

University of Peradeniya - 2012

1. Financial statements

1:1 Disclaimer of Opinion

Because of the significance of the matters described in paragraph 1.2 of this report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly I do not express and opinion on these financial statements.

1:2 Comments on Financial Statements

1:2:1 Sri Lanka Accounting Standards

According to Sri Lanka Accounting Standard No. 16 of assets if zero written down value are being used again, those assets should be valued a and included in the financial statements. Nevertheless, it had not been so done in connection with 07 items of fixed assets totalling Rs.1,678,403,597.

1:2:2 Accounting Deficiencies

The following observations are made.

- (a) Buildings valued at Rs.67,460,656 completed and being used had not been capitalized while the provision for depreciation amounting to Rs.3,140,566 thereon had not been made.
- (b) The five items used for the variance in the working capital in the cash flow statement prepared by the University by amalgamating the Distant and Continuous Education Centre and the Information Technology Centre had not been correctly shown and as such a difference of Rs.85,700,753 was observed
- (c) According to the periods of courses, income of Rs.24,169,477 received for the ensuing years of Postgraduate Courses had been brought to account as the income of the year under review.
- (d) The balance stocks of chemicals and stationery as at the end of the year under review amounting to Rs.2,383,265 had been shown as the expenditure as at the end of the respective years instead of being included in the financial statements as the closing stocks.

- (e) The balance of the savings account of the Agri Business Centre of the Faculty of Agriculture amounting to Rs.1,318,127 and the Banks Fixed Deposit of the Engineering Designs Center amounting to Rs.813,591 totalling Rs.2,131,718 had been omitted in the financial statements.
- (f) The value of 468 units of goods of 20 items of unquantified value received as donations to the Faculty of Dental Sciences had not been assessed and included in the financial statements.
- (g) A sum of Rs.5,057,352 received in the year under review for the Higher Education for Twenty First Century Project implemented in the University and a sum of Rs.15,930,379 spent on the library and other expenses had not been reflected in the financial statements of University.
- (h) According to the decision of the Cabinet of Ministers on the construction of a Clinical Laboratory Building for the Faculty of Medicine the expenditure thereon should be met from the funds received. Nevertheless, a sum of Rs.26,313,723 received in that connection in the year under review from the foreign students had been brought to account as income without being credited to the above Fund.
- (i) The exchange value of 05 Non-resident Foreign Currency Savings Accounts of the University as at the end of the year had not been translated and as such the profit of Rs.1,196,833 from the foreign exchange value had not been brought to account.
- (j) According to the information received in audit, an irrecoverable balance of Rs.153,137,696 from 122 lecturers and officers who had breached agreements had been treated as receivable and brought to account. As such, the balance receivable from the lecturers and officers who had proceeded abroad and the Fund balances had been overstated by a sum of Rs.153,137,696 in the financial statements.
- (k) Lease rent amounting to Rs.5,999,000 receivable from the year 1997 up to the year under review on account of a land belonging to the University leased out to the Gangawata Korale Pradeshiya Sabha had not been shown in the accounts as income receivable.

1:2:3 Unreconciled Control Accounts

 Reconciliation of the balances of 04 items of account totalling Rs.30,863,092 with the balances of the control accounts relating thereto amounting to Rs.44,646,476 revealed a non-reconciliation of Rs.13,783,384.

1:2:4 Accounts Receivable and Payable

 The following observations are made.

- (a) Action had not been taken for the recovery of the fines and hall charges totalling Rs.4,054,215 relating to the years 2011 and 2012 receivable from the University students as at the end of the year under review.
- (b) Action had not been taken for the settlement of 04 loan balances totalling Rs.2,677,038 existing over 01 year to 07 years and shown under the sundry creditors.
- (c) Action had not been taken in the year under review for the rectification of a balance of Rs.13,168,099 existing from the preceding year in the Stock Adjustment Account.
- (d) A sum of Rs.3,352,818 comprising 13 balances receivable amounting to Rs.460,500, an imprest advance balance of Rs.230,000, an unidentified salary advance balance of Rs.173,382, other receivable balances amounting to Rs.318,892, loan balances amounting to Rs.2,159,500 and balances of festival advances amounting to Ra.10,544 remained receivable even by the end of the year under review.

1:2:5 Lack of Evidence for Audit

 The following transactions totalling Rs.9,014,004,656 could not be satisfactorily vouched or accepted in audit due to the non-submission of the required information to audit.

Particulars	Value	Evidence not made available
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	Rs.	
(a) Property, Plant and Equipment	8,911,604,939	The Registers of Fixed Assets, Board of Survey Reports or other acceptable evidence in support of the existence or value of the assets.

(b)	Bonds of 21 Lecturers who had breached the Bonds.	6,866,905	Bonds and the information on the Employees Provident Fund numbers of the Lecturers.
(c)	Research Allowances of 64 Lecturers of 08 Faculties.	8,423,276	Research Reports, Magazines, Journals and Information on Research Sessions.
(d)	Stocks of Faculty of Arts	4,246,133	Updated Stock Books and Board of Survey Reports.
(e)	Assets received through Aid from the External Examinations Division	1,468,164	Schedules or other Documentary Evidence.
(f)	Unsettled Receivable and Payable Balances.	5,298,577	Schedules or other Documentary Evidence.
(g)	Security Deposits Payable.	4,709,600	Register of Deposits or Bills.
(h)	Money withdrawn from a Bank Account from 01 January 2010 to 30 May 2013.	1,596,783	Cash Book and Payment Vouchers.
(i)	Capital Expenditure	4,487,513	Payment Vouchers.
(j)	Sundry Creditors	65,302,766	Detailed Schedules and Confirmation of Balances.

9,014,004,656
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1:3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances were observed.

Reference to Laws, Rules, Regulations, etc. -----	Non-compliance -----
(a) Universities Act, No. 16 of 1978 ----- Section 45	Even though the Vice Chancellor should enter into agreements with external parties, the implementation of a Research Project of the Faculty of Allied Science valued at Rs.375,000 had been done without entering into an agreement and the approval of the Research Council.
(b) Establishments Code of the Universities -----	
(i) Chapter VIII Section 6.1(a)	Two Lecturers had been appointed as Personal Consultants and consultancy allowance amounting to Rs.480,000 had been paid without the approval of the Board of Governors.
(ii) Chapter IX Sections 3.4, 3.5 and 3.6	Even though the overtime obtained by an employee should not exceed 35 per cent of his monthly salary, overtime exceeding such limit totalling Rs.23,642,560 had been paid to the employees of 03 Divisions of the Senate.
(iii) Chapter XX Section 3	An Attendance Register had not been maintained for the Academic Staff and a sum of Rs.998,352,538 had been paid as salaries and allowances in the year under review to 746 members of the staff.

(c) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

- (i) Financial Regulation 110 Registers of Losses and Damage had not been maintained for recording the losses and damage of the Faculty of Agriculture and the Faculty of Science.
- (ii) Financial Regulation 188 Action in terms of the Financial Regulation had not been taken on 45 deposits totalling Rs.489,625 made to 03 Bank Account during the years 2003 to 2012 and remaining without being realized.
- (iii) Financial Regulation 212(2)(v) Balances of salary advances not recovered from salaries and older than 03 years totaled Rs.177,651.
- (iv) Financial Regulation 237(b) Purchases valued at Rs.554,520 of the Faculty of Engineering had not been recorded in the stock books.
- (v) Financial Regulation 371
- * The University had granted ad hoc sub-impressts exceeding the limit of Rs.20,000 amounting to Rs.2,418,788 in 57 instances.
 - * The Faculty of Veterinary Medicine had granted impressts amounting to Rs.354,241 to 06 external institution and a non-staff grade officer.
 - * Three ad hoc sub-impressts totalling Rs.65,000 granted by the Faculty of Allied Health Science in 03 instances had been refunded in cash without being used. Supplies and sundry advances totalling Rs.37,343,154 granted in the year under review and the preceding years had not been settled even by the end of the year under review.

- (vi) Financial Regulations 570(c) and 571 Action in terms of the Financial Regulations had not been taken on deposits balances totalling Rs.3,621,630 lapsed for over two years since the date of deposit.
- (d) University Grants Commission Circular No. 422 of 06 February 1990. Honorariums and other allowances amounting to Rs.793,500 had been paid to 24 Lecturers of the Faculty of Agriculture without the approval of the Board of Governors.
- (e) Public Enterprises Circular No. 95(2) of 14 June 1994. Four officers of the Distant and Continuous Education Centre had been paid 25 per cent of the salary amounting to Rs.327,998 for participating in the meetings of the Board of Directors in the year 2012 while allowances amounting to Rs.448,300 had paid to the Doctors and the other staff of the Faculty of Dental Science without the approval of the Treasury or the Ministry.
- (f) Public Finance Circular No. 380 of 19 January 2000. Out of the sum of Rs.6,137,738 charged as fees during the year under review for the laboratory test services performed by the different Departments of the Faculty of Engineering for external institutions and individuals a sum of Rs.3,521,704 had been paid contrary to the Circular as staff allowances.
- (g) Circular No. 30/2008 dated 31 December 2008 of the Secretary to the Ministry of Public Administration and Home Affairs. Even though the maximum distress loan entitlement of an officer is Rs.250,000 or the ten months consolidated salary of an officer whichever is less, distress loans exceeding such limit by Rs.818,645 had been granted in 08 instances.

1:4 Transactions not supported by Adequate Authority

The following observations are made.

- (a) The National Science Foundation had given a sum of Rs.432,000 for a research project of the Faculty of Engineering and the project period had expired on 28 April 2004. Thereafter, the project had been commenced again without formal approval on 31 December 2005 and a sum of Rs.399,292 had been spent on implementing it up to 03 September 2012.
- (b) According to the letter of the Controller of Exchange of the Central Bank of Sri Lanka, money from the Foreign Exchange Account can be withdrawn only for the import of equipment of the Oral and Jaw Surgery Project of the Faculty of Dental Science. Contrary to that, a Fixed Deposit Account had been opened in a State Bank by investing a sum of Rs.10 million from that account.
- (c) Employees' loan installments recoverable in the year 2012 amounting to Rs.5,125,335 had not been recovered in the year under review.

2. Financial Review

2:1 Financial Results

According to the financial statements presented, the deficit for the year ended 31 December 2012 amounted to Rs.405,269,886 as compared with the corresponding deficit of Rs.348,897,221 for the preceding year. Accordingly, the deficit had increased by Rs.56,372,665 as compared with the preceding year.

3. Operating Review

3:1 Management Inefficiencies

The following observations are made.

- (a) Action had not been taken even by the end of the year under review for the recovery of the sum of Rs.23,292,536 representing the bonds value of 70 lecturers and officers who had breached bonds.

- (b) Even though the officers who work on overtime on holidays should report for service on the preceding day and the subsequent day, overtime amounting to Rs.766,321 had been paid contrary to the above stipulation in 12 instances.
- (c) Even though Short Term Courses had not been conducted by the Information Technology Centre during the year under review, a sum of Rs. 10,741,305 had been spent on establishment and expenditure relating to those Courses.
- (d) Even though scholarships valued at Rs.10,624,012 should be awarded from the interest received from the investment of donations, scholarships valued at Rs.2,941,918 only had been awarded. That represented 28 per cent of the total number of scholarship that should be awarded.
- (e) According to the proposals of the International Research Centre Project under the University, fixed assets cannot be purchased. Nevertheless, fixed assets valued at Rs.1,569,840 had been purchased in the year under review.

3:2 Operating Inefficiencies

The following observations are made.

- (a) As a result of the non-payment of Mahapola and the Bursaries in the relevant year itself and the non-remittance of the recoveries made from the Graduate Teachers to the respective Funds, balances amounting to Rs.5,544,463 and Rs.16,003,695 respectively remained in those accounts as at the end of the year under review.
- (b) A balance of Rs.1,058,670 in the Fund of the Post-diploma Course in the Sinhala, English and Tamil Translations conducted and completed by the Faculty of Arts had been idling over a period of one year without being utilized for the Course activities.
- (c) Even though the Stock Verification Reports as at the end of the year under review of the Distant and Continuous Education Institute and the University, had revealed excess stocks, unused stocks, outdated stocks, slow moving stocks, damaged stocks, etc. valued at Rs.994,559 no action whatsoever had been taken thereon.

3:3 Transactions of Contentious Nature

The following observations are made.

- (a) Any sum of money receivable by the Government from an officer should be recovered from the pension gratuity of the officer. Nevertheless, the gratuity of Rs.900,700 of the former Assistant Registrar had been released on 22 March 2012 without recovering the advance of Rs.230,000 recoverable from him.
- (b) Even though Head of Division of the Structural Engineering Design Department had been blacklisted in connection with the supply of consultancy services of the Engineering Design Centre, the supply of consultancy services had been assigned to him thereafter and consultancy fees amounting to Rs.356,500 had been paid to him for the supply of services in the years 2011 and 2012.
- (c) Even though 60 per cent of income received by the Institution from the supply of consultancy services should be credited once in every three months to the Fund Account maintained by the Treasury for such activities, a sum of Rs.66,158,930 out of the consultancy fees amounting to Rs.110,264,884 received in the years from 2007 to 2012 had been credited to the Engineering Design Centre Account instead of crediting the relevant account of the Treasury.
- (d) Even though the funds received for research activities should be used only for the related research activities a sum of Rs.8,000,000 out of the research grants amounting to Rs.39,000,000 received in the year 2012 had been utilized for investing in a fixed deposit without formal approval.
- (e) According to the Scheme of Recruitment of Lecturers postgraduate qualifications should be obtained within 08 years from the date of appointment to such post. Nevertheless, a Lecturer of the Department of Social Science who had not fulfilled those qualifications from 09 April 2001 to the year 2009 had been promoted to the post of Senior Lecturer II in the year 2010 and had been paid a sum of Rs.5,249,271 as salary and allowances since that date up to the end of the year under review.
- (f) A Professor of the Department of Crop Science of the Faculty of Agriculture of the University of Peradeniya had been released with effect from 01 March 2004 for service in the Upgrading the Relevance and Quality of Undergraduate Education Project of the Ministry of Higher Education. Even though such period of release should not exceed two years and he should have reported back to his substantive post at the end of the period, the Professor had served that Project about 3 ½ years without formal approval.

- (g) The approval of the University Research Committee and the Finance Committee had not been obtained for the International Atomic Energy Authority Project of the Faculty of Agriculture. The Project had received funds amounting to Rs.5,197,578 from the year 2005 to the year 2011 and the financial statements in respect of each period had not been prepared. In addition, a sum of Rs.108,800 had been spent under the Project without approval for foreign travel during the year under review.
- (h) Even though the officers in the University service are not entitled to the second and third languages proficiency allowance, contrary to that allowances amounting to Rs.39,716,603 had been paid to them from the year 1994 to the year 2012.

3:4 Idle and Underutilized Assets

The following observations are made.

- (a) Even though the University had 05 Non-resident Foreign Currency Accounts with balances totalling Rs.10,890,526 no transactions whatsoever had been made from those accounts from the year 2003 to the year 2012.
- (b) The Research Enhancement and Equipment Maintenance Fund Account had a balance of Rs.765,846 and 167 old research and Fund balances totalling Rs.39,610,428 as at the end of the year under review. Those account balances had not been utilized for any research activity during the year under review.
- (c) The bond money amounting to Rs.129,837,205 sent to the University by the Lecturers who had proceeded abroad on study leave had been held in 10 Fund Accounts without being utilized for the objectives specified in the circular.
- (d) A sum of Rs.2.61 million had been received by the Faculty of Agriculture during the years 2012-2014 under the Sri Lanka Agriculture Research Plan for Conducting 06 researches. Out of that a sum of Rs.1.3 million had been returned without being used. In addition a sum of Rs.1 million received during the period 2009-2011 for the conduct of researches as well had not been used.
- (e) Chemicals valued at Rs.1,408,712 of the Faculty of Allied Health Sciences had been idling while 48 items of chemicals valued at Rs.510,120 had been slow moving.

- (f) An Autoclave 150 L valued at Rs.938,364 purchased from the provisions of the year under review for the Laboratory Unit of the Laboratory Department of the Faculty of Allied Medical Services had been idling even by November 2014 without being used.
- (g) A stock of 6,957 books valued at Rs.1,534,255 printed by the Science Education Unit of the Faculty of Science had been retained in the stores.
- (h) A sum of Rs.2,259,121 collected during the period from 15 March 2003 to the end of the year under review from the patients for the supply of dental services by 04 Departments of the Faculty of Dental Science had been retained in a Bank Account of the Faculty without being utilized for a specified objective.
- (i) Money belonging to the Faculty of Arts invested in a Savings Account in a State Bank amounting to Rs.1,734,858 as at the end of the year under review had not been placed in a beneficial investment.
- (j) Even though a bio-waste incinerator had been purchased on 30 November 2011 as an urgent requirement for Rs.4,227,440 without determining the specifications and evaluated on the specifications of the supplier, it remained without being used even by 30 November of the year under review.
- (k) Stocks of 21 items of chemicals amounting to Rs.1,508,557 and stocks of 10 items of consumables valued at Rs.597,861 had been retained in the stores for periods ranging from 06 months to 08 years and 01 year to 11 years respectively due to the ordering of stocks for the Prosthetic Dentistry Department of the Faculty of Dental Sciences without a proper evaluation and requirement.

3:5 Uneconomic Transactions

The following observations are made.

- (a) Despite the availability of an electric transformer purchased over 30 years ago for the Water Pumping Station of the University but remaining in good working condition, transformer had been installed at a cost of Rs.1,552,910 in the year 2010.

- (b) Instead of taking action for referring the students of the Faculty of Allied Health Science to the Teaching Hospitals at Peradeniya, Kandy or Gampola for providing clinical training, an expenditure of Rs.771,527 comprising private bus charges amounting to Rs.528,192 and the travelling expenses of Driver Assistants and other officers amounting to rs.243,335 had been incurred in the year under review for the transport of students to the General Hospital Kurunegala.
- (c) According to the Duty Roster Timetable prepared by the Security Services Department, a Security Officer should be on duty at least for a minimum number of 192 hours per month. Despite the non-performance of duty for the minimum number of hours, a sum of Rs.774,262 had been paid as overtime during September, October and December of the year under review along.
- (d) Even though an estimate of Rs.4,143,413 had been submitted at the end of the year 2011 for the purchase of a KVA 400 electric transformer for the Faculty of Allied Health Sciences, the purchase had been postponed and transformer had been purchased subsequently for Rs.6,008,676 resulting in a financial loss of Rs.1,865,263. The transformer had not been installed even by July 2013.

3:6 Identified Losses

The following observations are made.

- (a) A physical check of a sample of goods of the Prosthetic Dentistry Department of the Faculty of Dental Sciences revealed stocks of outdated goods valued at Rs.695,627.
- (b) Six items of goods valued at Rs.373,719 purchased in the year under review and the preceding years by the office of the Dean of the Faculty of Engineering had been misplaced.
- (c) A surcharge of Rs.975,965 had been paid due to the failure to remit the contributions of the University employees to the Employees' Trust Fund in respect of the years 2011 and 2012 on the due dates.
- (d) Even though a surcharge of Rs.40,182 for the failure to pay contributions to the Employees' Provident Fund in respect of an employee of the Information Technology Centre and a surcharge of Rs.224,008 for the failure to pay contributions to the Employees' Trust Fund had been paid Action had not been taken to identify the officers responsible in that connection and recover the surcharges.

3:7 Deficiencies in the Contract Administration

The following observations are made.

- (a) Twenty four works of contracted value amounting to Rs.6,240,416 existing from the year 2001 to the year 2012 had not been completed even by the end of the year under review.
- (b) Even though an advance of Rs.500,000 had been paid in the year 2009 to the State Engineering Corporation for the construction of a Conference Hall for the University, construction work had not been commenced even by 31 March 2013. Even though the advance paid had been delayed for 04 years, it had not been recovered even by the end of the year under review.
- (c) Mobilization advances amounting to Rs.12,250,740 had been paid for 06 contracts awarded. Even though 18 per cent to 81 per cent of the agreed amounts of the contracts had been paid action had not been taken for the recovery of mobilization advances amounting to Rs.4,552,272.

3:8 Personnel Administration

The following observations are made.

- (a) Even though 187 Security Inspectors and Guards comprising 116 security personnel of the private sector and 71 security personnel of the University Security Service had been deployed in service the approved cadre had been only 116. Despite the deployment of 71 personnel exceeding the approved cadre, overtime amounting to Rs.8,664,805, Rs.9,918,343 and Rs.9,508,437 had been paid for the security service in the years 2010, 2011 and 2012 respectively.
- (b) Even though overtime should not be approved for work accumulated due to lapses, overtime amounting to Rs.62,327,455 had been paid for carrying out the work included in the duty lists of officers.
- (c) The approved non-academic staff of the University had been 2,101 and provision amounting to Rs.52,200,000 had been made in the year for salaries. In view of the existence of 1,145 vacancies due to the actual staff being 956, a sum of Rs.62,327,455 had to be paid for deploying the officers on overtime during the year under review without taking action for recruitment of officers to fill the vacancies.

- (d) Vacancies of 208 officers in 64 posts of academic staff existed as at the end of the year under review.
- (e) A sum of Rs.52,326,817 had been paid as salaries for July to September 2012 without obtaining any services from 746 numbers of the academic staff who had taken part in a strike.
- (f) A sum of Rs.1,289,150 had been paid as salaries for the year under review to 03 officers serving in the International Research Centre which did not have an approved cadre.
- (g) A Lecturer had been recruited without complying with the provisions in the Scheme of Recruitment of Senior Lecturers of the Animal Science Department of the Faculty of Agriculture and a sum of Rs.6,658,935 had been paid as salaries and allowances from the year 2002 to the end of the year under review. That Lecturer had been granted academic leave abroad for a period of 39 months from 05 February 2003. Even though the Doctoral Degree had not been completed up to February 2013, action in terms of the agreement had not been taken for the recovery of the value of the bond amounting to Rs.2,057,165.
- (h) Even though vacancies in 50 approved posts of Lecturers existed in the Faculty of Arts, the Faculty of Dental Sciences and the Faculty of Allied Health Services, 172 External and Temporary Lecturers had been recruited and paid a sum of Rs.11,672,209 as salaries without filling the vacancies.

4. Accountability and Good Governance

4:1 Corporate Plan

Even though the budgeted capital expenditure in the Corporate Plan should be included in the annual budget, capital expenditure amounting to Rs.383,490,000 included in the budget had not been included in the Corporate Plan.

4:2 Action Plan

The following observations are made.

Even though an Action Plan in accordance with the Corporate Plan should be prepared and implemented action had not been taken in the year under review to achieve the objectives relating to 09 activities.

4:3 Meetings of the Board of Governors

Even though 11 meetings of the Board of Governors had been held in the year under review, the relevant reports and information in terms of Section 4.2.2 of the Public Enterprises Circular No. PED/12 of 02 June 2003 had not been submitted to the Board of Governors for the evaluation of efficiency and guidance.

4:4 Procurement Plan

Even though fixed assets valued at Rs.15,472,301 for the Faculty of Dental Sciences and Rs.2,029,209 for the Faculty of Arts had been purchased in the year under review, the Procurement Plans relating thereto had not been prepared in terms of Section 4.2 of the Procurement Guidelines 2006.

4:5 Budgetary Control

The following observations are made.

- (a) A comparison of the income and expenditure in the budget with the actual income and expenditure revealed the following variances, thus indicating that the budget had not been made use of as an effective instrument of financial control.
 - (i) The excesses on the estimated provisions in 18 Objects totaled Rs.182,082,191 and the percentages thereof ranged between 30 per cent to 437 per cent.
 - (ii) The excess estimates made under 16 Objects amounted to Rs.66,629,928 and the percentages thereof ranged between 21 per cent to 99 per cent.
 - (iii) Expenditure totalling Rs.3,673,360 had been incurred in the year under review on 08 Objects not included in the estimated provisions while the entire provisions amounting to Rs.1,500,000 made for 04 Objects had been saved.

(iv) Income amounting to Rs.34,137,379 relating to 07 Income Objects had not been obtained.

(b) Even though the approval of the Board of Governors for the draft budget should be obtained 03 months prior to the commencement of the financial year, the approval for the budget for the year under review had been obtained only on 09 June 2012.

5. Systems and Controls

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

- (a) Collection and Accounting for Income
- (b) Settlement of Advance Balances
- (c) Stock Control
- (d) Motor Vehicles Control
- (e) Utilization of Research Grants
- (f) Funds Utilization
- (g) Human Resources Management
- (h) Procurement Process
- (i) Administration of Staff Loans
- (j) Contract Administration