

Marine Environment Protection Authority - 2023

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Marine Environment Protection Authority for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My 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 accompanying financial statements give a true and fair view of the financial position of the Authority as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

My opinion is qualified 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 Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

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

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

1.4 Audit Scope

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause 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 Authority, and whether such systems, procedures, books, records and other documents are in effective operation;

- Whether the Authority has complied with applicable written law, or other general or special directions issued by the governing body of the Authority;
- Whether the Authority has performed according to its powers, functions and duties; and
- Whether the resources of the Authority 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 Non-Compliance with Sri Lanka Public Sector Accounting Standards

	Non-compliance with reference to relevant standard	Management Comments	Recommendation
(a)	A stock of 7,500 liters of oil spill dispersant valued at Rs.5,469,574 which had been included in the stock at the end of the year under review, had become obsolete by 23 March 2023. However, instead of writing off this value in accordance with Paragraph 38 of Sri Lanka Public Sector Accounting Standard 09, it was included in the stock, which resulted in the overstatement of both inventory and profit in the financial statements for the year under review.	Advice will be sought from a person with expert knowledge, and action will be taken to dispose this stock.	Action should be taken in accordance with Sri Lanka Public Sector Accounting Standards.
(b)	Out of the amount received for capital projects and capacity development, the balance of Rs. 13,834,233 payable at the end of the year under review had been shown as work in progress under accumulated fund without being recognized as a liability in accordance with Section 50 of Sri Lanka Public Sector Accounting Standard No. 11.	Corrections will be made in the financial statements from the year 2024.	Action should be taken with Sri Lanka Public Sector Accounting Standards.
(c)	According to paragraphs 44 to 49 of Sri Lanka Public Sector Accounting Standards 11, non-exchange transactions should be recognized and measured. However, the capital grants received in the year under review amounting to Rs. 10,158,619 out of Rs. 30,871,230 and Rs. 14,182,487 received as a foreign donation for a laboratory project in 2021 and 2022 had not been dealt accordingly.	Corrections will be made in the financial statements from the year 2024.	Action should be taken in accordance with Sri Lanka Public Sector Accounting Standards.

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| (d) | In relation to the capital grants received in previous years, which should have been recognized as revenue, an amount of Rs. 158,722,279 was shown in the accumulated fund as deferred capital grants due to non-compliance with the transitional provisions of paragraphs 116 to 123 of the said standard. | Corrections will be made in the financial statements from the year 2024. | Action should be taken in accordance with Sri Lanka Public Sector Accounting Standards. |
| (e) | In accordance with paragraph 61 of Sri Lanka Public Sector Accounting Standard 19, as a post-employment benefit plan, the allocation for employee gratuities should be determined using actuarial techniques. However, without such determination, a sum of Rs. 37,115,913 as gratuity for 170 employees of the Authority was stated in the financial statements as at 31 December 2023. | Gratuity funds have been allocated for all employees who were actively employed and had more than one year of service as at 31 December 2023. | Action should be taken in accordance with Sri Lanka Public Sector Accounting Standards. |

1.5.2 Accounting deficiencies

Audit Issue	Management Comment	Recommendation
(a) An amount of Rs. 62,196,986 had been allocated as of 31 December 2022 for the payment of additional allowances to the officers who performed duties related to the MV X-Press Pearl ship incident. During 2023, a sum of Rs. 17,991,433 had been paid, and a sum of Rs. 7,292,931 remained to be paid. However, an amount of Rs. 44,205,553 had been accounted as payable expenses at the end of the year, indicating an over-allocation of Rs. 36,912,622.	After discussions with the ship's insurance company, the daily payment for special duties performed by officers was set at amounts ranging from USD 117 to USD 22.5, depending on their level of responsibility. Consequently, the governing board of the Authority decided to arrange payments of 20% for a regular day and 30% for a holiday to the employees of the Authority who performed special duties, from the funds paid to the government. The necessary funds for these payments were allocated accordingly.	Action should be taken to present the correct value in the financial statements based on the available evidence.
(b) An advance payment of Rs. 1,005,250 made for two software projects and the repair of the CCTV system at the Southern Provincial Office had been incorrectly	The administration section had identified and recorded an amount of Rs.30,250 to be paid to a private company for	Action should be taken to account the advance payment properly.

recorded in the fixed asset register and capitalized, instead of being accounted for as an advance payment.

the repair of the CCTV system at the Southern Provincial Office. This amount was included in the balance of the account for work in progress in 2022.

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| (c) | A total of Rs. 2,408,838, which includes Rs. 1,799,923 relating to the gratuity of three employees scheduled to retire in 2024 and Rs. 608,915 for the gratuity of three employees who resigned but had not been paid by 31 December 2023, had not been reclassified as a current liability, removing from long-term liabilities. | I agree with the audit observations. In the future, financial statements will be presented according to the audit recommendations . | Non-current liabilities and current liabilities should be correctly identified and adjusted. |
| (d) | Due to non-accounting of the amount of Rs. 1,945,847, recoverable from the Central Engineering Consultancy Bureau related to consult for the Mirissa Fisheries Project by the Authority, both the revenue and receivables in the financial statements had been understated. | Agree with audit observation. This amount will be presented in the final accounts for the year 2024. | Accounts receivable should be properly identified and accounted for. |
| (e) | The retention amount of Rs.5,660,215 that was due to the Central Engineering Consultancy Bureau for engineering work related to the "Design & Build" project of the Galle office complex which had been transferred to the Authority on 30 March 2018, had been incorrectly recorded as Rs.12,636,098 in the financial statements, resulting an overstatement of Rs.6,975,883. | I agree with the audit observations. Arrangements will be made to adjust this over-allotment in the financial statements of 2024 | Correct retention amount relating to the contract should be included in the financial statements. |

1.5.3 Unreconciled Control Accounts or Records

Item	As per Financial Statements Rs.	As per correspon ding Record Rs.	Difference Rs.	Management Comment	Recommendation
Laboratory revenue, Issuing licenses, renewals,	26,891,126	28,376,522	1,485,396	According to audit observations, the value included in	The information obtained from the revenue collection units and sub-offices

application fees,
fines revenue

the financial statements is Rs. 28,376,522 should be compared with the value included in the financial statements to find out the reasons for the difference .

1.5.4 Documentary Evidences not made available for Audit

Item	Amount Rs.	Evidence not available	Management Comment	Recommendation
Property, plant and equipment	168,357,986	The fixed asset register prepared in a manner in order to clearly identify the acquisition date of each item of the asset and asset verification reports	Agree with audit observation. The items will be shown separately from the year 2024.	The fixed asset register should include the acquisition date for each item, ensuring that the accuracy of the value of non-current assets is properly verified.

1.6 Accounts Receivable and Payable

1.6.1 Accounts Payable

Audit Issue	Management Comment	Recommendation
A sum of Rs. 104,809,962 remained payable at the end of the year under review, which includes an amount over 5 years of Rs. 12,636,097, over 3 years of Rs. 3,006,832, and over 2 years of Rs. 1,757,365, without action being taken to settle.	Accounts payable will be checked and adjusted from the accounts of the year 2024.	The accuracy of accounts payable should be checked and settled .

1.7 Non-compliance with laws, rules, regulations and management decisions etc

	Laws, Rules , Regulations etc	Non-Compliance	Management Comments	Recommendation
(a)	Cabinet Decision No. CM/23/0386/605/012-1 dated 27 February 2023	It had been informed by the Director General of the Department of Management Services that the position of General Manager was supposed to be filled externally, while five other management positions were to be filled internally, and if this was not possible, necessary adjustments could be done through a Cabinet decision. However, instead of following this process, four management positions, including the Legal Manager, had been filled externally. Additionally, the General Manager position had been permanently assigned internally to an officer who had been serving in an acting capacity for 2½ years, effective from 03 April 2024.	A request was made to the Cabinet Officers' Committee to review the recruitment process on 11 January 2023 for filling senior management vacancies at the Authority. The Additional Secretary of the Ministry of Urban Development and Housing has informed that the committee has recommended and granted approval for these recruitments accordingly.	It should be done according to the decision of the Cabinet .
(b)	Operational Manual for Public Enterprises No. PED/01/2021 dated 16 November 2021			
(i)	Paragraph 3.6	The board of directors had not introduced an effective performance appraisal system to the Authority based on the strategic plan and action plan.	An effective performance evaluation system will be introduced by the Authority before the end of 2024 .	Action should be taken to introduce an effective performance appraisal system.

(ii) Paragraph 6.7	Verification of fixed assets and inventory items had not been conducted at the end of the year under review.	A letter has been sent to the Secretary of the Ministry to appoint a Board of Survey Committee and appoint a representative of the Ministry in the year 2024. There after, the board of survey will be completed within a month.	Action should be taken to conduct verification of fixed assets and inventory items.
(c) Sub-sections 10(1) and (2) of the Prevention of Marine Pollution Act No. 35 of 2008	Due to the failure of implementation of the regulations under Sub-section 10(1) of the Marine Pollution Prevention Act, Sub-section 10(2) of the said Act could not be enforced. As a result, opportunities to impose fines for failing to prevent, reduce, control, or stop marine pollution had been lost.	The Authority has the power to take the prescribed measures and it is also prescribed to take the necessary measures.	Action should be taken to comply with the Act.
(d) Section 17 (7) of the Prevention of Marine Pollution Act No. 35 of 2008	Although the knowledge may be obtained from an external party with expertise deemed necessary by the Authority in relation to the prevention and management of marine pollution, without such support on the environmental importance of doing this work in the long term, the impact on the stability of the coast and the length of time of continuing this process and without getting the consent of the insurance company continued to clean nurdles on the beach. Furthermore, since October 2021 to 31 December 2023, a sum of Rs. 20,116,500 was paid to 158 people collecting nurdles in coastal areas of 4 districts through community contribution.	With the help of two international organizations, they started cleaning up the beach. In view of the current situation, they withdrew from those activities as they no longer needed expert assistance. The accumulation of waste on the beach varies according to different environmental conditions. Time to time, the waste left by the ship at the bottom of the ocean flows into the coastal zone. As long as this happens, the beach should be cleaned. The insurance company of the respective ship should	The Authority should engage external specialists with the necessary expertise to assess the long-term environmental significance of the coastal cleanup, its impact on the stability of the shoreline and determine how long these efforts should be continued. Furthermore, when utilizing community services for more than two

also make the payment. Once the beach is clean as required, negotiations between the two parties will lead to the cessation of beach cleaning.

years, the Authority should ensure that the need for these services is justified based on performance and efficiency.

2. Financial Review

2.1 Financial Results

The operating result of the year under review amounted to a surplus of Rs. 87,501,471 and the corresponding surplus in the preceding year amounted to Rs. 209,250,750. Therefore, a deterioration amounting to Rs. 121,749,279 of the financial result was observed. The main reason for the deterioration was due to the decrease in income by Rs.216,812,805.

3. Operational Review

3.1 Management Inefficiencies

	Audit Issue	Management Comment	Recommendation
(a)	Due to the environmental impact caused by the MV X-Press Pearl ship disaster, the bodies of deceased sea turtles and marine mammals had been stored in a refrigerated container at NARA's premises since August 2021 to March 2023. The Department of Wildlife Conservation had paid Rs.1,966,007 for the containers as rent and electricity during this period. According to a board decision No.52/2023 and dated on 07 June 2023, this amount had to be reimbursed to the Department of Wildlife Conservation and recovered from the insurance company. However, as at the audited date, no action had been taken to implement this decision.	Although the information about these payments has been forwarded to the insurance company, it has been added to the environmental damage assessment report and they have been told to make arrangements to settle the payments accordingly. Since this Authority does not have any provision to spend on these activities, the Secretary of the Line Ministry has also requested to make these payments. A request has been made to the Treasury to provide the necessary funds.	Actions should be taken according to the decision of the board of directors .
(b)	There were 3,110 numbers of Sinhala and Tamil magazines costing to Rs.586,713 and 15,387 numbers of Samudura newspapers costing to Rs.123,096 had been kept undistributed in the warehouse since 2017 to 2020.	Any remaining copies will be used for future programs and no reprints will be made.	Needs should be identified before printing and action should be taken to distribute them.

- (c) It had been decided by the five-member committee appointed as per the Cabinet decision made on 30 January 2023, to pay the allowances of USD 584,500 at a rate of USD 350 per person for 8 hours of work per day to the expert committee appointed to assess the damage caused by the MV-X Press Pearl ship accident. However, this decision was made without obtaining a recommendation from the officer appointed from National Salaries Commission to the committee. Additionally, there was no evidence presented to substantiate the calculation of working hours for the committee members or to validate the recommended rate as an international standard. Furthermore, the calculation method for the Rs.6,475,000 allowances paid to the expert committee up to 31 December 2023, had also not been confirmed to the audit.
- The representative of the National Salaries Commission has informed the Secretary that he will not participate in this committee and the committee has decided to continue the work with the remaining members and submitted the report. Considering the amount of fees paid by international organizations for this type of work, they have included in the environmental damage assessment report to pay an amount of USD 350 for an 8-hour day. The decisions of the fee determination committee appointed by the Council of Ministers decided to pay Rs. 30,000 per day for 8 hrs, and to pay 25% of the amount to each expert committee member and the balance to be paid after receiving the compensation. At present, only a basic payment has been made upon board approval. Necessary arrangements have been made to obtain Cabinet approval for full payments. Cabinet approval has been received for implementing the recommendations of the committee appointed to determine the amount of fees.
- Action should be taken to measure the time spent on duty by the members of expert committee and confirm the recommended rate as an international rate.
- (d) A total expenditure of Rs.248,192,250 had been incurred as allowances for the collection of nurdles scattered from the MV X-Press Pearl shipwreck with community participation and a sum of Rs.553,824,237 had been spent on equipment, transportation, food, and other related expenses since October 2021 to December 2023. Despite a decline in the average daily collection of nurdles, from approximately 44 kilograms in 2022 to around 20
- The number of nurdles was small but scattered over long distances on the beach, requiring a significant number of beach cleaners. Accordingly, about 140 more beach cleaners are required. Since there was no possibility of reducing a significant number of workers, a reduction reflected in the expenses for community participation was not observed. Due to the increase in the price of
- When obtaining services from the community, it is essential to implement a systematic process based on performance monitoring to ensure that the community's service

<p>kilograms by 2023, the reduction in expenses related to community participation was relatively small. The cost dropped from Rs. 124 million to Rs.106 million, amounting to a decrease of only Rs. 18 million.</p>	<p>goods and services compared to 2021, although the number of beach cleaners had decreased in 2022, the cost had not decreased accordingly.</p>	<p>requirements are effectively utilized.</p>
<p>(e) The project to develop the website for the Authority, which was handed over to the University of Colombo for a sum of Rs.750,000, had been initially scheduled to be completed by 30 July 2020. However, more than three years had been passed, there had been no proper review of the progress or efforts made to complete the project and bring it to a conclusion.</p>	<p>It could not be done in 2020 as agreed for setting up the website of the Authority. However, the website is currently in the final stage of development.</p>	<p>Efforts should be made to complete the project as soon as possible .</p>

3.2 Transactions of Contentious Nature

Audit Issue	Management Comment	Recommendation
<p>Sri Lanka (including the Authority and other related institutions) had submitted claims for compensation related to the MV X-Press Pearl disaster on 17 occasions to the insurance company of the ship, amounting to a total of USD 50.4 million as at 31 December 2023. Out of this, USD 14.6 million and Rs.931.8 million had been received by the Treasury. However, USD 32.3 million in claims were rejected due to insufficient documentation and reliance on estimated costs rather than precise expense details. Although the claims were made in U.S. dollars, the insurance company reimbursed Rs. 931.8 million in Sri Lankan rupees, leading to further complications in the compensation process.</p>	<p>The Authority carries out beach cleaning activities using the fishing community and the cost will be borne by the insurance company according to the agreed prices. The Authority submits the amount to be claimed to the insurance company as an interim claim related to the amount spent for a period of one or two months.</p>	<p>Considering the rejections, future claims for compensation should be carefully prepared, ensuring that all necessary documentation and accurate expense details are provided to avoid further issues. Additionally, since the insurance company was requested to provide reimbursement in U.S. dollars the reimbursement made in Sri Lankan rupees need to be inquired from the Treasury and to steps to resolve it.</p>

3.3 Under-Utilization of Funds

Audit Issue	Management Comment	Recommendation
(a) At the beginning of the year under review, the balance remained in the bank current accounts of the Authority was Rs.290 million and by the end of the year it was Rs.364 million. Despite the regular monthly payment requirements of the Authority, the excess funds had not been invested in a more profitable manner. Instead, due to the failure to make more strategic, short-term investments, the potential interest income that could have been earned from these funds had been lost.	out of this amount, a sum of Rs.100 million is currently deposited in the fund account of the Authority and Rs.37.1 million had also been credited to the employee gratuity account and invested in treasury bills. Apart from this, considering the liquidity of the monthly payments, other funds had also been invested on a daily basis for a period of one month.	The excess amount should be invested in a more profitable manner considering the average monthly payment requirement of the Authority.
(b) The compensation of Rs.10 million from a ship accident in 2011 and Rs.100 million from retained earnings in 2022 had been deposited into a "Marine Environment Protection Fund" account. These funds had been invested in Treasury bills, and by the end of the review year, the balance of the fund had grown to Rs. 119,486,831 due to accumulated interest from the investments. However, despite the growth of the fund, no specific activities or projects had been identified or initiated to address marine environmental pollution. As a result, the fund remained inactive without being utilized for its intended purpose of protecting the marine environment.	The Authority shall maintain a fund and credit all fees, fines and amount received as penalties and donations or grants received by the Authority from any source within or outside Sri Lanka . Accordingly, with the approval of the Board of Directors, this fund was created with Rs.10 million in the year 2011 and Rs.100 million was credited to the fund from the retained earnings in the year 2022. The money is currently invested in treasury bills. These funds are used in case of any marine pollution.	According to Section 18 (2) of the Prevention of Marine Pollution Act No. 35 of 2008, all such sums of money as are required to defray any expenditure incurred by the Authority in the exercise, performance and discharge of its powers, duties and functions shall be paid out of the fund of the Authority

3.4 Idle or Underutilized Property, Plant and Equipment

Audit Issue	Management Comment	Recommendation
A dinghy boat valued at Rs.672,000 purchased in	The dinghy boat is currently in an unusable condition and have been	As at the date of this report, it had not
2011 and a freezer valued at Rs.255,000 purchased in 2021 had been kept insecurely at the institution without being used.	scrapped (except the engine). The engine has been transferred to the Eastern Province for field work. The freezer is kept at the head office for the purpose of storing water samples related to the MV X – Press Pearl shipwreck and if there is no further need to store water samples, it will be sent to the laboratory in Galle.	been disposed and the equipment should be checked for its necessity and usability and to make arrangements to use or dispose and kept safe until then.

3.5 Procurement Management

	Audit Issue	Management Comment	Recommendation
(a)	The Authority issued appointment letters on 12 June, 2021 to the 45 members of the expert committee assigned to assess the damage related to the MV X-Press Pearl ship accident. However, the selection methods were not followed in accordance with Sections 3.2 and 3.7.1 of the Consultancy Guidelines.	Following the accident involving the MV X Press Pearl, the Authority appointed an expert committee based on legal advice. After the Attorney General transferred the civil case to Singapore, the Attorney General's Department arranged to obtain assistance from foreign experts. As a result, the work of the expert committee was no longer continued.	Action should be taken to follow the Consultancy Guidelines.
(b)	An analytical balance, valued at Rs. 1,888,000, was ordered on 31 July 2023 and delivered to the Galle Laboratory on 11 March 2024. The equipment was returned to the supplier because it did not meet the specifications. However, it has not been resent by the supplier as at the date of this report,.	This device did not function properly during the quality check, and the supplier was instructed to rectify the error. However, the order has been canceled, as the institution has not taken any steps to address the issue until now. I would like to inform you that no payment has been made to that institution up to this point. For future procurements, written agreements will be established in	Action should be taken to adhere to the Procurement Guidelines.

accordance with sections 8.9.1 b and 8.9.3, as highlighted by the audit.

4. Accountability and Good Governance

4.1 Annual Report

Audit Issue	Management Comment	Recommendation
Annual report of the Authority for the year 2022 had not been tabled in Parliament even by 31 August 2024.	The annual report of the year 2022 has been forwarded to the Ministry.	According to Section 6.6 of the Operations Manual for Public Enterprises, action should be taken to table the annual report in the Parliament within 05 months after the end of the accounting year .

4.2 Annual Action Plan

Audit Issue	Management Comment	Recommendation
Although Rs. 760,000 was allocated from the Action Plan for 2023 to obtain professional assistance from the National Building Research Organization to establish the ISO IEC 17025: 217 quality management system for the Authority's laboratory in Galle, the work has not been completed, and the ISO quality control certificate has not been obtained.	The primary obstacle to this has been the lack of sufficient staff and the periodic departure of employees associated with the laboratory. As a result, obtaining ISO quality management certification has been delayed.	Action should be completed according to the Action Plan.