the Western Province. The Program was held at 26th October 2023 at the Auditorium of the NTC.

The interactive discussions were conducted with the participants regarding the harms of Tobacco and Alcohol consumption and discussed deeply about the myths related to Tobacco and Alcohol consumption among the society.





Figures 60,61,62: Program for the NTC members

The program involved a deep dive into the prevalent myths surrounding Tobacco and Alcohol consumption within society. Facilitators engaged participants in the discussions aimed at dispelling misconceptions, promoting accurate information, and empowering workers to make informed decisions regarding their health.

The program focused on a comprehensive exploration of the harms associated with Tobacco and Alcohol consumption. Expert facilitators guided discussions on the physical, mental, and social repercussions of substance use, providing participants with a nuanced understanding of the potential consequences.

14.23 Tobacco and Alcohol Prevention Program for Officers of the Ministry of Sports and Youth Affairs at the National Youth Corps Centre in Anuradhapura

NATA organized a program at the National Youth Corps Centre in Anuradhapura, focusing on Tobacco and Alcohol prevention for Youth Corps members on 07th of November in collaboration with Ministry of Sports and Youth Affairs. Sixty youth participated in the program and interactive discussions were conducted with the youth groups and activity plans were developed by the participants to combat Tobacco and Alcohol within their settings.



Figures 63,64, 65: Program for Youth Corps Members in the Anuradhapura District

An innovative aspect of the program involved the development of activity plans by the participants. Empowered with knowledge and insights gained during the program, youth corps members collaborated to create practical and impactful plans to combat Tobacco and Alcohol within their respective settings.

14.24 Empowering School Communities to Tackle Tobacco and Alcohol Industry Interferences in the Anuradhapura District, North Central Province

An impactful program at schools within the urban Municipal Council area in Anuradhapura, dedicated to preventing Tobacco and Alcohol use among students was held on 08th November 2023. Seven schools from the Anuradhapura District engaged in the awareness program. The program was conducted in the Auditorium of the Municipal Council in Anuradhapura.

The program, dedicated to preventing Tobacco and Alcohol use among students, adopted a targeted awareness initiative. By focusing on schools within the urban Municipal Council area, the program aimed to address the unique challenges and dynamics of substance use prevalent among students in this specific setting.

To enhance engagement, the program incorporated interactive sessions. Students actively participated in discussions, sharing their perspectives and experiences related to substance use. This approach fostered a sense of community awareness and encouraged open dialogue among the participating schools.



Figure 66: Program for School Student in the Anuradhapura District

14.25 Responsible Media Reporting to deglamorize Tobacco and Alcohol promotion

The Responsible Media Reporting Program, aimed at deglamorizing Tobacco and Alcohol promotion, was successfully conducted on the 13th of November 2023 at the Sethsiripaya Stage II Building. The event witnessed active participation from professionals representing both printed and digital media channels of Sri Lanka.

The event featured expert-led discussions addressing the nuances and challenges associated with reporting on Tobacco and Alcohol. Renowned professionals in the field provided insights into the potential impact of media coverage on public attitudes, emphasizing the need for accurate and responsible reporting.

The program included sessions where media professionals shared best practices for responsible reporting. Case studies and success stories were discussed, highlighting instances where media outlets effectively contributed to deglamorizing Tobacco and Alcohol promotion while maintaining journalistic integrity.

To enhance engagement and practical learning, interactive discussions were conducted. These sessions allowed participants to collaboratively explore strategies for responsible reporting, fostering a sense of collective responsibility among media professionals.



Figures 67,68,69,70: Program on Responsible Media Reporting to deglamorize Tobacco and Alcohol promotion

14.26 Technical Meeting for Sharing Knowledge to Develop a Mechanism to Mitigate Illicit Trade for Tobacco & Alcohol

It has been identified that the illicit trade of Tobacco and Alcohol products has caused a significant financial loss to the government's fiscal revenue. In response, NATA has collaborated with Customs officials and law enforcement to identify gaps and loopholes contributing to this issue.



Figures 71,72: Technical Meeting for Sharing Knowledge to Develop a Mechanism to Mitigate Illicit Trade for Tobacco & Alcohol

The meeting was organized on 5th December 2023, to delve into this matter, with the participation of 40 officers representing Sri Lanka Customs, the Department of Excise, and the Sri Lanka Police. The aim was to raise awareness among these officials about the actual effects of Tobacco and Alcohol and explore ways they can contribute to mitigating harm by controlling illicit trade. The collaborative efforts at this technical meeting are crucial for developing effective mechanisms to address and curb illicit trade in these products.

14.27 Tobacco and Alcohol prevention awareness program for University students

A Tobacco and Alcohol prevention awareness program for the University students of Rajarata University of Sri Lanka was held on 11th of December 2023.



Figures 73,74: Awareness program for University Students

The program, meticulously organized and executed, sought to impart knowledge, raise awareness, and foster a sense of responsibility among the students concerning the dangers associated with Tobacco and Alcohol consumption.

14.28 Empowering School Communities to Tackle Tobacco and Alcohol Industry Interferences in the Jaffna District

A Tobacco and Alcohol prevention awareness program for the school students on 12th of December at the St. Henry's College, Ilavalai, Jaffna. Fifty students participated in the program and engaged with the facilitators and resource persons.

The core of the program included comprehensive educational sessions designed to equip students with accurate information regarding the consequences of Tobacco and Alcohol use. An integral part of the program involved interactive discussions, allowing students to actively engage with the material. Participants shared their thoughts, concerns, and experiences related to Tobacco and Alcohol, fostering an environment of open dialogue and mutual understanding.



Figures 75,76 : Program held in Jaffna Ilavalai School

14.29 RESET Alcohol Project

RESET is a project that emphasizes the need for countries to develop a holistic approach mechanism to strengthen Alcohol prevention policies. Sri Lanka has been selected as a country to receive comprehensive support. NATA actively participates in the RESET Alcohol initiative as the coordination focal point, with the goal of developing a tax policy beneficial to the country.

14.30 Film Preview Report Summary

NATA has been continuously evaluating and making relevant censorship recommendations on films that have been broadcast in Sri Lanka with the collaboration of Public Performance Board.

Table 5 An overview of the film reviews – 2023

Language	Reviewed Films
Sinhala	27
Local Tamil	2
Total	29

Twenty-nine films were reviewed to identify scenes related to Tobacco and Alcohol, and 19 of them included scenes with Alcohol and Tobacco. When it noted that the Act had been violated, the Public Relations Board was informed to take appropriate action.

14.31 The Certificate course of counseling on cessation and prevention of Tobacco and Alcohol – Fourth intake

The fourth intake of the Certificate course of counselling on cessation and prevention of Tobacco and Alcohol on 28th December 2023 at Sethsiripaya Stage II Building. Fifty applicants enrolled in the course. The program featured expert-led sessions, conducted by professionals in the field of addiction counselling. These sessions covered a broad spectrum of topics, including the physiological and psychological aspects of addiction, effective counselling techniques, and strategies for preventing substance abuse in diverse populations.



Figures 77,78,79: Certificate Course of counseling on cessation and prevention of Tobacco and Alcohol – Fourth Intake

The certificate course in counselling focused on providing participants with the essential tools and knowledge required to effectively counsel individuals dealing with Tobacco and Alcohol issues. The curriculum aimed to enhance participants' understanding of addiction, cessation strategies, and prevention methods.

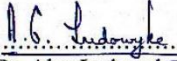
15. Financial Progress (From 1st January to 31st of December 2023)

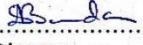
15.1 Financial Statement

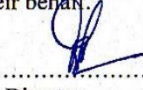
NATIONAL AUTHORITY ON TOBACCO & ALCOHOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Note	2023 (Rs.)	2022 (Rs.)
Assets			
Non Current Assets			
Infrastructure, Plant and Equipment	16	7,043,110.85	9,610,137.66
Intangible Assets	18	7,571,274.71	8,069,635.10
Current Assets			
Inventories	19	54,766.64	65,894.14
Receivables	26	-	-
Prepayments	28	60,000.00	125,000.00
Cash & Cash Equivalent	20	9,041,764.10	1,820,811.92
Total Assets		23,770,916.30	19,691,478.82
Liabilities			
Current Liabilities			
Accrued Expenses	21	1,412,626.45	574,899.05
Provision for Audit Fees	22	2,229,720.00	3,708,000.00
Payables	34	189,830.95	125.00
Non Current Liabilities			
Provision for Gratuity	22	1,052,180.00	946,400.00
Total Liabilities		4,884,357.40	5,229,424.05
Total Net Assets		18,886,558.90	14,462,054.77
Net Assets/ Equity			
Capital	24	6,560,893.26	6,560,893.26
Government Grant - Capital	25	13,828,776.61	16,416,564.15
Accumulated Surpluses / (Deficit)	29	(1,503,110.97)	(9,001,971.81)
Prior year Adjustments	27	-	-
Capital Gain	33	-	486,569.17
		18,886,558.90	14,462,054.77

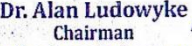
The Board of Directors are responsible for the preparation and presentation of these Financial Statements in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAs). These Financial Statements were approved by the Board of Directors and signed on their behalf.

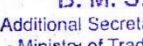

Dr. Alan Ludowyke
Chairman


B. M. S. Bandara
Director


Krishanthi Meegahapola
Director


Anushika Koralage
Accountant
National Authority on Tobacco & Alcohol
11th Floor, Wing A,
Sethsiripaya Stage II, Battaramulla.


Dr. Alan Ludowyke
Chairman
National Authority on Tobacco and Alcohol
11th Floor, Wing A,
Sethsiripaya Stage II, Battaramulla.


B. M. S. Bandara
Additional Secretary (Establishments)
Ministry of Trade, Commerce and
Food Security
No. 492, R. A. De Mel Mawatha,
Colombo 03.


Krishanthi Meegahapola
Additional Secretary (Reforms)
Ministry of Justice, Prison Affairs and
Constitutional Reforms
No. 19, Sri Sangaraja Mawatha,
Colombo 10.

**NATIONAL AUTHORITY ON TOBACCO & ALCOHOL
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023	2022
		Rs.	Rs.
<u>Operating Revenue</u>			
Government Grant - Recurrent	9	32,720,000.00	30,390,000.00
Revenue - Capital Reimbursement	31	4,542,500.00	9,027,325.20
Other Income (Non refundable money received from Suppliers' registration /sold old assets)	23	119,421.13	39,875.00
Capital Grant Amortization	30	2,595,287.54	2,825,753.06
Total Revenue		39,977,208.67	42,282,953.26
<u>Operating Expenses</u>			
Personnel Emoluments	10	12,096,396.65	16,301,086.24
Supplies & Consumables used	11	615,529.50	605,033.33
Maintenance	12	461,012.58	478,375.64
Contractual Services	13	13,840,446.71	11,860,031.43
Depreciation & amortisations	14	2,595,287.55	2,825,753.06
Expenditure on programs	32	2,697,926.27	9,162,479.96
Total Operating Expenses		32,306,599.26	41,232,759.66
Surplus/(Deficit) from Operating Activities		7,670,609.41	1,050,193.60
<u>Finance Cost</u>			
Bank Charges	15	12,270.00	6,510.00
Net Surplus/(Deficit) from Operating Activities		7,658,339.41	1,043,683.60

**NATIONAL AUTHORITY ON TOBACCO & ALCOHOL
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 Rs.	2022 Rs.
Cash flow from Operating Activities			
Surplus/(Deficit) from Operating Activities		7,658,339.41	1,043,683.60
Adjustment for:			
Accrued expenses adjustment		(258,896.47)	-
Depreciations adjustment	29	41,998.39	-
Non-Financial donation		-	-
Operating profit before working Capital charges		7,441,441.33	1,043,683.60
Increase / (Decrease) in Depreciation	14	2,595,287.55	2,825,753.06
Amortization of Government Capital Grant	30	(2,595,287.55)	(2,825,753.06)
(Increase) / Decrease in Inventories	19	11,127.50	(19,255.22)
(Increase) / Decrease in Receivables	26	-	-
(Increase) / Decrease in Prepayments	28	65,000.00	(75,000.00)
Increase / (Decrease) in Payables	34	189,705.95	125.00
increase / (Decrease) in Accruals	21	837,727.40	74,007.04
Increase / (Decrease) in provisions(Gratuity & Audit fees)	22	(1,372,500.00)	(400,757.50)
Cash Generated from Operations		7,172,502.18	622,802.93
Net cash flows from Operating Activities		7,172,502.18	622,802.93
Cash Flows from Investing Activities			
Acquisition of Plant & Equipment	16.1	(7,500.00)	(35,750.00)
Acquisition of Intangible assets	18.1	-	-
Removeble of fixed assets	33	48,450.00	-
Capital Re-inbursment (government/foriegn grant)	25	7,500.00	35,750.00
Net Cash Flow from Investing Activities		48,450.00	-
Net Increase/ (Decrease) in Cash & Cash Equivalents		7,220,952.18	622,802.92
Cash & Cash Equivalents at the beginning of the year (GOSL)		1,815,412.26	1,192,609.34
Cash & Cash Equivalents at the beginning of the year (Foreign funds)	20	5,399.66	5,399.66
Cash & Cash Equivalents at the end of the year		9,041,764.10	1,820,811.92

NATIONAL AUTHORITY ON TOBACCO & ALCOHOL

STATEMENT OF CHANGES IN EQUITY

AS AT 31 DECEMBER 2023

	2023
	Rs.
NATA Fund as at 01.01.2023	14,462,054.77
Adjustments in respect of the previous years	(646,047.74)
Capital Grant Amortization for the previous years	-
Adjusted Balance as at 01.01.2023	13,816,007.03
Capital Reimbursement	7,500.00
Capital Grant Amortization	(2,595,287.54)
Capital Gain	-
Adjustment for the period	-
Excess/(Deficit) for the Year	7,658,339.41
Balance as at 31.12.2023	18,886,558.90

15.2 Notes to the Financial Statement

NATIONAL AUTHORITY ON TOBACCO & ALCOHOL

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st December 2023

1. BASIS OF PREPARATION

1.1 Statement of Compliance

The financial statements of National Authority on Tobacco & Alcohol comprise the Statement of Financial position, Statement of Financial performance, Cash flow Statement, Statement of change in equity and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAs) laid down by the Institute of Chartered Accountants of Sri Lanka (ICASL).

1.2 Functional and presentation Currency

The Financial Statements of the Authority are prepared under the historical cost convention and used in Sri Lanka Rupees (Rs.)

1.3 Government Grants

Authority receives two types of Government grants namely,

- Capital Grant
- Recurrent Grant

The capital grant is accounted as per the Sri Lanka Public Sector Accounting standards. The method sets up the capital grant as deferred income which is recognized as income on basically the useful life of the assets (eg. Annually depreciated value of the assets is accounted as income for the years.)

Recurrent grant has been recognized income of the period and credited to the statement of financial performance.

2. ASSETS & BASES OF THEIR VALUATION

2.1 Property, Plant and Equipment

The cost of Property, Plant and Equipment is the cost of acquisition or construction together with any expenses incurred in bringing the assets to its working condition for its intended use.

Depreciation has been provided from the date the assets are available for use up to the date of disposal. Plant and Equipment are depreciated on straight line method as mentioned below, further, that the plant and equipment have been accounted at cost method as prescribed in the SLPSAS7 – Property plant and Equipment.

The principle annual rates are used as follows:

Building & Fittings	25 Years (4%)
Machinery and Equipment	10 Years (10%)
Furniture & Fittings	10 Years (10%)
Computers	5 Years (20%)
Vehicles	10 Years (10%)
Others	10 Years (10%)

If there is an indication that there has been a significant change in depreciation rate, useful life of residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectation.

Expenditure incurred on repairs or maintenance of property, plant and equipment in the order to restore or maintain the future economic benefit expected from originally assessed standard of performance is recognized as an expense when incurred.

2.2 Intangible Assets

Expenditure incurred for purchasing software is recognized as an intangible asset and these assets are amortized over their useful lives. The principle annual rate is used as follows:

Intangible Assets	20 Years (5%)
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3. INVENTORIES

The inventories have been valued at cost.

4. CASH & CASH EQUIVALENT

Cash and Cash Equivalent comprise cash in hand, cash at bank.

5. LIABILITIES

Liabilities are recognized in the Statement of Financial Position when there is a present obligation as a result of past events. Obligation payable at the demand of the creditors or within one year of the Statement of Financial Position date is treated as current liabilities in the Statement of Financial Position.

6. REVENUE RECOGNITION

A recognized portion of capital grant and foreign grant has been identified as deferred income. Recurrent Grant has been recognized as income of the period and credited to the Statement of Income. All income has been recognized on an accrual basis.

7. CONTRIBUTION PLANS

The company contributes 12% and 3% of gross emoluments of employees as Provident Fund and Trust Fund contribution respectively.

8. CASH FLOW STATEMENT

Cash Flow Statement has been prepared using the indirect method.

National Authority on Tobacco and Alcohol
-----Annual Report 2023-----

National Authority on Tobacco & Alcohol
Notes to the Financial Statement for the year ended 31.12.2023

Note: 9	2023	2022
Recurrent Reimbursement	Rs.	Rs.
Recurrent Reimbursement (9.1)	32,720,000.00	30,390,000.00
Total	32,720,000.00	30,390,000.00

Note: 10	2023	2022
Personnel Emoluments	Rs.	Rs.
Staff Salaries	10,391,622.90	14,282,987.90
EPF Contribution	986,411.87	1,337,257.72
ETF Contribution	258,019.88	334,314.42
Overtime	204,902.00	82,843.70
Gratuity expenses	247,455.00	259,242.50
Expenditure for new Recruitments	7,985.00	4,440.00
Total	12,096,396.65	16,301,086.24

Note: 11	2023	2022
Supplies & Consumerbles Items	Rs.	Rs.
Stationery and office requisites	41,602.50	103,147.22
Fuel	364,252.00	393,314.00
Food / Refreshments	209,675.00	108,572.11
Total	615,529.50	605,033.33

Note: 12	2023	2022
Maintenance	Rs.	Rs.
Vehicle maintenance	255,571.43	241,462.02
Office equipments maintenance (Computers & Machinery)	205,441.15	236,913.62
Total	461,012.58	478,375.64

Note: 13	2023	2022
Contractual Services	Rs.	Rs.
Postal charges	39,070.00	31,465.00
Telephone / Internet charges	168,777.59	174,342.79
Building Rent / Cleaning service	10,985,802.74	8,965,470.35
Electricity charges	740,781.13	717,573.29
Adn.inistrative board member fee & Refreshments	820,573.00	955,044.00
Advertisement / other expenses	278,322.25	82,301.00
Audit Fees	807,120.00	660,000.00
EB Exams Exp	-	273,835.00
Total	13,840,446.71	11,860,031.43

Note: 14	2023	2022
Depreciation - Plant Machinery and Equipment	Rs.	Rs.
Building & Fittings	100,476.00	99,290.00
Machinery & Equipments	148,131.16	158,666.16
Furniture & Fittings	180,960.95	183,714.75
Computers	224,269.58	442,567.83
Vehicles	1,414,350.00	1,414,350.00
Other	28,739.47	28,803.93
Depreciation - Intangible Assets	Rs.	Rs.
Intangible Assets	498,360.39	498,360.39
Total	2,595,287.55	2,825,753.06

Note: 15	2023	2022
Finance cost	Rs.	Rs.
Bank Charges	12,270.00	6,510.00
Total	12,270.00	6,510.00

National Authority on Tobacco and Alcohol
-----Annual Report 2023-----

National Authority on Tobacco & Alcohol
Notes to the Financial Statement for the year ended 31.12.2023

Note: 16	2023	2022
Plant & Equipment (16.1)	Rs.	Rs.
Building & Fittings	1,833,204.78	1,934,782.34
Machinery & Equipments	440,241.22	621,249.72
Furniture & Fittings	605,013.90	783,221.05
Computers	508,070.21	1,171,067.78
Vehicles	3,507,858.08	4,922,208.08
Other	148,722.66	177,608.68
Total	7,043,110.85	9,610,137.66

Note: 18	2023	2022
Intangible Assets	Rs.	Rs.
Intangible Assets (18.1)	7,571,274.71	8,069,635.10
Total	7,571,274.71	8,069,635.10

Note: 19	2023	2022
Inventories (19.1)	Rs.	Rs.
Stationery items	54,766.64	65,894.14
Office equipment maintenance	-	-
Total	54,766.64	65,894.14

Note: 20	2023	2022
Cash & Cash Equivalents	Rs.	Rs.
Bank of Ceylon, Battaramulla A/C 0077769376 balance as at 31.12.2023	9,036,364.44	1,815,412.26
Bank of Ceylon, Taprobane A/C 008724393 balance as at 31.12.2023	5,399.66	5,399.66
Cash in Hand	-	-
Total	9,041,764.10	1,820,811.92

Note: 21	2023	2022
Accrued Expenses	Rs.	Rs.
Balance B/F 30/12	-	150.01
Over Time	29,474.75	-
Fuel expenses	36,519.00	105,400.00
Building Rent / Cleaning service	898,511.05	-
Electricity	127,639.71	152,836.46
Staff Salaries	167,871.25	280,367.22
Telephone / Internet chargers	27,786.27	14,665.37
Other expenses (Supplying of newspapers)	2,470.00	2,730.00
Food expenses (Drinking water supplying)	18,600.00	18,900.00
Electricity chgs of 2021 (Over estimation on Electricity bill Dec 2021)	-	(150.01)
Vehicle Repair PH3563	1,150.00	-
Audit Meeting exp on Q4 2023	45,456.00	-
Expenditure on program of 1948 QL Tel Chgs & VNATA app using chgs	57,148.42	-
Total	1,412,626.45	574,899.05

Note: 22	2023	2022
Provisions	Rs.	Rs.
Provision for Gratuity	1,052,180.00	946,400.00
Provisions for Audit fees	2,229,720.00	3,708,000.00
Total	3,281,900.00	4,654,400.00

Note: 23	2023	2022
Other Income	Rs.	Rs.
Revenue other / Non-Refundable deposit	119,421.13	39,875.00
Total	119,421.13	39,875.00

Final Accounts 2023
National Authority on Tobacco And Alcohol

National Authority on Tobacco and Alcohol
-----Annual Report 2023-----

National Authority on Tobacco & Alcohol
Notes to the Financial Statement for the year ended 31.12.2023

Note: 24	2023	2022
Capital & Reserves	Rs.	Rs.
NA/TA Fund	6,560,893.26	6,560,893.26
Total	6,560,893.26	6,560,893.26

Note: 25	2023	2022
Government Grant - Capital	Rs.	Rs.
Balance B/F	16,416,564.15	19,206,567.21
Capital Reimbursement (25.1)	4,550,000.00	2,000,000.00
Foreign Grant Reimbursement (25.2)	-	7,063,075.20
Capital Grant Amortization (Depreciation on Plant & equipments,Intellectual property,Intangible Assets)	(2,595,287.54)	(2,825,753.06)
Revenue for the year	(4,542,500.00)	(9,027,325.20)
Total	13,828,776.61	16,416,564.15

Note: 26	2023	2022
Receivables	Rs.	Rs.
Festival Loan	-	-
Total	-	-

Note: 27	2023	2022
Prior years Adjustments	Rs.	Rs.
B/F Balance	-	-
Total	-	-

Note: 28	2023	2022
Prepayments	Rs.	Rs.
Advances for programmes (Refundable deposit to BMICH on PHI appreciation ceremony)	-	75,000.00
Deposit for the fuel supplier	50,000.00	50,000.00
Postal box charge prepayment	10,000.00	-
Total	60,000.00	125,000.00

Note: 29	2023	2022
Accumulated Surpluses / Deficit (Income & Expenditure A/C)	Rs.	Rs.
B/F Balance	(9,001,971.81)	(9,961,479.56)
Surplus/(Deficit) for the period	7,658,339.41	1,043,683.60
Removeable of Fixed Assets in year 2021	-	(84,175.85)
Overtime payment of the year 2022	(6,582.08)	-
VNATA survey chags and 1948 QL chgs	(68,294.88)	-
Under provisioning of Audit Fees 2022	(126,600.00)	-
Over depreciations on computer assets revaluation in 2021	40,346.17	-
Over depreciations on two name boards under assets of building & fittings	1,652.22	-
Total	(1,503,110.97)	(9,001,971.81)

National Authority on Tobacco and Alcohol
-----Annual Report 2023-----

National Authority on Tobacco & Alcohol
Notes to the Financial Statement for the year ended 31.12.2023

Note: 30	2023	2022
Capital Grant Amortization	Rs.	Rs.
Government Grant - Capital	2,595,287.54	2,825,753.06
Total	2,595,287.54	2,825,753.06

Note : 31	2023	2022
Revenue	Rs.	Rs.
Capital Reimbursement (25.1)	4,542,500.00	1,969,200.00
Money received from WHO	-	7,058,125.20
Other income	-	-
Total	4,542,500.00	9,027,325.20

Note : 32	2023	2022
Expenses	Rs.	Rs.
Expenditure on programs (funds received from Treasury)	2,697,926.27	2,177,865.21
Expenditure on programs (funds received from WHO/Bloomberg)	-	6,984,614.75
Total	2,697,926.27	9,162,479.96

Note : 33	2023	2022
Capital Gain	Rs.	Rs.
B/F Balance	486,569.17	402,393.32
Revaluation - Computer & Computer equipments	(486,569.17)	-
Removeable of Fixed Assets	-	84,175.85
Total	-	486,569.17

Note : 34	2023	2022
Payables	Rs.	Rs.
B/F Balance	-	-
Stamp duty payable	(1,500.00)	(125.00)
Salary holding	(188,330.95)	-
Total	(189,830.95)	(125.00)

Note : 35

Disclosures by restating the comparative amounts for prior period presented in which the error occurred (SLPSAs 03)

- The adjustment for the under provision for the Audit Fee amount in Rs. 126,600.00 of 2022 has been adjusted to the financial statements of the year 2023. The provision was made for the year amount in Rs. 660,000.00 and the received invoice amount of Audit fee is Rs. 786,600.00. Therefore the operating surplus of the financial year 2022 has been overstated by that amount.

- The expenditure on overtime and BATA amount in Rs. 6,582.08 for the period of 2022 and VNATA app survey charges Dec 2022 & 1948 QL Tek phone charges Nov & Dec 2022 amount in Rs. 68,294.88 was made in year 2023. The paid amount has been rectified as the expenses of year 2022 and it has been adjusted to the financial statements of the year 2023.

- The payment for 1948 Quit line telephone charges amount in Rs.162,763.79 related to the year 2021 and the payment for normal telephone charges amount in Rs.10,441.95 has been recorded as an expense in the financial statements for the year 2022. Accordingly, the operating surplus amount in Rs.173,205.74 had been recorded less in the financial statement of the year 2022.

- During the year 2022, the authority received the refundable deposit of Rs.19,975.00 paid to BMICH for the certificate distribution ceremony of the counselling course of year 2021. As the received amount was offset against the expenditure of programs in 2022, the operating surplus of the financial statement in year 2022 was overstated by amount in Rs.19,975.00.

- Under the strategy of National and international partnerships to enrich tobacco and alcohol control, the Global Adult Tobacco Report release and World No Tobacco Day Celebrations were held at Cinnamon Lakeside Hotel in Colombo from May 31st to June 1st, 2023, including conference package and accommodation for all participants, at a total cost of LKR 4,928,000. The financing for the event was provided by the World Health Organization (WHO).

- The Authority recognized that the value of stocks of stickers, leaflets and posters printed in previous years were not impacted the financial statements comparatively.

Final Accounts 2023
National Authority on Tobacco And Alcohol

National Authority on Tobacco and Alcohol
-----Annual Report 2023-----

National Authority on Tobacco & Alcohol

Notes to the Financial Statements for the year ended 31.12.2023

Note: 36

THE TRANSACTION MADE BY THE MEMBERS OF THE BOARD OF DIRECTORS WITH THE RELATED PARTIES

Member of Board Director	Other Institutions that are members of the Board Director	Position Held	Date of Appointment	Period
Dr. Alan Ludowyke Chairman, National Authority on Tobacco and Alcohol	Humedica International Lanka (HIL)	Chairman	March 2023	3-year term
	Healthcare Christian Fellowship of Lanka (HCFL)	Chairman	Sept. 2021	3-year term
	The Jellybean Foundation	Director	Sept. 2013	To date
Rev. Aludeniye Subodhi Thero Appointed by Hon. Minister of Health	-	-	-	-
Dr. Lakshmi Somathunga Additional Secretary (Public Health Service), Ministry of Health	Home Victoria	Member of the Board	January 2020	Regular Member
	National Council for Persons with Disabilities	Member	October 2021	-
	Environmental Council of the Central Environmental Authority	Member	April 2021	-
	Bureau of the Commissioner General of Rehabilitation	Member	April 2023	03 Years
Dr. Saman Rathnayake Additional Secretary Production Supply and Regulation of Pharmaceuticals	Dr. Nevil Fernando Teaching Hospital	Chairman of Board of Management	2022.10.28	2022.10.28 to 2024.03.06
Mrs. B.M.S Bandara Additional Secretary, Ministry of Trade, Commerce and Food Security	Sri Lanka Export Credit Insurance	Member	2023.03.27	01 year
	Sri Lanka Accreditation Board	Member	2024.01.19	02 Months
Ms. Krishanthi Meegahapola Additional Secretary (Reforms) Ministry of Justice, Prison Affairs Constitutional Reforms	-	-	-	-

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Mr. P.C.Silva Commissioner (Law Enforcement) Acting, Excise Department of Sri Lanka	-	-	-	-
Ms. M.N.S Riyasa Senior Assistant Secretary (Admin) Ministry of Mass Media	-	-	-	-
Mr. Shaky Nanayakkara Chairman, National Dangerous Drugs Control Board	National Dangerous Drugs Control Board (NDDCB)	Chairman	2022.10.12	To date
	Bureau of Rehabilitation	Board Member	2023.04.03	03 Years
Ms. S.G.Subasinghe Director of Education School Affairs Division Ministry of Education	National Council for Road Safety	Member	2023 June	To date
Dr.G.L.K.Ekanayake Director General Institute of Sport Medicines Ministry of Youth and Sport Affairs	Sri Lanka Doping Deputy Institution	Board Member	2020.08.22	03 years 07 months
Mr.K.V.D.A.J Karawita Deputy Inspector General (Crime Range) Sri Lanka Police	National Child Protection Authority	Board Member	2023.03.13	03 years
	Bureau of Rehabilitation	Board Member	2023.06.07	03 years
Dr. Palitha Abeykoon Appointed by Hon. Minister of Health	-	-	-	-

15.3 Auditor General's Report

My No: THO/B/NATA/1/23/05

Date: 16 August 2024

Chairman

National Authority on Tobacco and Alcohol

Auditor General's report in terms of Section 12 of the National Audit Act No.19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31 December 2023 of the National Authority on Tobacco and Alcohol

The above report is sent herewith.

H.M.U.S. Wijekoon

Deputy Auditor General

For Auditor General

Copies : 01. Secretary, Ministry of Finance
 02. Secretary, Ministry of Finance, Economic Stabilization and National Policies

My No: THO/B/NATA/1/23/05

Date: 16 August 2024

Chairman

National Authority on Tobacco and Alcohol

Auditor General's report in terms of Section 12 of the National Audit Act No.19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31 December 2023 of the National Authority on Tobacco and Alcohol

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Authority on Tobacco and Alcohol for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in equity 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. In terms of Article 154(6) of the Constitution, my report will be tabled in the Parliament in due course.

In my opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 December 2023, 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

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.

1.3 Other information contained in the Annual Report 2022 of the Authority

Other information means information, though included in the Annual Report 2023 of the Authority which is expected to be handed over to me after the date of this audit but not included in the financial statements and in my audit report thereon. Those charged with management shall be responsible for other information.

My opinion on the financial statements does not cover other information and I do not provide an assurance of any manner or express an opinion on it.

My responsibility in relation to my audit regarding financial statements is to read other information whenever available and in doing so, consider whether there are material inconsistencies between other information and the financial statements or my knowledge gained at the audit or otherwise.

If I concluded that there are material misstatements, on the basis of other information that I obtained prior to the date of this audit report and on the basis of activities carried out by me, I am required to report such matters. I have nothing to report in this regard.

1.4 Responsibilities of management and those charged with governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

As per the Section 16(1) of the National Audit Act No. 19 of 2018, the Authority is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Authority.

1.5 Auditor's Responsibilities 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 an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with those charged with governance regarding the significant audit findings, including any significant deficiencies in internal control that I have identified during the audit.

2. Report on other legal and regulatory requirements

2.1 Special provisions are included in respect of the following requirements in the National Audit Act No. 19 of 2018.

2.1.1 In terms of the requirements of section 12 (a) of the National Audit Act No. 19 of 2018, except for the effects of the matters described in the section on the ‘Basis for the Audit Opinion’ of this report, I obtained all information and explanations required for the audit and as far as it appears from my inspection, the Authority had maintained proper financial reports.

2.1.2 In terms of the requirement indicated in Section 6 (1)(d) (iii) of the National Audit Act No. 19 of 2018, the financial statements of the Authority presented are consistent with the preceding year.

2.1.3 In terms of the requirement indicated in Section 6(1)(d) (iv) of the National Audit Act No. 19 of 2018, other than the observations made in paragraphs 1.2 (b), the recommendations made by me in the previous year have been included in the submitted financial statements.

2.2 On the basis of the procedures followed and evidence obtained and being restricted within the material matters, nothing that warrants the making of the following statements did not come to my attention.

2.2.1 In terms of the requirement of section 12 (d) of the National Audit Act No. 19 of 2018, whether any member of the governing body of the University has any interest, direct or otherwise, outside normal business status in any contract entered into by the Authority;

2.2.2 In terms of the requirement of Section 12(f) of the National Audit Act No. 19 of 2018, whether the Authority has or has not complied with any applicable written law or other general or special directions issued by the governing council of the Authority, except for the following observations.

<u>Reference to laws, rules, regulations or directives issued by the Governing Council</u>	<u>Non-compliance</u>
(a) Paragraph 6.6 of Public Enterprises Circular 01/2021 dated 16 November 2021	Though financial statements should be submitted to the Auditor General within 60 days of the conclusion of the financial year, the Authority had submitted financial statements for the year under review with a delay of 60 days.
(b) Paragraph 4.4 of Public Enterprises Circular 01/2021 dated 16 November 2021	An internal audit has not been conducted for the Authority during the year under review.

2.2.3 In terms of the requirement of Section 12(f) of the National Audit Act No. 19 of 2018, whether the Authority has not performed according to its powers, functions and duties,

2.2.4 In terms of the requirement of Section 12(f) of the National Audit Act No. 19 of 2018, whether the resources of the Authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

2.3 Other Matters

(a) The Authority had introduced mobile phone applications named "VNATA Media Violation" for obtaining information from the public and "VNATA Authorized Officers Application" for authorized officers spending Rs. 566,465 and Rs. 301,490 respectively. However, the Authority had not devised a specific method for the payment of the monthly server usage charges which had to be paid with credit cards and the payments had been made using the private credit card of the Chairman of the Authority. As a result, thereof, the said applications had remained inactive for a certain period of time when the Chairman of the Authority was changed. Accordingly, the applications had remained inactive for nearly four months from February to May 2023 and an additional expenditure of Rs. 58,000 had to be incurred for the reactivation of these applications. Moreover, a written agreement had not been entered into with the supplier for the development and maintenance of these applications.

(b) There were five vacancies in the Authority as at 31 December 2023 and by 30 April 2024, the number of vacancies had increased to six. Of the above vacancies, the post of General Manager had remained vacant from 27 July 2022 to date and the post of Administrative Officer from 04 March 2024 to date. Similarly, it was further observed that contract basis recruitment had been made for the posts of consultant and legal officer which require fulltime employment.

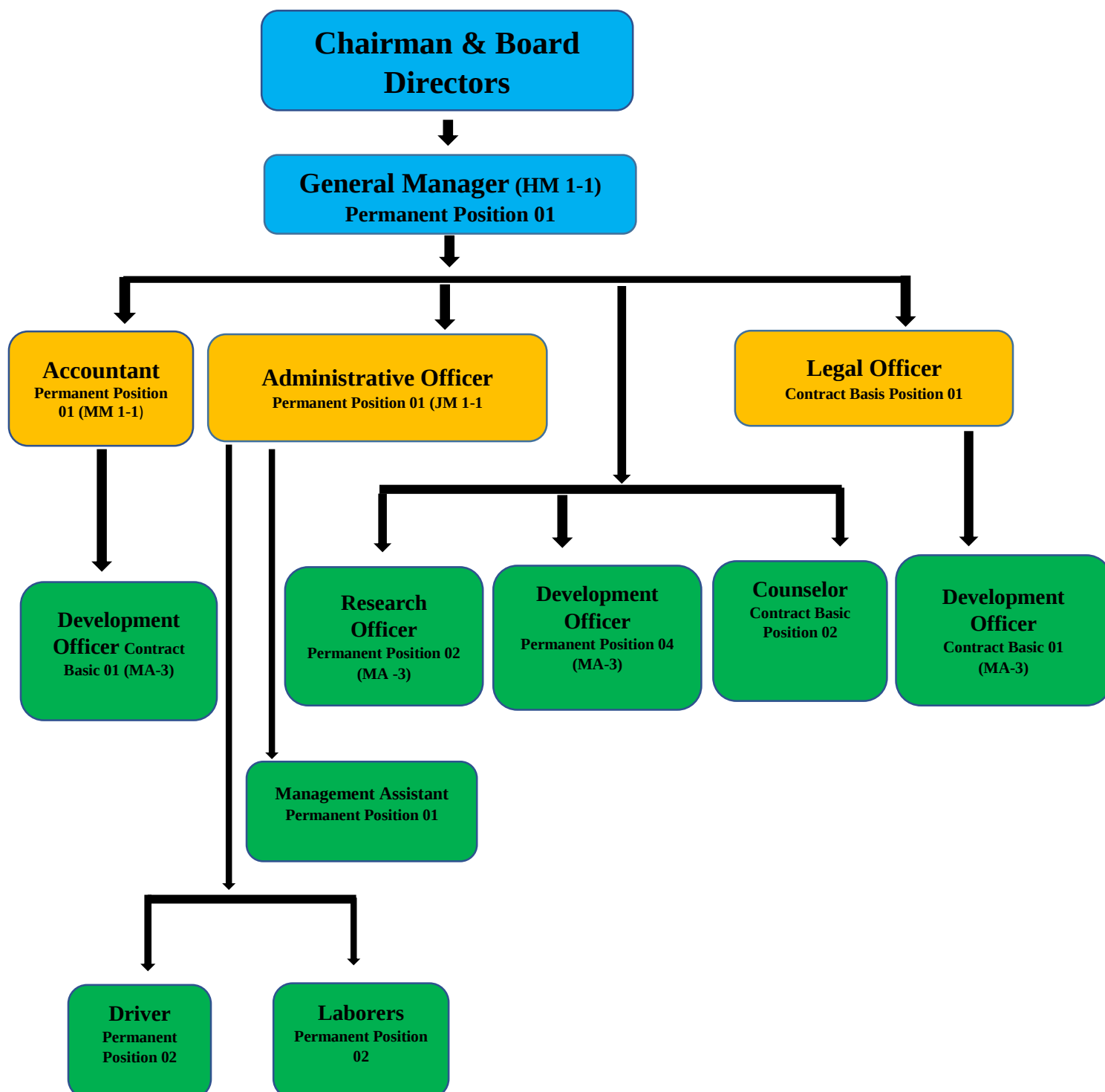
W.P.C. Wickremaratne

Auditor General

16. Management Team/Staff

16.1 Organization Chart

Organization Hierarchy – National Authority Tobacco and Alcohol



16.2 Cadre Information as at 31.12.2023

Table 06 Cadre Information

Designation	Salary Code	Approved Cadre		Existing Cadre	
		Permanent	Contract	Permanent	Contract
General Manager	HM 1-1 (2016)	01	-	-	-
Accountant	MM 1- 1 (2016)	01	-	01	
Legal Officer	-	-	01	-	01
Administrative Officer	JM 1-1 (2016)	01	-	01	-
Research Officer	MA 3 (2016)	02	-	01	-
Development Officer	MA 3 (2016)	04	02	03	-
Counsellor	-	-	02	-	02
Management Assistant	MA 1-1 (2016)	01	-	01	-
Laborers	PL -1 (2016)	02	-	02	-
Driver	PL – 3 (2016)	02	-	02	-
Total		14	05	11	03

National Authority on Tobacco and Alcohol

11th Floor, Wing A, Sethsiripaya, Stage II

Battaramulla

Tel: + 94 112187140

Fax: +94 112 186 024

Web: www.nata.gov.lk

Email: natamoh.lk@gmail.com