

## **National Institute of Education – 2016**

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The audit of financial statements of the National Institute of Education for the year ended 31 December 2016 comprising the statement of financial position as at 31 December 2016, the statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory 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 Section 13(1) of the Finance Act, No. 38 of 1971 and Section 19 of the National Institute of Education Act No. 28 of 1985. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Section 14(2)(c) of the Finance Act appear in this report.

### **1.2 Management’s Responsibility for the Financial Statements**

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

### **1.3 Auditor’s Responsibility**

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My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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

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

### **1.4 Basis for Qualified Opinion**

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

## **2. Financial Statements**

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### **2.1 Qualified Opinion**

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In my opinion, except for the effects of the matters described in paragraph 2.2 of this report the financial statements give a true and fair view of the financial position of the National Institute of Education as at 31 December 2016 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### **2.2 Comments on Financial Statements**

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#### **2.2.1 Sri Lanka Public Sector Accounting Standards**

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The following observations are made.

**(a) Sri Lanka Public Sector Accounting Standard 06**

Even though a sum of Rs.8,908,928 payable on the final bill for the construction of the South Asian Teacher Training Centre had been capitalized under the building in the year 2015, in view of the actual payment of Rs.5,142,899 only made in January 2017, the value of buildings and depreciation had been overstated by sum of Rs.3,766,029 and Rs.376,603 respectively in the years 2015 and 2016.

**(b) Sri Lanka Public Sector Accounting Standard 07**

According to paragraph 47 of the Standard, when the fair value of an asset materially differs from its carrying value, a revaluation should be carried out. Nevertheless, the assets of the Institute had not been revalued after the year 2008.

**(c) Sri Lanka Public Sector Accounting Standard 09**

Even though the stocks should be valued at the cost or the net realizable value whichever is less in accordance with the accounting policy of the Institute, the stock of books for sale as at 31 December of the year under review had been shown in the financial statements as Rs.22,843,838 at the sale price.

#### **2.2.2 Accounting Policies**

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Even though the profit or loss resulting from the sale of fixed assets should be adjusted to the profit for the year, the profits and losses resulting from the disposal of fixed assets by the Institute in the preceding years had been adjusted through a Fund called the Disposal Profits Fund and the balance thereof as at the end of the year under review amounted to Rs.3,640,844.

### 2.2.3 Accounting Deficiencies

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The following observations are made.

- (a) In view of the existence of the following deficiencies in the cash flow statement presented with the financial statements, the balancing thereof was a questionable issue in audit.
  - (i) The expenditure payable in the changes in working capital in the cash flow statement had been understated by a sum of Rs.7,151,969.
  - (ii) A sum of Rs.7,786,795 payable for the purchase of non-current assets had been shown as payments in cash in the cash flow statement.
  - (iii) The non-current assets amounting to Rs.46,991,171 recorded in the stocks in transit had been shown in the changes in the working capital.
  - (iv) Even though the gratuities in respect of the year under review paid in cash amounted only to Rs.5,353,157, that had been shown in the cash flow statement as Rs.5,697,314 , thus resulting in an overstatement of Rs.344,157.
- (b) A sum of Rs.1,614,600 posted as the additions of the office furniture equipment in the year under review under the property, plant and equipment furnished with the financial statements and depreciated had been shown again as the stocks in transit and expenditure payable under the current assets.
- (c) The Teachers' Guidelines valued at Rs.10,369,094 which included the old syllabuses printed before the year 2009 and taken off from use had been included in the closing stock, thus resulting in the overstatement of the closing stock by that amount.
- (d) The contract and consultancy fees payable on the construction of the new building at Meepe in the year under review had been billed twice and as such the Buildings Account and the Accrued Expenditure Account had been overstated by a sum of Rs.6,172,195 whilst the depreciation for the year under review had been overstated by a sum of Rs.240,605.
- (e) In view of an error made in the exchange of cash between two Bank Accounts in the year under review, the Expenditure Payable Account and the Receivables Account had been understated by a sum of Rs.8,843,090.
- (f) An over-provision of gratuities amounting to Rs.164,140 had been made for 5 officers who had left the Institute.
- (g) A sum of Rs.2,386,738 received in the year as interest on distress loans had been credited to a fund called Loan Fund instead of being brought to account as income.

#### 2.2.4 Unexplained Differences

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The following observations are made.

- (a) A difference of Rs.423,706 was observed between the balance of the Workshops Advances Schedule furnished to Audit by the Institute and the balance of the Workshops Advance Account.
- (b) According to the information of the Teachers' Colleges Division, the Course Fees paid in advance amounted to Rs.22,692,418 whereas according to the financial statements that amounted to Rs.34,577,626 and as such a difference of Rs.11,885,208 was observed.

#### 2.3 Accounts Receivable and Payable

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The following observations are made.

- (a) Instead of taking action for the recovery of a sum of Rs.3,237,800 receivable from the Ministry of Education from the year 2008 in connection with the printing of the school based evaluation question papers and the balances receivable older than 5 years amounting to Rs.595,122 , those had been shown in the accounts as balances receivable.
- (b) Action had not been taken even by the end of the year under review for the settlement of a sum of Rs.372,295 older than 5 years included in the expenditure payable totalling Rs.5,260,853.

#### 2.4 Non-compliance with Laws, Rules, Regulations and Management Decisions

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The following non-compliances were observed.

<b>Reference to Laws, Rules and Regulations</b>	<b>Non-compliance</b>
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(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka Chapter II Section 13.1.2	Even though the officer recommended for an acting appointment should be a person qualified in every respect, an officer who had been subjected to warnings on several occasions and had not earned any salary increments after 15 September 2007, had been appointed with effect from 05 January 2016 to the Acting Post of Deputy Director General - Alternative Education and Teacher Education.

(b) Guideline 8.9.1 (b) of the Government Procurement Guidelines 2006

Even though a formal contract should be executed in the award of a contract for the purchase of goods and services exceeding Rs.500,000 in value, a formal contract had not been entered into with the supplier in the purchase of 2 machines costing Rs.19,813,500 in the year under review for the printing press of the Institute.

### **3. Financial Review**

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#### **3.1 Financial Results**

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According to the financial statements presented, the operations of the Institute for the year ended 31 December 2016 had resulted in a surplus of Rs.37,792,759 as compared with the corresponding surplus of Rs.157,631,149 for the preceding year, thus indicating a deterioration of the financial results of the year under review, as compared with the preceding year, by a sum of Rs.119,838,390. The decrease of the Government and foreign grants by a sum of Rs.28,497,342 and the increase of the operating expenditure by a sum of Rs.105,003,558 had been the major impacts for the above deterioration.

An analysis of the financial results for the year under review and 4 preceding years indicated that the financial results had improved continuously from the year 2012 to the year 2015. Nevertheless, the readjustment of the employees' remuneration and the depreciation on the non-current assets to the financial results, the contribution of the Institute from the year 2013 to the year 2016 amounted to Rs.256,417,465, Rs.297,593,788 and Rs.453,446,003 respectively and the contribution for the year 2016, as compared with the year 2015, had decreased by 21 per cent.

#### **3.2 Working Capital Management**

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In considering the working capital management of the Institute, the current ratio of 5.4:1 in the preceding year, had been 4.7:1 in the year under review, whilst the quick assets ratio of 5.2:1 in the preceding year had been 4.3:1 in the year under review. The Treasury Bonds and the balances of the Bank Current Accounts represented 82 per cent of the Current Assets and as such a large amount of the assets of the Institute had been retained in liquid assets. Out of 5 Bank Accounts the balances of 02 Bank Accounts as at 31 December 2016 amounted to Rs.97 million and due to the maintenance of such balances exceeding the requirements, making short term investments and the existence of outdated stocks valued at Rs.10 million in the stock balance as well as the existence of non-current assets of Rs.46 million had resulted in the increase of the current and quick assets.

#### **3.3 Legal Actions instituted by the Institute**

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The Institute had filed 4 cases claiming compensation totalling Rs.8,538,064 against 4 Teachers who had proceeded abroad for academic purposes and breached the agreements,

## 4. Operating Review

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### 4.1 Performance

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According to the National Institute of Education Act, No. 28 of 1985, the formulation of planned programmes for the development of education in Sri Lanka, conduct and promotion studies on the education system including its performance, goals, structures, content and methodology and in social, economic and other intended purposes, provide for the development of professional and managerial competence of personnel in the education system and providing postgraduate studies are its major objectives.

The following observations are made.

- (a) Even though an Action Plan had been prepared for the year under review, it was observed that the failure to implement those plans properly has a direct impact on the learning process of the overall Sri Lankan students. Details appear below.
  - (i) Even though plans had been made for the year 2016 for the training of 1,200 Teachers and Teaching Instructors under 4 programmes through the Departments of Sinhala, Religion and Ethical Science and Mathematics action had not been taking for the implementation of those programmes.
  - (ii) Even though plans had been made for the training of 9,000 Teachers through 17 Programmes scheduled to be implemented by 06 Departments, only 5,390 Teachers had been trained. In view of the failure to train 40 per cent out of the number planned the expected targets had not been achieved.
  - (iii) Five Departments of Tamil, Social Science, Mathematics, Commerce, the Arts and Foreign Languages and the Bilingual had finalised only the First Draft of the Teachers Handbooks on 18 subjects whilst 4 Departments of Aesthetics, Religion and Ethics, Social Science, the Arts and Foreign Languages had finalised only the Final Drafts of the Teachers Handbooks of 12 subjects. Nevertheless, these Handbooks had not been approved and sent to the Department of Educational Publications for printing.
  - (iv) Even though the Sinhala Department had planned for the preparation of the Teachers Handbooks on the study of Media for Grades 12-13 and the Information Technology Department had planned for the preparation of the Teachers Handbooks on the Information Technology for Grades 6 – 8 in the year under review that work had not even been commenced.
- (b) The Sinhala Department had conducted 60 workshops at a cost of Rs.12,738,410 and the Technical Department had conducted 183 workshops at a cost of Rs.18,453,549 during the year under review. Out of those workshops, the workshop for the training of 100 Teachers with the objective of the establishment and the development of Media Units selected as a sample for the audit examination had been scheduled to be conducted at the beginning of the third and the fourth quarters of the year and those workshops had been conducted on 06 and 07 December 2016. The following matters were observed in this connection.

- (i) Even though the participation of 100 Teachers for those Workshops had been expected, only 19 Teachers had participated.
- (ii) Even though the participation of teachers for the Teacher Training Programmes should have been arranged through the Provincial Education Offices according to a formal methodology it had not been so done.

## 4.2 Management Activities

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The following observations are made.

### (a) Project on English as a Life Skill

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The Ministry of Education had given a sum of Rs.4,500,000 to the Institute for the production of 50 DVD Programmes under this Project commenced in the year 2014 for the development of knowledge of English as a life skill of the Grade 8 and 9. The following observations are made in this connection.

- (i) The Institute had produced 15 and 9 programmes for the Grades 8 and 9 respectively at a cost of Rs.1,333,441 and out of that 6 programmes of Grade 8 only had been subjected to final editing. It was observed from the Progress Reports that the final editing in respect of any of the programmes of Grade 9 had not been done.
- (ii) Except the progress referred to above, the achievements expected by the Institute or the Ministry from the project had not been achieved even by the end of the year 2016 and the balance sum of Rs.3,166,559 had been returned to the Ministry of Education on 31 December 2014.

### (b) Nenasa Educational Programme

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According to the decision No. CM/08/0002/316/001 dated 17 January 2008, of the Cabinet of Ministers, approval had been granted for the commencement of an Educational Channel through the satellite technology. The designing of lessons for this programme had been assigned to the Institute from the year 2008 on the financial sponsorship of the Private Company with the co-ordination of the Ministry of Education. Memorandums of Understanding for a period of 3 years from the year 2008 and 3 years from the year 2011 had been entered into by the three institutions referred to above. The matters observed in this connection are given below.

- (i) The Institute had engaged in designing the lessons from the year 2008 to the year 2014. Plans had been made for designing 990 programmes for subjects based on the syllabuses and for the production of 2,115 complete programmes including general and short programmes in the Sinhala Medium. Even though the Company had given a sum of Rs.6,318,782 and in view of the production of only 104 programmes by the Institute, the Ministry of Education had entrusted this activity to the Dharma Wahini Foundation.

- (ii) The Company had handed over an editing machine valued at Rs.1,489,338 to the Institute on 17 January 2013 for the implementation of the programme. It was observed that the objectives expected from the use of the machine had not been achieved as the programme had been abandoned halfway.
  - (iii) The Institute had planned for the production of the programmes for the Engineering and Bio-technology subject of the General Certificate of Education (Advanced Level) scheduled for the commencement of transmission in the year 2015 and for the completion of writing the screenplay of the lessons in technology in June 2015. According to the information furnished by the Company in this connection, despite the supply of a sum of Rs.1,058,800 to the Institute by the Company the Institute had failed to prepare and supply the lessons in the Technology subject stream for the comment of this programme.
- (c) The South Asian Teacher Training Centre had been constructed by the Institute at a cost of Rs.85,794,089 at Meepe in accordance with the decision of the Cabinet of Ministers dated 02 June 2012, for the purpose of training of the Teachers in South Asia. According to an agreement entered between the Ministry of Education, the United Nations Educational, Scientific and Cultural Organisation (UNESCO) and the Democratic Socialist Republic of Sri Lanka in September 2012, the Ministry of Education and the National Institute of Education are the implementing institutions. According to clause 8 of the agreement, the UNESCO had agreed to provide technical assistance. According to clause 15, the agreement is valid for a period of 6 years and despite the elapse of over 4 years as at present, the Institute had failed to obtain the technical assistance from the UNESCO. As such the objectives of constructing the Centre had not been achieved.
- (d) Action had not been taken to secure the vesting in the Institute the lands called Tennakelewatta 7.0958 hectares in extent valued at Rs.78,600,000 and the Baduwatta (Kahatahena) valued at Rs.65,000,000.
- (e) The accuracy of the sale prices of 10,872 copies of publications of sale value amounting to Rs.2,511,000 held for sale by the Sales Stall of the National Institute of Education from 13 January 2015 to 21 September 2016 was a questionable issue in audit.
- (f) The Department of Surveyor General and the National Institute of Education had jointly placed a print order with the Government Press on 29 September 2015 for the printing of 10,000 copies of the National Atlas for distribution among the students of 4,722 schools in the Island. Even though a sum of Rs.2,442,000 had been paid on 09 November 2015, the Institute had not received 170 copies even by 31 December 2016. Despite the elapse of over 09 months since the receipt of 4,775 copies, those remained in the stores even by 31 December 2016 without being distributed.
- (g) The officer who had been appointed to the post of Deputy Director General (Administration and Finance) of the National Institute of Education on the secondment basis for one year from 16 February 2016 to 15 August 2017 had been allowed the residential facilities of the Foreign Hostel of the Institute on the approval of the Assistant Director.



According to the Internal Control Circular No. 429 of 15 April 2015, a sum of Rs.1,500 per day should be recovered for the occupation of a room in the Foreign Hostel. Nevertheless, a hostel fee of Rs.26,922 at the rate of Rs.1,500 per month only had been recovered up to the end of the year under review. In addition, no recoveries whatsoever in connection with the charges for water and electricity had been recovered from him.

- (h) Separate water meters had not been installed for 12 official quarters in the Institute premises and the Meepe Teacher Centre premises and as such charges for water had not been recovered from the officers occupying those quarters. The water bills totalling Rs.5,247,095 comprising Rs.2,210,384 in respect of the year 2015 and Rs.3,036,711 in respect of the period January to December 2016 had been paid by the Institute for the entire Institute including those official quarters.
- (i) In view of the purchase of 90 lecture hall chairs and 90 tables for Rs.2,430,180 in the year 2016 without identifying the requirement 213 lecture hall chairs and 228 tables in good condition had been distributed to 12 Divisions after making enquiries in order to find space to accommodate them.
- (j) Even though the age analysis of debtors and debt recoveries should be reviewed in the event of any uncertainties with regard to the debt recovery of the Institute and determine the amount of provision for bad debts, instead of so doing, the provision for bad debts had been maintained as Rs.22,169 from the year 2011 to the year 2016.

#### **4.3 Utilisation of Funds**

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The following observations are made.

- (a) Provision of Rs.15,400,000 had been made for a Fund under the Department of Foreign Affairs and Trade (DFAT/AUSAID) of the Government of Australia in the year 2014 for the compilation and printing of 6 books on Sources for Resources of selected subjects of the General Certificate of Education (Advanced Level). Even though a period of 3 years had elapsed after making such provision, the funds remained underutilized even up to the end of the year under review as the printing of the books had not been finalised.
- (b) A Fund called Loan Fund with a balance of Rs.67,734,282 as at 31 December 2016 had been maintained and its objective was not clear to Audit. That Fund had not been used for the grant of loans or for any other purpose and it was observed that Fund is being maintained throughout by crediting the interest on distress loans..
- (c) Even though a sum of Rs.8,750,000 had been allocated in the year 2011 for research and development that Fund had not been utilized even by the end of the year under review.

- (d) It was observed that cash balances exceeding the requirements ranging from Rs.41,086,056 to Rs.90,418,980 had been retained in three Bank Current Accounts of the Institute during the year under review without being utilised for the intended purposes.

#### **4.4 Idle and Underutilised Assets**

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The following observations are made.

- (a) Even though the Electronic Publicity Division had produced 90 Video Programmes in the years 2013, 2014 and 2015 and 31 Video Programmes in the year 2016, action had not been taken to examine the quality of those programmes and make use of them effectively for the Education Sector.
- (b) A stock of 6,203 cassette tapes valued at Rs.775,375 produced in the years 2011 and 2012 and a stock of 4,798 compact discs valued at Rs.786,000 produced on different subjects by the Aesthetic and the other Departments remained without being sold as 31 December 2016. Those were kept in storage at the Sales Stall over a period of 05 years approximately.

#### **4.5 Delayed Projects**

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Even though a period of 09 years had elapsed after the payment of a sum of Rs.1,200,949 being 05 per cent of the contract value as the Consultancy fees in the year 2008 for the preparation of designs and estimates on the construction of a lavatory system of an estimated cost of Rs.27,848,100 for the three-storeyed Hostel of the Institute, the construction work thereof had not been commenced even by 31 December 2016.

#### **4.6 Staff Administration**

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The following observations are made.

- (a) According to the letter of the Department of management Services No. DMS/B1/37/3/Vol III dated 22 December 2011 the approved staff of the Institute had been 652 and the actual cadre had been 439. Vacancies in 213 posts existed as at 31 December 2016 and action for filling those vacancies had not been taken during the year under review. Out of the posts vacant in the Institute, 124 vacant posts belonging to the Senior Management whilst 104 of those related to the posts of Lecturers. In view of such situation, it was a questionable issue in audit whether the functions such as the development of syllabuses, computation of Teacher Handbooks assigned to the National Institute of Education for the purpose of giving a quality education to the students can be properly executed.

- (b) The Department of Management Services had given the approval in March 2015 for the filling of 18 posts in the Management Assistants and for the filling of vacancies in a post of the Additional Director General and the Additional Deputy Director General, Director and the Senior and Assistant Lectures in March and September 2016. Even though the Institute had published newspaper advertisements costing Rs.399,599 in the years 2015 and 2016, the Institute had not been able to fill those vacancies even by the end of the year under review.
- (c) Officers had been temporarily appointed on the secondment basis and the attachment basis for the 04 posts of Deputy Director General and for 14 posts of Directors that remained vacant in the Institute, and allowances amounting to Rs.1,061,558 had been paid to the officers appointed on the secondment basis.
- (d) Instead of recruitment of permanent officers for the post of the Deputy Director General and 09 posts of Director of the Institute acting appointments had been made in the years 2015 and 2016 and a sum of Rs.1,181,972 had been paid in the year under review as the acting allowances.
- (e) Even though there were vacancies in 41 posts Assistant Lecturers as at the end of the year under review action had not been taken to fill those vacancies. Two Assistant Lecturers recruited on the casual and contract basis had been paid a sum of Rs.4,048,175 as allowance for the period from the year 2011 to 31 December of the year under review .
- (f) The Acting Deputy Director General (Alternative Education) who had joined service as a Project Officer on 01 March 1993 had been subjected to various warnings with regard to reporting for duty and obtaining no-pay leave. According to the Personal File of this officer, he had obtained 168 days of no-pay leave in the year 2010 and the years from 2012 to 2015. The recoveries in connection with those days of no-pay leave had not been made even by the end of the year under review.
- (g) In terms of Section 14 of the National Institute of Education Act, No. 28 of 1985 on a request made by the Establishments Branch, any officer in the Public Service may be appointed to the Institute for a particular period or as a permanent officer with the consent of the Secretary to the relevant Ministry and on the concurrence of the Secretary to the Ministry of Public Administration. But such approval had not been obtained in respect of two officers recruited on the secondment basis.

## **5. Accountability and Good Governance**

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### **5.1 Procurement Plan**

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The following observations are made.

- (a) According to the Annual Procurement Plan, the Institute had planned for the purchase of 2,311 items valued at Rs.47,135,565 and out of that quantity, 1,278 items of goods, that is, 55 per cent of the total quantity of goods, had been purchased for Rs.41,283,407.

- (b) In the implementation of the Procurement Plan prepared by the Institute for the year 2016, instead of 753 items planned, 845 items had been purchased and purchases made included 136 items less than the number planned and 228 items more than the number planned. As such it was observed in the audit that the Procurement Plan had not been made use of as an accurate instrument of management control.

## 5.2 Budgetary Control

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Variances in the ranges from 15 per cent to 76 per cent were observed in the comparison of the estimated recurrent income and expenditure of the year 2016 with the actual amounts, thus indicating that the budget had not been made use of as an effective instrument of management control.

## 5.3 Unresolved Audit Paragraphs

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In the conversion of the salaries of the officers of the Institute other than in the Staff Grades in terms of the circulars (I) and (II) of the Management Services Circular No. 30 of 01 June 2009, a sum of Rs.1,209,220 had been overpaid to 29 officers for the period from 01 January 2009 to 30 April 2014 and the contribution to the Employees Provident Fund amounting to Rs.156,684 had been paid on the amount overpaid. Even though this matter was pointed out in the report for the preceding year, necessary courses of action thereon had not been taken even by the end of the year under review.

## 6. Systems and Controls

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

Areas of Systems and Controls	Observations
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(a) Accounting	(i) Non-compliance with the Sri Lanka Public Sector Accounting Standards.  (ii) The receipt of goods had been recognized as fixed assets at the time of the issue of Purchase Orders.  (iii) Failure to correctly identify and account for assets and liabilities.  (iv) Failure to prepare accurate estimates for expenditure payable.

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| (b) | Budgetary Control                                   | Failure to prepare realistic estimates and expenditure incurred by deviating from the budgetary control.   |
| (c) | Stock Control                                       | Failure to take the necessary courses of action on the obsolete and idle stocks and the failure to update the books.   |
| (d) | Procurement Process                                 | Failure to take action in accordance with the Procurement Guidelines.  |
| (e) | Assets Management                                   | Failure to secure proper vesting of the lands and motor vehicles of the Institute and underutilization of assets and the failure to utilize assets effectively.        |
| (f) | Staff Administration                                | Non-filling of vacancies, appointment of officers on acting basis for long periods and appointment of temporary officers on the secondment basis and attachment basis. |
| (g) | Implementation of Television Educational Programmes | Failure produce and telecast the Nenesa Educational Programmes.  |
| (h) | Hostels Administration                              | Failure to effectively deploy underutilized hostels, lack of proper maintenance and the failure to hold the meetings of the Hostels Committee.                         |