

Vehicular Emission Test Trust Fund of the Department of Motor Traffic - 2023

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Vehicular Emission Test Trust Fund of the Department of Motor Traffic for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023, the statement of financial performance, statement of changes in equity, cash flow statement for the year then ended and notes to the financial statements, including material accounting policy information, was carried out under my direction in pursuance of provisions in Article 154(3) 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. My comments and observations which I consider should be report to Parliament appear in this report.

In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the fund 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 expressed qualified opinion on the matters described in paragraph 1.5 of this report.

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 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 Public Sector 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 fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the fund or to cease operations, or has no realistic alternative but to do so.

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

As per Sub Section 16(1) of the National Audit Act No. 19 of 2018, the fund 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 fund.

1.4 Auditor's Responsibility 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 skepticism 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 fund'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 fund'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 auditor's report. However, future events or conditions may cause the fund 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.

The scope of the audit also extended to examine as far as possible and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the fund, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the fund has complied with applicable written law, or other general or special directions issued by the governing body of the fund;
- Whether the fund has performed according to its powers, functions and duties; and
- Whether the resources of the fund had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Audit Observations on the preparation of Financial Statements

1.5.1 Accounting Deficiencies

Audit Observation	Management Comment	Recommendation
(i) Due to the fact that the amount to be paid for the provision of water, electricity and office facilities from the Department of Motor Traffic to the Fund had not been calculated and accounted for, the expenses related to the year were understated in the financial performance statement.	In the future, the management of the fund will discuss with the department officials and prepare a correct system and make payments accordingly.	Properly identifying all expenses related to the year and including them in the financial statements.
(ii) During the accounting year, Motor Traffic Department officers were employed full-time for the functions of the fund, but the salary and emoluments paid for their services amounting to Rs.3,067,810 were not accounted for as expenses of the fund. Therefore, the surplus of the year had been overstated.	Since the legal authority for the activities of the Vehicular Emission Test Trust Fund has been received by the Motor Vehicle Act and to maintain the relationship between the fund and the Department of Motor Traffic, the officers working under the Department of Motor Traffic are assigned to the Vehicular Emission Test Trust Fund. As they are permanent officers of the Motor Transport Department, they are paid by the Department itself.	Properly identifying all expenses related to the year and including them in the financial statements.

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| <p>(iii) According to the accounting books and documents maintained by the fund, as on 01 January 2023, the cost of 3 items of property, machinery and equipment should be Rs.283,534,928 and the accumulated depreciation should be Rs.258,245,984. Nevertheless, cost being Rs.230,008,038 and accumulated depreciation provisions being Rs.204,718,592 had been reported in the Note No. 01 included in the financial statements. Due to the reason of this, the actual values of property, machinery and equipment were not reflected in the financial statements.</p> | <p>That this accounting deficiency will be rectified in accordance with accounting standards.</p> | <p>Keeping accounts in accordance with generally accepted accounting principles.</p> |
| <p>(iv) Three air quality measuring devices being Rs.129.99 million which were purchased by the fund on 17 December 2018 were assigned to the Central Environment Authority and the National Building Research Institute in the year 2020. Nevertheless, the Fund was calculated Rs.17.650 million as depreciation on above devices, and then was included in the financial statements. As result of this, non-current assets were overstated and surplus for the year was understated.</p> | <p>Agreed. Will fix it.</p> | <p>Keeping accounts in accordance with generally accepted accounting principles.</p> |
| <p>(v) A mobile air quality measuring unit costing Rs.47,247,000 held by the fund was handed over to the National Building Research Institute on 10 March 2023. In keeping the accounts record related to the said handover, the value of depreciation up to the date of handing over Rs.1,786,325 should be adjusted. But it was not in accordance with that, and due to the fact that Rs.3,106,650 had been calculated as depreciation and shown in the financial performance statement, the surplus of the year had been reduced by Rs.1,320,325.</p> | <p>The above mobile air condition testing vehicle has been legally handed over to the Building Research Institute on 10.03.2023. But because they did not submit the above vehicle for registration on 10.03.2023, it was removed from the books of account on 30.04.2023.we will be working on making accounting corrections.</p> | <p>Keeping accounts in accordance with generally accepted accounting principles.</p> |

1.5.2 Going concern of the Fund

Audit Observation	Management Comment	Recommendation
<p>In lining with the paragraphs 03 and 04 of State Finance Circular No. 02/2018 issued in accordance with Cabinet Paper No. 17/1615/702/002-xvii and the decision of the Cabinet meeting held on 09 August 2017, the Vehicular Emission Test Trust Fund should be liquidated and liabilities settled in 2018. Nevertheless, The Board of Trustees of the Fund had been managed to run the Fund by approving the budget documents of the Fund by the Line Minister without the approval of the Cabinet of Ministers, the Ministry of Finance and the Treasury. However in preparing the financial statements, management had not disclosed that the going concern of the fund was uncertain.</p>	<p>Regarding the liquidation of Vehicular Emission Test Trust Fund, a Cabinet paper was forwarded and the Ministry of Finance was requested to provide oversight for the same. A committee was appointed to provide oversight and the committee's report was given to the Cabinet. The report including those observations was given back to the observations of the Ministry of Finance and recommendations were given by the Ministry of Finance to implement those decisions. After that the recommendation was forwarded by the Cabinet to the National Operations Room where it was told to close this fund instead of continuing. According to that decision, the Cabinet again informed the Department of Motor Transport and the Ministry of Environment to provide related observations. According to the relevant instructions, necessary clarifications have been made and given to the Cabinet and after the observations have been forwarded by the Cabinet to the National Operations Room, the National Operations Room is discussing the same.</p>	<p>Carrying out the necessary activities in the relevant legal environment.</p>

1.5.3 Documentary Evidences not made available for Audit

Audit Observation	Management Comment	Recommendation
<p>(i) 10 percent of the inspection fee charged for each vehicle shall be paid to the Vehicular Emission Test Trust Fund as per the agreements entered into with two private companies who conducting emission tests. However, as the Income of Rs. 336.47 million had been recognized and accounted by the Fund without confirming whether the government received the revenue</p>	<p>The Vehicular Emission Test Trust Fund Office has the necessary passwords to access the information system of the relevant institutions and obtain information about the quantities of tests carried out at any time. Arrangements are made accordingly. Accordingly, occasional comparisons would be done. Further, according to the suggestions of the audit office,</p>	<p>Income should be properly verified.</p>

properly during the year under review in lining with the number of tests conducted by the private companies, the test fee charged by them and the revenue due to the Emissions Fund.

preliminary work is being done to conduct a system audit of the computer system of the contractor smoke testing institutes.

- (ii) Smoke testing companies had not been made appropriate arrangements to access their computer systems to obtain information related to the tests conducted. While dongles were provided to access their systems in necessary cases, but due to their non-functioning properly, it was difficult to get information.

Contract companies have created two automated software to audit and manage the emissions testing program and have provided Dongles to the Office of Vehicle Emissions to access their central data system for online verification of daily vehicle emissions testing. However, during normal office hours, around 30,000 vehicle emissions tests are carried out, so downloads are slow in nature. The concerned companies have been informed in writing to correct this error.

The arrangements should be made for income recognition properly.

1.6 Accounts receivable and payabl

1.6.1 Advances

Audit Observation

Although advances should only be given to staff-level officers for a specific task, during the year under review, 14 non-staff-level officers were given prompt advances in 106 occasions with a total value of Rs.2,737,370. Although the advance should be settled immediately after the completion of the work, during the year under review, 17 officers took 21 to 77 days to settle the advance of Rs.1,183,010 received in 34 occasions.

Management Comment

There have been reports of delays due to some practical incidents. Instructions were given to settle the advance money received immediately after completion of the work.

Recommendation

Determining the necessary practices for good internal control

1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions

Reference to Laws, Rules, regulations etc.	Non-compliance	Management Comment	Recommendation
(a) State Finance Circular No. 01/2020 and dated 28 August 2020/ (i) F.R. 876 (2) (a)	If it appears that the functioning of the existing funds is of national interest and if the funds have not been properly approved by the parliament through an act, then the approval of the parliament should be obtained within one year of the issuance of this circular, even though, such approval had not been obtained.	In February 2019, the Minister of Transport forwarded a Cabinet Paper advising the Cabinet to suspend the decision to liquidate the Vehicle Emissions Trust Fund in 2018. There, the Minister of Finance and the Minister of Transport had discussed and asked to take a decision for this and report it back to the Cabinet. But due to the Corona epidemic situation in the country at that time, taking a decision on this has been delayed. However, for the survival of the fund, the Secretary of the Treasury has appointed a Deputy Secretary of the Treasury as the Chairman of the Emissions Trustee Board, and the Trustee Board meetings have been held accordingly. Also in this regard, matters were presented to the Cabinet in January 2023. A committee has been appointed to take a decision on the continued existence of the fund and its recommendations have been forwarded to the Cabinet Office. In additionally recommendations of the National Operations Office which is established by the Prime Minister's Office regarding the re-establishment of the Vehicle	Compliance with monetary regulations.

(ii) F.R. 877 (2) (e)	All the accounting officers, should be prepared the annual performance report in tri languages including the audit reports provided by the Auditor General and submit it to the Parliament for tabling before 150 days after the end of the financial year under the prescribed arrangements, but this has not been done.	Emission Fund are to be forwarded to the Cabinet. In the future, a performance report of the fund will be prepared and submitted to the Parliament. Even now, the description of the performance of the fund is included in the motor traffic department's performance report.	Compliance with monetary regulations.
(b) 4.2.1 (a) of the Procurement Guidelines	Although the fund had purchased fixed assets worth Rs.2,207,265 for the year under review, no procurement plan had been prepared.	In the future, will prepare an annual procurement plan and proceed accordingly.	Compliance with Code of Procurement Guidelines

2. Financial Review

2.1 Financial Result

The operating result of the year under review was a surplus of Rs.334,633,332 and the corresponding surplus of the previous year was Rs.252,377,705. Accordingly a growth of Rs.82,255,627 in the financial result is observed and the increase of income was mainly due to this growth.

3. Operational Review

3.1 Operational Inefficiencies

Audit Observation	Management Comment	Recommendation
(i) Whereas the approval had been given to liquidate the Emissions Trustee Board and establish an Emission Project Office as a division under the Department of Motor Traffic by the letter No. DMS/1143/VETF and dated 10 December 2017 of Department of Management Services, and the recommendations for liquidation had been	No final decision has yet been reached regarding the liquidation of the Emissions Fund, and since this Office is the only agency dedicated to carrying out the regulatory functions of the Emissions Program, the functions of the Vehicle Emissions Testing Project	Acting on the recommendations of the Management Services Department letter.

given by the letter No. PED/RED/CIR/2018/02 dated 18 August 2018 by the Secretary to the Treasury. Nevertheless, The governing body of the fund had been working to pay salaries and allowances by maintaining other posts outside the approved staff without establishing it as a division under the Department of Motor Traffic.

Office will be handled by qualified staff more specialized than other general public service's functions. For that, the staff has been trained at home and abroad.

Accordingly, although the designations for the staff were prepared and submitted to the Management Services Department, as mentioned in the Management Services Department's letter dated 12.10.2017 and bearing the number MT/02/01/01/02/11/II, the positions for the project office were obtained from government approved services. Since it is planned to take over, a problem has arisen regarding the inclusion of the officers working in the Trust Fund to those services. It has also been informed that, according to the letter sent by the Department of Management Services, the expenses of the project office should be covered by the fund. Therefore, this has been done on the basis of the need to fulfill the duties until the policy decision about the fund is received.

- (ii) The duties specified in the job description relating to that position shall be performed on an agreed salary in relation to a particular position and no additional payment shall be entitled to such functions. But for 13 project assistants, research assistants and project technicians who have been hired on contract basis to carry out work related to emissions such as conducting smoke test programs, conducting awareness programs, etc, a participation allowance of Rs.2,000 per day had been paid for the work which had to be done as per the job description. Accordingly, During the year under review, the allowances

These payments have been made with the approval of the Board of Trustees in accordance with the Trustee Agreement in order to obtain the participation of officers to carry out the functions of the fund effectively. These payments will not be made when an officer applies for composite allowances.

Proceedings should be made to incur expenditure on formal approval.

- of Rs.846,175 had been given without formal approval for the said subject.
- (iii) Without the approval of the Ministry of Finance or the relevant salary authority structures and based on an approval obtained in Board Paper No. 2022/04 submitted to the Board of Directors on 21 December 2022, An arrangement had been made to pay an allowance of Rs.2,000 for a maximum of 06 times per month for external government officials who were made to participate in air emission programs such as Central environment authority officers, police officers , and one time allowance of Rs.1,000 for the technicians of Cleanco Lanka and Laugfs Eco Sri Private Companies. Accordingly During the year under review, allowances of Rs.1,230,500 had been given for the said subject without formal approval.
- (iv) Whereas Three project assistants, ten technicians, two drivers and two office assistants were recruited on contract basis for the Emissions Fund and their contracts had expired in the years 2016, 2017 and 2018. However without extending or renewing the said contract agreements, the seventeen officials were employed without a service agreement during the year review, and it had been paid worth of Rs. 8,585,980 as salaries and allowances without any legal basis.
- (v) An amount of Rs.1,383,500 was awarded to the Ministry of Environment on 17 August 2023 on the approval of the Board of Directors without the approval of the Ministry of Finance or the Line Ministry, which was not included as a grant of funds to other external agencies in the budget allocations prepared for the year 2023.
- (vi) According to the decision taken by the Board of Trustees of the Fund on 16 January 2020 and 03 November 2020 regarding air
- These payments have been made with the approval of the Board of Trustees in accordance with the Trustee Agreement in order to obtain the participation of officers to carry out the functions of the fund effectively.
- To obtain the services of all the officers mentioned here, the approval of the board of trustees has been obtained for all the past years employments and the trustee fund has been abolished and the people currently employed have been taken into permanent service and the appointment letters and service contracts have been signed for all the officers.
- These funds were provided on the approval of the Board of Trustees as per the Trustee Agreement for a program related to the achievement of the objectives of the establishment of the Vehicle Emissions Fund.
- The Vehicle Emissions Trust Fund was established with the objective of reducing overall air pollution.
- Proceedings should be made to incur expenditure on formal approval.
- Proceedings should be made to incur expenditure on formal approval.
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- Developing a proper system

quality measuring equipment, 02 units of ambient air quality measurement installed in the Eco Tech model with a total cost of Rs. 82.752 million have been handed over to the Central Environment Authority. Whereas, no provision has made in annual budget for the operational repair and maintenance services of the equipment assigned to the relevant institution, the Air Emission Fund had been incurred irrelevant cost of Rs.3,437,358 by transferring that much amount to the Central Environment Authority.

- (vii) According to an agreement between the Central Environment Authority and the Department of Motor Transport, a mobile ambient air quality monitoring station was provided by the fund to the Central Environment Authority in 2013 at a cost of Rs.30.82 million, but since 2016, the set of equipment has been out of operation and is in need of repair. Due to the non-performance of the related work, the relevant equipment set and the lorry in which the said equipment set was installed were allowed to decay without any use. According to the agreement, the legal ownership and maintenance responsibility of this set of equipment is with the fund and the management of the fund had failed to make a timely decision on whether to repair or dispose of the equipment.

Accordingly, in order to reduce the air pollution caused by vehicles and other sources, it is necessary to buy and sustainably maintain scientific level air condition measurement equipment and spend a lot of money. One of the primary objectives of this fund is to improve air quality. This fund will spend the money allocated for such activities without incurring any additional cost to the government. Accordingly, money has been given to authorized government agencies to obtain information on air quality in order to make correct policy decisions about air conditions.

Since the unit was inactivity for many years, in the Board of Trustees meeting held on 16.01.2020, it was asked to submit a accurate data by technical report related to effective air condition measurement by indicating, if the repair will be successful or not. Accordingly, a Technical Evaluation Committee has informed the Board of Trustees to make the following recommendations regarding this renovation.

01. That all the analyzers of this “Environment SA” mobile ambient air condition measuring unit can get accurate data after the next repair.

02. That the technology of this equipment is up-to-date and compatible with existing systems.

Accordingly, this equipment has been assigned to the National Building Research Institute based on their ability to be used as fixed

related to cost control.

To ensure effective utilization of public resources.

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| <p>(viii) For the tripartite implementation of the proposal submitted by the National Building Research Organization and the Central Environment Authority for the development of a national platform for the integration and distribution of air quality and data management system, the budget document of the year 2023 has been allocated Rs. 150 million, but the work related to the said work was not done during the year under review. According to the agreed conditions, the relevant institutions should check the progress of the work to be done and make the relevant payments. However the Fund had been paid Rs. 9 million to the National Building Research Organization without checking the progress and confirming the work to be done.</p> | <p>equipment and for training purposes.</p> <p>The funds have been given to the National Building Research Organization to carry out the relevant work.</p> | <p>Careful spending of funds.</p> |
| <p>(ix) Prior to making the investments, the Fund had been invested an amount of up to Rs.500,000,000 from the excess amount of the Fund in fixed deposits without the approval of the Minister of Finance, the Treasury Secretary and the Cabinet of Ministers. According to the account of the fund, the accumulated profit till 31 December 2023 is Rs.612.023 million, but without crediting the said accumulated profit to the consolidated fund, Rs.551.888 million was invested in fixed deposits and Rs.60.135 million in savings deposits.</p> | <p>Excess money in the fund is transferred to the Treasury subject to the approval of the Vehicle Emissions Trust Fund Board. Therefore, Rs.200,000,000/- has been transferred to the General Treasury in the year 2023 subject to the approval of the Board of Trustees at the request of the General Treasury. In case of excess funds in the account, as per the provisions of the trust agreement, the funds were invested in short-term fixed deposits of the People's Bank where the accounts are currently held, subject to cover approval as per the advice of the Deputy Secretary of the Treasury and the Board of Trustees. However in the requests made to give a part of the excess money of the treasury, the money has been sent to the treasury. The excess money of the fund is credited to the</p> | <p>Invest the excess money with the approval of the Secretary of the Treasury or arrange for the proper crediting of public funds to the Consolidated Fund.</p> |

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| (x) | <p>The income collected by the fund should be invested in short term and long term investments consistent with the objectives of the fund, however, during the year under review, the income received by the fund was retained in a savings account up to Rs.165 million without being using in such appropriate investments. As the result of this approximately interest income had been lost by Rs.8,568,535.</p> | <p>consolidated fund only subject to the approval of the board of trustees at the request of the state finance department. Accordingly, in the year 2023, Rs. 200 million has been credited to the Consolidated Fund.</p> <p>A certain amount was retained in the savings account to meet the unexpected expenses incurred during the implementation of the action plan of the year 2023. And in all other cases the excess money has been invested as directed by the Board of Trustees.</p> | <p>ensuring effective investment of funds</p> |
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3.2 Operational inefficiencies

	Audit Observation	Management Comment	Recommendation
(i)	<p>Rs. 29.52 million has been spent by the Air Emission Fund for the year 2012 to 2023 for various researches such as traffic-related air pollution, air quality, energy, environment and economic effects of major cities in Sri Lanka. However, by obtaining the final result from those projects, no program had been prepared and implemented for any positive action.</p>	<p>It is informed that all the research reports have been received and the recommendations given by the research reports have been implemented and the relevant data has been handed over to the interested parties as well as to the air resource management unit of the Ministry of Environment and on our website as well as the environment The Ministry's website has been implemented.</p>	<p>Formulate a program for positive action on research reports obtained.</p>
(ii)	<p>According to paragraph 4.1 of the agreements entered into with the two private companies that have been awarded contracts for air emission tests, the contractors shall remit an amount of 10 percent of the daily income to the Emission Fund within seven days. One of the contracting companies has paid the relevant amount to the Air Emission Fund within seven days to fulfill the above condition, but the other contracting</p>	<p>According to the agreement between the companies, the amount due to the fund from a vehicle emission test should be received within 07 working days. Accordingly, cash has been received and specified variances are not observed. Further, to facilitate this arrangement, the institutions have been instructed to credit the daily amount on the next day. Would like to inform that, at present, they are</p>	<p>Develop a proper system to recognize income properly.</p>

company has not remitted the money to the fund within the relevant period to fulfill the above condition. According to the agreement, a surcharge of 3 percent per day of delay should be charged, but the Emissions Fund had not taken steps to charge such a surcharge. According to the calculations made by the audit, in the year 2023, for the cases of late payments of one day, two days and three days, approximately A surcharge of Rs.1,189,569 should have been charged. Calculating contractual late fees was problematic as companies did not submit reports to identify revenue collected on a daily basis.

- (iii) without approving a formal project report with prior evaluation regarding the expenses incurred for the air emission programs including the objectives expected from the awareness programs, the tasks to be done to achieve those goals and the criteria for measuring progress, The Fund had been spent Rs. 4,308,425 for the awareness programs for the year under review,.

crediting daily money accordingly. From January 2024, reports will be obtained from both the smoke testing companies so that income can be identified on a daily basis.

In order to make this program more effective, the emission testing centers should carry out the testing work properly and the participating vehicle owners/drivers should be fully aware of it. Also, the police officers who implement the law should also be aware of this. Accordingly awareness programs have been carried out according to the money allocated for awareness programs in our action plan. As this program is purely technical based, it is important to be aware of the updated information. Moreover, by conducting such programs, the police officers give their direct contribution to this program and at the end of each briefing; comments and suggestions are received, where you have always given positive responses. It is also mentioned in the 07 objectives included in the trust deed (Deed of Trust) related to the air emission program that these awareness programs should be carried out.

Effective use of funds.

3.3 Idle or underutilized property, plant and equipment

Audit Observation	Management Comment	Recommendation
<p>The Vehicular Emission Trust Fund had provided two ambient air quality measuring units to the Central Environmental Authority at a cost of Rs.82.75 million and the mobile ambient air quality measuring device at a cost of Rs.47.24 million to the National Building Research Institute. According to the agreement, the measurement data obtained by the relevant equipment should be given to the fund, but due to the lack of a pre-defined plan regarding the work to be done using the measurement data obtained by the air quality measurement equipment and lack of useful work being done using the said measurement data, more than Rs. 130 million of investment money of the government and the measurement data obtained by the equipment had been become useless.</p>	<p>The main purpose of purchasing this equipment is to obtain data required for air condition management and display it to the public. Accordingly, an Air Quality Index has been created and the quality of the surrounding air is displayed. Furthermore, the data obtained by these units are displayed on the websites of the Central Environment Authority and the National Building Research Institute in order to make the data available to interested parties. In addition, I inform that this data has been directed to be used by the Air Quality Management Center of the Ministry of Environment to identify policies, decisions and activities related to air quality management.</p>	<p>Use of assets without underutilization.</p>