

**1. Financial Statements**

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**1.1 Qualified Opinion**

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The audit of the financial statements of the Gem and Jewellery Research and Training Institute for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 the 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 matters described in Paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the Gem and Jewellery Research and Training Institute as at 31 December 2020, and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

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My opinion is qualified based 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**

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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 Institute'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 Institute or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Institute's financial reporting process.

As per Sub-section 16(1) of the National Audit Act No. 19 of 2018, the Institute 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 Institute.

#### **1.4 Audit Scope (Auditor's Responsibilities for the Audit of the Financial Statements)**

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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 Institute'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 Institute'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 Institute 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 Institute, and whether such systems, procedures, books, records and other documents are in effective operation;

- Whether the Institute has complied with applicable written law, or other general or special directions issued by the governing body of the Institute
- Whether the Institute has performed according to its powers, functions and duties; and
- Whether the resources of the Institute had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

## 1.5 Audit Observation on Preparation of Financial Statements

### 1.5.1 Internal Control on Preparation of Financial Statements

Entity is required to “design and maintain” a system of internal accounting controls sufficient to provide reasonable assurance that , transactions are executed in accordance with management’s general or specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with the applicable reporting standards , and to maintain accountability for assets, access to assets is permitted only in accordance with management’s general or specific authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences. Issues with regard to maintenance of key accounting records such as General Ledger, Journal and Journal vouchers, payment vouchers etc. may include under this heading.

### 1.5.2 Accounting Deficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Rs.6,562,369 that had been spent from capital provision in the year under review had been stated under investment activities in cash flow statement and, that value was incorrectly added to the profit before tax. As a result, the cash flow generated by the operational activities of the cash flow statement was greater than that amount.	The amount under the cash flow from operating activities in the cash flow statement was Rs.6,339,649 By removing Rs.6,562,368.77 as Capital Investment Expenses, the net surplus of Rs.6,339,649 had been stated in the profit and loss account. But, as this was considered as Non Cash Movement category, it was informed that it had been stated in the cash flow statement by adding back to the profit. However, it was informed that there was no an impact to the cash flow statement as that money was removed as other nature capital expenses under investment activities.	Action should be taken to indicate the correct value in the accounts.
(b) That observed over stated balance of Rs.1,480,624 in the motor vehicle account balance in previous year had not been adjusted in the	Although the cost of 09 motor vehicles of the entity as at 01 January 2019 was stated as Rs. 50,744,505 in the audit report, According to the institution's balance sheet, the actual cost of the motor vehicles was Rs.	-Do-

financial statements by 522,225,130 Accordingly, the motor vehicle rectifying in the year under review. As a result, the value of motor vehicles in the year under review was over stated in the financial statements. costed at Rs.9,500,000 was revalued at Rs.4,300,000 in year 2019 and, the balance of motor vehicles as at 01 January 2020 was Rs.47,025,129 and that amount was correct.

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| (c) | Rs.8,816,392 received from the National Science Foundation from 2017 to 2019 had not been stated as grants. Out of this, Rs.2,225,943 was deducted from the grant received for the recurrent expenditure spent and the balance Rs. 6,590,449 was incorrectly stated in the financial statements as payables. | The National Science Foundation does not provide cash grants for a calendar year. Accordingly, the first cash value received from the National Science Foundation has been credited to the accounts in the year in which it was received as a grant. Thereafter the adjustments were made for the year 2020 according to the methods of disbursement and only the balance amount was adjusted to the accounts by double entry. Accordingly, the final balance of Rs.6,590,449 was stated as the amount to be paid. | -Do-  |
| (d) | Deferred income for the year depreciated on assets purchased from government grants was over stated by Rs. 1,328,811 in the financial statements.  | Replies were not provided.   | Action should be taken to indicate the correct value. |

**1.6 Non-compliance with Laws, Rules, Regulations and Management Decisions etc.**

<b>Reference to Laws, Rules and Regulations</b>	<b>Non-compliance Rs.</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
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(a) Financial regulation 772 of Financial Regulation s of Democratic Socialist Republic of Sri Lanka	As per the recommendations of the Board of Survey 2019, actions had not taken to account 333 items of fixed assets to be disposed by disposing.	Agreed. The board of survey for the year 2019 was completed by March 2020 and, Due to the outbreak of the Covide 19 epidemic in the country, the closure of offices and the imposition of travel restrictions, the relevant work could not completed.	Assets should be disposed of expeditiously as per the recommendations of the Board of Survey.

However, the inventory for sale has also been prepared as the board of survey for the year 2020 has been completed. Accordingly, I would like to inform you that the relevant activities for the items to be auctioned will be expedited.

(b)	Treasury Circular No.842 dated on 19 December 1978	The fixed asset register was not maintained as to stated that the date of purchase of fixed assets, cost, additions, deductions, revaluation value and depreciation properly.	Not agreed. Fixed asset register updated. Accordingly, I would like to inform you that a fixed asset register is maintained which includes the date of purchase of the asset, cost, GRN number, deductions etc.	The fixed asset register should be maintained in a proper manner.
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## 2. Financial Review

### 2.1 Financial Results

The operating result for the year under review was a surplus of Rs.6,339,649 Correspondingly, the deficit of the previous year was Rs. 5,111,440 Accordingly, an increase of Rs. 11,451,089 was observed in the financial result. Reduction of expenses as not implementing training programs properly due to Covid-19 pandemic, reduction of expenses incurred for research expenses, gem deposit exploration and evaluation of the project had been major reasons for this increase.

### 2.2 Variance Analysis of major Income and Expenditure Subjects

Income	2020	2019	Increase/ decrease of income/ expenditure %	Observations
Receipts form training programs	4,680,000	-	100	Receipts from the Ministry of Education for the training of school children
Miscellaneous income	1,042,833	1,690,025	(38)	Decrease in student registration income
Capital Income - Treasury	29,536,913	35,622,795	(17)	Decrease in the allocations received

## Expenditure

Research Expenditure and Gem Exploration and Evaluation Project Expenditure	724,708	3,577,512	(80)	Reduced costs due to inability to carry out related tasks properly due to the impact of the Covid 19 epidemic
Training Programme	530,092	1,995,303	(74)	-Do-
Publication of training program improvements	533,697	2,494,951	(79)	-Do-
Fees for external lecturers	1,031,800	2,565,195	(60)	-Do-

## 2.3 Ratio Analysis

	2020	2019	Observations
Current Asset Ratio	4.97: 1	70.04 : 1	Increase in accrued expenses by Rs. 3.52 million
Quick Asset Ratio	4.44 : 1	5.68 : 1	-Do-

## 3. Operational Review

### 3.1 Management Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Provisions had been made for repairing Lakmini stove that used for heat treatment under introduction of technical methods for increasing gem value, doing researches to identify red geuda and yellow sapphire for getting pink sapphire, for studies on dark tourmaline magnification and grama magnification on opal,	A Memorandum of Understanding (MoU) has been drafted between the two agencies to launch the project and forwarded to that agency. Although the project, which was started during the Covid 19 epidemic, was hampered during this period, work is underway to sign the agreement and begin relevant research as soon as possible. Due to the epidemic situation of Covid 19 and the non-receipt of project capital expenditure on time, it could not be implemented as expected.	Relevant research should begin immediately.

these researches had not been done.

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| <p>(b) Although the institute has spent Rs. 1,422,306 for 4 innovations made by the research division of the institute during the period 2017-2019, it had not been implemented any mechanism in place to introduce these innovations to the market to generate revenue and make those products available for use by those in need.</p> | <p>Patents have been applied for innovations related to this project and are being reviewed by the National Intellectual Property Office and, relevant amendments are being made. These innovations are interlectual properties and without obtaining patent rights it is unable to earn income by introducing them into the market. Upon receipt of the patent, it is expected to develop a program to provide such innovations to suitable parties for commercial production in accordance with the prescribed methods and thereby generate revenue through the National Science Foundation. In addition, technical knowledge of innovation is constantly imparted through our workshops and courses to those engaged in the gem and jewelery industry. From that, it develops their technical knowledge of innovation of them.</p> | <p>A mechanism that can be earned income by introducing innovative products</p> |
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### 3.2 Operational Inefficiencies

Audit Observation	Comments of the Management	Recommendation
<p>(a) <u>Project for the Exploration and Assessment of Gem Deposits in Sri Lanka (2008-2031)</u> The Department of Management Services has given approval for the recruitment of 22 employees and a consultant on a contract basis in 2018 in addition to the existing staff of the institute. Even during the year under review without recruit them five graduate trainees were recruited and projects were implemented. Although it was planned to explore gem deposits in 50 Divisional Secretariat Divisions in 5 districts, create maps and issue final reports under the first phase, At the end of the year under review, maps for 08 Divisional Secretariats were</p>	<p>At present the institute has only three research officers who can be deployed for project work. Two of them have worked in the Eheliyagoda and Pelmadulla divisions mentioned here and issued reports and maps. Although the activities in Ratnapura and Kuruwita divisions are planned for the year 2020, Due to delays in receiving Treasury allocations for projects in 2019 until the second quarter of 2019, work in the Eheliyagoda and Pelmadulla divisions commenced in the second quarter of 2019.</p> <p>The field exploration of this project was not possible due to the long closure of the country due to the Covid 19 epidemic. Work on the two new divisions could not begin on time. Approvals for the</p>	<p>Actions should be done as per Cabinet approval and project proposal approved by the Department of Planning.</p>

created and final reports were issued. Exploration work in 38 Divisional Secretariat Divisions has not been started. Gem potential maps that had been started for the Thanamalwila, Kataragama, Kuruwita and Ratnapura Divisional Secretariats had not been completed. Although the National Gem and Jewellery Authority has been directed to implement a pilot project in five areas where gems identified in the project are believed to be present, it had not been implemented. In addition, the second and third phases of the project were to be scheduled to implement by using 25 percent of the proceeds from the auction of identified lands and Rs. 176.15 million from proceeds from the sale of gem potential maps. However, due to the lack of coordination between the two institutions, the research has not been fruitful so far.

recruitment of these project staff have been requested through the Ministry and recalls have been made, but so far no such provisions and approvals have been received. Following the pilot project to be carried out in collaboration with the National Gem and Jewellery Authority, an agreement will be reached to auction off suitable lands on the gem potential maps prepared through this project and to give 25% of the proceeds from the auction to this institution.

Although our institute has been established under the National Gem and Jewellery Authority Act, There is a problem in transmitting the research results to the industry due to the lack of proper relationship between the two institutions. Discussions had been held on this with the intervention of the Ministry.

Accordingly, for the development of the industry, it is expected that, to transmit the research results to the industry through the National Gem and Jewellery Authority and obtain the future contribution of Rs. 176.15 Million required for this project as a benefit of the project.

### 3.3 Funds Underutilization

#### Audit Observation

Although provision of Rs. 8.62 million has been made for procurement activities during the year under review, no action had been taken to utilize those provisions. Although Rs. 22.6 million had been allocated for procurement last year as well, it also had not been utilized.

#### Comments of the Management

Not agreed.  
Only Rs.8.3 had been allocated for the acquisition of assets within the year under review, not Rs.18.25 million. The total capital budget for 2020 was Rs.19 million  
However, the approval of the Minister of Finance must be obtained for capital expenditure exceeding Rs. 500,000 and, expenditure approval for Rs.19 million was issued to the institute. According to the Concurrence letter, the purchase was not made on the basis that no provision had been approved for the year 2020.

#### Recommendation

Arrangements should be made to obtain and utilize the allocated funds in a timely manner.



### 3.4 Idle or Under-utilized Property, Plant and Equipment

Audit Observation	Comments of the Management	Recommendation
(a) In 2013, the company purchased an electric furnace for burning gems at a cost of Rs.10,977,344 and remained idle for six years. During the year under review, Rs.559,462 was spent on the commencement of service of this electric furnace and another Rs.2,941,038 was spent on the installation of the electric furnace, spare parts and electrical circuits. It had been incurred high repair costs as the electric furnace had not been used for a long time.	Although this electric furnace was purchased in year 2013, it was delayed to deploy the furnace for the expected research works since a considerable amount of time was taken to obtain a suitable place for the installation of the furnace, to obtain the power supply required for the furnace, to prepare the electrical circuits, to set up the relevant electrical protection systems and to obtain a generator based on the objections of the agents in Rathnapura District to bring this to Head Office in Colombo as expected. However, those works had been completed and deployed for expected heat treatment from 2020 onwards. Electric circuit and components of the furnace had been impacted by lightning strikes that prevailed in the area where the electric furnace was installed. The renovation was completed and a suitable lightning protection system was installed and the furnace is being operated by now. The furnace has been used for research and heat treatment until the time of the imposition of strict travel restrictions.	As the institute has incurred a high cost for this, it should be taken actions to use soon.
(b) Three-wheeler with the cost of Rs.344,690 that belongs to the institute was repaired and parked in the premises of the institute for more than 03 years without running. Due to not running for a long time, additional expenses had to be incurred for the service of the vehicle.	It has been decided to repair three-wheeler and use it in the institution and, Due to the outbreak of the Covid 19 epidemic that began in 2020, the institute was unable to accomplish that task in 2020 due to insufficient funding. But so far the technical committees have given technical specifications for it and, necessary arrangements are being made to carry out the necessary repairs properly.	It should be used soon by repairing.

### 3.5 Delays in Projects or Capital Works

Audit Observation	Comments of the Management	Recommendation
<p>(a) Out of the provisions that received in the year under review for the Project to introduce more effective and efficient methods to increase the color and clarity of half gems that implemented on the financial aids of Rs.10,481,088 of National Science foundation, Rs.2,479,455 had not been spent at the end of the year under review. The project which was to be completed by January 21, 2021 had not been completed till the date of audit. The Pressure Vessel, which was valued at Rs. 1,130,000 in 2018, had not been purchased even during the year under review. Oiling, Impregnation, Waxing, Diffusion, Glass Filling and Bleaching to be completed in 2018 and 2019 had not been completed by the end of the year under review. Although a technical assistant and a labourer should be hired for the project, Those employees were not recruited and only one research student was recruited. In addition, the three technology devices that have to be purchased at an estimated cost of Rs. 4,150,000 during the period 2018-2020 had been purchased for Rs.9,101,341 by the Institute. Rs. 4,951,341 which had been spent in excess of the estimate had not been reimbursed from the National Science Foundation.</p>	<p>According to the project proposal, it is proposed to purchase 04 technical equipment and, an estimated amount has been submitted for this. The proposal also states that in the purchase of such equipment, we will use the aids received from the National Science Foundation and bear the remaining amount. As the equipment will be taken over by our company after purchase, we have borne the cost of Rs. 4,951,342 required for the purchase of the equipment in addition to the grant from the National Science Foundation. On that basis, the amount will not be reimbursed by the National Science Foundation and, The equipment will be used today and in the future for other research projects of the Institute. Although employees were recruited for the technical assistant and labor posts provided for the project, the employees left the service as the allowances allocated for it by the National Science Foundation did not match the existing cost of living. The Pressure Vessel device has already been purchased and, The final report of the project has also been submitted to the National Science Foundation and the project has been completed. Although employees were recruited for the technical assistant and labor posts provided for the project, the employees left the service as the allowances allocated for it by the National Science Foundation did not match the existing cost of living. Although</p>	<p>Actions should be done in accordance with the agreement entered into with the National Science Foundation.</p>

the same recruitments were made again and again, for the same reason, they soon left the service.

- (b) During the period 2015-2018, 805 persons were recruited for the training courses conducted for 1000 technicians in the gem and jewelry industry under the Poverty Alleviation Project implemented based on the provision of Rs. 25,357,200 provided by the National Gem and Jewelry Authority from 2015. 255 of them had not completed the training. The cost of the course was Rs. 3,577,395 which had not been reimbursed by the National Gem and Jewelry Authority. Due to the inability to earn income by providing gem heating facilities and services to the people of the area through the installation of electric furnance, the Gem and Jewelry Authority had informed that the expenses could not be reimbursed.
- The National Gem and Jewelry Authority were subsequently notified of the cost of repairing the electrical circuits for the electric oven as agreed to be reimbursed as soon as the electric oven came into operation. But they did not work for it and, when the research was done in last time in year 2021, it was informed to come and check, but there was no positive response for that. The correct amount to be reimbursed by the National Gem and Jewelry Authority under the Poverty Alleviation Project by 31st December 2020 is Rs. 3,577,395. Reports that have to be submitted to the National Gem and Jewelry Authority to reimburse Rs. 884,500 spent on consumer goods purchased for the use of students in the project have been submitted. Work is underway to obtain the said amount of Rs. 884,500. Trainees drop out can be seen on average between 20 and 30 percent. To control the tendency to leave these courses, it is being acted for the development of syllabus of training courses for the requirement of current markets that has identified as important strategically by the institute, use of modern teaching methods apart from traditional methods, and use modern educational tools and equipment.
- The agreement reached between the two institutions must be complied with.

### 3.6 Procurement management

#### Audit Observation

Two floors of a building which does not have sufficient space for conducting research and courses were rented for Rs. 1,000,000 per month in 2017 and the head office was maintained. The building showed cracks, water leaks, expansions and cracks and, the technical committee appointed to inspect the building also reported that the building was not fit to carry out the office. Certificate of Conformity (COC) was not issued for the rented building and, The building was constructed in a manner that violated the recommendations given by the Municipal Council during the construction of the building. Thus, a building that could not be used legally was rented.

#### Comments of the Management

Agreed.  
The relocation of the head office from the Malabe office to another location was done with the intervention of the then Chairman and, but work is currently underway to correct that error.  
The company is currently in the process of acquiring a new building and, I further inform that tenders will be called through national competitive bidding to obtain a building with sufficient space for the institute to conduct courses and research activities.

#### Recommendation

The office should be located in a place where courses and research can be conducted and, action should be taken to evacuate the vulnerable area as soon as possible.

### 3.7 Human Resource Management

#### Audit Observation

There were a total of 61 vacancies including 15 senior level posts, 06 tertiary level posts, 34 secondary level posts and 06 primary level posts. The post of Director (Research) has been vacant since 2011 and, no action had been taken during the year under review to recruit for the post. There were also vacancies for Senior Research (Color Enhancement), Senior Research (Innovation), 08 Research Officers and 4 Lecturers, but they were not recruited. Instead of recruiting permanent lecturers for the training section, the services of external lecturers and institute officials were continuously obtained.

#### Comments of the Management

Out of the 136 approved employees of the Institute, only 78 are employed and, The number of vacancies is 61.2011 This number of staff has been approved for the year, but the Department of Management Services has not approved the recruitment of the entire staff. A significant number of the recruited staff has also left the service due to various reasons.  
As shown by the audit, the institute was not able to recruit for the post of Director (Research) until 10 years later. There are various reasons for this. There are various reasons for this. By abolishing the posts of 10 training officer of the training staff of the institute, 10 new posts were created. The new posts are 4 Lecturer posts and 6 Senior Training Officers. These posts have been approved by the Department of Management Services in the year 2018 and, the recruitment could not take place that year due to financial constraints on some of the newly created posts.

#### Recommendation

Employees should be recruited as required for the existing vacancies in the organization and, the permanent lecturers should be recruited soon, especially for the training section.

As recruitment has to be done subject to the existing provisions, further training staff recruitment will take time. The institute was unable to recruit permanent staff and,

The institute had to enlist the services of external training officers to carry out the training activities of the institute properly. But since the external training staff is done at an hourly rate, this service is obtained at a lower cost than the permanent staff.

### 3.8 Management of Vehicle System

#### Audit Observation

It was recommended by the Valuation Board that a vehicle valued at Rs.975,000 and that not more than 10 years from the date of registration can be used after repair, as per Public Finance Circular No. 02/2015 for disposal of vehicles which are not in working condition but not repaired and not economically viable even if not more than 10 years from the date of registration. The vehicle was sold on 23 December 2020 for Rs. 1,612,000, exceeding the assessment value by giving reasons that there were high repair costs of Rs.982,844 during the period 2009-2016 as such.

#### Comments of the Management

This vehicle has undergone a number of repairs on a number of occasions due to malfunction and, the Disposal Committee has recommended that large sums of money be spent on ongoing repairs and that repeated repairs and disassembly be economically ineffective. Further, the Assessment Committee found that the vehicle was valued at Rs. 975,000 is estimated to have been taken into account after the renovations. Although the Assessment Committee has recommended that the vehicle can be repaired and put to use, the fact that this vehicle was disposed cannot be accepted.

It would have been a great loss to the company if the repairs had been made and used as the audit has said, regardless of whether the repairs were economically viable or not.

#### Recommendation

Although an inspector of the Department of Motor Traffic had recommended on 08 August 2019 that the vehicle be used after repairs, the vehicle should be re-inspected for use on the recommendation of the Disposal Committee on 17 July 2019.