



National Institute of Occupational Safety and Health

Annual Report 2011



NIOSH

**National Institute of
Occupational Safety and
Health • Sri Lanka**

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National Institute of Occupational Safety and Health

National Institute of Occupational Safety and Health under purview of Ministry of Labour and Labour Relations was established on 28th April 2005. This institution dedicates to provide a good working environment to each person through suitable health and safety procedures and prevention of occupational accidents and diseases, and follow up of proper safety policy and methodologies. NIOSH provides necessary education and training for employers and employees who can obtain benefits from the above trainings or any person.

Vision

Occupational safety and health for all

Mission

Empowerment of tripartite stakeholders, through education, training and research, towards guaranteeing occupational safety and health at workplace and prevent all types of occupational hazards, with the view of enhancement of the productivity.

Message of Hon. Gamini Lokuge, Minister of Labour and Labour Relations



I am fortunate to issue a message to this publication, as the Minister of Labour, presents to you which depicts progress and services rendered to employers and employees parties by National Institute of Occupational Safety and Health which is coming under purview of my Ministry, which is to be submitted at budget debate of Ministry of Labour and Labour Relations.

Creation of healthy labor force through ensuring tripartite relationships between employees, employers and government to make an improvement of public, private and small and medium industrial sector which provide a huge contribution for economy through minimizing diseases and injuries pertaining to employment of working population is my main effort.

Furthermore, my objective is to direct this institute, which is coming under my Ministry, toward correct targets through understanding properly necessity of a healthy labor force for providing maximum contribution to economic development.

It is pleasure to fulfill my efforts to broadening of social safety and protection of our labor force, safeguard of rights of working population through amending existing labour laws and enforcement of International Labour Standards and creation of more safety work environment obtaining assistance of ILO for this purpose through transforming Mahinda Chinthana future vision a reality with these efforts.

Activities perform by this Institution are the conduct of various programs for enhancement of occupational safety and health, obtaining of necessary environment measurements comply with International Standards after monitoring disasters and risky conditions remained in the employees' environment appropriate for employment of laborers, and ensuring of aptitude for employment after checking health condition of employees.

I express my gratitude all heads and staff of Ministry and Institutions under purview of it who lead to success these all the efforts with team spirit.

I also thank all the Hons. Ministers who encouraged and empowered me, all government institutions, international organizations including the International Labour Organization, non-governmental organizations, and tripartite stock holders of employers', employees and public Institutions for providing me assistance in achieving above mentioned performances.

I make this an opportunity to express my gratitude to His Excellency the President, Mahinda Rajapaksa, who provides the leadership and guidance to me, for accomplishing these activities successfully.

Gamini Lokuge

Minister of Labour and Labour Relations

The Message of Secretary, Ministry of Labour and Labour Relations and Chairman of NIOSH



I am pleasure to issue this publication, which presents the information on performance of year 2011 by National Institute of Occupational Safety and Health, which is to be submitted at budget debate of Ministry of Labour and Labour Relations for year 2012.

The benefits rendered to working population and all the communities in the review period are massive.

Accordingly, actions taken by this institution to broadening of social protection and safety, creation of healthy employers and employees labor force, and extending it local levels to national level are ample.

I make this opportunity to express my gratitude to Hon. Gamini Lokuge, Minister of Labour and Labour Relations for providing leadership, patronage and guidance to perform above mentioned activities.

Likewise, I thank all the heads of institutions and staff including Additional Secretary of Ministry, who have contributed and dedicated to success of this performance.

Finally, I express my gratitude to officers of the planning, Research and Development Division who have prepared this publication on performance -2011 and all the officers contributed toward this.

W.J.L.U.Wijayaweera
Secretary.

Message of Director of National Institute of Occupational Safety and Health



I am pleasure to issue this publication, which presents the information on performance of year 2012 by National Institute of Occupational Safety and Health, which is to be submitted at budget debate of Ministry of Labour and Labour Relations for year 2013.

Massive services are rendered to working population and employers in the review period to create healthy labor force through eradicating diseases pertaining to employment and injuries due to employment.

Accordingly, the efforts of NIOSH to minimize various exposures of working environment through obtaining suitable measurements after identification of disasters in workplace are huge. In addition, NIOSH works without any hesitation to prevent occupational diseases which exist due to various exposures in workplace after identifying them.

A big effort bared by NIOSH to obtain a more productivity minimizing occupational diseases and injuries occurred in various workplaces by training of safety officers and making them aware through various programs.

I make this opportunity to express my gratitude to Hon. Gamini Lokuge, Minister of Labour and Labour Relations and Mr. W.J.L.U. Wijayaweera, Secretary to Ministry of Labour and Chairman of NIOSH for providing leadership, patronage and guidance to perform above mentioned activities.

Likewise, I thank all the heads of institutions and staff including staff of Ministry of Labour and Department of Labour and my staff, who have contributed and dedicated to success of this performance.

Dr. N.C.Amerasingha,

Director General,
National Institute of Occupational Safety and Health.

Progress in the year 2011

Conducting of diploma course on occupational safety and health.

It was conducted two certificate courses on occupational safety and health in the year 2011. Students of 6th and 7th batch Certificate Course on Occupational Safety and Health successfully completed the this course and this assists to minimize occupational injuries in factories.

Training Course on Occupational Safety and Health for Industrial Nurses.

Raising of occupational health of working people by providing wide knowledge on occupational safety and health for nurses who are working in industries was the main objective of this course.

A one course was conducted for first batch in the year 2011. That course duration was 15 days and students successfully completed Training during course duration. This assists to create clever cadre of industrial nurses toward safety and health of employees and employers in industries.

National Diploma Course on Occupational Safety and Health

NIOSH, and corporate with IPM conducted Course on Occupational Safety at NIOSH in the year 2011. A large number of students trained through said certificate course have been engaged in employments in various industrial fields as occupational safety officers at present.

Providing of environment measurements for establishments.

NIOSH has issued certificates after conducting environment measurements not exceeding to 78 establishments for creation of work background in employment comply with proper standards in respect of occupational safety and health of employers/employees parties who are engaging in employment of industries.

Providing of medical research for establishments.

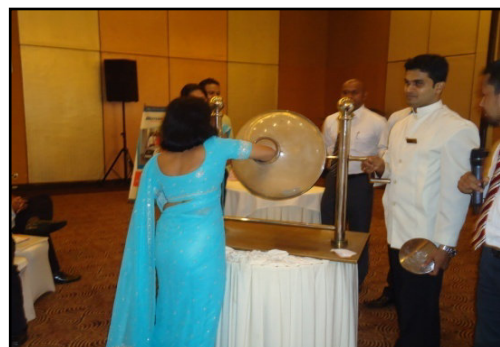
It was conducted auditory test, lung performance test and yd blood test and eye clinic as well for the laborers who are engaging in employment in factories and establishments. It has been made arrangement to protect occupational safety and health of employees.

National Occupational Safety and Health Seminar - 2011.

National seminars on National Institute of Occupational Safety and Health – 2011 was conducted at Galadhari Hotel, Colombo. A mass of elite people including Business Community, Chairmen of various institutions, Directors, Top level Managers, Senior Public Officers and Educationists were participated for this seminar. Approximately three hundred and fifty of persons participated for this seminar.

Hon. Gamini Lokuge, Minister of Labour and Labour Relations was participated as chief guest and Dr. N.C.Amarasingha, Director of National Institute of Occupational Safety and Health delivered the welcome speech.

“Prevention of occupational diseases and accidents through a safety society” was the theme of this year. It was participated a mass of more than one hundreds who are engaging in public and private sector for the Technical Session conducted at here. The major objective of seminar which conducted in this year was made employer and employee parties aware in respect of vision and future activities of National Institute of Occupational Safety and Health under purview of Ministry of Labour and Labour Relations.



Other Activities in year 2011

- **National Standard Development**

Liaise with Sri Lanka Standard Institution to establish ISO 230585 and ISO 130225 standards to develop a regulation framework for the activities related to Nano Technology of Sri Lanka under IDRC project.

- **Development of accepted methodologies for laboratory**

Improvement of guidelines for Good Laboratory Practices (GLP) with Corporation of SLAB.

Project -1- Solid waste management, Western province

1. Composting of urban solid waste in the Western Province and Development of value chains for recycle units.

- Promotion of Green Jobs for waste collectors.
- Introduction of Occupational Safety standards for waste Management Units.
- Publication and Translation into Sinhala and Tamil Languages WARM manual.
- Establishment of Training Network for waste Management Units.
- Creation of methodologies of training low levels employees through training of main Trainers in the waste Management Unit.

2. “WARM” Workshop -2011

National Institute of Occupational Safety conducted Training of Trainers 05 day workshops on waste management field, for those who engaging in waste management field, which is remaining as a national problem at present. Dr. Ton That Kai, Advisor on Occupational Safety and Health, ILO chaired this workshop. Number of 50 officers successfully completed the training through this workshop and they train the people who are engaging in relevant field.

National Institute of Occupational Safety and Health translated the manual for improvement of safety and productivity of waste collecting process which published in English medium into Sinhala and Tamil Languages, as its one part. This manual was distributed in relevant Municipality Councils after printing it under finance assistance of ILO.

This workshop, which was conducted as an Institute of Occupational Safety and Health promotion institute in collaboration with International Labour Organization and Western Province Waste Management Authority with special attention on health and working condition of waste collectors was successfully completed on November 2011.



The Library for Occupational Safety and Health Studies.

The library located in ground floor of NIOSH possesses large amount of useful books related to occupational safety. There are Books, Periodicals, leaflets, documents, desertations, reprinting, training module, chemical safety data sheets, data based articles on following subjects .

- Occupational health
- Industrial health
- Environment health
- Public health
- Working environment
- Industrial safety
- Chemical safety
- Occupational diseases
- Industrial laws formulation
- Poison science
- Water and sanitary

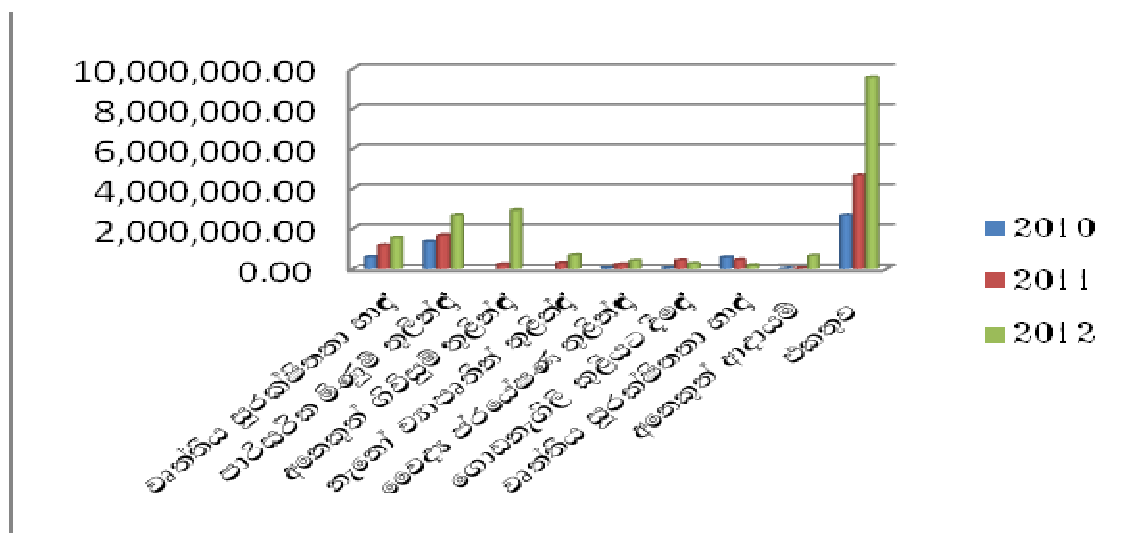
Board of Directors of Occupational Safety and Health

	Name	Position	Office address
01	Mr. W.J.L.U.Wijayaweera	Secretary	Ministry of Labour and Labour Relations
02	Mrs. P. Weerasingha	Commissioner General of Labour	Labour secretariat, Depatment of Labour
03	Mr. Ravi Peries	Director General	Employers' Union
04	Mr. W.A. Piyadasa	Chairman	Podu sevaka Nidhahas Velada sangamaya
05	Mr. Lesly Devendra	Chairman	Sri Lanka Nidahas Welada Sngamaya
06	Dr. Narme Wikramasingha	Specialist Doctor on Occupational diseases.	Asiri Hospital, Kirula Road, narahenpita.
07	Prof. Subangi Herath	Dean of faculty of Sociology	Faculty of Social Sciences, University of Colombo
08	Mr. H.K. Balachandra	Director General	Institute of Construction Trainnig and Development
09	Mr. W.L.S.Wijesundara	Commissioner of Labour	Industrial Safety Division, Department of Labour
10	Mrs. C. Senanayake	Deputy Director	Department of Planning
11	Dr. A. Jayalal	Deputy Director General	Community Health Services Division, Ministry of Health Protection and Nutrition
12	Mr. S.A.S. Ruchira Vitharana	Senior Assistant Secretary	Industrial Division, Ministry of Industrial Development
13	Dr. D.B.T. Wijerathna	Director of Agri and Agri Development	Ministry of Agriculture and Agri Development
14	Dr. N.C.Amarasingha	Director General	NIOSH

Finance analyses : 2010-2011

	2010	2011
Income recieved by Occupational Safety and Health Courses.	627,800.00	<u>1,194,127.00</u>
Income recieved by Environment measurments.	1,364,600.00	<u>1,661,500.00</u>
Income recieved by services provided through corporative agreements made with other institutions.		<u>262,280.72</u>
Income recieved through Nano-Technology.		<u>325,000.00</u>
Income recieved by medical tests	50,500.00	<u>269,100.00</u>
Income recieved by renting of buildings	32,500.00	<u>474,750.00</u>
Income recieved at Occupational Safety and Health Day	616,000.00	<u>490,610.40</u>
Other incomes	3,918.00	<u>19,607.00</u>
Sub total	2,695,318.00	<u>4,696,975.12</u>

Finance Analysis



Finance Statement

National Institute of Occupational Safety and Health

Balance sheet – as at 31st December 2011

<u>Fixed assests</u>	Rs.
Medical equipments	224,565.82
Capital expenditures through head office	1,435,423.33
Current assests	
Cash deposits – Peoples' Bank	7,512,005.07
Petty cash	<u>3000.00</u>
Sub total of assests	9,174,994.22
Initial Capital	3,692,679.53
Net income in the year	<u>4,660,416.39</u>
Total reserve	8,353,095.92
Current liabilities	
Credits and Realization expenditures	800,000.00
Due amounts of E.P.F.	19,042.40
Due amounts of E.T.F.	<u>2,856.30</u>
	821,898.30
Sub total	<u>9,174,994.22</u>

Approved by



.....
W.J.L.U. Wijayaweera
Chairman
NIOSH

prepared by



.....
P.M.K. Perera
Assistant Director (Finance)
NIOSH

Income statement – as at 31st December 2011

Receives from treasury

127-2-3-32201	662,482.82
127-2-3-31503	2,435,153.75

Incomes recieved from Occupational Safety Courses

Certificate Course	231,627.00
Diploma Course	512,500.00
Nursing Course	90,000.00
Industrial Training Course	360,000.00

Income recieved from Environment Measuremnts	1,661,500.00
Income recieved from other activities	262,280.00
Income recieved from projects	325,000.00
Income recieved from medical tests	269,100.00
Income recieved from lecture halls	474,750.00
Others	429,610.40
Income recieved from N.O.S weeks	<u>19,607.00</u>
	7,733,611.69

Establishment administrative expenditures	467163.25
Office expenditures	2,558,830.05
Travelling and vehicle expenditures	30,000.00
Finance Expenditures	660.00
Others	<u>16,542.00</u>

Surplus income	4,660,416.30
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For the year ending by 31 December 2011

(1) General Accounts Policies

1. The finance statements of NIOSH has been prepared comply with generally accepted accounts policies and comply with Sri Lanka Accounts Standards presented by ICASL.
2. Special incidents may be taken place after the date of balance sheet have been considered and there were not taken place special incidents to make necessary adjustments.
3. Allocations have been done for all the identified liabilities.

(2) Balance Sheet

(A) Assets and base of their assessment

1. Assets
Assets have been assessed on cost.
2. Fixed assets and depreciation.

Fixed assets of fund presented base on cost and accumulated depreciations has been deducted as at said day. Depreciations are allocated during estimated life time according to simple depreciation method for fixed assets under following rates.

Computer Equipments and Software	50%
Office Equipments	25%
Furnitures and fixation	10%
Vehicles	20%
Plants and Machinaries	25%

At present, there were not taken place Fixed Assets depreciation due to some equipments and furnitures used by NIOSH are belonged to Department and Ministry of Labour. Arrangement have been made to depreciate those assets after verification of them in preceding years. Only the medical equipments the Institution has purchased in relevant year and Ministry of Labour has granted other fixed assets out of capital expenditures.

(B) Liabilities

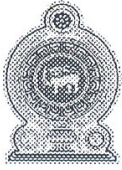
1. It is noted as creditors due to a manual prepared by ILO has been purchased and relevant printing cost has been realised.
2. The expenditure pertaining to month of December for E.P.F has been realised.

(3) Income statement.

1. The moneys recieved from government treasury at relevant year has been presented seperately.
2. Net income recieved from courses has been presented seperately.
3. It is presented in administrative expenditures the expenditures relevant to positions recruited after July,2011 by NIOSH. The salaries for employees who have been attached temporary by Department of Labour have not been included.

Recieves and payment account.

1. Recieves
Recieved by cash during the year has been presented under recieves.
2. Payments
All the expenditures made by cash has been presented under payments



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல
My No. } LS/C/NIOSH/FA/2011

ඔබේ අංකය
உமது இல
Your No. }

දිනය
திகதி
Date } 30 September 2012

The Director General
National Institute of Occupational Safety and Health

Report of the Auditor General on the Financial Statements of the National Institute of Occupational Safety and Health for the year ended 31 December 2011 in terms of Section 14(2)(c) of the Finance Act. No. 38 of 1971.

The audit of financial statements of the National Institute of Occupational Safety and Health for the year ended 31 December 2011 was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No. 38 of 1971 and Section 17(3) of the National Institute of Occupational Safety and Health Act, No. 38 of 2009. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Section 14(2)(c) of the Finance Act, appear in this report. A detailed Report in terms of Section 13(7)(a) of the Finance Act was furnished to the Director General of the Institute on 19 April 2012.

1:2 Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

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දුරකථනය
தொலைபேசி
Telephone. } 2887220

இல. 306/72, பொல்துவ வீதி,
பத்தரமுல்லை இலங்கை

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Battaramulla, Sri Lanka

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#- மெயில்
E-mail. } oaggov@slt.net.lk

1:3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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

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

1:4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial statements

2:1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of the National Institute of Occupational Safety and Health as at 31 December 2011 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles..

2:2 Comments on Financial Statements

2:2:1 Accounting Policies

The fixed assets shown in the financial statements had not been depreciated in the year under review and the policy on depreciation had not been disclosed.

2:2:2 Accounting Deficiencies

The following deficiencies were observed.

- (a) Course fees amounting to Rs.50,000 in respect of the Certificate Course for the year under review had been outstanding from two students, and that had not been brought to account. That had not been disclosed as the course fees receivable in the balance sheet. As such that had been completely omitted.
- (b) The sum of Rs.1,626,210 spent in the year under review on repairs to the institute had been omitted in the accounts.

2:2:3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances were observed.

Reference to Laws, Rules, Regulations, etc	Non-compliance
(a) Establishments Code	
Chapter IX Section 2.2	Ten per cent of the lecture fees amounting to Rs.10,200 had not been deducted from the sum of Rs.102,000 paid as lecture fees to the lectures in the year under review and credited to the Consolidated Fund.
(b) Financial Regulations	
(i) Financial Regulation 103(1)(a)	Losses and damage had not been reported to the respective authorities.
(ii) Financial Regulation 103(1)(b)	Even though the damage and losses should be reported to the Police, it had not been so done.
(iii) Financial Regulation 104(1)(a)	Even though 04 polymer parts of the finger print machine of the Institute had been damaged by an individual no investigation thereon had been commenced in terms of the provisions of the Financial Regulation.
(iv) Financial Regulation 104(3)(4)	The preliminary reports and full reports on damage had not been furnished.
(v) Financial Regulation 262(2)	The "Paid" seal had not been stamped on 75 payment vouchers of the year under review.

(vi) Financial Regulation 756

Boards of Survey had not been conducted from the year 2009.

(vii) Financial Regulation 1646

Even though the Daily Running Charts and the Monthly Performance summaries should be furnished to the Auditor General, it had not been so done in respect of pool motor vehicles.

(c) Circular Provisions

i. Paragraph 2.1 of Schedule 3 of the Treasury Circular No. 842 of 19 December 1978.

A Register of Fixed Assets had not been maintained.

ii. Public Administration Circular No. 41/90 of 10 October 1990.

The fuel consumption of the pool motor vehicle No. KH 2178 had not been tested and records maintained.

iii. Treasury Circular No. 1A1/2002/02 of 28 November 2002.

A Register of Fixed Assets on Computer Accessories and Software had not been maintained.

iv. Paragraph 02. of the Public Finance Circular No. 438 of 28 November 2009

One hundred and two obsolete goods of 65 categories older than 15 years had not been disposed of. The Head of Institute had not carried out a quarterly review of the Disposal Procedure.

2:2:4 Transactions of Contentious Nature

The following matters were observed.

(a) Eight receipts for income amounting to Rs.267,500 received from private institutions in the years 2009 and 2010 had been issued to the respective institutions about 02 years later in the year 2011.

- (b) Even though 08 cheques valued at Rs.267,500 had been shown as the unrealized cheques of the Bank Current Account No. 119100160003116 those cheques had been credited to another Bank Current Account.
- (c) The Secretary to the Ministry had taken action to pay a sum of Rs.73,500 to a Pensions Research Assistant Officer based on a letter No. DMS/E3/7/047/1 of the Department of Management Services. But the approval granted by that letter had been for the payment of lecture fees to lecturers are not for Research Assistants.

3. Financial Review

3:1 Financial Results

According to the financial statements presented, the operations of the Institute for the year ended 31 December 2011 had resulted in a surplus of Rs.4,721,416 as compared with the corresponding surplus of Rs.3,692,680 for the preceding year, thus indicating an improvement of Rs.1,028,736 in the financial results. The improvement of the financial results had been mainly due to the increase of 53 per cent in the Government Contribution and the increase of 74 per cent in the Sundry courses income.

4. Operating Review

4:1 Performance

In view of the unavailability of the Action Plan and the Performance Report, comments cannot be made on the financial and physical targets and the progress of achievement of those.

4:2 Staff Administration

The following matters were observed.

- (a) The approval of the Department of Management Services had been obtained for 36 posts under 18 designations and 24 vacancies under 13 designations existed in the year under review. The Secretary to the Ministry informed the audit the approval for the cadre had been obtained on the basis of recruiting a few officers at the inception and recruiting the balance later.
- (b) An officer had been deployed in a post of Research Officer not approved by the Department of Management Services.

4:3 Deficiencies in Contract Administration

The following matters were observed.

- (a) Contract on Renovation of Office Building at Rs.1,626,210
-

Failure to take action in terms of Circular No. 08 dated 25 January 2006 of the National Procurement Agency.

- (i) A total cost estimate had not been prepared.
- (ii) The institution that executed the contract only had furnished quotations for all the items in the contract and the other institutions had furnished quotations for 03 items out of 13 items. As such quotations had been called from institutions which do not been the relevant goods or institutions which do not execute those contracts and as such the contract had not been offered for public competition. In addition, the institute which executed the contract had not quoted for the painting of walls and for partitioning of rooms on item 09 for which Rs.354,200 and Rs.12,000 respectively had been paid. A written agreement for the contract had not been signed with the contract.

- (iii) Performance Security of not less than 5 per cent of the contract value had not been obtained.
- (iv) A specialist in the subject had not been appointed to the Technical Evaluation Committee appointed for the contract. The Secretary to the Ministry informed the audit. "Although the Ministry had requested of the service of an Engineer, this services had not been provided."
- (v) The entire amount of the contact had been paid without dedicating retention money.
- (vi) A loss of Rs.10,200 had been caused to the Government by rejection of the institution which quoted the lowest price for item No. 01, and a loss of Rs.31,650 had been caused under item No. 06 due to payment made exceeding the agreed price for 2,110 square feet and a loss of Rs.4,000 had been caused due to making payments exceeding the agreed price for office tables.

(b) Service Contracts

The national competitive bidding policy had not been followed for the supply of food amounting to Rs.78,750 for a Workshop on the Waste Management and the payment of Rs.15,000 made for removal of equipment. Even though it was stated that the special approval of the Secretary to the Ministry was obtained, it was not furnished to audit.

5. Accountability and Good Governance

5:1 Corporate Plan

A Corporate Plan had not been prepared in terms of Section 5 of the Public Enterprises Circular No. PED/12 of 02 June 2003 for the achievement of the vision and mission of the Institute.

5:2 Action Plan

An Action Plan for the year under review had not been prepared.

5:3 Internal Audit

An Internal Audit Unit had not been established in the Institute.

5:4 Audit and Management Committees

The Audit and Management Committees had not been appointed.

5:5 Procurement Plan

A Procurement Plan for the year under review had not been prepared.

5:6 Budgetary Control

A budget for the year under review had not been prepared.

6. Systems and Controls

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

- (a) Accounting
- (b) Protection of Assets
- (c) Course Fees
- (d) Motor Vehicles Control

H.A.S. Samaraweera
Auditor General