

**Annual
Report**

2022

**Sri Lanka Atomic Energy
Regulatory Council**

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Chairman's Message



It is with great pleasure I am pleased to record this message at the time of completing the Sri Lanka Atomic Energy Regulatory Council's (Council) eighth year of its existence. The year 2022 was significant to the Council as it was possible for the Council to complete the preparation of several essential documents for strengthening the regulatory infrastructure of radiation safety & nuclear security and to implement the effective regulatory program by performing activities related to licensing, inspection, import/export control, waste safety & radiological emergency.

The final version of the regulations of ionizing radiation protection and safety of sources has been further reviewed by the senior regulatory staff of the Council to incorporate the liquid radioactive waste discharge levels and the requirements of IAEA Radiation Safety Information Management System (RASIMS) and the IAEA Occupational Radiation Protection Appraisal Service (ORPAS) report recommendations. Revised regulations are being prepared.

Regulations for the security of radioactive sources during manufacture, use, and storage have been completed and submitted to the Legal Draftsman's Department for its concurrence. The Legal Draftsman's Department concurrence was received and the regulations with all three languages have been submitted to the Ministry for publishing in the Gazette. Thereafter these regulations was published in all three languages by the Gazette dated 02.12.2022 with the approval of the Honorable Minister of Power & Energy. After these regulations are enacted, the Council will get legal powers to enforce requirements for the security of radioactive sources.

The Council also prepared the rule on Criteria for Qualification of Radiation Workers and the approval of the Board has been received to this rule and sent to the Legal Draftsmen Department through the Ministry of Power & Energy for their comments & review.

The National Nuclear or Radiological Emergency Management Plan (EM Plan) was approved by the Disaster Management Council and it is being implemented by the Council to develop an infrastructure for responding to a possible nuclear or radiological emergency. Council has conducted 05 sessions during the year 2022 to train & aware the emergency response groups of the Council and also conducted several trainings / awareness programs to Minitrial Security Division and CBRNE units in Army, Navy, Airforce, Police Special Task Forces on Emergency Preparedness & Response on Nuclear or Radiological Accidents for implementation of requirements of EM Plan.

Sri Lanka has become a party to several treaties, conventions, and agreements on nuclear safety and security. The Council is responsible for the fulfillment of obligations of Sri Lanka of the above treaties and conventions as per section 12(e) of the Sri Lanka Atomic Energy Act No.40 of 2014. Accordingly, the Council is fully committed to fulfilling the obligations of Sri Lanka on comprehensive safeguards agreement signed by Sri Lanka in connection with the treaty on non-proliferation of nuclear weapons (INFCIRC/320). The Council has sent all required reports to the IAEA in 2022 on nuclear material accounting data. As per the above declaration, IAEA safeguards inspectors visited 07 institutes where depleted Uranium are stored and used from 29 November - 02 December 2022 in Sri Lanka for physical inventory verification and source document examination.

During the year under review, the Council participated in IAEA ConvEx-2a International Emergency Response Exercise which was conducted by the IAEA International Emergency Centre (IAEA-IEC) on 16th November 2022. This exercise was useful for officers of the Council to practice in the use of IAEA emergency communication channels and the exchange of information during a real nuclear or radiological emergency.

The Scientific Officers of the Council attended virtual regulatory training and workshops conducted by the International Atomic Energy Agency and other international organizations to increase their scientific knowledge on nuclear regulatory matters during the year 2022. The knowledge and experiences obtained from the participation in these training through webinars by the scientific staff will be immensely beneficial for the Council to develop its regulatory work.

The Council has prepared 03 documents named Citizen Charter of the Council, Human Resource Development Plan of the Council and Plan for achieving Sustainable development goals for the Council in accordance with the requirements given by the government circulars for establishment of management system of the Council and obtained approval of the Board of Directors of the Council during the year 2022. At present Council is in the process of implementation of the requirements given in these documents.

The Board of the Council, Director-General (Cover Up), and the staff of the Council have been instrumental in achieving the remarkable progress in implementation of nuclear & radiological regulatory activities of the Council in the year 2022 amidst Fuel crisis in the country.

In conclusion, I wish to thank the Honorable Minister, Honorable State Minister and Secretary to the Ministry of Power & Energy for providing directions and support to me and the members of the Board of Council for taking our invaluable policy decisions in the endeavors of our Council's work.

Finally, I would like to extend my sincere gratitude to the Board members, all the members of the staff of Council led by the Director General (Cover Up) for their dedication, commitment, and unwavering support throughout the year in implementing the operational activities of the Council.

I thank and wish them all well.



Saminda Jayasekara
Chairman

Sri Lanka Atomic Energy Regulatory Council

Director General's Message



It is indeed a pleasure for me to write a message for the Council's annual report for the 1st time. This eighth Annual Report of the Sri Lanka Atomic Energy Regulatory Council (Council) presents activities of the year 2022. As the Director General (Cover Up) of the Council, it was possible for me to obtain national and international co-operations to develop the radiation protection and nuclear security infrastructure of the country and strengthen the regulatory programme of the Council.

During the year under review, it was possible for the Council to issue 196 licences for new & renewal & 409 of other licences, 698 import and export approvals, and 107 approvals for irradiation rooms. The Council also issued 1078 certificates for clearance of milk foods based on the laboratory reports of the Sri Lanka Atomic Energy Board. The Council also conducted announced and unannounced inspections to verify status of the facilities for regulatory compliance and to locate unauthorized uses of radiation sources. In total 238 inspections were conducted during the year under review. Both safety and security aspects were included in the inspections.

The Council coordinated provision of security for the high activity radioactive sources (Category 1 sources) during transport in collaboration with Special Task Force (STF) and Sri Lanka Police. Arrangements were made to transport one (01) consignment of Cobalt -60 category 1 high activity sources under the supervision of the Council from Colombo Port to Ansell Lanka (Pvt) Ltd located in the Biyagama export processing zone.

The Council conducted 05 training courses during this year for radiation workers of the licensed facilities to enhance their knowledge on radiation protection and nuclear security.

The Council is participating in two Technical Corporation Projects with the International Atomic Energy Agency (IAEA) titled "Strengthening Regulatory Infrastructure for the safety of radiation Sources" and "Strengthening the National Capabilities for Responding to Nuclear or Radiological Emergencies". Both project activities are being implemented by the Council.

The Council has made steps to establish the online licensing and approval system for issuing the licence and approvals through a software system. The regulatory system of the Council will be enhanced effectively and efficiently by introducing this online system. The Council expects to implement this system in the latter part of the year 2023.

The Council in collaboration with Global Material Security (GMS) programme of US Department of Energy provided physical protection systems for 12 facilities in which high activity radioactive sources are used.

Even under the situation of Fuel crisis, the Council provided radiation protection and regulatory activity services to the government and private sector institutions to maintain the safety of workers and general public during the use of ionizing radiation.

As a whole, it is evident from the activities conducted and progress achieved during the year 2022, the year 2022 was a very successful year for the Council to implement regulatory activities satisfying requirements and mandates given by the Act.

I sincerely express my gratitude to the staff of the Ministry of Power & Energy and Chairman and the Board of Management of the Council and my staff who provided their assistance in implementing the activities of 2022 for achieving the above progress.



U.W.K.H. De Silva
Director General (Cover Up)
Sri Lanka Atomic Energy Regulatory Council

VISION

A country protected from potentially harmful effects of ionizing radiation

Protection of public, patients, radiation workers, and the environment from potentially harmful effects of ionizing radiation by implementing an efficient and effective regulatory regime



INTRODUCTION

About Us

The Sri Lanka Atomic Energy Regulatory Council (Council) was established on 01st of January 2015 by the Sri Lanka Atomic Energy Act No. 40 of 2014 (hereinafter referred to as the “Act”), with the mandate of establishing and implementing a regulatory regime for ensuring the protection of public, patients, radiation workers and the environment from potentially harmful effects of ionizing radiation and security of radioactive sources. The fulfillment of the mandate of the Act, the Council requires to establish systems for licensing and inspection of users of radiation and radioisotopes, control of import and export of radioactive materials, management of disused radioactive sources, ensuring physical protection of radioactive materials, developing national capabilities to respond to nuclear or a radiological emergency, meeting the obligations of Sri Lanka under the Safeguards Agreement with the IAEA and the establishment of the legislative and regulatory framework necessary for the above. The Council is also mandated to function as the focal point for international conventions and protocols signed by Sri Lanka in the field of nuclear safety and security and safeguards.

Board of Management

The Act has provisions to appoint five members to the Board of the Council by the Minister in charge of the subject of Atomic Energy and one of whom shall be ex-officio nominated by the Minister in charge of the subject of Environment, as per Section 14(1) (a) of the Act. The members of the Board shall consist with the following persons;

- Three persons who are experts in the field of nuclear science and technology or radiation protection.
- One person who has experience in legal aspects connected with or relating to the objectives of the Council; and
- A senior officer not below the rank of an Additional Secretary or a Director of the Ministry of the Minister assigned the subject of Environment nominated by such Minister.

The following persons served in the Board of Management during 2022 as indicated in the following table;

Name	Designation	Date of Appointment	Date of Termination
Mr. Sydney Gajanayake	Chairman	2021-09-01	2022-12-31
Dr. Lohitha Samarawickrama	Member	2020-01-29	2022-12-31
Mr. Sanjay Senanayake	Member	2021-09-01	2022-12-31
Mr. Tharaka Wickramathunga	Member	2022-10-06	2022-12-31
Mr. M.G.W.T.B. Dissanayake	Member	2020-02-26	2022-11-30
Mr. D.P. Wickramasinghe	An observer from Ministry of Power	2020-03-02	2022-12-31
Mr. K.A.D. Kalubogoda	An observer from General Treasury	2020-06-21	2022-02-24
Ms. S.S. Gunasekara	An observer from General Treasury	2022-03-31	2022-12-31

In 2022, 10 Board meetings were held even though the office was not functioning as usual due to fuel crisis in the Country. Matters pertaining to operational activities, staff matters, finance, and administration were presented to the Board for policy decisions. The Board also reviewed the physical and financial progress of the Council.

Senior Management Committee of the Council

Name	Designation	Educational Qualifications
Mr. H.L. Anil Ranjith	Director General	B.Sc (Second Class Lower Division) M.Sc in Nuclear Science
Mr. T.H.S. Shantha *	Director (Authorization)	B.Sc – (Second Class Upper Division) M.Sc in Nuclear Science
Mr. U.W.K.H. De Silva	Director (Inspections)	B.Sc (Special) in Chemistry, M.Sc in Nuclear Science, Post Graduate Diploma in Radiation Protection (Malaysia)
Mr. K. N. R. Fernando	Deputy Director	B.Sc – (Second Class Lower Division) M.Sc in Nuclear Science Post Graduate Diploma in Radiation Protection (Malaysia)
Mr. K.K.P.I.K. Kadadunna**	Deputy Director	B.Sc –(Second Class Lower Division) M.Sc in Nuclear Science Post Graduate Diploma in Radiation Protection (Malaysia)
Mr. S. S.K. Kolambage	Deputy Director	B.Sc (Special) in Physics- (Second Class Upper Division) M. Sc in Nuclear Science Post Graduate Diploma in Radiation Protection (Malaysia)
Mrs. C.S Herath	Deputy Director	B.Sc. (Special) in Physics (First Class) M.Sc. in Physics (USA)
Mrs. B.D.N. Madhusa Kumari	Accountant	B. Sc (Special) in Financial Management
Mr. W.A.K. Lakshman	Internal Auditor	G.C.E. (A/L) Examination

* Mr. T.H.S.Shantha, Director (Authorization) got his retirement with effect from 01.08.2022

** Mr. K.K.P.I.K.Kadadunna was appointed as Acting Director (Authorization) with effect from 01.10.2022

Executive Summary

The year of 2022 is the eighth year of the Council since its inception under the Act. The Council at present functions under the Ministry of Power and Energy.

The Act has delegated a mandate to the Council to ensure the safety of the public, patients, radiation workers, and the environment from potentially harmful effects of ionizing radiation and security of radiation sources by establishing and maintaining a regulatory control system. The Council is also responsible for the adoption of standards for the protection, safety, and security of sources.

In order to achieve the objectives of the Act, the Council carries out licencing of users of ionizing radiation and irradiating apparatus, inspections of irradiation facilities, import and export control of radiation sources, maintenance of a source registry, radioactive waste safety programme, approvals for safe transport of radioactive material, implementation of safeguards and enforcement system.

In the year 2022, the main focus of the Council was to promulgate the Regulations for the security of radioactive sources and finalizing of safety regulations on ionizing radiation protection. The Council also gave more emphasis to submit a technical cooperation project to IAEA to get IAEA assistance to develop infrastructure for response to a nuclear or radiological emergencies in Sri Lanka.

In order to strengthen the regulatory infrastructure required for licensing of sources, the Council prepared the following regulatory documents.

- Regulations of ionizing radiation protection and safety of Sources
- Rules on criteria for qualification of radiation workers
- Regulations for the security of radioactive sources during manufacture, use, and storage

Final version of the regulations of ionizing radiation protection and safety of sources has been further reviewed by the senior regulatory staff of the Council to incorporate the liquid radioactive waste discharge levels and requirements of IAEA Radiation Safety Information Management System (RASIMS) and the IAEA Occupational Radiation Protection Appraisal Service (ORPAS) report recommendations. Revised regulations are being prepared.

The approval of the Board has been received to the rules on criteria for qualification of radiation workers and sent to the legal draftsmen department through the Ministry for their comments & review. In the same time Council decided to make some amendments to the draft rules as per the discussion with the Ministry of Health and Associations of Medical Physicists & Radiological Technologists. Accordingly, the Council has made amendments and received the approval of the Board of Directors. Therefore, the approved rule was submitted to the Legal Draftsman Department for its concurrence through Ministry of Power & Energy.

Regulations for the security of radioactive sources during manufacture, use and storage has been completed and submitted to Legal Draftsman's Department for its concurrence. The Legal Draftsman's Department concurrence was received and regulations were translated to Sinhala and Tamil languages. Thereafter these regulations were published in all three languages in the Gazette number 2308/52 dated 02.12.2022 with the approval of the Honorable Minister of Power & Energy.

The Director (Authorization) has resigned from his post with effect from 01.08.2022. Deputy Director (Inspection: Industrial Applications) has been appointed to the above post as Acting Director (Authorization) with effect from 01.10.2022.

Even under the fuel crisis in the Country, the Council provided several radiation protection & regulatory services to the government and private sector institutions to achieve safety norms by performing regulatory inspections of premises that use radiation sources and radioisotopes. All the institutes that have applied for the licence for possessing and using radioisotopes or irradiation apparatus (including medical X-rays) were granted licence after proper assessment of compliance with the requirements of the Act and regulations.

Approvals for import/ export of radioactive materials were carried out in the year under review and approvals were given for irradiation room plans with the recommendations to meet requirements of the Council.

The Council has made steps to establish the online licensing and approval system for issuing the licence and approvals through the online licening system. The regulatory system of the Council will be enhanced effectively & efficiently by introducing such an online system. A bidder has been selected through the government's competitive bidding procedure and number of meetings & discussions were held with the bidder and council scientific staff. The Council expects to implement this system during the latter part of the year 2023.

It was a challenge to the Council for preparing necessary technical documents for the establishment of the regulatory system meeting international standards due to the lack of an adequate number of trained technical experts within the Council and in the Country.

Lack of a sufficient number of Scientific Officers was also a challenge for timely discharging planned activities and attending some of the on request inspections within the reasonable time period.

However, the Council has taken its maximum effort to improve regulatory and administrative work of the Council meeting international standards amidst the above constraints due to dedication, commitment and unwavering support of the staff in implementing the operational activities of the Council.

Audit and Management Committee Reviews – 2022

The Audit Committee is constituted in accordance with the Guidelines for Good Governance and PE/01/2021 Circular issued by the Department of Public Enterprises, the Ministry of Finance.

The Council's Audit and management committee for the year 2022 consists of the following members and held three (03) meetings.

Mr. K.A.D.Kalubogoda (Treasury Representative)	Chairman of Audit and Management Committee from 07.07.2020 to 24.02.2022
Mr. Sanjey Senanayake (Board Member)	Chairman of Audit and Management Committee from 28.07.2022
Dr. Lohitha Samarawickrema	Member of Audit and Management Committee

(Board Member)	
Mrs. S.S. Gunasekara (Treasury Representer)	Member of Audit and Management Committee and Observer of Board of Directors from 25.04.2022
Mr. M.C. Kandeegan	Observer to the Committee Chief Internal Auditor of Ministry of Power and Energy from 24.02.2022
Mrs. M.W. Gunawardhana	Observer to the committee, and Audit Superintendent of National Audit Office do from 01.03.2021
Mrs. N.P.N. Karunaratne	Acting Board Secretary acts as the secretary of the Audit Committee from 07.07.2020 as per the Treasury Circular No: PED/55 and PE01/2021
Mr. W.A.K.Lakshman	Internal Auditor (Convener of Audit & Management Committee Since 2015 to Yet)

Objectives of the Committee

Having Considered the objectives defined in the “Guidelines for Good Governance” of the Department of Public Enterprise, the Audit Committee made maximum effort to achieve the following objectives

- Determine the Scope of the Internal Audit Unit And review the annual Audit Plan.
- Assist Board of Directors to maintain the stewardship responsibilities submitting Its observations to the Board with recommendations for necessary action.
- Monitor Follow up action on the recommendation of the committee.
- Review internal audit/External audit reports and recommendations to management for remedial action.
- Ensure that the Council adhere to the statutory requirements and carry out its activities in accordance with regulatory requirements.
- Evaluate internal control procedures for all activities of the Council and ensure the smooth operation of such procedures.
- Review Quarterly Performance including budgetary reports for cost effectiveness and to eliminate wasteful expenditure etc.
- Review implementations of recommendation of the Committee on Public Enterprise (COPE) of the parliament.

Activities of the Audit Committee during the Year 2022

- Reviewed the draft annual audit plans for the year 2023 and revised with amendments to prepare the final plan.
- Reviewed the Implementation of recommendations of the previous committee meetings which were based on internal, and government audit reports and further recommendations were given for improvement were necessary.
- Recommended to implement recommendations of report on revalued office & scientific equipment which have attained their zero value.
- The Audit committee discussed the Internal Audit reports of Internal Auditor submitted for 2021,2022 and inquired about the response of the management and remedial actions for the Internal Audit reports and recommended to take appropriate action as listed below.

- Advice to take necessary action to inform radiation licence holders to take remedial action for non-compliances noticed on radiation safety during check files of the licensed institutes of the Council by the Audit Officers.
- Review the final Accounts of 2021 before submitting to the Board and observations were given.
- Recommended to informing the staff to advise the depositors only in the account division because of couldn't find them which reasons to deposited money and unidentified deposits in the account of the council and recommending the establishment of an online banking facility only to know the transactions in the account and follow up it.
- Develop a methodology for assigning serial numbers to identify radioactive machines and review about the recommend for board approval to implement it.
- Advice to prepare Annual Report of 2021 immediately.
- Training a Management Assistant under the supervision of the Administrative Officer for storage activities and instructing to hand over the store.
- Advising on the recommendations of the Committee on Materials to be Disposed of in the Year 2021 and Disposal in accordance with FR and Circulars.
- Advice to checking Board of Survey documents for the year 2022.
- In issuing licenses for radiation sources, follow-up on the issuance of high-quality licenses with name of the ministry.
- Utilization of method for fuel balancing of vehicles as per circular 30/2016 and checking the vehicle running charts and documents up to date.
- Recommended to review and submit new proposal for SLAERC Carder requirements to the Board of directors.
- Giving instructions and following up to maintain the milk powder inspection certificate issuance document with the signature of the relevant officials on a daily basis.
- review the progress of the 2022 on the Action Plan of the year 2022.
- To check compliance with the licenses issued for radiation sources and deal with its conditions and give instructions again to deal with the Act in relation to the places that are not doing so.
- Advising the daily maintenance of accounting records and books maintained by the Accounts Division.
- In relation to the fixed assets inventory, instructing to enter the symbol numbers and sub-numbers not mentioned in the inventory from 2022.
- Advise to maintain a separate record of scientific instruments which are worth nil of fixed assets till disposal as exhibits and present it separately in the final accounts as well.
- Instructing to maintain a daily document to know the information immediately while issuing certificates for milk powder in scientific division.
- Instructing to inform in writing to the ministry to make appointments for board member vacancies.

- Instructing the procurement and transportation division to follow the relevant guidelines.
- Instructing the Regulatory Council to review the fees as per paragraph 5 of the Ministry of Finance Circular 01/2020 on fees charged for services.
- According to Budget Circular No. 03/2021 and Auditor General's Office Circular No. PS/PCI/MD/C/13/2019, giving instructions to formulate and implement proposals to reduce electricity costs.
- According to Budget Circular No. 01/2021 giving advice for activities including reduction of office stationery expenses.
- Instructing to check very carefully so that the deficiencies in the processing of vouchers and checking of overtime applications do not recur.
- As it is necessary to fill the vacancies of the post of legal officer, advising to apply again specifically from the ministry.
- Advising the applicant to certify in the relevant bill that the office equipment has been repaired.
- Advising on appropriate measures to further reduce transport costs.
- In issuing receipts for money banked for radiation licenses or other purposes, instructing to issue receipts after proper verification of bank accounts for the same.
- Advising to update information including names and phone numbers of officials receiving communication allowance facilities on the council's website as per circulars PED/02/2022 and 01/2020.
- Advising to maintain proper up-to-date page numbering and note-taking of files in all sections of the council.
- Advise to apply due process account entries related to post-dated non-cleared checks and receipts credited to unidentified accounts in the Council's banking arrangements from 2021 onwards.
- Advising to record and update the current status of the relevant item in the office goods and services supply application document.
- To discuss with the Treasury the surplus balance found in the council's current account throughout the year and advise to look into the possibility of depositing it in a government savings account so that the government will receive income in the short term until the money is spent.

Establishment of Sri Lanka Atomic Energy Regulatory Council

The Council came into existence on the 1st of January 2015, in accordance with the Gazette notification to this effect made by the Minister.

Location of the Council

The Council rented out a part of the floor (a space of approximately 6500 square feet on the third floor) of the building of the National Centre for Non-destructive Testing (NCNDT) located in Kandy Road, Bulugaha Junction, Kelaniya, to carry out its operations.

Resources

The Council has 19 Scientific staff including the Director General and 15 Administrative staff as at 31st December, 2022. The Council possesses sufficient number of office equipment to execute functions of the Council successfully. However, existing space for the Council and scientific staff is insufficient to carry out the functions of the Council.

Activities of Sri Lanka Atomic Energy Regulatory Council

Legislation and Regulations

The implementation of the Act requires drafting and adoption of a number of regulations, rules, and orders in order for the Council to acquire the required legal authority. In the year 2022, the followings activities with respect to legislation and regulations were done.

Regulations of Ionizing Radiation Protection and Safety of Sources

The draft Regulations on Ionizing Radiation Protection and Safety of Sources prepared by the Director General was reviewed by an expert of the International Atomic Energy Agency-IAEA (Mr. Mamdouh Yassin Osman, Director, Planning & policy and Technical Cooperation Directorate, Sudan Nuclear & Radiological Regulatory Authority) and the senior regulators of the Council to see compatibility with IAEA publications on radiation safety and areas to be further improved in the draft regulations.

The draft regulations consisted with the following areas which are specified in the Act to include in the regulations.

- the regulation of the exportation, importation, re-exportation, storage, mining, processing, designing, manufacturing, construction, assembling, acquiring, distribution, selling, leasing, hiring, receiving, siting, locating, commissioning, possessing, decommissioning, disassembling, using, or disposing of radioactive material or radioactive sources and of designing, manufacturing, selling, locating, possessing, using, exporting, or importing of irradiating apparatus;
- the decommissioning of irradiation installations;
- the protection of radiation workers against harmful effects of ionizing radiation, including medical surveillance and occupational exposure of ionizing radiation;

- the protection of the general public and the environment against harmful effects of ionizing radiation;
- the regulations of medical practices involving ionizing radiation, including protection of patients;
- the regulation of radioactive waste management, including the release of waste into the environment and any practice which may affect public health and safety;

The final version of the Safety Regulations on Ionizing radiation is being prepared to incorporate waste disposal limits and the recommendations of IAEA Occupational Radiation Protection Appraisal Service (ORPAS) report. It is expected to complete this draft regulations in 03rd Quarter 2023 and submit it to the Board of Directors to get approval for submitted to the Ministry of Power & Energy for distribution to stakeholders for comments.

Regulations of Security of Radioactive Sources

Provision of Security for radioactive sources is very important to protect them from being used for unauthorized activity. Unauthorized activity may also include use of sources for terrorist activities, causing detrimental damage to human and the environment. Therefore, promulgation and implementation of regulations is essential for ensuring the security of the radioactive sources. The Act under section 86 (g) provides powers for the Minister to make regulations of security of radioactive sources.

The regulations on security of radiation sources were drafted by the Director General and they were reviewed by the US expert provided under the Global Material Security Programme of the Department of Energy of the USA. The reviewed regulations were revised again based on the comments obtained from the relevant stakeholders. This reviewed draft regulation was reviewed by the Legal Draftsman's Department and their concurrence was given.

Thereafter these regulations were published in all three languages in the Gazette number 2308/52 dated 02.12.2022 with the approval of the Honorable Minister of Power & Energy.

Rules on Criteria for Qualification of Radiation Workers

Section 87 of the Act provides the Council to powers to make rules on certain matters that are essential for the Council to ensure radiation protection of workers, patients, and the public.

The above rule was drafted under section 87(1)(d) by a committee appointed by the Council. This rule establishes minimum qualifications and experience of each category of worker to perform respective jobs using ionizing radiation.

The 1st draft of Rule for qualification of radiation workers was prepared and discussed with the 15 stakeholder organizations to obtain their views and comments. After receiving such comments, the 2nd draft was prepared in accordance with the comments and views of stakeholders. The finalized draft with the comments of stakeholders was submitted to the approval for Board of Directors of the Council. The Board of Directors of the Council instructed to prepare a list of workers who are authorized in the previous licence to operate X-ray machines who do not have qualifications given in the draft rule. The Council collected information from the previous files to prepare this list to make an attachment to the Rule.

The final version of the draft Rule with the list of workers who are authorized in the previous licence to operate X ray machines who do not possess qualifications requested in the rule were submitted to the Board of Directors and approval has been received and the draft Rules was submitted to the Ministry on 30.03.2021 for consideration and to obtain approval & review from Legal Draftsman's Department.

At the meeting held with the Secretary to the Ministry of Health and Director General of the Health Services with the Government Medical Physicist Association and Government Radiological Technologists Association, some issues were raised on the qualifications of radiation workers.

Council decided to make some amendments to the draft rule. Also, it was found that some other names which were found in the previous licences issued by the Council were also need to be added to the name list of "Persons authorized by the Council in the previous licence issued"

This amended rule submitted to the Board of Directors at its meeting held on 22.09.2022 for the approval of above workers name list or to include a clause instead (*persons who were licenced as authorized radiation workers as per the previous licences shall be entitled to continue in the new licences under the rule*). The Board of Directors granted the approval for adding the clause instead of the workers name list. Therefore, the approved rule was submitted to the Legal Draftsman Department for its concurrence through Ministry of Power & Energy.

National Policy on Radioactive Waste Management

In terms of Section 54 of the Sri Lanka Atomic Energy Act No.40 of 2014, the Council has to formulate a National Policy on Radioactive Waste Management based on international norms. Accordingly, the Council prepared this policy in accordance with guidance of International Atomic Energy Agency (IAEA) and other international norms and the draft was approved by the Director Board in January 2022. The Council submitted this policy to Ministry of Power & Energy to obtain the comments / suggestions from the relevant stake holders in particular, Ministry of Defense, Ministry of Health, Central environmental Authority and Sri Lanka Atomic Energy Board. The Ministry of Power & Energy has already distributed this policy to the above stakeholders and comments are still pending. The Council expects to finalize this National Policy on Radioactive Waste Management during the year 2023.

Authorization (Licencing and Approvals)

Issuing of licences

Issuance of licences were commenced from 1st January 2016 meeting requirements of the Atomic Energy (Licence) Rules No. 1 of 2015 and the Atomic Energy (Notification of Intention to Conduct a Practice) Rules No. 1 of 2015. The said rules specify the period of licences as 01, 02 and 03 years depending on the risk associated with the practices. The new licences and renewal of existing license were issued for the following practices.

- Radiotherapy (Tele-therapy, brachytherapy and linear accelerators)
- Nuclear Medicine (Therapy, in-vivo and in-vitro diagnosis)
- Medical radiography (General, dental and interventional)
- Industrial Irradiation Plants (Sterilization of medical products and food irradiation)
- Gamma irradiation chambers (Research, blood irradiation)

- Industrial radiography (Gamma and X-rays)
- Neutron generators, nucleonic gauges, well logging sources and lightening arrestors.
- Analytical X-ray equipment, analytical equipment containing radioactive sources and cabinet X-ray units
- Sealed and unsealed radioactive sources
- Import and export of irradiating apparatus and radioactive materials
- Transportation of radioactive materials
- Servicing and maintenance of irradiating equipment and equipment containing radioactive sources
- Radioactive Waste management and storage
- Disposal and discharge of radioactive sources
- Sale of radioactive sources and Irradiating apparatus
- Human imaging X-ray systems

Revision of the renewal applications for licences

All the applications for renewal of licences which were received by the Council before the deadline of 30th September, 2022 were considered to issue licences after the licence processing fee was paid and applications received after this deadline were considered for issuing licenses with the payment of licence processing fee and the surcharge for delay of submitting applications.

During the renewal of licences for 2022, the Council considered findings of the previous inspections to access the compliance of the facility with radiation protection requirements of the Council. All new facilities were inspected before issuing licences.

After the review process, arrangements were made to get the licence fee applicable to each category of licence.

Modifications to the licences

Modifications to the licences are required on the happening of any one or more of the circumstances identified in section 27(1) of the Act to continue a practice. Accordingly, modifications to the existing licences were also issued for practices that requested modifications.

Issuing of Interim Licence

In terms of the provision given in section 28(2) of the Act, interim licences pending the renewal of the same were issued for the applicants who submitted applications after deadline of 30th September, 2022 as time was not adequate to complete the reviewing process required for issuing licenses for these late applications before expiry of existing licences.

Number of licences issued during the period under review

Type of licence	No. of licence issued
New & Renewal Licences Issued	196

Apart from the above licences issued, the Council has issued following licences during the year 2022.

- Interim Licences - 71
- Extended Licences - 273
- Modification Licences - 54
- Amendments issued for transport of radioactive materials through terrestrial water of Sri Lanka - 11

Approval of irradiation rooms

Approvals for irradiation room plans of new facilities were given after carefully assessing the safety and security aspects provided to the rooms. 107 irradiation room plans were approved in 2022 in the following practices.

Practice/Source	No. of room plans approved
Medical facilities (X-ray)	70
Nuclear Medicine facilities	04
Industrial facilities (X-ray)	32
Industrial Irradiator (Self shielded)	01
Total	107

Certificates issued for release of imported milk foods to the local market

The certifications were issued by the Council to the Food & Drug Inspector to release the imported milk food to the local market based on the results of the laboratory test reports issued by the Sri Lanka Atomic Energy Board for samples of the milk food tested.

No. of certificates issued was 1078

Maintenance of records

A registry of radioactive sources and the database of licencees were maintained and updated. The name of licence holders and other relevant information was displayed on the official website of the Council and updated periodically for public information.

At present data of the inspection and licensing are being entered into this RAIS software by the trained officers. The information of the radioactive sources was completed

Import and Export Control

Approval for import / export of radioactive materials & Irradiating Apparatus

The Council granted its approval for import and export of radioactive materials and irradiating apparatus after reviewing the applications submitted for compliance with regulations. Approvals for custom clearance of radioactive consignments were also issued after verifying the documents submitted for the safety and security of the sources during transport.

Number of approvals issued for import and export of sources in 2022 were 698.

In some cases, inspections had to be carried out to verify the information given in export authorization forms and the compliance of transport packages for international transport regulations. 04 re-export related inspections were carried out during the year 2022.

Granting approvals for Importing category 1 radioactive sources and re-exporting the decayed radioactive sources of the same category is done as per the IAEA Code of Conduct on the Safety & Security of Radioactive Sources, and the IAEA Import and Export Guidance document.

Approvals for export of Mineral Sands

At the request of Director General of the Council, a letter has been issued by the Director General, Geological Survey & Mines Bureau to all exporters and importers of mineral sands to obtain the approval of the Council prior to export and import of mineral sands to avoid being import or export of mineral sand with radioactive material. Accordingly, the Council has taken necessary steps to issue export approvals for mineral sands with the recommendations of the radiation levels & activities after testing of such samples for radioactivity in the laboratory of the Sri Lanka Atomic Energy Regulatory Council and where necessary at the Sri Lanka Atomic Energy Board ensuring the safety of public and transport personnel.

Safety Inspections and Enforcement

Inspections are carried out by the Authorized Inspectors appointed in terms of section 15 of the Act. The Council has powers to conduct inspections either as announced or unannounced inspections. During the inspections, the inspectors examine the safety and security arrangements provided for the facility and sources to assure whether the safety and security arrangements provided are in line with the information given in the licence applications. Licence facilities are inspected regularly based on the risk associated with the practice and using relevant checklists. Inspection periods for licensed facilities are depend on the facility type (annual, 1-3 years and others 3-5 years). However, more inspection in one facility is carried out if an inspection is required for the safety of the public and the workers. Licences for new facilities are issued only after radiation protection inspections. Database containing information of the inspections conducted is maintained and is being updated periodically.

Inspections in Industrial applications.

Practices/sources and number of inspections carried out in industrial applications are given below.

Licence Period	Practice / Sources	No. of inspections
1 Year	<ul style="list-style-type: none">- Industrial Irradiators (Pool Type Irradiators)- Industrial Radiography facilities	07
1-3 Years	<ul style="list-style-type: none">- Self-Shielded Gamma Irradiators/X-ray Machine- Nucleonic Gauges and Well Logging sources- Particle Accelerators- Lightning Arresting Devices- Sealed and Unsealed sources with total activity more than 37 Giga Becquerel (1 Curie)	13
3-5 Years	<ul style="list-style-type: none">- Analytical equipment containing radioactive sources- Analytical X-ray equipment- Cabinet X-ray Units- Sealed and Unsealed sources with total activity less than 37 Giga Becquerel (1 Curie)	31

The total no. of inspection conducted in industrial applications in 2022 were 51.

Inspections in medical applications

Practices/sources and number of inspections in medical applications are given below.

Licence Period	Practice/source	No. of inspections
1 Year	<ul style="list-style-type: none">- Tele gamma facility- Brachytherapy facility- Nuclear Medicine facilities (therapy using unseal sources)	10
1-3 Years	<ul style="list-style-type: none">- CT scanner- Mammography machine- General radiography machine- Interventional radiological X-ray unit/angiography unit- Linear accelerator facility- Tomotherapy facility- X-ray facility- CT simulator for therapy- Nuclear medicine facility (diagnostic imagine & radioimmune assay (RIA)	93
3-5 Years	<ul style="list-style-type: none">- Dental X-ray machine- Veterinary X-ray machine- Bone density scanner	41

The total number of inspections conducted in medical applications in 2022 are 144

Apart from the above planned and announced inspections, the Council has conducted the following inspections during the year 2022.

- On request inspections - 10
- Unannounced inspections - 05
- Enforcement Inspections - 03
- Modification Inspections - 13
- Follow up / verification Inspections- 12

The total number of inspections carried out are 238

Preparation of checklists for the relevant practices for the inspections

In order to meet current requirements, the Council has revised the checklists for the following practices.

- i) Linear Accelerator Facilities
- ii) Tomotherapy Facilities
- iii) Radiotherapy (Teletherapy) Facilities
- iv) Radiotherapy (Brachytherapy) Facilities
- v) CT Scanner Facilities
- vi) Diagnostic X-ray Facilities (Static / Mobile / Mammography / Veterinary)
- vii) Dental / OPG / Bone Density Scanner Facilities
- viii) C arm / Angiography / Fluoroscopy Facilities
- ix) PET Scanner / Gamma Camera Machines
- x) Nuclear Medicine Facilities (Administration of Iodine: Activity more than 30 mCi)
- xi) Nuclear Medicine Facilities (Administration of Iodine: Activity less than 30 mCi)

Inspections at the Mega Port Detecting System

A portal monitoring detecting system (Mega port screening system) has been installed at the Colombo port for detection of unauthorized movements of radioactive materials (illicit trafficking), as an activity of regulatory control of radiation sources, (Import & export control of radioactive materials). This detecting system was operated & managed by the Sri Lanka Customs with the technical assistance of the National Security Administration of the Department of Energy of the U.S.A. government till 2015 and thereafter operated by the Custom and Sri Lanka Ports Authority and all incoming, selected outgoing & transshipment containers are screened. The radioactive materials or contaminated items which emit gamma or neutron radiation can be detected by this system. The Council and Sri Lanka Customs are the main stakeholders of this procedure. The Council is responsible for analysis and advice on remedial measures if unauthorized radioactivity is detected by scans.

During the year 2022 the Council carried out 01 inspection and necessary regulatory instructions were given depending on the radioactivity contamination of the detected containers. The incident was communicated to the IAEA through Incident Trafficking Database (ITDB) program.



Inspecting a Medical C-Arm Machine



Inspecting an Industrial X-ray Machine

Security of Nuclear and Other Radioactive Material

Sri Lanka has given a political commitment to IAEA that Sri Lanka is fully committed to implement the International Atomic Energy Agency (IAEA) Code of Conduct on the Safety and Security of Radioactive Sources and the Guidance on Import and Export of Radioactive Sources.

The “Code of Conduct on the Safety and Security of Radioactive Sources” is a non-legally binding international document to focus on the security of radioactive sources and the Guidance on Import and Export of Radioactive Sources are also a non-binding document which provides requirements for safety and security to be adhered in granting approvals for import and export of radioactive material, in particular IAEA category 1 and 2 radiation sources.

In order to adhere to the requirements of the code, the Council has taken the following steps.

- Introduction of physical protection programme for sites which use high active radioactive sources. Physical security is provided for 12 sites
- Conducting source search programme to locate orphan sources and collection of disused and spent radioactive sources.
- Providing training for stakeholders on security of radiation sources and training of officers of Special Task Force on security incident response.
- Introduction of minimum radiological security requirements for facilities using IAEA category -1 sources for issuing licences.
- Implement requirements of Import and Export guidance document when approval is given for IAEA category 1 sources.
- Published the Regulations on Security of Radioactive Sources.

Strengthening regulatory system in security

The finalized regulations on the Security of Radioactive Sources were translated into Sinhala and Tamil languages and obtained the concurrence of Legal Draftsman's Department for all three languages.

Thereafter these regulations were published in all three languages in the Gazette number 2308/52 dated 02.12.2022 with the approval of the Honorable Minister of Power & Energy.

A check list prepared with the requirements of international standards given for IAEA category- I radiation facilities was used during inspections to check compatibility of security systems installed. The Council's radiation protection inspectors were trained to conduct security inspections to verify adequacy of security provided and make recommendations for improvements based on the above check list.

Implementation of physical protection programme

As Sri Lanka does not have expertise and funds for strengthening the nuclear security at facilities and during transport of high active sources, the assistance from the International Atomic Energy Agency (IAEA) and the US Department of Energy's (USDOE) Global Material Security (GMS) Programme is taken for strengthening the nuclear security to meet international requirements.

Provision of physical security at irradiation facilities.

The Council in collaboration with GMS programme of USA provided physical protection for the following facilities in which high activity radioactive sources are used.

Name of the facility	Type of facility	No. of rooms with security
Apeksha Hospital, Maharagama	Radiation therapy rooms	04
Radiotherapy unit, Teaching Hospital, Kandy	Radiation therapy rooms	02
Radiotherapy unit, Teaching Hospital, Karapitiya	Radiation therapy rooms	01
Radiotherapy unit, General Hospital, Anuradhapura	Radiation therapy rooms	01
Radiotherapy unit, Provincial General Hospital, Badulla	Radiation therapy rooms	01
Radiotherapy unit, Base Hospital, Tellippalai, Jaffna	Radiation therapy rooms	01
Sri Lanka Gamma Center, Biyagama	Pool type Irradiator	01
Ansell Lanka (Pvt) Ltd, Biyagama	Pool type Irradiator	01
Human Tissue Bank, Colombo 07	Self-shielded Irradiator	01
Horticultural Research and Development Institute (HORDI), Peradeniya	Self-shielded Irradiator	01
Asiri Surgical Hospital, Colombo 05	Blood irradiator	01
Disused Sealed Radioactive Source Storage Facility, Sri Lanka Atomic Energy Board (SLAEB)	Spent source storage rooms	04

The Council has taken several measures to connect these Physical Protection Systems (PPS) to Central Monitoring Station (CMS) at Katukurunda and to transfer signals continuously to CMS from all connected sites. The US DOE made steps to provide all maintenance work to one contactor during the year 2022 for making the process efficient & effective.

Security in Transport of Radioactive Materials

The Council coordinated provision of security for the high activity radioactive sources (Category 1 sources) during transportation.

During the year 2022 ,01 consignment of Category I Co-60 new high activity sources was transported under the supervision of the Council from Colombo Port to Ansell Lanka (Pvt) Ltd located in the Biyagama Export Processing Zone and decayed sources also transported from Ansell Lanka (Pvt) Ltd from Colombo Port.

Licence was issued before the above transportation after assessing safety and security information provided by the importer and transport company which included trustworthiness of persons attending transport and safety of vehicle and security provided to the sources during transport.

The Council convened & hosted a virtual meeting to discuss security aspects of the transportation of Cobalt-60 sources to be transported to Ansell Lanka Ltd with all the stake holders to be involved in this activity.

All preliminary steps have been done during the year 2022 to import & transport another 01 consignment of Category I Co-60 high activity sources to Ansell Lanka (Pvt) Ltd which is also located in the Biyagama Export Processing Zone. The tentative arrival of the shipment will be 1st quarter of 2023.

Emergency Response

Powers of the Council for Nuclear or Radiological Emergency Management and Response

In terms of section 58 of the Act, the Council is responsible for development of a National Nuclear or Radiological Emergency Management plan for responding to potential nuclear or radiological emergencies at national level and to assist and advice the Disaster Management Centre in the implementation of Emergency Management plan. The Council is also designated as the National Warning Point (NWP) and the national competent authority for communication with the IAEA as the point of contact for the Convention on Early Notification of a Nuclear Accident and the Convention on Assistance in the case of a Nuclear or Radiological Emergency.

The Council has made arrangements to implement nuclear or radiological emergency preparedness and response plan in collaboration with the stakeholders.

National Nuclear or Radiological Emergency Management plan (EMP) and its implementation

Under the section 58 of the Act, The Council prepared a plan for preparedness, response and management of nuclear or radiological emergencies based on the guidelines of the IAEA and in consultation with the Disaster Management Center (DMC). The Interim Management Committee of the DMC has approved this National Nuclear or Radiological Emergency Management Plan. The Council has responsibility to implement this plan by developing national capabilities to responding nuclear or radiological emergencies and implementation of this plan was initiated in early 2020. All Stakeholders were informed regarding this and initial steps have been taken to hold stakeholder meeting to make them aware the responsibilities of them. The funding for this event has been requested from WHO though Ministry of Health.

The Council also has appointed several groups to implement activities of the plan as the regulator and lead technical organization. The Council has conducted 05 sessions during the year 2022 to train & make

the team members aware their responsibilities and technical activities in case of emergency. Attendance of groups of the Council as follows.

Date	Module	No. of Participants attended
2022. 02.02	<ul style="list-style-type: none"> • Radiation applications of Sri Lanka • Nuclear of radiological Emergencies 	17
2022.02.22	<ul style="list-style-type: none"> • Emergency Preparedness & Response • Exposure Pathways & Protective Actions 	16
2022.05.26	<ul style="list-style-type: none"> • International Emergency Preparedness & Response Framework 	11
2022.09.15	<ul style="list-style-type: none"> • Concept of Operations 	14
2022.09.20	<ul style="list-style-type: none"> • Emergency Management Plan 	17

The Council has also conducted several training / awareness programs to Minitrial Security Division and CBRNE units in Army, Navy, Airforce, Police Special Task Forces on Emergency Preparedness & Response and on the EMP.

IAEA Technical Corporation (TC) project for strengthening Emergency response capabilities.

In order to obtain the IAEA assistance in strengthening the national capabilities for responding to Nuclear or Radiological Emergencies and human resource development IAEA TC project SRL 9013 is being implemented for the cycle 2022-23. The components of the project include, fellowship training and scientific visits for Council staff and the key personnel in stakeholder organizations such as first responders, medical responders etc., expert missions for developing public communication procedures and national training and exercise plans and the manual & conducting national training courses for first responders and other technical organizations, and procurement of equipment for strengthening the existing Emergency response capabilities of the Country.

Under the action plan of 2022 of the project, only 02 fellowships training have been given to two senior officers of the Council due to the prevailing situation in the country

Participation in the Emergency Exercises of IAEA

Participated in IAEA ConvEx International Emergency Response Exercises.

The purpose of the ConvEx exercises is to evaluate ability and preparedness of member countries to responses to a major nuclear or radiological emergency and in particular to identify the strengths and the weak areas of the emergency response arrangements and capabilities. The ConvEx (2022) has provided an opportunity to identify areas needing improvements in the national and/or international emergency response systems in events that need close cooperation among nuclear safety and nuclear security authorities.

Convex 2a exercise was conducted on 16th November 2022 through IAEA USIE. The purpose of this exercise was to test the effectiveness of communicating emergency information by submitting the proper reporting forms to the Incident and Emergency Centre (IEC). Sri Lanka is also registered as requesting state. Therefore, Sri Lanka received three injects describing an evolving scenario. Accordingly, responses were submitted through USIE.

Overall goals of these exercises are:

- To allow States and relevant international organizations to evaluate early response in a severe nuclear or radiological emergency;
- To evaluate the international emergency management system e.g., Operations Manual for Incident and Emergency Communication (IEComm), IAEA's Response and Assistance Network (RANET) and Joint Radiation Emergency Management Plan of the International Organizations (JPLAN) arrangements;
- To test direct bi-lateral/multi-lateral communications between States; and
- To identify good practices as well as areas requiring improvement that cannot be identified in national exercises.

Participation in the exercise was useful for the Council to understand IAEA communication system and method of communication with IAEA and other countries through an established IAEA - IEC WEB based communication system in case of a nuclear or radiological emergency.

Activities for implementation of Emergency Preparedness and Response

- Appointment of the members to emergency response groups of the council and the National emergency Coordinator (NEC)
- Initiation of training programme for all response group members to train and be aware of their responsibilities. 05 training programmes were conducted with respect to this matter.
- Submit of Joint external Evaluation Tool under International Health Regulations (IHR-2005) received from WHO according to national action plan prepared for next five years to implement the activities under the radiological emergencies to fulfill the requirement under IHR-2005.
- Participated the stakeholder meeting organized by MOH to discuss the above tool.

Implementation of SRL- 9011 Technical Cooperation project

The IAEA has approved Technical Cooperation project RAS9011 "Strengthening Regulatory Infrastructure for the safety of radiation Sources" for the 2020/2021 cycle. Implementation of activities planned for 2020/2021 under the project was not possible as scheduled due to COVID-19 global pandemic situation. However, applications for Fellowship Trainings (FTs) and Scientific Visits (SVs) for regulatory staff of the Council have been submitted to the IAEA & some instruments have been requested to procure. Due to financial constraints & Global Covid 19 pandemic situation all the Scientific Visits / Fellow Ships / Training Courses have been cancelled.

The following instruments were received through this project during the year 2022

- a. 02 nos. of handheld survey meters (Rad Eye B 20 – ER)
- b. 03 nos. of pressurized ionization chamber survey meters
- c. HpGe Gamma Spectrometer System

Necessary documents have been sent to the relevant authorities to receive the approval from the Department of National Budget to the project and allocation of funding to release another 02 sets of instruments from Sri Lanka Customs to be received during the year 2023.

In addition, necessity on the preparation of a Rule for regulatory requirements for Mining and Processing has been communicated to the IAEA Programme Management Officer and Technical Officer and requested to receive expert assistance for the same. But due to financial constraints, this request was not successful.

Implementation of Safeguards Activities and Safeguards Inspection Conducted By IAEA

Sri Lanka has signed comprehensive safeguards agreement in connection with the treaty on non-proliferation of nuclear weapons (INFCIRC/320) which entered into force on 06th August 1984. This is a legally binding agreement and in accordance with the agreement, parties to the agreement shall declare the nuclear materials to the IAEA within their territories. Several institutes in Sri Lanka use industrial radiography cameras and radiotherapy machines containing depleted uranium (DU) as shielding material which is under a control item under this agreement and subject to declaration by the state parties. Therefore, Council already declared locations in which these industrial radiography cameras & radiotherapy machines with depleted uranium are used and stored.

To fulfillment of obligations of the above Agreement, Sri Lanka has sent relevant reports such as Physical Inventory Listing (PIL), Inventory Change Report (ICR), Concise Note to ICRs and Material Balance Report (MBR) to the IAEA in 2022 on nuclear material accounting data

As per the above declaration, IAEA safeguards inspectors Ms. Ayako Nakao & Mr. Haruna Gabra visited the following 07 institutes (designated as location outside facilities) where depleted Uranium are stored and used from 29 November -02 December 2022 in Sri Lanka for physical inventory verification & source document examination.

- National Center for Non-Destructive Testing, Kelaniya,
- Indo East Engineering & Construction (Lanka) Pvt Ltd, Wattala.
- Electro-ref Engineers (Pvt) Ltd, Colombo 08.
- Colombo Dockyard PLC, Colombo 15.
- Ceylon Petroleum Corporation, Kelaniya.
- National Hospital, Kandy
- Apeksha Hospital, Maharagama

Thereafter, IAEA has sent a report to the Council indicating that its verification activities carried out in Sri Lanka during the year 2022 was successful, and based on the information available to date in connection with safeguards inspection, it was indicated that all declared nuclear materials has been accounted for and there were no indications of the undeclared nuclear material in Sri Lanka.



Conducting IAEA Safeguards Inspection

Preparation of Documents for Strengthening the regulatory regime

Training manual

In terms of Section 12 (d) of the Sri Lanka Atomic Energy Act No.40 of 2014, the Council has powers to provide training for the stakeholders on radiation protection, safety, and security of radiation sources.

The Council has prepared a manual giving training requirements in Radiation Protection required for Radiation Protection Officers (RPOs), and other radiation workers to include in the licence as an authorized worker to use radiation sources and work in control areas in addition to the subject-specific training required.

The manual contains the type of radiation protection training required for each category of workers, eligibility requirements for each training, and retraining requirements for authorization after the expiry of the training certificates.

The Council expects that the above training requirements will facilitate the Council to issue licenses only to qualified persons in radiation protection after 2025.

Development, Installation & Verification of Software for Online licensing & approval system

The Council has made arrangements to establish the above online licensing & approval system for issuing the licence and relevant approvals through the online software system. The regulatory system of the Council will be enhanced effectively & efficiently by introducing this online system. A bidder has been selected through the government's competitive bidding procedure. Couple of meetings & discussions were held between the staff of the Council & the selected bidder to develop this system as per the requirements of the Council. Several tests for submission of applications for licences had also been done with relevant selected stakeholders of the Council. The Council expects to implement this system during the year latter part of 2023 for the 2024 licence period.

Establishment of management systems to comply with government circulars

The Council has prepared following documents in accordance with the requirements given by the government circulars for establishment of management system of the Council and obtained approval of the Director Board at its meeting held on 25 May 2022. At present Council is in the process of implementation of the requirements given in these documents.

- Citizen Charter of the Council (as per Government Administrative Circular 05/2008)
- Human Resource Development Plan of the Council (as per Government Administrative Circular 02/2008)
- Plan for achieving Sustainable development goals for the Council (as per Government Financial Circular 02/2017)

Additional Important Activities conducted which were not planned for 2022

Special Inspections & Visits

- Conducted an inspection for containers filled with scrap metals to be exported to India for radioactive contamination at Colombo Port on 24 September 2022 at the request of Sri Lanka Customs
- Conducted 03 days training course for STF CBRNE team 12-14 December 2022 at Katukurunda STF Camp at the request of commandant, STF.
- Conducted an awareness program on Transport of Radioactive material for 10 persons from Medical Suppliers Division, Ministry of Health on 21st January 2022 for fulfilling the licensing requirements.
- Conducted a Radiation Protection follow up Inspection at Mineral Sand Extraction Facility, Pulmudai on 19th-21st January 2022
- Conducted lectures for Gunnery specialization course at Naval training academy on 06th-10th February 2022.
- Conducted a Training session for 14 numbers of Naval trainers at the Council on 08th February 2022.
- Visited the Central Monitoring Station (CMS) installed at STF Camp Katukurunda with relevant stakeholders 04th May 2022.
- Conducted lectures on Nuclear or Radiological emergencies for CBRN Unit, Sri Lanka Army at Panagoda Camp on 22 August 2022
- Conducted a training session on VIP Security & Nuclear security in Major Public Events for Ministerial Security Division, Sri Lanka Police at Colombo 02 on 08 September, 31 October, 01 November 2022.

- Conducted training course on Nuclear Security and Emergency Preparedness & Response for Fire Fighters, Sri Lanka Air Force on 05 November 2022
- Conducted training course on Nuclear or Radiological emergencies for CBRNE team at Sri Lanka Army on 16 December 2022 in Colombo.
- Conducted training course on Emergency Preparedness & Response on Nuclear or Radiological Accidents for CBRNE Response Engineer Regiment, Sri Lanka Army in
- Colombo on 17 November 2022



Trainings Conducted Under Emergency Response Program

Meetings Attended

- Council attended a meeting with the representative of Team Best Theratronics (India) to discuss the re-export of decayed Co-60 source at Apeksha Hospital, Maharagama on 09 February 2022.
- Council attended a virtual meeting of Progress Review with National Budget Department on 22 March 2022
- Council attended a virtual meeting on “Implementation of UNSCR -1540 Resolution “on 25 March 2022.
- Council attended a virtual meeting of the Planning & Monitoring Committee (PMC) organized by the Ministry of Power & Energy on 04 April 2022
- Council attended a meeting with Director General of Health Services on the issue of appointment of Radiation Protection Officers in diagnostic radiology at Ministry of Health on 05 April 2022.
- Council attended IAEA Integrated Nuclear Infrastructure Review Mission (INIR) Phase 1 at Colombo from 04-06 April 2022

- Council attended a meeting for discussion of matters arisen regarding Central Monitoring Station (CMS) at STF Camp Katukurunda on 21 April 2022
- Council attended annual meeting of IAEA iNET-EPR virtually from 09-13 May 2022.
- Council attended a meeting to discuss security issues of the Country at public Security Ministry on 30 May 2022
- Council attended for a meeting on activities under US DOE security Programmes at STF Camp, Katukurunda on 27 June 2022
- Council attended the Progress review meeting at the Ministry of Power & Energy on 12 August 2022
- Council attended the Audit Committee Meeting at the Ministry of Power & Energy on 15 September & 22 December 2022
- Council attended a Meeting at the Ministry of Defense for the preparation of Standard Operating Procedure for special vessels (ships & Aircrafts) arriving to Sri Lanka on 02 September 2022. Council attended a virtual meeting for the same topic on 28 September 2022
- Council attended the National Advisory Committee Meetings virtually organized by National Cancer Control Programme on 09 June, 30 September & 13 December 2022
- Council attended the World Bank Meeting for discussion under International Health Regulations 2005 organized by Ministry of Health on 30 September 2022
- Attended codevus meeting at SLAERC on 12, 14 October
- Council attended a Meeting at the President Secretariat for the preparation of Standard Operating Procedure for special vessels (ships & Aircrafts) arriving to Sri Lanka on 27 October 2022.
- Council attended a virtual Meeting for the project to set up mineral separation plant for supplying separated mineral to export market on 09 November 2022.
- Council attended a Meeting at the Ministry of Environment for the preparation of National Policy on Waste Management on 17 November 2022.
- Council attended a Meeting “An expert summit: Atlas on Human Carcinogens in Sri Lanka” at Colombo on 18 November 2022.
- Council attended a Meeting with US DOE EXBS Coordinator from US Embassy of Sri Lanka at the SLAERC on 21 November 2022.
- Council attended a Meeting on International Health I Regulations 2005 organized by Ministry of Health on 23 November 2022.
- Council attended a Meeting at the National Cancer Control Program, Colombo 05 for discussing Carcinogens of Radioactive Materials on 12 December 2022.

Performance on Achievements of Sustainable Development Goals (SDG)

Identified Sustainable Development Goals- 2022 and Progress

Serial No	Number and Target for the Sustainable Development Program	Target	Success Indicators	Progress of Achievement to date		
				0% - 49%	50%- 74%	75%- 100%
01	3. Healthy Lives and Well-being	Protecting patients, public and the radiation workers from unwarranted radiation exposures.	<p>To achieve this task, the Council issued licenses to all radiation facilities including irradiating apparatus & radioactive sources, conducted inspections to ensure compliance with regulatory requirements and provided assistance to stakeholders to secure high activity sources installing physical protection systems.</p> <p>Indicators for the year 2022</p> <ul style="list-style-type: none"> • Number of licenses issued = 196 • Number of inspections carried out = 238 • Number of sites protected by providing Physical protection systems = 12 			√
02	4. Quality Education	<p>Training of all Radiation Workers and Radiation Protection Officers on Radiation Protection by 2025 and continue refresher training and granting licenses only to those who pass an examination from 2025 onwards.</p> <p>Training the officers of the Council according to the training policy of the Council.</p>	<p>Trainings were given to 111 participants including stakeholders & scientific staff of the Council through 05 workshops under the quality education during the year 2022. International trainings have been provided to 10 officers attached to the Scientific Divisions of the Council and 12 officers of same division participated 15 international webinars, virtual meetings through online system under the Council's human resource development program.</p>			√

03	11. Sustainable Cities and Communities	Taking actions to protect the environment from harmful effects of radiation.	<p>An approval process for plans of the radiation rooms has been introduced to protect the environment and communities from radiation hazards. Transport of radioactive material and radioactive sources are controlled by a licensing process to ensure unwarranted exposure of public and prevention of contamination of environment.</p> <p>All institutions that use ionizing radiation must have approved their room plans by the Council before installing the machines and a license should have been obtained to use the machines.</p> <p>All milk food imported to Sri Lanka should be tested and an approval should have been obtained to release milk powder imported to Sri Lanka to the market.</p> <ul style="list-style-type: none"> • Number of transport licenses issued = 08 • Number of room plans approved = 107 • Number of approvals granted for imported milk powder = 1078 			√
04	15. Life on Land	Carry out regulatory inspections in the coming years in line with the licensing period for radiation sources and to implement the activities of the National Nuclear or Radiological Disaster Management Plan	<p>The Regulatory Council has conducted about 103 % of regulatory inspections on radiation sources in the public and private sectors in line with the license period.</p> <p>The project proposal was submitted to the International Atomic Energy Agency (IAEA) for implementation of activities in accordance with the Nuclear or Radioactive Disaster Management Plan. This project has been approved for the above project cycle 2022-2023. Under the project, several fellowship trainings and Scientific Visits for team members (Regulatory Staff and other stakeholder organizations) of the project have been arranged. Procurement of some emergency response equipment and several expert missions for developing emergency preparedness documents & conducting national training courses were also approved by the IAEA. This proposal was submitted for National Planning Department and its approval was also given</p>			√

A committee was appointed by the Director General of the Council to prepare a plan for achieving sustainable development goals for the Council as it was a requirement given by a Government Financial Circular 02/2017. The committee has already prepared the draft document. The Council expects to finalize this document and further implement the sustainable development goals for the Council during the year.

Successes and Challenges in Achieving the Sustainable Development Goals:

The Council has taken a number of measures to achieve the Sustainable Development Goals by 2022 . In order to achieve the identified goals which, set out in the above table, these measures had to face many successes as well as challenges. Also, due to the fuel problem & economic crises, it was unable to complete its activities properly since the office was closed for most of the period in 2022.

However, with dedication to the work and maximum effort, the Council was able to achieve around 80% of the goals.

Accordingly, the achievements can be shown as follows.

1. The protection of cities and communities has been improved to the present level by implementing the activities on issuing of 196 licenses and 698 import and export approvals during the year.
2. Trainings were given to 111 participants including stakeholders & scientific staff of the Council through 05 workshops under the quality education. Also, 10 officers of scientific division participated 15 international webinars, virtual meetings through online system. Also 10 number of Scientific Officers participated to international training programmes and 05 officers participated to local training programmes
3. Radiation facilities were inspected at 238 locations during the year as regulatory inspections under land and life.
4. 1078 Certificates have been issued for food testing for healthy lives and well-being.

Also, the challenges faced by the Council for sustainable development have been identified as follows.

- a. Lack of adequate scientific and other staff.
- b. Lack of proper building premises.
- c. Lack of adequate office and scientific equipment.

Accordingly, the Council looks forward to working hard in the coming year to achieve the Sustainable Development Goals optimally.

Human Resources Development

Human Resource Profile of the Council

Number of Employees

	Approved Employees	Existing Employees	Vacancies
Senior	22	20	02
Tertiary	05	02	03
Secondary	10	07	03
Primary	08	05	03
Contract / Casual	00	00	00
	45	34	11

Activities carried out for Human Resource Development

In order to strengthen the regulatory system, it is essential to have trained and skilled persons at both licensed facilities and the regulatory authority. The success of any institute also largely depends on the expertise of the employees involved in its functions. With the above intentions, 05 training courses were conducted during the year by the Council to radiation workers & Radiation protection officers of the licensed facilities to enhance their knowledge on radiation protection and nuclear security.

In addition, officers of the Council were attended the following trainings/meetings conducted locally and internationally over the year.

Further officers of the Council have participated in the on-line webinar training courses/ meetings arranged by the IAEA & other international organizations

The details of the training programmes are given below

National Training Courses organized by the Council for stakeholders

No.	Topic	Venue	Date Scheduled	No. of participants
01	National Training course on Radiation Protection for Operators /Users in Category I & II industrial facilities (T/OPU/I/03)	Sri Lanka Atomic Energy Regulatory Council	23-25 March 2022	26 (Including 03 Scientific Officers of the Council)
02	National Training course on Radiation Protection for Radiation Protection Officers working in diagnostic X-ray facilities (T/RPO/M/02)	Sri Lanka Atomic Energy Regulatory Council	09-10 June 2022	21 (Including 03 Scientific Officers of the Council)
03	National Training course on Radiation Protection for Operators/ Users working in diagnostic X-ray facilities (T/OPU/M/05)	Sri Lanka Atomic Energy Regulatory Council	17-19 August 2022	27
04	National Training course on Radiation Protection for Radiation Protection Officers working in Category I, II, III, IV & V industrial facilities (T/RPO/I/01)	Sri Lanka Atomic Energy Regulatory Council	01-02 September 2022	18
05	National Training course on Radiation Protection for Operators /Users in Category III & IV Industrial facilities (T/OPU/I/04)	Sri Lanka Atomic Energy Regulatory Council	17-19 October 2022	19

Local Training courses on skill development attended by staff of the Council

Name of the officer	Name of the Programme	Period	Organized by	Sponsor
Mr. U.W.K.H De Silva Director	Workshop on Preliminary Investigations	05 & 06 May 2022	Skill Development Fund Limited	SLAERC
Mr. W.A.K. Lakshman Internal Auditor	Workshop on Preliminary Investigations	05 & 06 May 2022	Skill Development Fund Limited	SLAERC
Mrs. K.T.T. Dilrukshi Office Aid	Workshop on Discipline and Office Etiquette for Office Aids	28 February & 02 March 2022	Skill Development Fund Limited	SLAERC
Mr. M.D.M. Weerasinghe Technical Assistant	Workshop on Induction Training	29,30,31 March 2022	Skill Development Fund Limited	SLAERC
Mrs. K.I.T. Dilhani Management Assistant	Workshop on Preparation on Final Accounts in Government Institutes	10 & 11 March 2022	Skill Development Fund Limited	SLAERC

Foreign Seminars / training programmes / workshops / meetings / conferences attended by the staff of the Council:

Name of the officer	Name of the Programme	Period	Venue	Sponsor
Mr. H.L. Anil Ranjith Director General	Workshop on Arrangements for Notification, Reporting and Assistance in Nuclear or Radiological Incidents and Emergencies	11.04.2022 -14.04.2022	Vienna, Austria	IAEA
	Regional Workshop on Ensuring that the information on the National Radiation Safety Infrastructure in RASIMS is accurate, comprehensive and up-to-date	08.08.2022 -12.08.2022	Vienna, Austria	IAEA
Mr. U.W.K.H. De Silva Director (Inspections)	10 th Meeting on working group of Radioactive Material Security	10.10.2022 - 14.10.2022	Vienna, Austria	IAEA
	IAEA Symposium on International Safeguards – Reflecting on the Past and Anticipating the Future	31.10.2022 - 04.11.2022	Vienna, Austria	IAEA
Mr. K.K.P.I.K. Kadadunna Acting Director (Authorization)	Workshop on Self-assessment of Emergency Arrangements and Use of Emergency Preparedness and Response Information Management System	04.04.2022 - 08.04.2022	Vienna, Austria	IAEA
	11th Meeting of the Representatives of Competent Authorities Identified under the Early Notification Convention and the Assistance Convention	13.06.2022 - 17.06.2022	Vienna, Austria	IAEA
	Fellowship Training under the IAEA/TC project SRL 9013;” Strengthen the capability to respond nuclear or Radiological Emergencies”	14.11.2022- 09.12.2022	Australia	IAEA
Mr. K.N.R. Fernando Deputy Director	Regional Workshop to Promote the Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management.	05.12.2022 – 09.12.2022	Phuket, Thailand	IAEA
Mrs. Chamini Hearth Deputy Director	International Training Course on State Systems of Accounting for and Control of Nuclear Material	28.11.2022 - 09.12.2022	Tokai Japan	IAEA
Mrs. K.G.K.U. Gamage Senior Scientific Officer	Second International Workshop on Developing a Protection Strategy for a Nuclear or Radiological Emergency	24.01.2022 - 27.01.2022	Vienna	IAEA
	Train-the-Trainers Regional Training Course for First Responders to a Radiological Emergency	24.07.2022 - 28.07.2022	Amman, Jordan	IAEA
	Fellowship Training under the IAEA/TC project SRL 9013;” Strengthen the capability to respond nuclear or Radiological Emergencies”	14.11.2022 - 09.12.2022	Australia	IAEA

Name of the officer	Name of the Programme	Period	Venue	Sponsor
Mr. H.J. Premakumara Senior Scientific Officer	Train-the-Trainers Regional Training Course for First Responders to a Radiological Emergency	24.07.2022 - 28.07.2022	Amman, Jordan	IAEA
	Asia Regional Workshop to Launch the Regulatory Authority Information System (RAIS+) to Member States	03.10.2022 - 07.10.2022	Manila Philippines	IAEA
Mr. W.M.M.Piyarathna Scientific Officer	Asia Regional Workshop to Launch the Regulatory Authority Information System (RAIS+) to Member States	03.10.2022 - 07.10.2022	Manila Philippines	IAEA
Mr. W.L Medis Scientific Officer	International Training Course on Basic Aspects of the Design of Physical Protection Systems for Radioactive Material and Associated Facilities	17.10.2022 - 28.10.2022	St. Petersburg, Russia	IAEA
Mr. L.H.J. Kumara Scientific Officer	Interregional Training Course on Nuclear Power Infrastructure Development	07.11.2022 -25.11.2022	Tokyo Japan	IAEA

Numbers of International webinars, virtual meetings participated by the officers of the Council in 2022

Name of the officer	No. of webinars & meetings attended
T.H.S. Shantha	01
U.W.K.H. De Silva	01
K.K.P.I.K. Kadadunna	01
H.J. Premakumara	01
D.W.M.E.T. Dissanayake	02
W.W.R.L. Medis	01
N.P.W.D.D.D. Rodrigo	01
A.P. Madushanka	01
W.M.D.M. Piyarathna	01
P.A.R.P. Kumara	01
S.G. Nanayakkara	03
S.D.V. Kulathilaka	01

Preparation of new Schemes of Recruitment (SOR)

As the regulatory authority of the Country, the regulatory functions of the Council include licensing and inspection of radiation facilities, control of import & export and transport of radioactive material, management of radioactive waste and disused radioactive sources, ensuring physical protection of radioactive material, developing capabilities and coordinating with relevant stakeholders to respond to possible nuclear or radiological emergencies and international corporation in the field of nuclear safety, security, safeguards and civil liability.

Although Council carries out above mentioned responsibilities and its obligations at the national and international level, all these activities are carried out with a limited number of staff and facilities. Due to lack of staff and other facilities at the Council, preparation of legislative documents, conducting inspections for the enactment of regulatory programme and issuing licences and approvals get delayed. Therefore, proactive action should be needed to bridge the gaps to carry out activities of the Council as mandated in the above Act. Therefore, Council has taken steps to revise the existing organizational chart by sustainable Regulatory Development of the Council through Strategic Planning to reflect all functions and powers of the Council considering the future development activities in this regime.

A committee was appointed by the Council to submit a report suggesting requirements to expand the activities of the Council and to increase the cadre for the smooth functioning of regulatory activities efficiently and effectively.

Therefore, the committee has done situational analysis and work assessment and then prepared new divisional structure of the council. These analyzes include the workload for each existing division, extra functions other than the main functions of each division, number of staff available, a future increase of workload, future areas that need to be developed by the regulatory Council and the number of staff required to fulfil the requirement through work assessment.

Accordingly, final report has submitted to board of the directors and it was approved with 66 total cadre positions to bridge the gaps for enhancing the regulatory activities of the Council effective and efficient manner and to discharge its powers and functions as mandated by the Act. The FR-71 forms for new positions with all other SOR documents were submitted to Management Services Department through the State Ministry for approval. It is expected to discuss this matter further with the Management Serviced Department of the General Treasury.



H.L. Anil Ranjith

Director General / C.E.O

Sri Lanka Atomic Energy Regulatory Council


**Financial Statement of
Sri Lanka Atomic Energy Regulatory Council (Council)
2022**


SRI LANKA ATOMIC ENERGY REGULATORY COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2022
(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	Notes	2022	2021
<u>ASSETS</u>			
<u>Current assets</u>			
Cash and cash equivalent	3	8,173,807	14,844,783
Receivables	4	1,863,082	2,638,443
Inventories	5	970,824	763,249
Prepayments	6	769,227	630,405
		11,776,941	18,876,880
<u>Non – Current assets</u>			
Property, plant & equipment	7	105,167,954	65,179,858
Intangible Assets	7.1	1,646,670	1 65,179,859
Working Progress	7.2	800,000	107,614,624
		119,391,565	84,056,739
Total assets		119,391,565	84,056,739
<u>LIABILITIES</u>			
<u>Current liabilities</u>			
Trade payables	8	(1,192,859)	(3,830,405)
Advanced income for license fees	9	(15,932,784)	(17,125,642) (9,343,100) (13,173,505)
		(32,606,417)	(32,528,954)
<u>Non – Current liabilities</u>			
Advance income for license fees	9.1	(3,691,068)	(7,086,234)
Retirement benefit obligations	10	(11,789,708)	(15,480,775) (12,269,215) (19,355,449)
Total Liabilities		(32,606,417)	(32,528,954)
Total net assets		86,785,147	51,527,785
<u>NET ASSETS / EQUITY</u>			
<u>Capital & Reserves</u>			
Government grant – capital	11	-	29,555,036
Revaluation reserves	12	38,912,491	14,752,661
Accumulated Fund (related to asset&liabilities received from AEA)	13	(3,812,121)	(3,812,121)
Accumulated Fund (Council)	14	-	23,794,748
Surplus/Deficit	15	51,684,776	(12,762,539)
Total net assets / equity		86,785,147	51,527,785

The accounting policies and notes on Pages 1 to 32 form an integral part of these Financial Statements.

We the undersigned, being the Accountant and the Director General of Sri Lanka Atomic Energy Regulatory Council certify jointly that these Financial Statements are in compliance with the requirement of the Finance Act.



.....
Accountant


.....
Director General

The Board of Directors is responsible for the preparation and presentation of these financial statements, the accounting policies and notes and integral part of these financial statements. Approved and signed for and on behalf of the Board of Directors of Sri Lanka Atomic Energy Regulatory Council.


.....
Chairman


.....
M P D U K Mapa Pathirana
Secretary
Ministry of Power & Energy
Sir Ernest De Silva Mawatha,
Colombo 07.


.....
Board member

SRI LANKA ATOMIC ENERGY REGULATORY COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
AS AT 31ST DECEMBER 2022
(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	Notes	2022	2021
Revenue	16	56,782,449	86,686,190
Other revenue	17	30,943,476	122,690
Total revenue		87,725,925	86,808,880
Wages, salaries and employee benefits	18	(41,346,526)	(41,664,359)
Supplies & consumable used	19	(2,478,442)	(2,873,886)
Depreciation of assets	20	(15,162,390)	(13,601,440)
Maintenance of property, plant & equipment	21	(3,118,209)	(5,278,905)
Other recurrent expenditure	22	(14,525,611)	(13,977,373)
Finance Cost	23	668	(859)
Total expenditure		(76,630,509)	(77,396,821)
Surplus for the year		11,095,416	9,412,059

The accounting policies and notes on Pages 1 to 32 form an integral part of these Financial Statements. We the undersigned, being the Accountant and the Director General of Sri Lanka Atomic Energy Regulatory Council certify jointly that these Financial Statements are in compliance with the requirement of the Finance Act.



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 Accountant



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 Director General

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.....
 Chairman



M P D U K Mapa Pathirana
 Secretary
 Ministry of Power & Energy
 Sir Ernest De Silva Mawatha,
 Colombo 07.



.....
 Board member

SRI LANKA ATOMIC ENERGY REGULATORY COUNCIL
STATEMENT OF CHANGERS IN NET ASSETS / EQUITY
AS AT 31ST DECEMBER 2022
(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	Revaluation Reserves	Surplus/Deficit	Total
Balance at 31st December 2020	13,847,526	(22,236,259)	(8,388,733)
Opening balance adjustments made	-	-	-
Received for the year	4,342,620	-	4,342,620
Adjustments made for current year	(3,437,485)	61,661	(3,375,824)
Profit for the year	-	9,412,059	9,412,059
Balance at 31st December 2021	14,752,661	(12,762,539)	1,990,122
Opening balance adjustments made	-	-	-
Received for the year	24,159,832	-	24,159,826
Adjustments made for current year	(2)	53,351,900	53,351,898
Profit for the year	-	11,095,416	11,095,416
Balance at 31st December 2022	38,912,491	51,684,777	90,597,262

The accounting polices and notes on Pages 1 to 32 form an integral part of these Financial Statements.

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.....

Chairman



M P D U K Mapa Pathirana
 Secretary
 Ministry of Power & Energy
 Sir Ernest De Silva Mawatha,
 Colombo 07.



.....

Board member

SRI LANKA ATOMIC ENERGY REGULATORY COUNCIL
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022
(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	2022	2021
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
<u>Receipt</u>		
Sales of goods and services	29,166,300	23,957,500
Receipt of recurrent grant	26,667,000	49,034,450
Other income	670	157,483
Receipt of loan interest	87,843	97,176
<u>Payment</u>		
Employee cost	(43,789,567)	(43,204,219)
Suppliers	(2,730,258)	(2,830,993)
Other payments	(18,373,024)	(21,751,098)
Net cash flow from operating activities	(8,971,035)	5,460,299
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Receipt of capital grant	4,125,000	6,278,200
Property, plant & equipment	(2,621,215)	(4,685,466)
Net cash flow from investing activities	1,503,785	1,592,734
<u>CASH FLOW FROM FINANCIAL ACTIVITIES</u>		
Recovery of loans	1,165,208	1,712,203
Payment of loans <i>(Please see schedule 4)</i>	(337,083)	(1,950,000)
Net cash flow from financial activities	828,125	(237,797)
Net increase / decrease in cash & cash equivalent	(6,639,126)	6,815,236
Cash & cash equivalent at the beginning of the year		
Cash at bank	14,802,563	7,987,327
Stamp stock	42,220	2,337
Cash & cash equivalent at the end of the year		
Cash at bank	8,163,437	14,802,563
Stamp stock	10,370	42,220

The accounting policies and notes on Pages 1 to 32 form an integral part of these Financial Statements. We the undersigned, being the Accountant and the Director General of Sri Lanka Atomic Energy Regulatory Council certify jointly that these Financial Statements are in compliance with the requirement of the Finance Act.



.....
Accountant



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Director General

The Board of Directors is responsible for the preparation and presentation of these financial statements, the accounting policies and notes and integral part of these financial statements. Approved and signed for and on behalf of the Board of Directors of Sri Lanka Atomic Energy Regulatory Council.



.....
Chairman



M P D U K Mapa Pathirana
Secretary
Ministry of Power & Energy
Sir Ernest De Silva Mawatha,
Colombo 07.



.....
Board member

**SRI LANKA ATOMIC ENERGY REGULATORY COUNCIL
NOTES TO THE ACCOUNTS**

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 General

1.1.1 Basis of preparation

The financial statements comprise the statement of financial position, statement of financial performance, and statement of changes in net assets/equity, cash flow statement, statement of comparison on figures of budget and the actual amounts and notes to the financial statements. These statements have been prepared in accordance with Sri Lanka Public Sector Accounting Standards (SLIPSAS) and internally accepted policies for accrual basis of accounting. The measurement base applied is historical cost adjusted for revaluation of assets. The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

1.1.2 Functional and presentation currency

The functional statements are presented in Sri Lankan Rupees which is the functional and presentation currency of the Sri Lanka Atomic Energy Regulatory Council (Council). All functional information presented in Sri Lankan Rupees has been given to the nearest thousand unless state otherwise.

1.1.3 Comparative information

The Sri Lanka Atomic Energy Regulatory Council applied the accounting practices with those used in the previous year's figures and phrases have been rearranged where ever necessary to confirm to the current year's presentation.

1.1.4 Changes in accounting policies

Accounting policy for government grant and foreign donations had been changed in current year.

1.1.5 Events occurring after the balance sheet date

All material events occurred after the balance sheet date has been considered and where appropriate adjustments or disclosures have been made in the financial statement.

1.1.6 Taxes

The council has not registered for VAT and hence do not collect VAT from their customers for the financial year 2022. Stamp duty and Income tax have been paid to the department of Inland Revenue under the TIN number which has been obtained by the council.

1.1.7. Assets and basis of their valuation

Assets classified as current assets and non-current assets in the statement of financial position. Assets classified as current assets in the balance sheet are cash and those which are expected to realize in cash, during the normal operating circle of the council within one year from the statement of financial position.

Assets other than current assets (non-current assets) are those which the Council intends to hold beyond a period of one year from the statement of financial position.

1.1.8. Plant & equipment

All items of property, plant and equipment are recorded at cost or revalued amount less accumulated depreciation. The cost of tangible property, plant and equipment is the cost of acquisition or construction together with any expenses incurred in bringing the asset to its working condition for its intended use. The entire asset classes selected are revalued by a committee consisting of Council officers and an independent individual from an external firm appointed on the approval of the Board of Directors and those revalued amount approved by the Board of Directors. Also, the assets reached for fully depreciate have been identified and the above committee has reviewed the useful life of those assets. Funding for the acquisition of non-current assets is mainly provided by the General Treasury.

1.1.9. Intangible assts

Accounting system and office software packages are shown at cost less accumulated depreciation.

1.1.10. Depreciation

Provision for depreciation is calculated by using simple base method on the cost or valuation of all property, plant and equipment, in order to write off such amounts over the estimated useful economic lives of such assets. The depreciation policy of the Council is for equipment and fittings to be depreciated between the date of purchase and the date of disposal.

From this year, the assets that are reached fully depreciate have been identified and the useful life of those assets has been reviewed.

The rate of depreciation used on straight line methods as follows.

Office equipment, furniture & fittings	Over 10 Years	10 %
Electronic equipment	Over 04 Years	25 %
Computers, software & accessories	Over 03 Years	33.33 %
Motor vehicles	Over 04 Years	25 %
Scientific equipment	Over 10 Years	10 %
Library books	Over 10 Years	10 %

1.1.11 Inventories- basis of valuation

The cost of each category of inventory is determined on the following basis. Stock of consumables- at actual cost on first in first out method (FIFO)

1.1.12 Cash & cash equivalents

Cash flow statement has been prepared by using the direct method. Cash & cash equivalents are defined as cash at Bank and stamp stock which are easily convertible.

1.1.13 Liabilities and provisions

1.1.14 Retirement benefit to employees

a) Defined benefit plan

The Council policy for contribution to Employee's Provident Fund is 15% and Employee's Trust Fund is 3% as per the Act for provident fund and trust fund respectively.

Gratuity provision is made according to the gratuity Act No.12 of 1983. The liability for payment to an employee arises only after the completion of 5 years continued services. The gratuity liability is not externally funded but in order to meet this liability, a provision is carried forward in the statement of financial position, based on half month's salary and cost of living. Total liability is calculated on the basis of half month initial salary + half month cost of living as at 31st December for each employee.

1.1.15 Trade and other payable

Trade and other payables are stated at their cost and relevant taxes

1.1.16 Capital commitment and contingent liabilities

All material capital commitments of the Council are disclosed in the respective notes in the account.

1.1.17 Provisions

Provisions are recognized as Sri Lanka Atomic Energy Regulatory Council's present obligation

1.2 Government grant and donation

1.2.1 Government grant

Recurrent and capital grant credited to statement of financial performance as current year income.

1.2.2 Foreign donations

Foreign donations credited to statement of financial performance as current year income.

1.3 Statement of financial performance

Income and expenditure accounts are prepared in accrual basis.

1.3.2 Revenue and expenditure recognition

Major source of revenue is internally generated income from the services specified in the Act no 40 of 2014.

1.3.2.1 Revenue

Revenue received from operating activities was comprised with net income from regulatory services with respect to room plan approval, Import & export approval fees, miscellaneous income, license application processing fees, licence fees, transport & inspection charges, interest on loans and other receipts base on accrual concept.

1.3.2.2 Expenditure

Expenses are recognized in the statement of financial performance on the basis of a direct association between the cost incurred and the earning of the specific items of income where appropriate. All operational expenditure incurred by the Council are accounted on accrual basis.

2 CORPORATE INFORMATION

The Council was established by the Sri Lanka Atomic Energy Act No.40 of 2014. The Council is located at No.977/18, Kandy Road, Bulugaha Junction, Kelaniya.

**NOTES TO THE ACCOUNTS
AS AT 31ST DECEMBER 2022**

(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	2022	2021
<u>Current assets</u>		
3		
Cash at bank		
A/C No. 055-1001-70027110	8,163,437	14,802,563
Stamp stock	10,370	42,220
Balance at the end of the year	8,173,807	14,844,783
4		
Receivables	1,863,082	2,638,443
<u>Trade receivable</u>		
4.1		
Debtors		
Trade debtors - related to current year	23,500	4,833
Balance at the end of the year	23,500	4,833
<u>Staff & non trade receivables</u>		
4.2		
Staff debtors	-	38,819
(Please see schedule 1)	Balance at the end of the year	38,819
4.3		
Advances & Loans		
Festival advance		
Distress loan	1,739,582	2,494,790
(Please see schedule 2)	Balance at the end of the year	2,494,790
4.4		
Refundable deposits (receivable)	100,000	100,000
5		
Inventories		
Office, consumable, stationary & vehicles spare stock	970,824	763,249
Balance at the end of the year	970,824	763,249

NOTES TO THE ACCOUNTS
AS AT 31ST DECEMBER 2022

(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	2022	2021
6 Prepayments		
Western Provincial Council	26,773	13,532
Sri Lanka Insurance Co. Ltd	587,242	420,449
Gestetner of Ceylon	17,613	14,420
Office Network (Pvt) Ltd	6,798	4,682
Metropolitan Office (Pvt) Ltd	109,006	113,332
Soft Vision Technologies (Pvt) Ltd	-	28,984
Ceylon Business Applications (Pvt) Ltd	4,633	4,820
Laugfs Eco Sri (Pvt) Ltd	2,897	-
E-W Information System Ltd	-	30,185
Corporative Insurance	13,361	-
Drive Green	904	-
Balance at the end of the year	<u>769,227</u>	<u>630,405</u>
7 Property plant & equipment		
Property plant & equipment	105,167,954	65,179,858
7.1 Intangible Assets	1,646,670	1
7.2 Working Progress	800,000	
<i>(Please see note 7 details)</i>		
	<u>107,614,624</u>	<u>65,179,859</u>
8 Trade payable	1,192,859	3,830,405
8.1 Creditors & Accruals		
Balance at the beginning of the year	3,800,405	3,606,037
Settlement during the year	(1,555,890)	(3,044,376)
Adjustment made for the year	(2,244,515)	(52,031)
Provision for the year	1,192,859	3,290,775
<i>(Please see schedule 3)</i> Balance at the end of the year	<u>1,192,859</u>	<u>3,800,405</u>
8.2 VAT payable from debtors		14,451
Adjustment made for the year	-	4,337
Settlement during the year	-	(18,788)
	<u>-</u>	<u>-</u>
8.3 Refundable Deposit (Payable)	-	30,000
9 Advance income for licence fees	15,932,784	9,343,100
(Over 1 year less than 2 years)	<u>15,932,784</u>	<u>9,343,100</u>
9.1 Advance income for licence fees	3,691,068	7,086,234
(Over 2 years & upto 3 years)	<u>3,691,068</u>	<u>7,086,234</u>
10 Retirement benefit obligations		
Balance at the beginning of the year	12,269,215	16,429,875
Adjustment made for the year	(54,915)	(200,253)
Less: Cash paid	(1,645,718)	(5,212,680)
Add: Provision for the year	1,221,125	1,252,273
Balance at the end of the year	<u>11,789,708</u>	<u>12,269,215</u>

NOTES TO THE ACCOUNTS
AS AT 31ST DECEMBER 2022

(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	2022	2021
Capital & Reserves		
11 Capital grant		
Balance at the beginning of the year	-	28,427,219
Capital grant received for the year	-	6,728,200
Disposal of equipment	-	(778)
Adjustment made for the year	-	891
Giving to air force	-	
Application of depreciation policy	-	(5,150,497)
Balance at the end of the year	-	29,555,036
12 Revaluation reserve		
Balance at the beginning of the year	14,752,661	13,847,526
Revaluation reserve for the year	24,159,832	4,342,620
Disposal of equipment	(2)	(1,657)
Application of depreciation policy	-	(3,435,828)
Balance at the end of the year	38,912,491	14,752,661
13 Accumulated Fund (related to asset & liabilities from AEA)		
Balance at the beginning of the year	(3,812,121)	(3,821,793)
Adjustment made for the year	-	14,413
Application of depreciation policy	-	(4,741)
Balance at the end of the year	(3,812,121)	(3,812,121)
14 Accumulated Fund (AERC)		
Balance at the beginning of the year	-	28,806,014
Received for the donation	-	
Application of depreciation policy	-	(5,011,266)
Balance at the end of the year	-	23,794,748
15 Surplus/Deficit		
Balance at the beginning of the year	(12,762,539)	(22,236,259)
Adjustment made for the year	53,351,900	61,661
Profit for the year	11,095,416	9,412,059
Balance at the end of the year	51,684,776	(12,762,539)

NOTES TO THE ACCOUNTS
AS AT 31ST DECEMBER 2022

(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	2022	2021
16 Revenue		
Government grant recurrent	26,667,000	49,034,450
Differed revenue	-	13,601,440
Room plan approval fee	972,350	738,600
Import & export approval fee	4,632,600	4,247,800
Licence application processing fee	570,000	1,318,000
Licence fees	18,206,149	17,281,500
Transport & inspection charges	415,200	119,200
Training course	1,150,650	336,500
Government grant Capital	4,125,000	-
Surcharges fees	43,500	8,700
	<u>56,782,449</u>	<u>86,686,190</u>
17 Other revenue		
Interest on loan	87,843	97,176
Other income	30,818,683	21,312
Disposal profit	36,950	4,202
	<u>30,943,476</u>	<u>122,690</u>
18 Wages, salaries and employee benefits		
Salaries	24,136,465	24,118,929
Employees Provident Fund	4,072,605	4,118,175
Employees Trust Fund	814,521	823,369
Cost of living	3,265,340	3,363,263
Chairman allowance	900,000	900,000
Trainee allowance	132,000	139,500
OT & holiday allowance	236,696	731,404
Encashment of medical leave	(2,182,885)	2,182,885
Incentive	970,021	102,000
Gratuity for the year	1,196,855	1,181,010
Fuel allowance (Chairman, DG & Director)	3,528,760	2,463,988
Leave Payment for retirement	72,348	126,351
5000/= Allowance	2,091,667	-
Telephone Allowance	649,750	-
Professional Allowance	1,462,384	1,413,484
	<u>41,346,526</u>	<u>41,664,359</u>
19 Supplies & consumable used		
Fuel	1,215,641	1,026,647
Stationary & office consumable	1,173,626	1,757,726
Uniforms	89,175	89,513
	<u>2,478,442</u>	<u>2,873,886</u>
20 Depreciation of asset		
Depreciation on acquisition of assets	15,162,390	13,602,331
Adjustment made for the year	-	(891)
	<u>15,162,390</u>	<u>13,601,440</u>

NOTES TO THE ACCOUNTS
AS AT 31ST DECEMBER 2022

(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	2022	2021
21 Maintenance of property, plant equipment		
Maintenance of office building	395,785	353,223
Maintenance of office equipment, furniture & fitting	884,172	823,144
Maintenance motor vehicle & insurance	1,838,252	3,910,538
Calibration of measuring instruments	-	192,000
	<u>3,118,209</u>	<u>5,278,905</u>
22 Other recurrent expenditure		
Payment for Board Members	348,000	402,000
Traveling for Board Members	150,000	198,000
Refreshment for Board Members	35,516	28,109
Staff local training programme	190,000	45,750
Incidental expenses for visiting scientist	29,157	8,635
Training programme, workshop & seminar	625,311	177,021
Inspection charges	20,400	-
Medical test for radiation workers	613,200	484,625
Travelling	190,470	118,640
Travelling foreign (IAEA General Conference)	-	-
Transportation	127,694	165,147
Postal charges	372,060	234,584
Water	51,720	30,214
Building rent	7,539,972	7,284,534
Telephone	517,495	1,121,541
Internet & Fax	269,774	141,738
Electricity	429,130	172,626
Insurance	1,251,358	1,315,323
Audit fees	648,000	1,022,200
Advertisement & Publicity	130,134	105,624
Subscription newspapers	380	17,250
Printing & Publication	499,075	621,556
Staff welfare	180,670	196,610
Stamp duty	8,650	8,650
Miscellaneous expenses	38,220	76,997
Security	259,224	-
	<u>14,525,611</u>	<u>13,977,373</u>
23 Finance Cost		
Bank charges	(668)	859
	<u>(668)</u>	<u>859</u>

PROPERTY PLANT & EQUIPMENT – NOTE NO 7

TANGIBLE ASSETS NOTE

(ALL AMOUNTS ARE IN SRI LANKAN RUPEES)

	Life of the asset	Balance as at 31.12.2021	Balance as at 01.01.2022	Adjustment made	Revaluation	Additions	Transfer	Disposal	Balance as at 31.12.2022
PROPERTY, PLANT & EQUIPEM									
Scientific equipment	10	-	35,641,844	-	-	-	-	-	35,641,844
Scientific equipment donation	10	37,417,864	37,417,864	-	-	33,362,223	-	-	70,780,087
Office equipment / furniture & fittings	10	-	6,813,644	-	-	-	-	-	6,813,644
Motor vehicles	4	-	23,895,000	(23,895,000)	29,300,000	-	-	-	29,300,000
Library books	10	-	5,361	-	-	-	-	-	5,361
Computer	3	-	2,900,463	(2,860,462)	3,534,729	-	-	(40,000)	3,534,730
Electronic items	4	-	1,724,927	-	-	583,690	-	-	2,308,615
Working Progress		1,613,206	-	-	-	800,000	-	-	800,000
TOTAL ASSETS VALUE		39,031,070	108,399,100	(26,755,462)	32,834,729	34,745,913	-	(40,000)	149,184,281

INTANGIBLE ASSET – NOTE NO 7.1

Software package	3		1,624,330	(1,624,330)	1,410,000	302,500	-	-	1,712,500
TOTAL ASSETS VALUE			1,624,330	(1,624,330)	1,410,000	302,500	-	-	1,712,500

DEPRECIATION

	%	As at 01.01.2022	Adjustment made	Revaluation	Depreciation for the year	Transfer	Disposal	As at 31.12.2022	WDV as at 31.12.2022
DEPRECIATION									
Scientific equipment	10	15,819,426	-	-	3,404,039	-	-	19,223,465	16,418,379
Scientific equipment donation	10	13,386,972	(2,210)	-	5,433,248	-	-	18,818,010	51,962,076
Office Equipment / furniture & Fittings	10	3,296,665	-	-	550,951	-	-	3,847,616	2,966,027
Motor vehicles	25	10,529,314	(14,818,184)	-	4,329,007	-	-	40,137	29,259,863
Library books	10	3,002	-	-	802	-	-	3,804	1,557
Computer	33.33	1,134,905	(1,950,681)	-	862,231	-	(39,998)	6,457	3,528,273
Electronic items	25	894,604	-	-	382,233	-	-	1,276,837	1,031,780
TOTAL DEPRICIATION		45,064,888	(16,771,075)	-	14,962,513	-	(39,998)	43,216,328	105,167,954

INTANGIBLE ASSET

Software package	33.33	1,391,890	(1,525,937)	-	199,877	-	-	65,830	1,646,670
TOTAL DEPRICIATION		1,391,890	(1,525,937)	-	199,877	-	-	65,830	1,646,670

BOOK VALUE

	2022
PROPERTY PLANT & EQUIPMENT-NOTE NO 7	105,167,954
INTANGIBLE ASSET-NOTE NO 7.1	1,646,670
WORKING PROGRESS – NOTE NO 7.2	800,000
	107,614,624

DISCLOSURE TO ACCOUNTS

1. Advance income for license fees

The income received in 2022 on account of licence fee of 2023 and onward has been accounted as advance income for license fees. Income received in advance for a period over one year but not exceeding two years should be shown as current liability and income received in advance for a period over two years but not exceeding three years as non current liability. Total advance income for licences fee accounted as under the statement of financial position.

2. Unsettled Commitments at the end of the year 2022

Items	Referance	Amount
Supply, Installation, Commissioning and Maintanace of iKva, Online Uninterrupted Power Supply (UPS)	P.O. 666	566,000.00
Clearing Chargers for IAEA Donation - Balance		5,023,000.00
Software Package		1,200,000.00
Total amount (Rs.)		6,789,000.00

3. Issuing invoices

As per the decision taken in the Audit and Management committee meeting held on 28.04.2016 the Council does not provide services on credit basis. Service income has been accounted base on Tax invoices. As per the Board decision Pro – forma invoice is being issued at the beginning of the service with effect from June 2016.

4. Income tax

The computation of income tax is based on the interest income received from loans for the taxable period.

5. Property, plant & equipment

5.1 Revaluation

On the approval of the Board of Directors dated 14 October 2022, a committee consisted of independent persons from an external organization was revalued the Council's entire class of assets worth Rs.28,379,792 which included in three asset classes namely motor vehicles, computers and computer software. In the revaluation process, the Revaluation Committee took into consideration the purchase price, current market price and future economic useful life of the assets. The revaluation report approved in the board meeting held on 29.12.2022 has been approved for implementation from 30.12.2022 onwards. The revaluation reserve value of Rs. 34,244,729 is shown under property, plant and equipment and revaluation reserve respectively in the statement of financial position. The revalued asset register is given below.

5.2 Review of Effective Useful Life

Based on the approval of the Board of Directors dated 14 October 2022, a committee consisting of independent persons from an external organization has identified the assets of the Regulatory Council which reached fully depreciation and reviewed the useful lives of those assets. Below is the list of reviewed assets whose useful life was approved in the board meeting held on 29.12.2022.

List of Revaluation of Assets

Item No	Item	AERC Code	Qty.	Value as at 31.12.2022	Value of the revaluation 2022
Computer					
1	Wifi Router	AERC/C/0401/1	1	1,000.00	3,000.00
2	Wireless Mouse	O-C-26	1	50.00	800.00
3	Wireless Mouse	OC/13/IV-i	1	100.00	800.00
4	Wireless Mouse	OC/13/IV-ii	1	100.00	800.00
5	Wireless Mouse	OC/13/IV-iii	1	100.00	800.00
6	Wireless Mouse	OC/13/IV-v	1	100.00	800.00
7	Wireless Mouse	OC/13/IV-vi	1	100.00	800.00
8	Wireless Mouse	OC/13/IV-vii	1	100.00	800.00
9	Wireless Mouse	OC/13/IV-viii	1	100.00	65.93
10	Wireless Mouse	OC/13/IV-xi	1	100.00	800.00
11	Wireless Mouse	AERC/C2/LP/Ca/11	1	1,670.00	1,200.00
12	Wireless Mouse	AERC/C2/LP/Ca/12	1	1,670.00	971.57
13	Wireless Mouse	AERC/C2/LP/Ca/13	1	1,670.00	971.57
14	Keyboard	AERC/C1/KB/1	1	25.00	300.00
15	Keyboard	AERC/C1/KB/1	1	15.00	300.00
16	Keyboard	AERC/C1/KB/1	1	15.00	300.00
17	Laptop	AERC/C1/LTC/1	1	20,000.00	50,000.00
18	Laptop	AERC/C1/LTC/2	1	20,000.00	50,000.00
19	Laptop	AERC/C1/LTC/3	1	20,000.00	50,000.00
20	Laptop	AERC/C1/LTC/4	1	20,000.00	4,914.75
21	Laptop	AERC/C1/LTC/5	1	20,000.00	50,000.00
22	Laptop	AERC/C1/LTC/6	1	20,000.00	50,000.00
23	Laptop	AERC/C1/LTC/7	1	20,000.00	50,000.00
24	Laptop	AERC/C1/LTC/8	1	20,000.00	4,914.75
25	Touch Screen Laptop	AERC/C1/LTC/9	1	6,000.00	65,000.00
26	Touch Screen Laptop	AERC/C1/LTC/10	1	6,000.00	65,000.00
27	Touch Screen Laptop	AERC/C1/LTC/11	1	6,000.00	65,000.00
28	Touch Screen Laptop	AERC/C1/LTC/12	1	2,000.00	731.07
29	Touch Screen Laptop	AERC/C1/LTC/13	1	6,000.00	65,000.00
30	Touch Screen Laptop	AERC/C1/LTC/14	1	6,000.00	65,000.00
31	Touch Screen Laptop	AERC/C1/LTC/15	1	6,000.00	65,000.00
32	Laptop	AERC/C1/LTC/22	1	7,400.00	4,697.07
33	Laptop	AERC/C1/LTC/23	1	2,870.00	60,000.00
34	Laptop	AERC/C1/LTC/24	1	113,850.00	65,000.00
35	Laptop	AERC/C1/LTC/25	1	113,850.00	65,000.00
36	Laptop	AERC/C1/LTC/26	1	113,850.00	65,000.00
37	Laptop	AERC/C1/LTC/27	1	154,816.00	85,000.00
38	Laptop	AERC/C1/LTC/28	1	154,816.00	85,000.00
39	Laptop	AERC/C1/LTC/29	1	150,550.00	200,000.00
40	Laptop	AERC/C1/LTC/30	1	150,550.00	200,000.00
41	Laptop	AERC/C1/LTC/31	1	150,550.00	200,000.00
42	Laptop	AERC/C1/LTC/32	1	150,550.00	200,000.00
43	Laptop	AERC/C1/LTC/33	1	193,500.00	190,000.00

44	Laptop	AERC/C1/LTC/34	1	193,500.00	190,000.00
45	Laptop	AERC/C1/LTC/35	1	193,500.00	190,000.00
46	Laptop	AERC/C1/LTC/36	1	193,500.00	190,000.00
47	Laptop	AERC/C1/LTC/37	1	193,500.00	190,000.00
48	Pen Drive	O-C-30	1	150.00	1,000.00
49	Pen Drive	OC/13/III	1	75.00	50.55
50	Pen Drive	OC/13/III	1	75.00	1,000.00
51	Pen Drive	OC/13/III	1	75.00	50.55
52	Pen Drive	OC/13/III	1	75.00	1,000.00
53	Pen Drive	OC/13/III	1	75.00	1,000.00
54	Pen Drive	AERC/C1/PD/1	1	1,600.00	1,000.00
55	Pen Drive	AERC/C1/PD/2	1	1,600.00	1,000.00
56	Pen Drive	AERC/C1/PD/3	1	1,600.00	930.84
57	Pen Drive	AERC/C1/PD/4	1	1,600.00	930.84
58	Pen Drive	AERC/C1/PD/5	1	1,600.00	1,000.00
59	Pen Drive	AERC/C1/PD/6	1	1,600.00	1,000.00
60	Pen Drive	AERC/C1/PD/7	1	1,600.00	1,000.00
61	Hard Disk	AERC/C1/EHD/1	1	2,500.00	7,500.00
62	Hard Disk	AERC/C1/EHD/2	1	800.00	7,500.00
63	Desktop Computer	AERC/C1/DT/01	1	2,360.00	50,000.00
64	Desktop Computer	AERC/C1/DT/02	1	2,360.00	50,000.00
65	Desktop Computer	AERC/C1/DT/03	1	2,360.00	50,000.00
66	Desktop Computer	AERC/C1/DT/04	1	2,360.00	50,000.00
67	Desktop Computer	AERC/C1/DT/05	1	2,360.00	50,000.00
68	Desktop Computer	AERC/C1/DT/06	1	2,360.00	50,000.00
69	Desktop Computer	AERC/C1/DT/07	1	109,200.00	60,000.00
70	Desktop Computer	AERC/C1/DT/08	1	109,200.00	60,000.00
71	Desktop Computer	AERC/C1/DT/09	1	109,200.00	60,000.00
72	UPS	AERC/UPS/1	1	85.00	5,000.00
73	UPS	AERC/UPS/2	1	85.00	5,000.00
74	UPS	AERC/UPS/3	1	85.00	5,000.00
75	UPS	AERC/UPS/4	1	85.00	5,000.00
76	UPS	AERC/UPS/5	1	85.00	5,000.00
77	UPS	AERC/UPS/6	1	85.00	5,000.00
78	UPS	AERC/UPS/7	1	4,300.00	5,000.00
79	UPS	AERC/UPS/8	1	4,300.00	5,000.00
80	UPS	AERC/UPS/9	1	4,300.00	5,000.00
81	UPS	AERC/UPS/10	1	4,300.00	5,000.00
82	UPS	AERC/UPS/11	1	4,300.00	5,000.00
83	Laptop	AEA/C10/186 AERC/BA/LTC/3	1	20,000.00	20,000.00
85	Laptop	AEA/C10/198 AERC/BA/LTC/5	1	20,000.00	20,000.00
87	Laptop	AEA/C10/149 AERC/BA/LTC/2	1	2,000.00	20,000.00
88	Desktop Computer	AEA/C10/142/201 AERC/AEB/C1/3	1	3,000.00	10,000.00
89	Desktop Computer	AEA/C10/80	1	600.00	10,000.00
Total				2,860,462.00	3,534,729.49

Software					
1	MS Office	AERC/C1/508/1	1	2,000.00	35,000.00
2	MS Office	AERC/C1/508/2	1	2,000.00	35,000.00
3	MS Office	AERC/C1/508/3	1	2,000.00	35,000.00
4	MS Office	AERC/C1/508/4	1	2,000.00	35,000.00
5	MS Office	AERC/C1/508/5	1	2,000.00	35,000.00
6	MS Office	AERC/C1/508/6	1	2,000.00	35,000.00
7	MS Office	AERC/C1/508/7	1	2,000.00	35,000.00
8	Software pakage		1	760,000.00	500,000.00
9	MS Office	AERC/C1/508/8	1	700.00	35,000.00
10	MS Office	AERC/C1/508/9	1	37,950.00	35,000.00
11	MS Office	AERC/C1/508/10	1	37,950.00	35,000.00
12	MS Office	AERC/C1/508/11	1	37,950.00	35,000.00
13	MS Office	AERC/C1/508/12	1	37,950.00	35,000.00
14	MS Office	AERC/C1/508/13	1	37,950.00	35,000.00
15	MS Office	AERC/C1/508/14	1	37,950.00	35,000.00
16	MS Office	AERC/C1/508/15	1	55,775.00	35,000.00
17	MS Office	AERC/C1/508/16	1	55,775.00	35,000.00
18	MS Office	AERC/C1/508/17	1	55,775.00	35,000.00
19	MS Office	AERC/C1/508/18	1	55,775.00	35,000.00
20	MS Office	AERC/C1/508/19	1	55,775.00	35,000.00
21	MS Office	AERC/C1/508/20	1	55,775.00	35,000.00
22	MS Office	AERC/C1/508/21	1	48,600.00	35,000.00
23	MS Office	AERC/C1/508/22	1	48,600.00	35,000.00
24	MS Office	AERC/C1/508/23	1	47,520.00	35,000.00
25	MS Office	AERC/C1/508/24	1	47,520.00	35,000.00
26	MS Office	AERC/C1/508/25	1	47,520.00	35,000.00
27	MS Office	AERC/C1/508/26	1	47,520.00	35,000.00
Total				1,624,330.00	1,410,000.00

Vehicle					
1	Micro Ssangyon Motor car KI - 0563	AERC/MV/1	1	3,000,000.00	4,400,000.00
2	Isuzu cooper Motor car 65-4530	AERC/MV/2	1	2,900,000.00	3,200,000.00
3	Toyota Double Cab PA 3473	AERC/MV/3	1	4,700,000.00	6,700,000.00
4	Nissan Sunny N 17 Motor car - Petrol CAM 4454	AERC/MV/4	1	3,900,000.00	4,800,000.00
5	Micro Ssangyon Tiv oil DLX CAU - 2211	AERC/MV/5	1	6,645,000.00	6,900,000.00
6	253-3147 Issuzue	AERC/MV/6	1	2,750,000.00	3,300,000.00
Total				23,895,000.00	29,300,000.00

5.2 Revision of Effective Life

List of Revision of Effective Life of Assets

Item No	Item	AERC Code	Qty.	Value as at 31.12.2021	Extended Lifetime
Furniture					
1	Conference table	AERC/B2/C/1	1	34,508.22	12 years
2	Conference table	AERC/B2/C/2	1	33,184.93	12 years
3	Conference Chair	AERC/B1/CON/CU/01	1	9,905.57	8 years
4	Conference Chair	AERC/B1/CON/CU/02	1	9,905.57	8 years
5	Conference Chair	AERC/B1/CON/CU/03	1	9,905.57	8 years
6	Conference Chair	AERC/B1/CON/CU/04	1	9,905.57	8 years
7	Conference Chair	AERC/B1/CON/CU/05	1	9,905.57	8 years
8	Conference Chair	AERC/B1/CON/CU/06	1	9,905.57	8 years
9	Conference Chair	AERC/B1/CON/CU/07	1	9,905.57	8 years
10	Conference Chair	AERC/B1/CON/CU/08	1	9,780.82	8 years
11	Conference Chair	AERC/B1/CON/CU/09	1	9,780.82	8 years
12	Conference Chair	AERC/B1/CON/CU/10	1	9,780.82	8 years
13	Conference Chair	AERC/B1/CON/CU/11	1	9,780.82	8 years
14	Conference Chair	AERC/B1/CON/CU/12	1	9,780.82	8 years
15	Conference Chair	AERC/B1/CON/CU/13	1	9,780.82	8 years
16	Conference Chair	AERC/B1/CON/CU/14	1	9,780.82	8 years
17	Head chair - Teak	AERC/B1/HC/1	1	10,479.45	8 years
18	Head chair - Teak	AERC/B1/HC/2	1	10,479.45	8 years
19	Visiting Chair BS 04	AERC/B1/BS-4/1	1	2,745.51	7 years
20	Visiting Chair BS 04	AERC/B1/BS-4/2	1	2,745.51	7 years
21	Visiting Chair BS 04	AERC/B1/BS-4/3	1	2,745.51	7 years
22	Visiting Chair BS 04	AERC/B1/BS-4/4	1	2,745.51	7 years
23	Visiting Chair BS 04	AERC/B1/BS-4/5	1	2,745.51	7 years
24	Visiting Chair BS 04	AERC/B1/BS-4/6	1	2,745.51	5 years
25	Visiting Chair BS 04	AERC/B1/BS-4/7	1	2,745.51	7 years
26	Visiting Chair BS 04	AERC/B1/BS-4/8	1	2,745.51	7 years
27	Visiting Chair BS 04	AERC/B1/BS-4/9	1	2,745.51	7 years
28	Visiting Chair BS 04	AERC/B1/BS-4/10	1	2,745.51	7 years
29	Visiting Chair BS 04	AERC/B1/BS-4/11	1	2,745.51	7 years
30	Visiting Chair BS 04	AERC/B1/BS-4/12	1	2,745.51	7 years
31	Visiting Chair BS 04	AERC/B1/BS-4/13	1	2,745.51	7 years
32	Visiting Chair BS 04	AERC/B1/BS-4/14	1	2,745.51	7 years
33	Visiting Chair BS 04	AERC/B1/BS-4/15	1	2,745.51	7 years
34	Visiting Chair BS 04	AERC/B1/BS-4/16	1	2,745.51	7 years
35	Visiting Chair BS 04	AERC/B1/BS-4/17	1	2,745.51	7 years
36	Visiting Chair BS 04	AERC/B1/BS-4/18	1	2,745.51	7 years
37	Visiting Chair BS 03	AERC/B1/VE/BS-3/1	1	3,263.80	5 years
38	Visiting Chair BS 03	AERC/B1/VE/BS-3/2	1	3,263.80	5 years
39	Visiting Chair BS 03	AERC/B1/VE/BS-3/3	1	3,263.80	7 years
40	Visiting Chair BS 03	AERC/B1/VE/BS-3/4	1	3,263.80	7 years
41	Visiting Chair BS 03	AERC/B1/VE/BS-3/5	1	3,263.80	7 years
42	Visiting Chair BS 03	AERC/B1/VE/BS-3/6	1	3,263.80	7 years

43	Visiting Chair BS 03	AERC/B1/VE/BS-3/7	1	3,263.80	7 years
44	Visiting Chair BS 03	AERC/B1/VE/BS-3/8	1	3,263.80	7 years
45	Visiting Chair BS 03	AERC/B1/VE/BS-3/9	1	3,263.80	7 years
46	Visiting Chair BS 03	AERC/B1/VE/BS-3/10	1	3,263.80	7 years
47	Visiting Chair BS 03	AERC/B1/VE/BS-3/11	1	3,263.80	7 years
48	Visiting Chair BS 03	AERC/B1/VE/BS-3/12	1	3,263.80	7 years
49	Visiting Chair BS 03	AERC/B1/VE/BS-3/13	1	3,263.80	7 years
50	Visiting Chair BS 03	AERC/B1/VE/BS-3/14	1	3,263.80	7 years
51	Visiting Chair BS 03	AERC/B1/VE/BS-3/15	1	3,263.80	7 years
52	Visiting Chair BS 03	AERC/B1/VE/BS-3/16	1	3,263.80	7 years
53	Visiting Chair BS 03	AERC/B1/VE/BS-3/17	1	3,263.80	7 years
54	Visiting Chair BS 03	AERC/B1/VE/BS-3/18	1	3,263.80	7 years
55	Visiting Chair BS 03	AERC/B1/VE/BS-3/19	1	3,263.80	7 years
56	Visiting Chair BS 03	AERC/B1/VE/BS-3/20	1	3,263.80	7 years
57	Visiting Chair BS 03	AERC/B1/VE/BS-3/21	1	3,263.80	7 years
58	Visiting Chair BS 03	AERC/B1/VE/BS-3/22	1	3,263.80	7 years
59	Visiting Chair	AERC/B1/BS-4/19	1	3,083.68	7 years
60	Visiting Chair	AERC/B1/BS-4/20	1	3,083.68	7 years
61	Visiting Chair	AERC/B1/BS-4/21	1	3,083.68	7 years
62	Visiting Chair	AERC/B1/BS-4/22	1	3,083.68	7 years
63	Visiting Chair	AERC/B1/BS-4/23	1	3,083.68	7 years
64	Visiting Chair	AERC/B1/BS-4/24	1	3,083.68	7 years
65	Visiting Chair	AERC/B1/BS-4/25	1	3,083.68	7 years
66	Cabinet - 4 drawer	AERC/B4/STF/1	1	6,192.22	7 years
67	Cabinet - 4 drawer	AERC/B4/STF/2	1	6,192.22	5 years
68	Cabinet - 4 drawer	AERC/B4/STF/3	1	6,192.22	7 years
69	Cabinet - 4 drawer	AERC/B4/STF/4	1	6,192.22	7 years
70	Cabinet - 4 drawer	AERC/B4/STF/5	1	6,192.22	7 years
71	Cabinet - 4 drawer	AERC/B4/STF/6	1	6,192.22	7 years
72	Cabinet - 4 drawer	AERC/B4/STF/7	1	6,192.22	7 years
73	Cabinet -2 drawer	AERC/B4/STF/2/1	1	3,921.74	8 years
74	Cabinet -2 drawer	AERC/B4/STF/2/2	1	3,921.74	8 years
75	Cabinet -2 drawer	AERC/B4/STF/2/3	1	3,921.74	8 years
76	Cabinet -2 drawer	AERC/B4/STF/2/4	1	3,921.74	8 years
77	Excecutive Table	AERC/B2/ET/1	1	13,687.39	8 years
78	Excecutive Table	AERC/B2/ET/2	1	13,687.39	8 years
79	Sofa	AERC/B/LS/1	1	19,653.70	5 years
80	Sofa	AERC/B/LS/2	1	19,822.47	5 years
81	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/08	1	9,059.15	5 years
82	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/09	1	9,059.15	5 years
83	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/01	1	9,523.98	5 years
84	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/02	1	9,523.98	5 years
85	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/03	1	9,523.98	5 years
86	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/04	1	9,523.98	5 years
87	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/05	1	9,523.98	5 years
88	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/06	1	9,523.98	5 years
89	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/07	1	9,523.98	5 years

90	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/10	1	10,437.63	5 years
91	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/11	1	10,437.63	5 years
92	Chair Pu/Lea H/B (L222H)	AERC/B1/L22/12	1	10,437.63	5 years
93	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/1	1	3,882.29	5 years
94	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/2	1	3,882.29	5 years
95	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/3	1	3,882.29	5 years
96	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/4	1	3,882.29	5 years
97	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/5	1	3,882.29	5 years
98	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/6	1	3,882.29	5 years
99	Chair Fab H/B (GP 202H)	AERC/B1/HB/202H/7	1	3,882.29	5 years
100	Excecutive Chair UTL 112	AERC/B/MB/01	1	6,202.28	5 years
101	Excecutive Chair UTL 112	AERC/B/MB/02	1	6,202.28	5 years
102	Excecutive Chair UTL 112	AERC/B/MB/03	1	6,202.28	5 years
103	Excecutive Chair UTL 112	AERC/B/MB/04	1	6,202.28	5 years
104	Excecutive Chair UTL 112	AERC/B/MB/05	1	6,202.28	5 years
105	Excecutive Chair UTL 112	AERC/B/MB/06	1	6,202.28	5 years
106	Excecutive Chair UTL 112	AERC/B/MB/07	1	6,202.28	5 years
107	Excecutive Chair UTL 112	AERC/B/MB/08	1	6,202.28	5 years
108	Excecutive Chair UTL 112	AERC/B/MB/09	1	6,202.28	5 years
109	Excecutive Chair UTL 112	AERC/B/MB/10	1	6,202.28	5 years
110	Excecutive Chair UTL 112	AERC/B/MB/11	1	6,202.28	5 years
111	Excecutive Chair UTL 112	AERC/B/MB/12	1	6,202.28	5 years
112	Excecutive Chair UTL 112	AERC/B/MB/13	1	6,202.28	5 years
113	Main Board & Direc. Board	AERC/B/NB/1	1	11,534.57	5 years
114	Main Board & Direc. Board	AERC/B/NB/2	1	11,534.57	5 years
115	Main Board & Direc. Board	AERC/B/NB/3	1	11,534.57	5 years
116	File Cupboard	AERC/B4/WC/M/1	1	6,102.11	8 years
117	File Cupboard	AERC/B4/WC/M/2	1	6,102.11	8 years
118	File Cupboard	AERC/B4/WC/M/3	1	6,102.11	8 years
119	File Cupboard	AERC/B4/WC/M/4	1	6,102.11	5 years
120	File Cupboard	AERC/B4/WC/M/5	1	6,102.11	5 years
121	File Cupboard	AERC/B4/WC/M/6	1	6,102.11	8 years
122	File Cupboard	AERC/B4/WC/M/7	1	6,102.11	5 years
123	File Cupboard	AERC/B4/WC/M/8	1	6,102.11	8 years
124	File Cupboard	AERC/B4/WC/M/9	1	6,102.11	8 years
125	File Cupboard	AERC/B4/WC/M/10	1	6,102.11	8 years
126	File Cupboard	AERC/B4/WC/M/11	1	6,102.11	8 years
127	File Cupboard	AERC/B4/WC/M/12	1	6,102.11	5 years
128	File Cupboard	AERC/B4/WC/M/13	1	6,102.11	8 years
129	File Cupboard	AERC/B4/WC/M/14	1	6,102.11	8 years
130	File Cupboard	AERC/B4/WC/M/15	1	6,102.11	8 years
131	File Cupboard	AERC/B4/WC/M/16	1	6,102.11	8 years
132	File Cupboard	AERC/B4/WC/M/17	1	6,102.11	5 years
133	File Cupboard	AERC/B4/WC/M/18	1	6,102.11	8 years
134	File Cupboard	AERC/B4/WC/M/19	1	6,102.11	8 years
135	File Cupboard	AERC/B4/WC/M/20	1	6,102.11	8 years
136	File Cupboard	AERC/B4/WC/M/21	1	6,102.11	5 years

137	File Cupboard	AERC/B4/WC/M/22	1	6,102.11	8 years
138	File Cupboard	AERC/B4/WC/M/23	1	6,102.11	8 years
139	File Cupboard	AERC/B4/WC/M/24	1	6,102.11	8 years
140	File Cupboard	AERC/B4/WC/M/25	1	6,102.11	5 years
141	File Cupboard	AERC/B4/WC/M/26	1	6,102.11	8 years
142	File Cupboard	AERC/B4/WC/M/27	1	6,102.11	8 years
143	File Cupboard	AERC/B4/WC/M/28	1	6,102.11	8 years
144	File Cupboard	AERC/B4/WC/M/29	1	6,102.11	5 years
145	File Cupboard	AERC/B4/WC/M/30	1	6,102.11	5 years
146	File Cupboard	AERC/B4/WC/M/31	1	6,234.32	8 years
147	File Cupboard	AERC/B4/WC/M/32	1	6,234.32	5 years
148	Front Glass File Cupboard	AERC/B4/WGC/1	1	7,074.89	10 years
149	Melamine Rack	AERC/B5/WFR/1	1	2,929.30	5 years
150	Melamine Rack	AERC/B5/WFR/2	1	2,929.30	5 years
151	Wooden Tender Box	AERC/B9/WTB/01	1	5,341.81	10 years
152	Wooden Keyboard	AERC/B9/WKB/1	1	4,461.37	10 years
153	Plastic Chair with Arm	AERC/B1/PC/A/1	1	426.74	3 years
154	Plastic Chair with Arm	AERC/B1/PC/A/2	1	426.74	3 years
155	Steel Tower Rack	AERC/B5/STR/1	1	1,163.84	5 years
156	Excecutive Table	AERC/B2/ETJ/1	1	7,267.58	7 years
157	Excecutive Table	AERC/B2/ETJ/2	1	7,267.58	7 years
158	Excecutive Table	AERC/B2/ETJ/3	1	7,267.58	7 years
159	Excecutive Table	AERC/B2/ETJ/4	1	7,267.58	7 years
160	Excecutive Table	AERC/B2/ETJ/5	1	7,267.58	7 years
161	Excecutive Table	AERC/B2/ETJ/6	1	7,267.58	7 years
162	Excecutive Table	AERC/B2/ETJ/7	1	7,267.58	7 years
163	Excecutive Table	AERC/B2/ETJ/8	1	7,267.58	7 years
164	Excecutive Table	AERC/B2/ETJ/9	1	7,267.58	7 years
165	Excecutive Table	AERC/B2/ETJ/10	1	7,267.58	7 years
166	Excecutive Table	AERC/B2/ETJ/11	1	7,267.58	7 years
167	Excecutive Table	AERC/B2/ETJ/12	1	7,267.58	7 years
168	Excecutive Table	AERC/B2/ETJ/13	1	7,267.58	7 years
169	Excecutive Table	AERC/B2/ET/S2/1	1	8,576.52	7 years
170	Excecutive Table	AERC/B2/ET/S2/2	1	8,576.52	7 years
171	Excecutive Table	AERC/B2/ET/S2/3	1	8,576.52	7 years
172	Excecutive Table	AERC/B2/ET/S2/4	1	8,576.52	7 years
173	Excecutive Table	AERC/B2/ET/S2/5	1	8,576.52	7 years
174	Excecutive Table	AERC/B2/ET/S2/6	1	8,576.52	7 years
175	Excecutive Table	AERC/B2/ET/S2/7	1	8,576.52	7 years

Office Equipment

1	HCD 176 Phone	AERC/C7/CLI/1	1	738.35	Recommended to repaire or discard
2	HCD 176 Phone	AERC/C7/CLI/2	1	738.35	Recommended to repaire or discard
3	HA 51A Basic	AERC/C7/CLI/3	1	429.58	5 years
4	HA 51A Basic	AERC/C7/CLI/4	1	429.58	5 years
5	HA 51A Basic	AERC/C7/CLI/5	1	429.58	Recommended to repaire or discard
6	HA 51A Basic	AERC/C7/CLI/6	1	429.58	5 years

7	HA 51A Basic	AERC/C7/CLI/7	1	429.58	Recommended to repaire or discard
8	HA 51A Basic	AERC/C7/CLI/8	1	429.58	5 years
9	HA 51A Basic	AERC/C7/CLI/9	1	429.58	5 years
10	HA 51A Basic	AERC/C7/CLI/10	1	429.58	5 years
11	HA 51A Basic	AERC/C7/CLI/11	1	429.58	5 years
12	HA 51A Basic	AERC/C7/CLI/12	1	429.58	5 years
13	HA 51A Basic	AERC/C7/CLI/13	1	429.58	5 years
14	HA 51A Basic	AERC/C7/CLI/14	1	429.58	5 years
15	HA 51A Basic	AERC/C7/CLI/15	1	429.58	5 years
16	HA 51A Basic	AERC/C7/CLI/16	1	429.58	5 years
17	HA 51A Basic	AERC/C7/CLI/17	1	429.58	5 years
18	HA 51A Basic	AERC/C7/CLI/18	1	429.58	5 years
19	HA 51A Basic	AERC/C7/CLI/19	1	429.58	5 years
20	HA 51A Basic	AERC/C7/CLI/20	1	429.58	5 years
21	HA 51A Basic	AERC/C7/CLI/21	1	429.58	Recommended to repaire or discard
22	HA 51A Basic	AERC/C7/CLI/22	1	429.58	5 years
23	Safe	AERC/B9/SF/01	1	15,078.45	10 years
24	Safe Stand	AERC/B9/SS/01	1	2,442.97	10 years
25	cash box	AERC/15/C/CB/1	1	1,102.09	5 years
26	water Purifer		1	13,238.05	1 year
27	Lader	AERC/C/LD/1	1	2,328.76	5 years
28	Laser Pointer	AERC/2601/1	1	1,557.48	1 year
29	Hevy Duty Paper Cutter	AERC/C9/HD/PC/1	1	8,712.60	Recommended to repaire or discard
30	Puncher - Kangaro	AERC/C5//PU/1	1	3,947.34	2 years
31	Stapler Machine LS 51	AERC/SM/2	1	846.36	3 years
32	Stapler Machine LS111	AERC/SM/1	1	373.40	3 years
33	Steel Bed	AERC/B6/SB/1	1	2,442.41	6 years
34	Steel Table	AERC/ST/I	1	3,150.36	6 years
35	Plate Rack - Stainness Steel	AERC/C5/PR/1	1	737.26	1 year
36	Pipe Ringe	AERC/C5/PR/1	1	340.03	5 years
37	Bolt Cliper/Iron Scissor	AERC/C5/BC/1	1	793.40	5 years
38	wall clock	AERC/C/WL/2-1	1	595.00	2 years
39	wall clock	AERC/C/WL/2-2	1	595.00	2 years
40	wall clock	AERC/C/WL/2-3	1	595.00	2 years
41	wall clock	AERC/C/WL/2-4	1	595.00	2 years
42	wall clock	AERC/C/WL/2-5	1	595.00	2 years
43	wall clock	AERC/C/WL/2-6	1	595.00	2 years
44	wall clock	AERC/C/WL/2-7	1	595.00	2 years
45	wall clock	AERC/C/WL/2-8	1	595.00	2 years
46	Kettle	AERC/C6/EK/1	1	1,593.86	3 years
47	Makita Rattry Hammer	AERC/EE/HM/M/1	1	51,757.81	3 years
48	SDS Plus Drill Bit 6*160	AERC/EE/HM/M/2	1	183.25	6 months
49	SDS Plus Drill Bit 8*160	AERC/EE/HM/M/3	1	241.21	6 months

50	SDS Plus Drill Bit 10*160	AERC/EE/HM/M/4	1	252.43	6 months
51	SDS Plus Drill Bit 12*160	AERC/EE/HM/M/5	1	304.79	6 months
52	SDS Plus Drill Bit 14*160	AERC/EE/HM/M/6	1	420.72	6 months
53	SDS Max Drill Bit 14*400*540	AERC/EE/HM/M/7	1	2,387.81	6 months
54	SDS Max Drill Bit 16*400*540	AERC/EE/HM/M/8	1	2,513.10	6 months
55	SDS Max Drill Bit 18*400*540	AERC/EE/HM/M/9	1	2,659.69	6 months
56	Bosch SDS Max Pointed Drill Bit	AERC/EE/HM/M/10	1	891.92	6 months
57	Bosch SDS Max Fles	AERC/EE/HM/M/11	1	891.92	6 months
58	Makita Angal Grinder	AERC/GR/M/01	1	5,310.41	3 years
59	Jack	AERC/V/J1-KI-0563	1	787.55	5 years
60	Jack	AERC/V/J2- JZ-6200	1	787.55	5 years
61	G I Pipe	AERC/GI/65-4530	1	143.18	5 years
62	G I Pipe	AERC/GI/KI-0563	1	143.18	5 years
63	Screw drive (4)	AERC/SD/V/KI-0563, AERC/SD/V/65-4530	4	146.85	3 years
64	Cutting Flyer (2)	AERC/CF/V/65-4530, AERC/CF/V/KI-0563	2	256.99	3 years
65	Magi Board (1`)	AERC/C4/MB/1	1	1,376.71	2 years
66	Wheel Brush (2)	AERC/V/KI-0563, AERC/V/65- 4530	2	881.10	5 years
67	Tea Wamer	AERC/C6/TW/1	1	5,430.71	5 years
68	Iron	AERC/C8/IR/1	1	1,086.44	2 years
69	Water Boiler	AERC/C6/WB/1	1	4,962.54	5 years
70	Scale	AERC/C9/SC/1	1	1,066.85	5 years
71	Oil Lamp	AERC/C/BOL/1	1	19,586.58	8 years

Books

1	FR		1	133.24	2 years
2	FR		1	168.23	2 years
3	Establish Codes		1	324.12	2 years
4	Establish Codes		1	426.44	2 years
5	Public Sector Accounting Books		2	159.67	2 years

Scientific Equipments

1	Scientilation Servay Meter	AERC/SC/I/14/1		927,179.35	5 years
2	Contamination Monitor	AERC/SC/I/14/3		318,231.86	5 years
3	Contamination Monitor	AERC/SC/I/14/2		396,517.56	Recommended to repaire or discard (Window damaged, malfunctioning occurs)
4	Clear PB Mobile Barrier Delux	AERC/SC/I/14/4		607,232.19	10 years

Electronic Items

1	Laser Printers -Cannon	AERC/C2/LP/16	1	6,464.38	3 years
2	Laser Printers -Cannon	AERC/C2/LP/17	1	6,464.38	3 years
3	Laser Printers -Cannon	AERC/C2/LP/18	1	6,464.38	3 years
4	Laser Printers -Cannon	AERC/C2/LP/19	1	6,464.38	3 years
5	Laser Printers -Cannon	AERC/C2/LP/20	1	6,464.38	3 years
6	Calculators	AERC/C10/CA/06	1	737.01	3 years
7	Calculators	AERC/C10/CA/07	1	737.01	3 years
8	Calculators	AERC/C10/CA/08	1	737.01	3 years
9	Calculators	AERC/C10/CA/09	1	737.01	3 years
10	Calculators	AERC/C10/CA/10	1	737.01	3 years

11	Calculators	AERC/C10/CA/11	1	737.01	3 years
12	Calculators	AERC/C10/CA/12	1	737.01	3 years
13	Calculators	AERC/C10/CA/13	1	737.01	3 years
14	Calculators - Small	AERC/C10/CA/14	1	377.56	3 years
15	Calculators - Small	AERC/C10/CA/15	1	377.56	3 years
16	Calculators - Small	AERC/C10/CA/16	1	377.56	3 years
17	Calculators - Small	AERC/C10/CA/17	1	377.56	3 years
18	Dot Metrics Printer	AERC/E/C2/DM/4	1	1.00	1 year
19	Dot Metrics Printer	AERC/E/C2/DM/5	1	1.00	1 year
20	Dot Metrics Printer	AERC/E/C2/DM/6	1	1.00	Recommended to repaire or discard
21	Photocopy Machine	AERC/C8/PCM/CA/3	1	64,983.66	3 years
22	Headphone	AERC/C3/HP/2	1	2,099.28	Recommended to repaire or discard
23	Camera	AERC/C3/CA/2	1	120,967.40	5 years
24	Dry Box	AERC/C3/CA/2	1	4,733.51	5 years
25	Tripod	AERC/C3/CA/2	1	8,888.47	5 years
26	External CD/DVD Writer	AERC/C1/ECDW/1	1	1.00	1 year
27	Vacuum Cleaner	AERC/C9/VC/01	1	2,551.47	3 years
28	Scale	AERC/C3/ES/01	1	4,923.34	3 years
29	Wooden Cupboard	AEA/B5/KD/05	1	3,455.71	5 years
30	Wooden Cupboard	AEA/B5/KD/09	1	3,455.71	5 years
31	Revolving Chair	AEA/B4/ERS/31	1	1.00	Recommended to repaire or discard
32	Revolving Chair	AEA/B4/ERS/61	1	497.10	1 year
33	Padestral Fan	AEA/C19/P/30	1	462.33	2 years
34	Calculator	AEA/C4/PSC/29	1	46.23	2 years
35	Photocopy Machine	AERC/AEB/PMC/GT/1	1	21,712.33	2 years

6. Donations

The financial audit had pointed out in 2021 that the adding of customs duty value of Rs.1,613,206.00 paid by the Regulatory Council on behalf of the equipment received from the IAEA in 2021 to the fixed asset value of the scientific equipment and made a provision for depreciation thereof is incorrect. It has been corrected and shown in the financial statements for the year 2022.

7. Regarding Vehicle Number JZ 6200

The Secretary of the Ministry of Power and Energy handed over the Toyota Prado vehicle bearing number JZ 6200 belonging to the Ministry to the council by the letter dated 16.06.2020. Eventhough a court case is pending in the Kandy Court regarding this vehicle and the case has not been decided yet, our council has been given permission to carry out maintenance and repair work related to the vehicle through the same letter dated 16.06.2020.

This vehicle has not been accounted as an asset as a court case is pending and only expenses for the vehicle have been accounted.

All the expenses incurred in connection with the above vehicle are given below.

Vehicle Number	Amount (Rs.)
Toyota Prado Jeep - JZ 6200	316,046.31

8. Accumulated Fund (related to asset & liabilities from AEA)

According to matters pointed out in the 2021 audit, the following information has been identified with regard to the debit balance of the Accumulated Fund received from the Atomic Energy Authority.

At the establishment of the Regulatory Council in 2015, some assets and liabilities were received from the Atomic Energy Authority. However, after deducting the assets received such as depreciable fixed assets, debtors and staff debtors aggregating Rs. 1,602,634.45 from the gratuity liability of Rs. 5,414,755 received, a **debit balance of Rs. 3,812,120.55 remained in Accumulated Fund as at 31.12.2021 as per the books of accounts.**

Accumulated Fund (Related to asset & Liabilities from AEA)

Gratuity		(5,414,755.00)
(-) Less		
Debtors from AEA	1,575,773.85	
Staff Debtors	19,446.89	
Amount of depreciation ahead	7,413.71	1,602,634.45
Balance as at 31.12.2022		(3,812,120.55)

9. Capital Grant and Foring Aid

As per Public Sector Accounting Standard No. 11 from the year 2022, capital grants received from the government are recognized as revenue of the Regulatory Council.

Also, according to the above Standard, an amount equal to the value of donations received as foreign grants has been recognized as amortization and shown under other income.

SCHEDULE – 1
LOANS –DISTRESS LOAN

No.	Name	Amount (Rs.)
1	Mrs. N.P. N Karunarithne	5,208.33
2	Mrs. K.G.K. U Gamage	26,041.65
3	Mr. W.A.K. Laksman	57,291.63
4	Mr.K.K.P.I.K Kadadunna	46,874.97
5	MR. K. N. R. Ferrndo	57,291.63
6	Mrs. A. I.Dunusinghe	124,999.92
7	Mr.W.W.R.L. Medis	119,791.59
8	Mr. P.A.D.I.P. Abeyrathne	135,416.58
9	Mr. A.B.A.S. Nishantha	135,416.58
10	Mr. L.H.J Kumara	145,833.24
11	Mrs. C. H Herath	145,833.24
12	Mrs. K.T.T Dilrukshi	166,666.56
13	Mr.H.J Premakumara	171,874.89
14	Mr. N.N Baduge	192,708.21
15	Mr. K.A.D.T Jayaruwan	208,333.20
	Total	1,739,582.22

SCHEDULE – 2
TRADE PAYABLE – CREDITORS & ACCRUALS

No	Name	Amount
1	Commissioner General Inland Revenue - Stamp Duty	2,150.00
2	Office Staff Holiday Payment	2,620.75
3	Office Staff OT	4,121.00
4	Sri Lanka Telecom	32,092.00
5	Dialog Broadband Networks (Pvt) Ltd	28,621.62
6	Sri Lanka Atomic Energy Board - Security Bill	47,851.82
7	Sri Lanka Atomic Energy Board - Water Bill	13,049.88
8	Sri Lanka Atomic Energy Board - Electrecity Bill	168,845.74
9	Sri Lanka Atomic Energy Board - Cleaning Bill	104,584.86
10	The Associated Newspapers of Ceylon Ltd	26,772.00
11	Auditor General - Audit fee	700,000.00
12	Office Staff Subsistence	6,374.50
13	Mobitel (Pvt) Ltd	55,774.44
	Total	1,192,858.61

SCHEDULE – 3**PAYMENT OF LOANS – DISTRESS LOAN & FESTIVAL ADVANCE**

No.	Name	Amount (Rs.)	Total
1	Mr. K.A.D.T Jayaruwan	177,083.38	177,083.38
Festival Advance			
1	Mr. W.A.K. Laksman	10,000.00	
2	Mrs. A. I.Dunusinghe	10,000.00	
3	Mr. N.N Baduge	10,000.00	
4	Mr. K.A.D.T Jayaruwan	10,000.00	
5	Mrs. K.G.K. U Gamage	10,000.00	
6	Mr.H. J Premakumara	10,000.00	
7	Mrs.N.P.W.D.D.D. Rodrigo	10,000.00	
8	Mr. L.H.J Kumara	10,000.00	
9	Mrs. K.T.T Dilrukshi	10,000.00	
10	Mr.J.M.C. Ekanayake	10,000.00	
11	Mr. A.B.A.S. Nishantha	10,000.00	
12	Mrs.K.L.T. Dilhani	10,000.00	
13	Mrs.P.D.I. Rupasinghe	10,000.00	
14	Mr.I.N.D. Illangasinghe	10,000.00	
15	Mr.P.W.S.P. Welikala	10,000.00	
16	Mr.P.A.R.P. Kumara	10,000.00	160,000.00

SRI LANKA ATOMIC ENERGY REGULATORY COUNCIL

Statement of comparison figures of budget and the actual amounts – 2022

Code	Description	Budget		Expenditure as at 31.12.2022 (Rs.)		Variation	Remarks
		(Rs.)				(Rs.)	
	Recurrent Expenditure						
	Personal emoluments		31,157,000		29,155,591.05		
.02/01	Salaries	24,908,000.00		24,136,465		771,535.01	
02/01A	Trainee allowance	355,000.00		132,000		223,000.00	
.02/02	Employees Provident Fund	5,052,000.00		4,072,605		979,394.98	
.02/03	Employees Trust Fund	842,000.00		814,521		27,478.96	
	Other allowances		10,675,000		9,886,266.06	-	
.02/05	Cost of living	3,378,000.00		3,265,340		112,660.00	
.02/06	Chairman allowance	900,000.00		900,000		-	
.02/08	Encashment of medical leave	-		-			
.02/09	Incentive	1,003,000.00		970,021		32,979.45	
.02/10	Gratuity	1,677,000.00		1,196,855.00		480,145.00	
.02/11	Professional allowance	1,578,000.00		1,462,384		115,616.14	
.2/13	5000/= Allowance	2,139,000.00		2,091,667		47,333.35	
	Overtime & Holiday payments		567,000		236,695.77	-	
.02/07	OT & Holiday allowance	567,000.00		236,696		330,304.23	
	Travelling Expenses		254,000		190,470.00		
.03/01	Travelling	254,000.00		190,470.00		63,530.00	
.03/02	Travelling foreign (IAEA General Conference)	-	0			-	
	Supplies & Requisites		7,939,000		6,007,201.51	-	
.03/03	Stationary & Office consumables	1,600,000.00		1,173,625.72		426,374.28	
.03/04	Fuel	1,940,000.00		1,215,640.79		724,359.21	
.03/04A	Fuel allowance (Chairman, DG & Director)	4,299,000.00		3,528,760.00		770,240.00	
3/5	Uniforms	100,000.00		89,175.00		10,825.00	
	Repaires and maintenance Expenditure		3,892,000		3,118,208.68	-	
.03/06	Maintainance of motor vehicle & insuarance	2,406,000.00		1,838,251.85		567,748.15	
.03/07	Maintainance of office building	436,000.00		395,784.86		40,215.14	

03/07A	Maintainance of office equip., furniture	1,050,000.00		884,172		165,828.03	
.3/7B	Calibration of measuring instrument					-	
	Contractual Services		16,027,000		13,150,389.59	-	
.03/08	Transportation	364,000.00		127,694.37		236,305.63	
.03/09	Postal charges	460,000.00		372,060.00		87,940.00	
.03/10	Telephone	1,465,000.00		1,167,244.66		297,755.34	
.03/11	Internet & Fax	277,000.00		269,774.44		7,225.56	
.03/12	Electricity	913,000.00		429,129.87		483,870.13	
.03/13	Water	91,000.00		51,719.67		39,280.33	
.03/14	Building rent	7,557,000.00		7,539,972.00		17,028.00	
.03/15	Insurance	1,677,000.00		1,251,358.19		425,641.81	
.03/16	Audit fees	624,000.00		648,000		(24,000.00)	Cost of Audit Chargers is more than for audit provision
.03/18	Advertisement & Publicity	185,000.00		130,134.00		54,866.00	
.03/19	Subscription for newspapers	10,000.00		380.00		9,620.00	
.03/20	Printing & Publication	1,208,000.00		499,075.07		708,924.93	
.03/22	Staff welfare	395,000.00		180,670.12		214,329.88	
.03/23	Stamp duty & Income tax	47,000.00		8,650.00		38,350.00	
.03/24	Micellaneous expences	70,000.00		38,219.83		31,780.17	
.05/02	Loan & Advance	358,000.00		177,083.38		180,916.62	
.03/17	Legal Expenses	6,000.00		-		6,000.00	
.03/31	Security	320,000.00		259,224		60,776.01	
	Other Payments		4,173,000		2,083,264.65	-	
.01/01	Payment for board members	547,000.00		348,000.00		199,000.00	
.01/02	Traveling for board members	280,000.00		150,000.00		130,000.00	
.01/03	Refreshments for board members	61,000.00		35,516.35		25,483.65	
.01/04	Staff local training programe	600,000.00		190,000.00		410,000.00	
.01/05	Incidantel expences for visiting scientist	130,000.00		29,157.00		100,843.00	
.01/06	Training programe workshop seminar	1,260,000.00		625,311.44		634,688.56	
.01/07	Inspection charges	172,000.00		20,400.00		151,600.00	
.01/08	Medical test for radiation workers	1,000,000.00		613,200.00		386,800.00	
.02/12	Leave payment for Retirement	87,000.00		72,348.33		14,651.67	
.03/21	Bank Charges/ Debit Tax	36,000.00		-668.47		36,668.47	
Total recurrent expenditure			74,684,000		63,828,087.31		

The accounting policies and notes on Pages 1 to 32 form an integral part of these Financial Statements. We the undersigned, being the Accountant and the Director General of Sri Lanka Atomic Energy Regulatory Council certify jointly that these Financial Statements are in compliance with the requirement of the Finance Act.



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Accountant



.....
Director General

The Board of Directors is responsible for the preparation and presentation of these financial statements, the accounting policies and notes and integral part of these financial statements. Approved and signed for and on behalf of the Board of Directors of Sri Lanka Atomic Energy Regulatory Council.



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Chairman



M P D U K Mapa Pathirana
Secretary
Ministry of Power & Energy
Sir Ernest De Silva Mawatha,
Colombo 07.



.....
Board member



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

ENR/B/SLAER/01/22/26

දිනය
திகதி
Date

23 June 2023

The Chairman
Sri Lanka Atomic Energy Regulatory Council

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Sri Lanka Atomic Energy Regulatory Council for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Sri Lanka Atomic Energy Regulatory Council ("Council") for the year ended 31 December 2022 comprising the statement of financial position at 31 December 2022 and the statement of financial performance, statement of changes in net assets 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 Finance Act, No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Council as at 31 December 2022, 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

- (a) Although an accrued expense of Rs.2,182,855 had been accounted for holiday-pay allowances in the previous year, due to the non-approval of the board of directors for the payment, the expense was deducted from the expenses of the year under review, and as a result, the profit of the year under review had been overstated by that value.

- (b) Explanations related to the adjustments of Rs.53,351,900 made during the year under review to the accumulated deficit at the beginning of the year under review were not submitted.
- (c) In accordance with Sri Lanka Public Sector Accounting Standard 11, the format presented by the Institute of Chartered Accountants of Sri Lanka was not used in showing capital grants under income.
- (d) Required disclosures as per Chapters 106 and 107 of Sri Lanka Public Sector Accounting Standard 11 were not made with regard to foreign grants amounting to Rs.30,818,683 and treasury grants of Rs.30,792,000 received to the Council during the year under review,
- (e) According to Sri Lanka Public Sector Accounting Standard No. 07, the carrying value of an item of property, plant and equipment can be removed from the books only when it is sold and disposed of, or when no future economic benefits or service possibilities are expected from its use or disposal. However, in contrary that, the cost of 8 scientific instruments amounting to Rs. 7,363,338 were removed from the financial statements.
- (f) Sixty two (62) idle equipment items remained in the books of accounts as at the end of the year under review were not disclosed in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard 07.

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 Other information included in the Council's 2022 Annual Report.

The other information comprises the information included in the Council's 2022 Annual Report but does not include the financial statements and my auditor's report thereon, which is expected to be made available to me after the date of this auditor's report, Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the Council's 2022 Annual Report, if I conclude that there are material misstatements therein, I am required to communicate that matter to those charged with governance for correction. If further material uncorrected misstatements are existed those will be included in my report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution that will be tabled in due course.

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 Council'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 intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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

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

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional 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 Council'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 Council’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 Council 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.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

2.1.1 Except for the effects of the matters described in the basis for Qualified Opinion section of my report, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Council as per the requirement of section 12(a) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018 *except for the observation referred in Section 2.1 (h) of this report.*

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

2.2.1 To state that any member of the governing body of the Council has any direct or indirect interest in any contract entered into by the Council which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018;

2.2.2 To state that the Council has not complied with any applicable written law, general and special directions issued by the governing body of the Council as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 *except for;*

Reference to Law/ Direction -----	Description -----
<p>(a) Ionization radiation regulation of the Atomic Energy Security Regulations No.1 of 1999</p> <p>(i) Section 4(1)</p> <p>(ii) Sections 22(b), 26(a)(i) and 41(c)</p>	<p>Although the Council was supposed to issue licenses for mining, milling and processing of radioactive deposits, it was not regulated and licensed to the public company and private company carrying out such activities. Furthermore, the Council had exempted the regulatory control of the Council under the powers of Section 19 of the Atomic Energy Act, despite exceeding the exemption activity level (Th 232/U 238 - 10,000 BEC) mentioned in Gazette No. 1924/27 dated 21 July 2015.</p> <p>Although it is the responsibility of the licensees to provide Personal Dosimeters and maintain dose-related measurements in order to maintain the occupational exposure of radiation workers, the Council extended the licenses when 300 licensed institutions did not provide those facilities to the radiation workers. Information regarding occupational exposures of radiation workers was not collected and documented by the Council.</p>
<p>(b) Public Finance Circular No. 08/2019 dated 17 December 2019</p>	<p>The Council was not registered with the e-Government System by 31 December 2022 even though it was supposed to be registered with the e-Government System by 31 January 2020.</p>
<p>(c) Guideline 3.2 of the Guidelines on Corporate Governance for State Owned Enterprises Circular No. 01/2021 dated 16 November 2021</p>	<p>The annual performance review meeting should have been held before 05 months after the end of the financial year and before the annual report was submitted to the parliament, but the Council had not acted accordingly.</p>

2.2.3 To state that the Council has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018 *except for*;

- (a) Sri Lanka Atomic Energy Act No. 40 of 2014:-
In terms of Sections 12(e), 59(2) and 60 of the Act, Sri Lanka is a signatory to the Additional Protocol under the Convention on the Non-Proliferation of nuclear weapons, which is to fulfil the relevant Sri Lankan constitutional matters. Although the Cabinet of Ministers Decision No. 18/0522/727/013 dated 03 April 2018 had approved the implementation of the Additional Protocol Agreement in Sri Lanka subject to conditions, the Council had not completed the necessary constitutional requirements until the end of the year
- (i) under review. Also, according to Article 39 of the said convention, Sri Lanka should prepare detailed subsidiary arrangements to the extent necessary for the efficient and effective fulfilment of the responsibilities of the agreement, but after the year 2019, the Council did not intervene in this regard.
- (ii) In terms of the powers of Section 12 (l) of the Act, necessary procedures should be prepared for opening up the provision of radiation related services to external parties, but the attention of the Council was not paid to it.
- (iii) In terms of section 12 (n) of the Act, the Council shall have the power to inspect any articles or commodities imported into Sri Lanka and which are available locally, and to take samples for the purpose of testing of radioactivity and where the Council deems it necessary and appropriate, to publish results of such test for the information of the general public, and all relevant authorities. However, the Council had not carried out random checks to identify imported consumer goods that may contain radioactive materials.
- (iv) According to Section 18 of the Act, the Council is responsible for licensing and regulating all practices related to ionizing radiation carried out by all persons, including the Atomic Energy Board. Accordingly, in accordance with the powers of Section 12(l) of the Act, the Council shall prepare procedures and mechanism to monitor and regulate the services provided by the Board such as measurement of radioactivity levels, calibration service of radiation measurement equipment, dosimetry service and work site monitoring services. No such procedures and mechanism had been drafted.
- (v) As per Section 46 of the Act, a national strategy was to be developed for promptly gaining or regaining control over orphan radioactive sources, but no such national strategy had been formulated.
- (vi) In terms of 48 (2) (a) of the Act, the Council shall, based on internationally recognized guidelines specify by rules made in that behalf, the requirements and procedures to be adopted by the Council for the grant of an approval, but the Council had not made rules using international guidelines as appropriate and had not obtained the approval of the Parliament thereof. Due to this, it was observed that the Council gives its approvals for imports and exports as per its discretion.

- (vii) In terms of section 69 (1) of the Act, the Council shall by rules made in that behalf, establish requirements for the protection of workers, the public and the environment, that are required to be complied with by all persons who are conducting activities related to mining or processing operations which generate radioactive material. Nevertheless, no such rules had not been drafted or didn't exist.

2.2.4 According to the requirement mentioned in Section 12(h) of the National Audit Act No. 19 of 2018, except for the following observation, that the resources of the Council have not been procured and used in accordance with the relevant laws and rules in a timely manner, efficiently and effectively.

The procurement process for developing, installing and verifying a computer system for online licensing worth Rs. 2 million should be completed within 6 months according to the agreement. But, even after, 16 months have passed since the agreement was signed, the work was not completed by 18 May 2023 and by May 2023, out of which Rs. 1.8 million had been paid to the supplier. According to Guideline 5.4.8 of the Government Procurement Guidelines, in the event of an extension of the fixed period for the completion of the contract work, the procurement entity should ensure that it is extended before the expiration date confirmed by the performance security, but there was no arrangement to extend the performance security during the work period between 12 July 2022 and 26 September 2022.

2.5 Other Matters

- (a) Although the Council had issued a Gazette Notice No. 2050/34 dated 21 December 2017 naming a higher court to hear cases related to offenses under the Sri Lanka Atomic Energy Act and obtained parliamentary approval thereof, the Council had not referred any case to that court. The reason for this situation was that the position of the legal officer of the Council was vacant from the year 2019.
- (b) A ship carrying highly radioactive materials entered the Hambantota port on 20 April 2021 without a license from the Council and committed offenses under Sections 18 and 48 (1) of the Sri Lanka Atomic Energy Act No. 40 of 2014, but the Council had not filed a legal case against the relevant local shipping agency.

Sign: W.P.C. Wickramaratne
Auditor General

Report of the Auditor General on the Financial Statements of the Sri Lanka Atomic Energy Regulatory Council for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

First of all, I would like to thank you for the audit report No. ENR/B/SLAERC/01/22/26 dated 23/06/2023 in relation to the above matter. Accordingly, I would like to inform you that our clarifications and actions taken presently is submitted in accordance with the reference numbers of your audit report as follows.

1. Financial Statements

1.2 Qualified Opinion in the Auditor General's Report

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Council as at 31 December 2022, 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 and Comments thereon

(g) Although an accrued expense of Rs.2,182,855 had been accounted for holiday-pay allowances in the previous year, due to the non-approval of the board of directors for the payment, the expense was deducted from the expenses of the year under review, and as a result, the profit of the year under review had been overstated by that value.

As you have pointed out, the accrual expense of Rs.2,182,855/= for holiday allowances in the year 2021 is correct in revising and not showing the financial statement items as per Sri Lanka Public Sector Accounting Standard 3. Accordingly, I kindly inform you that in the forthcoming accounting year, the relevant error will be corrected and the previous year's profit will be corrected.

(h) Explanations related to the adjustments of Rs.53,351,900 made during the year under review to the accumulated deficit at the beginning of the year under review were not submitted.

The adjusted profit of the year under review has not been detailed in the financial statements prepared so far in the Regulatory Council and the corresponding adjustments have been detailed in the surplus/deficit account of the general ledger. A brief note in this connection is given below. Therefore, I kindly inform you that this error will be corrected in the coming year.

	Debit	Credit
Correcting the error in recording lifetime of donated scientific equipment.		2209.87
Transfer of Accumulated Fund Value		23,794,747.15
Transfer of capital grant value		29,555,036.20
Correction of computer equipment depreciation error	93.32	
Balance	53,351,899.99	
	53,351,993.22	53,351,993.22

- (a) In accordance with Sri Lanka Public Sector Accounting Standard 11, the format presented by the Institute of Chartered Accountants of Sri Lanka was not used in showing capital grants under income.

As you have pointed out, the error in showing capital grants under Sri Lanka Public Sector Accounting Standard 11 is corrected. Accordingly, I would like to inform you that according to the revised format under Standard No. 11, financial statements will be prepared according to the revised format in the coming years.

- (b) Required disclosures as per Chapters 106 and 107 of Sri Lanka Public Sector Accounting Standard 11 were not made with regard to foreign grants amounting to Rs.30,818,683 and treasury grants of Rs.30,792,000 received to the Council during the year under review.

As you pointed out, the foreign grants of Rs. 30,818,683 and treasury grants of Rs. 30,792,000 received to the Regulatory Council in the year 2022 are not disclosed as per Public Sector Accounting Standard 11 of Sri Lanka, it is correct. Accordingly, I would like to inform you that the above error will be corrected during the preparation of the financial statements in the next accounting year.

- (c) According to Sri Lanka Public Sector Accounting Standard No. 07, the carrying value of an item of property, plant and equipment can be removed from the books only when it is sold and disposed of, or when no future economic benefits or service possibilities are expected from its use or disposal. However, in contrary that, the cost of 8 scientific instruments amounting to Rs. 7,363,338 were removed from the financial statements.

In relation to your audit observations, it is correct to recalculate 8 scientific instruments whose fully depreciated cost was Rs. 7,363,338 that the council decided to use as exhibits and not include them in the financial statements. Accordingly, I kindly inform you that from the next accounting year, the above exhibits will be zero-valued or the necessary arrangements will be made to include them in the property, plant and equipment note.

- (i) **Sixty two (62) idle equipment items remained in the books of accounts as at the end of the year under review were not disclosed in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard 07.**

You have pointed out that information regarding 62 idle items of equipment as at 31 December 2022 has not been disclosed in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard No. 07. But the boards of survey report for the year 2022 has been given by the same board on 31 January 2023. Also, on 29 January 2023, the Board of Directors of the Regulatory Council was dissolved and a new Board of Directors was not appointed until 28 February 2023. Therefore, it was not possible to get the approval of the Board of Directors for the above boards of survey report before the preparation and completion of the financial reports for the year 2022. Hence, I kindly inform you that its information has not been included in the 2022 financial statements. Therefore, I would like to inform you that the information will be included in the next accounting year.

2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

2.1.1 Except for the effects of the matters described in the basis for Qualified Opinion section of my report, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Council as per the requirement of section 12(a) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018 *except for the observation referred in Section 2.1 (h) of this report.*

2.2.2 Reference to Law/ Direction

(a) Ionization radiation regulation of the Atomic Energy Security Regulations No.1 of 1999

(i) Section 4(1)

Although the Council was supposed to issue licenses for mining, milling and processing of radioactive deposits, it was not regulated and licensed to the public company and private company carrying out such activities. Furthermore, the Council had exempted the regulatory control of the Council under the powers of Section 19 of the Atomic Energy Act, despite exceeding the exemption activity level (Th 232/U 238 - 10,000 BEC) mentioned in Gazette No. 1924/27 dated 21 July 2015.

There are 2 natural radioactive sand processing facilities in Sri Lanka and licensing for such natural radioactive activity sites is not done under the Atomic Energy Act. However,

in order to ensure the safety of the environment, the public and the workers, the provisions of the Ionization Protection Regulations have been used to provide the necessary protection. That is, the Regulatory Council has conducted radiation safety inspections in both these institutions several times and has carried out regulatory related activities to ensure the safety of employees.

Although your audit observation has pointed out that the Council has exempted those entities from regulatory control in terms of Section 19 of the Atomic Energy Act despite exceeding the Exemption Activation Level (Th 232 / U 238 10000 BEC) mentioned in Gazette No. 1924/27 of 21 July 2015, is not correct. I also point out that it should be correct as follows.

Accordingly, in the export of these natural radioactive sand containers, the Regulatory Council will proceed as follows. According to a letter issued by the Bureau of Geology and Mining, all mineral sand exporters have been informed that they should obtain the recommendation of the Regulatory Council when submitting mineral sand export licenses to the Bureau. Accordingly, a sample of the mineral sand container to be exported will be examined by the Atomic Energy Board and the relevant recommendations will be given based on the laboratory reports provided by the Regulatory Council. Here, activity concentration or total activity of radioactive isotopes (Th 232 / U 238) are considered as the release levels mentioned in the above gazette. If either of the two requirements are met, they can be released as non-radioactive material. It was informed that since the activity concentration of radioactive isotopes (Th 232 / U 238) of all mineral sands that were tested and recommended were less than 10000 Bq/Kg, the values mentioned in the gazette, the recommendations of the Container Regulatory Council are not required.

But it is very clear that the total activity of the stock of Th-232 and U-238 contained in the approved mineral sand samples exceeds 10000 Bq. It is a natural phenomenon that the activation is more than 10000 Bq where a large amount of 1Kg is combined. Therefore, all natural mineral sand stockpiles mentioned above have elemental activity concentrations lower than the exemption level, so those stockpiles are considered non-radioactive sands. Since this is a scientific matter, it is clear that this is a conclusion reached by the audit without understanding it well. I kindly inform you that because this natural mineral sand is not considered as radioactive material, the Regulatory Council has no legal authority to do any regulatory work in this regard.

(ii) Sections 22(b), 26(a)(i) and 41(c)

Although it is the responsibility of the licensees to provide Personal Dosimeters and maintain dose-related measurements in order to maintain the occupational exposure of radiation workers, the Council extended the licenses when 300 licensed institutions did not provide those facilities to the radiation workers. Information regarding occupational exposures of radiation workers was not collected and documented by the Council.

It has been stated as a condition of the license issued by the Regulatory Council that personnel dosimeters should be obtained at the recommended places. In every radiation protection inspection, if such institutions have not obtained the personnel dosimeters, the relevant licenses will be given based on the service requirement of the health sector with a recommendation that they should be obtained from the Atomic Energy Board. There a grace period will be considered for the issuance of licenses and the above requirement will be considered for renewal. I kindly inform you that I have planned to inform the relevant parties through a letter indicating that it will be considered as a mandatory requirement in the future.

Your report has shown that the council has not collected and documented the information related to occupational exposure of radiation workers. In this case, the Atomic Energy Board provides Personal Dosimeters service to the relevant institutions and analyzes them and keeps the records. After that, we will only check whether the personal dosimeters are being used by the relevant institutions while granting licenses.

(c) Public Finance Circular No. 08/2019 dated 17 December 2019

The Council was not registered with the e-Government System by 31 December 2022 even though it was supposed to be registered with the e-Government System by 31 January 2020. According to the circular No. 5/2018 related to the electronic system, the relevant information has been sent to the Treasury in 2018 and registered. After that, attention was paid to further work according to Circular No. 08/2019. Inquiries were also made to the Treasury and according to the circular, it was pointed out that only procurement/projects of more than 200 million are related to this. Accordingly, I kindly inform you that as such procurements are not done in the Regulatory Council at present, it is planned to inform the Ministry of Finance through the line Ministry according to the relevant forms. Accordingly, future activities are expected to be carried out as per the requirement.

(d) Guideline 3.2 of the Guidelines on Corporate Governance for State Owned Enterprises Circular No. 01/2021 dated 16 November 2021

The annual performance review meeting should have been held before 05 months after the end of the financial year and before the annual report was submitted to the parliament, but the Council had not acted accordingly.

Your audit observation is correct. Accordingly, I am kindly informed that from this year it has planned to hold the Annual Performance Review Meeting (APRM) before submitting the annual report to Parliament.

2.2.3 to state that the Council has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018 *except for*;

(a) Sri Lanka Atomic Energy Act No. 40 of 2014:-

- (i) In terms of Sections 12(e), 59(2) and 60 of the Act, Sri Lanka is a signatory to the Additional Protocol under the Convention on the Non-Proliferation of Nuclear Weapons, which is to fulfil the relevant Sri Lankan constitutional matters. Although the Cabinet of Ministers Decision No. 18/0522/727/013 dated 03 April 2018 had approved the implementation of the Additional**

Protocol Agreement in Sri Lanka subject to conditions, the Council had not completed the necessary constitutional requirements until the end of the year under review. Also, according to Article 39 of the said convention, Sri Lanka should prepare detailed subsidiary arrangements to the extent necessary for the efficient and effective fulfilment of the responsibilities of the agreement, but after the year 2019, the Council did not intervene in this regard.

Sri Lanka has not yet signed the Additional Protocol and to sign it some amendment is required to the Sri Lanka Atomic Energy Act No. 40 of 2014. The regulatory body should appoint a legal officer to carry out this process. Some legal matters related to the Act were taken into account to sign the Additional Protocol till 2019, but the position fell vacant after the resignation of the Legal Officer till 2019. The circulars issued by the government from time to time regarding the appointment of a qualified person for the past few years As all the recruitments were suspended, the regulatory council could not fill it promptly.

Currently, the committee held in the Prime Minister's Office has given written recommendations to the Cabinet in accordance with the request made from time to time by the Ministry regarding the recruitment of a legal officer to the Regulatory Council. As soon as the Cabinet of Ministers approves, further recruitment will be done according to the recruitment procedure and I hope to coordinate the signing of the additional protocol through the legal officer.

Also, I am informed that a committee consisting of the senior official of the Regulatory Council was established to carry out these activities as a start.

- (ii) In terms of the powers of Section 12 (I) of the Act, necessary procedures should be prepared for opening up the provision of radiation related services to external parties, but the attention of the Council was not paid to it.**

As per Section 12 (I) of the Act, it is planned to set up a mechanism for utilization of other radiation protection service providers, but due to the reduction of human resources available in the Regulatory Council, it has to be carried forward through the Atomic Energy Board, which is currently being implemented. After reviewing the number of employees to deal with this, a series of proposals related to employee needs were submitted to the Treasury last year. However, these proposals have not been implemented on the basis of the government's financial and economic policies. Therefore, after re-requesting and obtaining human resources related to

this situation, the Regulatory Council hopes to pay attention to the points you have pointed out and fulfill those requirements promptly.

And as stated above, despite the lack of human resources to fulfill this function of the Regulatory Council, in accordance with the powers of Section 12 (I) of the Act, to prepare a work procedure and mechanism for granting approval to

the institutions or persons involved in issuing certificates of calibration of radiation measurement equipment. I kindly inform you that a committee has already been appointed by the Regulatory Council and it is hoped to complete it in the near future.

- (viii) In terms of section 12 (n) of the Act, the Council shall have the power to inspect any articles or commodities imported into Sri Lanka and which are available locally, and to take samples for the purpose of testing of radioactivity and where the Council deems it necessary and appropriate, to publish results of such test for the information of the general public, and all relevant authorities. However, the Council had not carried out random checks to identify imported consumer goods that may contain radioactive materials.**

Under Section 12 (n) of the Act, the Council has the ability to randomly inspect any goods or merchandise imported into Sri Lanka and available in the country at any time it deems necessary or appropriate. In this regard, as a regulatory requirement, the Atomic Energy Board has also randomly conducted such tests. As a result, materials that exceed radiation levels have not yet been identified. Additionally, no complaints have been received from the public in this regard.

Based on this situation, I would like to inform you that the Regulatory Council is bound to conduct such inspections whenever it feels necessary or appropriate in the future and expects to inspect the affairs accordingly. And I would like to inform that there is no need to do so at present.

- (ix) According to Section 18 of the Act, the Council is responsible for licensing and regulating all practices related to ionizing radiation carried out by all persons, including the Atomic Energy Board. Accordingly, in accordance with the powers of Section 12(l) of the Act, the Council shall prepare procedures and mechanism to monitor and regulate the services provided by the Board such as measurement of radioactivity levels, calibration service of radiation measurement equipment, dosimetry service and work site monitoring services. No such procedures and mechanism had been drafted.**

According to Section 3 (d) of the Atomic Energy Act No. 40 of 2014 and Sections 5 (d) and 5 (e) below, the Atomic Energy Board can arrange for the provision of radiation protection services to fulfill the regulatory requirements regarding nuclear applications. No special approval is required for that. Further, as per Section 18 of the Act, the Regulatory Council grants licenses for places where ionizing radiation is used and does not grant licenses for the supply of services. Accordingly, no license is issued for the services provided by the Board and the use and possession of radioactive materials by the Board is licensed and regulated by the Regulatory Council.

Therefore, it is not necessary to give the approval of the Regulatory Council to the Atomic Energy Board to perform the above functions and as per Section 12 (l) of the Act, it is planned to set up a mechanism to use other radiation

protection service providers when there are, but due to the decrease in the human resources currently available in the Regulatory Council, it is further It has to be taken forward through the Atomic Energy Board itself. After reviewing the number of employees to deal with this, a series of proposals related to employee needs were submitted to the treasury last year. However, there has been no implementation of these proposals based on the government's financial and economic policies. Therefore, after re-requesting this situation and getting human resources, we will focus on the points you have pointed out and work to fulfill those requirements expeditiously.

- (x) **As per Section 46 of the Act, a national strategy was to be developed for promptly gaining or regaining control over orphan radioactive sources, but no such national strategy had been formulated.**

I am kindly informed that as per Section 46 of the Act, we are expected to conduct an appropriate review on the control of radioactive sources without rights and do it in the future as per the need.

- (xi) **In terms of 48 (2) (a) of the Act, the Council shall, based on internationally recognized guidelines specify by rules made in that behalf, the requirements and procedures to be adopted by the Council for the grant of an approval, but the Council had not made rules using international guidelines as appropriate and had not obtained the approval of the Parliament thereof. Due to this, it was observed that the Council gives its approvals for imports and exports as per its discretion.**

In this regard, under 48 (1) of the Act, approvals regarding import and export processes are done by the Regulatory Council. But under your inquiry made under section 48 (2) (a) we hope to review this matter to take further action. Currently, a draft of a system related to import and export has been prepared and it is currently being studied. Also, after increasing the size of the staff and with the support of the legal officer, it is expected to proceed further.

Also, I would like to inform you that no problem has occurred so far in relation to the process being carried out in this regard.

- (xii) **In terms of section 69 (1) of the Act, the Council shall by rules made in that behalf, establish requirements for the protection of workers, the public and the environment, that are required to be complied with by all persons who are conducting activities related to mining or processing operations which generate radioactive material. Nevertheless, no such rules had not been drafted or didn't exist.**

Although a rule should be made regarding the matters contained in Section 69 of the Atomic Energy Act No. 40 of 2014, the making of such a rule has not been recognized as a priority as such activities are currently very limited in Sri Lanka. But in order to ensure the safety of the environment, the public and the workers in the places where such activities are carried out, the provisions of the Ionization Protection Regulations have been used and the necessary protection has been provided. And since there are no knowledgeable people in this field in our organization to make such rules, I hope to get expert support from the International Atomic Energy Agency through an upcoming project.

2.2.4 to state that the resources of the Council had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018;

The procurement process for developing, installing and verifying a computer system for online licensing worth Rs. 2 million should be completed within 6 months according to the agreement. But, even after, 16 months have passed since the agreement was signed, the work was not completed by 18 May 2023 and by May 2023, out of which Rs. 1.8 million had been paid to the supplier. According to Guideline 5.4.8 of the Government Procurement Guidelines, in the event of an extension of the fixed period for the completion of the contract work, the procurement entity should ensure that it is extended before the expiration date confirmed by the performance security, but there was no arrangement to extend the performance security during the work period between 12 July 2022 and 26 September 2022.

The Regulatory Council was entered into a contract to complete the procurement process for development, installation and verification of online licensing computer system in 06 months. But in your audit observations, it had been pointed out that the relevant work has not been completed by 18 May 2023.

However, I would like to inform you that the work could not be completed within the stipulated period of 06 months due to the following external factors.

1. Due to the economic, political and fuel shortage in 2022, due to the country's shutdown and restrictions on the calling of officials, the necessary information and data exchange with the officials of the regulatory council and the relevant supplier organization was interrupted.
2. Necessary arrangements were made with the Information and Communication Technology Agency (ICTA), a government agency, to provide free web space service for creating and maintaining the above system. But after about 06 months they informed us that they cannot provide that service. Therefore, it was necessary to re-procure and find another agency to provide the service.
3. In order to obtain online payment facilities for the above computer system, it took another 6 months to obtain the relevant online payment gateway facility from the People's Bank, where the accounting work of the Regulatory Council is done.

I am kindly informed that the completion of this work has been delayed due to the delay of other external parties who are helping to create the system according to the above facts.

Also, it has been stated in relation to your observations that in case of an extension of the deadline to complete the work of the contract, the validity period of the performance guarantee should also be extended, but the regulatory council has not extended it in due time. It is correct and even though the related first work performance security has been canceled on 12th July 2022, we have requested Codevus (Pvt) Ltd, the designer of the above system, on 18th July 2022 to provide an extended performance security. Informed by letter. Also, during that time, relevant awareness was made by e-mail and phone. But due to the crisis situation in the country during that period, there were restrictions on calling officers to work and performing duties

from home. Also, since the relevant private company was working from home during that time, the related information was not exchanged within the stipulated time and there were obstacles for bank transactions as well. Therefore, obtaining the relevant performance security was delayed until September 2022 and then a valid performance security was obtained from 20 September 2022 to 19 March 2023.

However, in the letter sent to us by Codevus (Pvt) Ltd, the designer of the above system, dated 24.02.2023, it has been informed that all the design work of this software system has been completed. Accordingly, the Regulatory Council is also checking its functioning, where some minor technical deficiencies have been revealed. The related activities are currently being carried out to resolve the technical deficiencies as soon as possible. I kindly inform you that the Regulatory Council expects to issue licenses through this computer software system in the year 2024.

Accordingly, as you have pointed out, although the above system design work has been completed, I would like to inform you that the necessary arrangements are being made to obtain a valid performance guarantee from Codevus (Pvt) Ltd. Also, I kindly inform you that we have retained an amount of 10% of the total value as per the circular related to this project.

Other Matters

- (a) Although the Council had issued a Gazette Notice No. 2050/34 dated 21 December 2017 naming a higher court to hear cases related to offenses under the Sri Lanka Atomic Energy Act and obtained parliamentary approval thereof, the Council had not referred any case to that court. The reason for this situation was that the position of the legal officer of the Council was vacant from the year 2019.**

You have pointed out that although the Gazette Notification No. 2050/34 dated December 21, 2017 has been issued naming a higher court to hear cases related to offenses under the Sri Lanka Atomic Energy Act, the Regulatory Council has not yet referred any case to the court. But I would like to kindly inform you that the Regulatory Council has not yet received any case related to referring a case to the courts.

Also, a vacancy arose when the legal officer who was working in the regulatory council resigned in 2019. Then, on several occasions, attempts were made to fill the position based on the approval of the Board of Directors and the approval of the Treasury. But due to covid-19, financial and economic hardship in the country and the holding of elections at that time, all recruitments were stopped on the basis of the Finance Ministry circulars. After that no approval has been received from the Ministry of Finance to make any recruitment.

After that, applications were made to the Ministry on several occasions due to the necessity of this position. Accordingly, the committee held in the Prime Minister's Office has given written recommendations to the Cabinet to fill this post. I kindly inform you that the next recruitment will be done according to the recruitment procedure as soon as the Cabinet of Ministers approves it.

- (b) A ship carrying highly radioactive materials entered the Hambantota port on 20 April 2021 without a license from the Council and committed offenses under Sections 18 and**

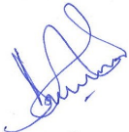
48 (1) of the Sri Lanka Atomic Energy Act No. 40 of 2014, but the Council had not filed a legal case against the relevant local shipping agency.

On 20 April 2021, a ship carrying radioactive material entered the Hambantota port without a license from the Regulatory Council due to a mechanical fault in the ship and a delay in the exchange of information between the ship and the Hambantota port. However, as soon as the Regulatory Council came to know the information, instructions were given to send the ship out of the port. Accordingly, the ship in question was taken out of the port.

Then, following the instructions of the then Minister of State for Development of Solar Power, Wind and Hydropower Generation Projects, the Chairman of the Regulatory Council appointed a committee chaired by the Director General to investigate the incident. The local representative of the shipping company said that this mistake was not intentional. As mentioned above, the ship entered the port due to a mechanical fault in the ship and a delay in communication between the ship and the port of Hambantota. Also, this fact was confirmed by the written information exchanged between the ship and Hambantota port by the relevant committee. Later, the committee discussed with the then State Minister for Development of Solar Power, Wind and Hydropower Generation Projects and kindly informed that according to the powers of the Regulatory Council, the local agent of the shipping company concerned was suspended for two years by prohibiting the transportation of radioactive materials through Sri Lankan ports.

Thank you

Yours Faithfully



Saminda Jayasekara
Chairman,

Sri Lanka Atomic Energy Regulatory Council

Performance Report – 2022
Sri Lanka Atomic Energy Regulatory Council

Introduction**Establishment of Sri Lanka Atomic Energy Regulatory Council**

Sri Lanka Atomic Energy Regulatory Council (the Council) was established on the 1st of January 2015 under the Sri Lanka Atomic Energy Act, No. 40 of 2014 and functions under the Ministry of Power and Energy. According to the provisions in the Act, the Council has the responsibility for regulation of practices involving ionizing radiation &, ensuring the safety & security of radiation sources and taking action to ensure the obligations of Sri Lanka under the international agreements on nuclear safety, nonproliferation and safeguards are met.

Objectives of the Council

The objectives of the Council are;

- (a) Protection of persons and the environment against risks associated with exposure to ionizing radiation
- (b) Ensuring the physical protection of radiation sources, nuclear materials and other radioactive material and ensuring the security of facilities that use such materials
- (c) Ensuring compliance with international standards and obligations in the field of nuclear energy, in accordance with international agreements Sri Lanka has entered into

Key Functions of the Council

- (a) Licensing of the practices involving the use of ionizing radiation that meet safety and security requirements.
- (b) Conducting inspections to ensure compliance with the requirements imposed under the Act and conditions specified in the licenses issued.
- (c) Taking appropriate measures to ensure due compliance with the provisions of the Act and enforcement of noncompliance.
- (d) Maintenance of a national register containing information on all radiation sources used within Sri Lanka.
- (e) Promulgation of national policies and strategies on protection against ionizing radiation, on the safety and security of sources and nuclear and other radioactive material and on radioactive waste management.
- (f) Formulation of regulation, rules, codes and standards relating to radiation protection and the application of ionizing radiation, which reflects best practices enunciated by the International Atomic Energy Agency and any other similar International Organizations.
- (g) Taking necessary steps to fulfill the obligations of Sri Lanka under the international treaties, conventions, relevant protocols and agreements relating to safety & security of sources to which Sri Lanka is a party.

(g) (h) Conducting public awareness programmes in relation to nuclear science and technology and training of radiation workers on radiation safety and security aspects.

(i) Supervising radioactive waste management and transport of radioactive materials.

(j) Granting approvals for the plans of the buildings for the construction of radiation facilities.

(k) Authorization of import/export of radioactive materials

1. Performance -2022

Activity	Performance up to 31 st December, 2022
1. Drafting Rules and Orders	<ul style="list-style-type: none"> ➤ After making the rule containing the qualification of radiation workers and referring it to the legislative department for observations, the revised report with the observations obtained from them has been forwarded to the stakeholders. ➤ After receiving the approval of the Board of Directors for the National Policy for Radioactive Waste Management and forwarding it to the Ministry, the Ministry has forwarded the comments to the relevant stakeholders and forwarded them to the Regulatory Council. Accordingly, the final report has been forwarded to the cabinet of ministers based on the recommendations of the ministry.
2. Drafting licensing procedure, license applications and license formats	<ul style="list-style-type: none"> ➤ Actions have been taken to use the amended license renewable application forms prepared in relation to 12 areas.
3. Issuing license for the use and possession of ionizing radiation facilities and granting approvals for import and export of sources	<ul style="list-style-type: none"> ➤ The total number of licenses issued in the year 2022 was 605 and 698 approvals were granted for import and export.
4. Issuance of certificates for food testing	<ul style="list-style-type: none"> ➤ 1098 certificates were issued.
5. Conducting regulatory inspections on facilities involving ionizing radiation	<ul style="list-style-type: none"> ➤ Number of safety inspection conducted was 238. ➤ A database containing information of the inspections conducted is maintained with updated manner.
6. Approval of building plans based on radiation safety and precautions.	<ul style="list-style-type: none"> ➤ Approvals for 107 building plans were granted.
7. New recruitment activities of the Council	<ul style="list-style-type: none"> ➤ There was no new recruitment in the year 2022 as the recruitment was temporarily suspended by the circulars issued by the government from time to time. ➤ To fill the vacant posts of Legal Officer, Director (Permissions) and Finance Officer have been submitted for approval of Department of Management Services through the Ministry.

8. Purchase of capital items	<ul style="list-style-type: none"> ➤ For the year 2022 Rs. 11 million was allocated for capital expenditure, but due to the government's accumulation of money, Rs. Only an amount of Rs.6.37 million was approved. Accordingly, it was not possible to purchase the relevant materials according to the procurement plan. ➤ The revised capital fund for the year 2022 is Rs. 6.37 million. Out of that an amount of Rs.4.125 million was spent on acquisition of capital equipment.
9. Establishment of a computerized data base for accounting and stores activities	<ul style="list-style-type: none"> ➤ After establishment of computerized data base, it was successfully used for the Accounts & Finance, Supplies and Stores activities by those Divisions. Further it is updated and properly maintained. ➤ Necessary work is being done to develop, install and verify a computerized system for online licensing.
10. Conducting training courses/seminars and workshops of the Council	<ul style="list-style-type: none"> ➤ The following programs were organized and conducted. <ul style="list-style-type: none"> • National Training Course on Radiation Protection for Operators / Users of Category I, & II, Industrial Facilities (23.03.2022 -25.03.2022) • National training course on radiation protection for radiation protection officers working in Diagnostic X-ray facilities (09.07.2022 – 10.07.2022) • National Training Course on Radiation Protection for Operators/Users working in Diagnostic X-ray Facilities (17.08.2022 – 19.08.2022) • National Training Course on Radiation Protection for Radiation Protection Officers working in Category I, II, III, IV and V Industrial Facilities (01.09.2022 – 02.09.2022) • National Training Course on Radiation Protection for Operators / Users of Category III, and IV and Industrial Facilities (17.10.2022 – 19.10.2022)
11. Revaluation of fixed assets items with zero value	<ul style="list-style-type: none"> ➤ According to Sri Lanka Public Sector Accounting Standard No. 07, among the asset classes whose value is zero, the asset classes of motor vehicles, computers and computer software have been fully revalued and accounted for.
12. Monitoring of transportation of radioactive sources within the country.	<ul style="list-style-type: none"> ➤ The basic activities required for the transportation of the following radioactive sources were organized. <ul style="list-style-type: none"> • Transportation of radioactive sources to Ansel Lanka (Pvt) Limited.
13. Preparation and updated the computerized data base by including the information of licensees when issuing the licenses.	<ul style="list-style-type: none"> ➤ 605 Licenses were issued. Prepared a computerized data base by including the information of licensees and included the data thereto in line with the issue of licenses.

<p>14. Preparing a National List by including all information about the radioactive sources in Sri Lanka.</p>	<ul style="list-style-type: none"> ➤ A national list by including all the radioactive sources in Sri Lanka have been prepared by using MS word and maintaining in updated manner. ➤ Necessary arrangements have been made to obtain software and necessary equipment from the International Atomic Energy Agency to establish the information system of the regulatory authority. This information system also allows for the preparation of a national list of radioactive sources and the preparation of the national list of relevant data has been completed.
<p>15. Provide training to Officers</p>	<ul style="list-style-type: none"> ➤ Officers have participated in various foreign training programs in several fields. 10 officers have participated in foreign training courses. ➤ 05 officers of the Council were trained through local training in the areas related to office management.
<p>16. Implementation of programs which are carried out on the basis of necessity but not planned in the year 2022.</p>	<ul style="list-style-type: none"> ➤ Conducted an inspection for containers filled with scrap metals to be exported to India for radioactive contamination at Colombo Port on 24 September 2022 at the request of Sri Lanka Customs ➤ Conducted 03 days training course for STF CBRNE team 12-14 December 2022 at Katukurunda STF Camp at the request of commandant, STF. ➤ Conducted an awareness program on Transport of Radioactive material for 10 persons from Medical Suppliers Division, Ministry of Health on 21st January 2022 for fulfilling the licensing requirements. ➤ Conducted a Radiation Protection follow up Inspection at Mineral Sand Extraction Facility, Pulmudai on 19th-21st January 2022 ➤ Conducted lectures for Gunnery specialization course at Naval training academy on 06th- 10th February 2022. ➤ Conducted a Training session for 14 numbers of Naval trainers at the Council on 08th February 2022. ➤ Visited the Central Monitoring Station (CMS) installed at STF Camp Katukurunda with relevant stakeholders 04th May 2022. ➤ Conducted lectures on Nuclear or Radiological emergencies for CBRN Unit, Sri Lanka Army at Panagoda Camp on 22 August 2022 ➤ Conducted a training session on VIP Security & Nuclear security in Major Public Events for Ministerial Security Division, Sri Lanka Police at Colombo 02 on 08 September, 31 October, 01 November 2022.

	<ul style="list-style-type: none"> ➤ Conducted training course on Nuclear Security and Emergency Preparedness & Response for Fire Fighters, Sri Lanka Air Force on 05 November 2022 ➤ Conducted training course on Nuclear or Radiological emergencies for CBRNE team at Sri Lanka Army on 16 December 2022 in Colombo. ➤ Conducted training course on Emergency Preparedness & Response on Nuclear or Radiological Accidents for CBRNE Response Engineer Regiment, Sri Lanka Army in Colombo on 17 November 2022 ➤ Prepared and submitted progress reports and financial reports as requested by the Ministry, National Audit Office and other institutions. Also participated in progress review meetings and other related meetings when necessary. ➤ As per the request of the state training institutes, 05 relevant officers have been sent for training and have successfully completed it. ➤ 13 variation permits have been issued and 03 enforcement inspections, 10 on demand inspections and 05 unannounced inspections have been conducted. ➤ Maintaining an up-to-date data system containing data of licensees and other relevant information. ➤ Updating of registration sources in Regulatory Authority Information System (RAIS). ➤ Publication of information about licensed facilities through the website of the Council . ➤ Carrying out radioactive material transport inspections, on-demand inspections and radiation protection services. ➤ Scientific officers of the Institute participated in 15 online meetings conducted by the International Atomic Energy Agency.
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2. Implementation of Steps that to be taken to mitigate the shortcoming pointed out in the Audit Queries and Audit Report

Serial No.	Audit Ref No.	Major issues and problem identified	Action taken or to be taken to rectify quarries /comments																					
01	1. 1.1 1.2 (a)	<p><u>Financial Statements</u></p> <p><u>Qualified Opinion in the Auditor General's Report</u></p> <p><u>Basis for Qualified Opinion</u></p> <p>Although an accrued expense of Rs.2,182,855 had been accounted for holiday-pay allowances in the previous year, due to the non-approval of the board of directors for the payment, the expense was deducted from the expenses of the year under review, and as a result, the profit of the year under review had been overstated by that value. :-</p>	<p>As you have pointed out, the accrual expense of Rs.2,182,855/= for holiday allowances in the year 2021 is correct in revising and not showing the financial statement items as per Sri Lanka Public Sector Accounting Standard 3. Accordingly, I kindly inform you that in the forthcoming accounting year, the relevant error will be corrected and the previous year's profit will be corrected.</p>																					
	(b)	<p>Explanations related to the adjustments of Rs.53,351,900 made during the year under review to the accumulated deficit at the beginning of the year under review were not submitted. :-</p>	<p>The adjusted profit of the year under review has not been detailed in the financial statements prepared so far in the Regulatory Council and the corresponding adjustments have been detailed in the surplus/deficit account of the general ledger. A brief note in this connection is given below. Therefore, I kindly inform you that this error will be corrected in the coming year.</p> <table border="1"> <thead> <tr> <th></th> <th>Debit</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td>Correcting the error in recording lifetime of donated scientific equipment.</td> <td></td> <td>2209.87</td> </tr> <tr> <td>Transfer of Accumulated Fund Value</td> <td></td> <td>23,794,747.15</td> </tr> <tr> <td>Transfer of capital grant value</td> <td></td> <td>29,555,036.20</td> </tr> <tr> <td>Correction of computer equipment depreciation error</td> <td>93.32</td> <td></td> </tr> <tr> <td>Balance</td> <td>53,351,899.99</td> <td></td> </tr> <tr> <td></td> <td>53,351,993.22</td> <td>53,351,993.22</td> </tr> </tbody> </table>		Debit	Credit	Correcting the error in recording lifetime of donated scientific equipment.		2209.87	Transfer of Accumulated Fund Value		23,794,747.15	Transfer of capital grant value		29,555,036.20	Correction of computer equipment depreciation error	93.32		Balance	53,351,899.99			53,351,993.22	53,351,993.22
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(c)	<p>In accordance with Sri Lanka Public Sector Accounting Standard 11, the format presented by the Institute of Chartered Accountants of Sri Lanka was not used in showing capital grants under income:-</p>	<p>As you have pointed out, the error in showing capital grants under Sri Lanka Public Sector Accounting Standard 11 is corrected. Accordingly, I would like to inform you that according to the revised format under Standard No. 11, financial statements will be prepared according to the revised format in the coming years.</p>
(d)	<p>Required disclosures as per Chapters 106 and 107 of Sri Lanka Public Sector Accounting Standard 11 were not made with regard to foreign grants amounting to Rs.30,818,683 and treasury grants of Rs.30,792,000 received to the Council during the year under review:-</p>	<p>As you pointed out, the foreign grants of Rs. 30,818,683 and treasury grants of Rs. 30,792,000 received to the Regulatory Council in the year 2022 are not disclosed as per Public Sector Accounting Standard 11 of Sri Lanka, it is correct. Accordingly, I would like to inform you that the above error will be corrected during the preparation of the financial statements in the next accounting year.</p>
(e)	<p>According to Sri Lanka Public Sector Accounting Standard No. 07, the carrying value of an item of property, plant and equipment can be removed from the books only when it is sold and disposed of, or when no future economic benefits or service possibilities are expected from its use or disposal. However, in contrary that, the cost of 8 scientific instruments amounting to Rs. 7,363,338 were removed from the financial statements.</p>	<p>In relation to your audit observations, it is correct to recalculate 8 scientific instruments whose fully depreciated cost was Rs. 7,363,338 that the council decided to use as exhibits and not include them in the financial statements. Accordingly, I kindly inform you that from the next accounting year, the above exhibits will be zero-valued or the necessary arrangements will be made to include them in the property, plant and equipment note.</p>
(f)	<p>Sixty two (62) idle equipment items remained in the books of accounts as at the end of the year under review were not disclosed in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard 07:-</p>	<p>You have pointed out that information regarding 62 idle items of equipment as at 31 December 2022 has not been disclosed in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard No. 07. But the boards of survey report for the year 2022 has been given by the same board on 31 January 2023. Also, on 29 January 2023, the Board of Directors of the Regulatory Council was dissolved and a new Board of Directors was not appointed until 28 February 2023. Therefore, it was not possible to get the approval of the Board of Directors for the above boards of survey report before the preparation and completion of the financial reports for the year 2022. Hence, I kindly inform you that its information has not been included in the 2022 financial statements. Therefore, I</p>

			would like to inform you that the information will be included in the next accounting year.
	2.	Report on Other Legal and Regulatory Requirements -----	
	2.1	National Audit Act, No. 19 of 2018 include specific provisions for following requirements.	
	2.1.1	Except for the effects of the matters described in the basis for Qualified Opinion section of my report, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Council as per the requirement of section 12(a) of the National Audit Act, No. 19 of 2018.	
	2.1.2	The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.	
	2.1.3	The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018, <i>except for the observation referred in Section 2.1 (h) of this report.</i>	
	2.2.2	Reference to Law, Rules/ Direction	
	(a)	Ionization radiation regulation of the Atomic Energy Security Regulations No.1 of 1999	
	(i)	Section 4(1) Although the Council was supposed to issue licenses for mining, milling and processing of radioactive deposits, it was not regulated and licensed to the public company and private company carrying out such activities. Furthermore, the	There are 2 natural radioactive sand processing facilities in Sri Lanka and licensing for such natural radioactive activity sites is not done under the Atomic Energy Act. However, in order to ensure the safety of the environment, the public and the workers, the provisions of the

Council had exempted the regulatory control of the Council under the powers of Section 19 of the Atomic Energy Act, despite exceeding the exemption activity level (Th 232/U 238 - 10,000 BEC) mentioned in Gazette No. 1924/27 dated 21 July 2015:-

Ionization Protection Regulations have been used to provide the necessary protection. That is, the Regulatory Council has conducted radiation safety inspections in both these institutions several times and has carried out regulatory related activities to ensure the safety of employees.

Although your audit observation has pointed out that the Council has exempted those entities from regulatory control in terms of Section 19 of the Atomic Energy Act despite exceeding the Exemption Activation Level (Th 232 / U 238 10000 BEC) mentioned in Gazette No. 1924/27 of 21 July 2015, is not correct. I also point out that it should be correct as follows.

Accordingly, in the export of these natural radioactive sand containers, the Regulatory Council will proceed as follows. According to a letter issued by the Bureau of Geology and Mining, all mineral sand exporters have been informed that they should obtain the recommendation of the Regulatory Council when submitting mineral sand export licenses to the Bureau. Accordingly, a sample of the mineral sand container to be exported will be examined by the Atomic Energy Board and the relevant recommendations will be given based on the laboratory reports provided by the Regulatory Council. Here, activity concentration or total activity of radioactive isotopes (Th 232 / U 238) are considered as the release levels mentioned in the above gazette. If either of the two requirements are met, they can be released as non-radioactive material. It was informed that since the activity concentration of radioactive isotopes (Th 232 / U 238) of all mineral sands that were tested and recommended were less than 10000 Bq/Kg, the values mentioned in the gazette, the recommendations of the Container Regulatory Council are not required.

But it is very clear that the total activity of the stock of Th-232 and U-238 contained in the approved mineral sand samples exceeds 10000 Bq. It is a natural phenomenon that the activation is more than 10000 Bq where a large amount of 1Kg is combined.

			<p>Therefore, all natural mineral sand stockpiles mentioned above have elemental activity concentrations lower than the exemption level, so those stockpiles are considered non-radioactive sands. Since this is a scientific matter, it is clear that this is a conclusion reached by the audit without understanding it well. I kindly inform you that because this natural mineral sand is not considered as radioactive material, the Regulatory Council has no legal authority to do any regulatory work in this regard.</p>
	(ii)	<p>Sections 22(b), 26(a)(i) and 41(c)</p> <p>Although it is the responsibility of the licensees to provide Personal Dosimeters and maintain dose-related measurements in order to maintain the occupational exposure of radiation workers, the Council extended the licenses when 300 licensed institutions did not provide those facilities to the radiation workers. Information regarding occupational exposures of radiation workers was not collected and documented by the Council.</p>	<p>It has been stated as a condition of the license issued by the Regulatory Council that personnel dosimeters should be obtained at the recommended places. In every radiation protection inspection, if such institutions have not obtained the personnel dosimeters, the relevant licenses will be given based on the service requirement of the health sector with a recommendation that they should be obtained from the Atomic Energy Board. There a grace period will be considered for the issuance of licenses and the above requirement will be considered for renewal. I kindly inform you that I have planned to inform the relevant parties through a letter indicating that it will be considered as a mandatory requirement in the future.</p> <p>Your report has shown that the council has not collected and documented the information related to occupational exposure of radiation workers. In this case, the Atomic Energy Board provides Personal Dosimeters service to the relevant institutions and analyzes them and keeps the records. After that, we will only check whether the personal dosimeters are being used by the relevant institutions while granting licenses.</p>
	(b)	<p>Public Finance Circular No. 08/2019 dated 17 December 2019</p> <p>The Council was not registered with the e-Government System by 31 December 2022 even though it was supposed to be</p>	<p>According to the circular No. 5/2018 related to the electronic system, the relevant information has been sent to the Treasury in 2018 and</p>

		<p>registered with the e-Government System by 31 January 2020:-</p>	<p>registered. After that, attention was paid to further work according to Circular No. 08/2019. Inquiries were also made to the Treasury and according to the circular, it was pointed out that only procurement/projects of more than 200 million are related to this. Accordingly, I kindly inform you that as such procurements are not done in the Regulatory Council at present, it is planned to inform the Ministry of Finance through the line Ministry according to the relevant forms. Accordingly, future activities are expected to be carried out as per the requirement.</p>
	(c)	<p>Guideline 3.2 of the Guidelines on Corporate Governance for State Owned Enterprises Circular No. 01/2021 dated 16 November 2021</p> <p>The annual performance review meeting should have been held before 05 months after the end of the financial year and before the annual report was submitted to the parliament, but the Council had not acted accordingly</p>	<p>Your audit observation is correct. Accordingly, I am kindly informed that from this year it has planned to hold the Annual Performance Review Meeting (APRM) before submitting the annual report to Parliament.</p>
	2.2.3	<p>to state that the Council has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018 <i>except for;</i></p>	
	(a)	<p>Sri Lanka Atomic Energy Act No. 40 of 2014:-</p>	
	(i)	<p>In terms of Sections 12(e), 59(2) and 60 of the Act, Sri Lanka is a signatory to the Additional Protocol under the Convention on the Non-Proliferation of nuclear weapons, which is to fulfil the relevant Sri Lankan constitutional matters. Although the Cabinet of Ministers Decision No. 18/0522/727/013 dated 03 April 2018 had approved the implementation of the Additional Protocol Agreement in Sri Lanka subject to conditions, the Council had not completed the necessary constitutional requirements until the end of the year under review. Also, according to Article 39 of the said convention, Sri Lanka should prepare detailed subsidiary</p>	<p>Sri Lanka has not yet signed the Additional Protocol and to sign it some amendment is required to the Sri Lanka Atomic Energy Act No. 40 of 2014. The regulatory body should appoint a legal officer to carry out this process. Some legal matters related to the Act were taken into account to sign the Additional Protocol till 2019, but the position fell vacant after the resignation of the Legal Officer till 2019. Circulars issued by the Government from time to time regarding the appointment of a qualified person for the last few years as all the recruitments were suspended, the regulatory council could not fill it promptly</p>

		<p>arrangements to the extent necessary for the efficient and effective fulfilment of the responsibilities of the agreement, but after the year 2019, the Council did not intervene in this regard.</p>	<p>Currently, the committee held in the Prime Minister's Office has given written recommendations to the Cabinet in accordance with the request made from time to time by the Ministry regarding the recruitment of a legal officer to the Regulatory Council. As soon as the Cabinet of Ministers approves, further recruitment will be done according to the recruitment procedure and I hope to coordinate the signing of the additional protocol through the legal officer.</p> <p>Also, I am informed that a committee consisting of the senior official of the Regulatory Council was established to carry out these activities as a start.</p>
	(ii)	<p>In terms of the powers of Section 12 (l) of the Act, necessary procedures should be prepared for opening up the provision of radiation related services to external parties, but the attention of the Council was not paid to it.</p>	<p>As per Section 12 (l) of the Act, it is planned to set up a mechanism for utilization of other radiation protection service providers, due to the reduction of human resources available in the Regulatory Council, it has to be carried forward through the Atomic Energy Board, which is currently being implemented. After reviewing the number of employees to deal with this, a series of proposals related to employee needs were submitted to the Treasury last year. However, these proposals have not been implemented on the basis of the government's financial and economic policies. Therefore, after re-requesting and obtaining human resources related to this situation, the Regulatory Council hopes to pay attention to the points you have pointed out and fulfill those requirements promptly.</p> <p>And as stated above, despite the lack of human resources to fulfill this function of the Regulatory Council, in accordance with the powers of Section 12 (l) of the Act, to prepare a work procedure and mechanism for granting approval to the institutions or persons involved in issuing certificates of calibration of radiation measurement equipment. I kindly inform you that a committee has already been appointed by the Regulatory Council and it is hoped to complete it in the near future.</p>

(iii)	<p>In terms of section 12 (n) of the Act, the Council shall have the power to inspect any articles or commodities imported into Sri Lanka and which are available locally, and to take samples for the purpose of testing of radioactivity and where the Council deems it necessary and appropriate, to publish results of such test for the information of the general public, and all relevant authorities. However, the Council had not carried out random checks to identify imported consumer goods that may contain radioactive materials.</p>	<p>Under Section 12 (n) of the Act, the Council has the ability to randomly inspect any goods or merchandise imported into Sri Lanka and available in the country at any time it deems necessary or appropriate. In this regard, as a regulatory requirement, the Atomic Energy Board has also randomly conducted such tests. As a result, materials that exceed radiation levels have not yet been identified. Additionally, no complaints have been received from the public in this regard.</p> <p>Based on this situation, I would like to inform you that the Regulatory Council is bound to conduct such inspections whenever it feels necessary or appropriate in the future and expects to inspect the affairs accordingly. And I would like to inform that there is no need to do so at present.</p>
(iv)	<p>According to Section 18 of the Act, the Council is responsible for licensing and regulating all practices related to ionizing radiation carried out by all persons, including the Atomic Energy Board. Accordingly, in accordance with the powers of Section 12(l) of the Act, the Council shall prepare procedures and mechanism to monitor and regulate the services provided by the Board such as measurement of radioactivity levels, calibration service of radiation measurement equipment, dosimeter service and work site monitoring services. No such procedures and mechanism had been drafted.</p>	<p>According to Section 3 (d) of the Atomic Energy Act No. 40 of 2014 and Sections 5 (d) and 5 (e), the Atomic Energy Board can arrange for the provision of radiation protection services to fulfill the regulatory requirements regarding nuclear applications. No special approval is required for that. Further, as per Section 18 of the Act, the Regulatory Council grants licenses for places where ionizing radiation is used and does not grant licenses for the supply of services. Accordingly, no license is issued for the services provided by the Board and the use and possession of radioactive materials by the Board is licensed and regulated by the Regulatory Council.</p> <p>Therefore, it is not necessary to give the approval of the Regulatory Council to the Atomic Energy Board to perform the above functions and as per Section 12 (l) of the Act, it is planned to set up a mechanism to use other radiation protection service providers when there are, but due to the decrease in the human resources currently available in the Regulatory Council, it has to be continued through the Atomic Energy Board itself. After reviewing the number of employees to deal with this, a series of proposals related to employee needs were submitted to the Treasury last year. However, there has been no implementation of these proposals based on the government's financial and economic policies.</p>

			Therefore, after re-requesting this situation and getting human resources, we will focus on the points you have pointed out and work to fulfill those requirements expeditiously.
	(v)	As per Section 46 of the Act, a national strategy was to be developed for promptly gaining or regaining control over orphan radioactive sources, but no such national strategy had been formulated.	I am kindly informed that as per Section 46 of the Act, we are expected to conduct an appropriate review on the control of radioactive sources without rights and do it in the future as per the need.
	(vi)	In terms of 48 (2) (a) of the Act, the Council shall, based on internationally recognized guidelines specify by rules made in that behalf, the requirements and procedures to be adopted by the Council for the grant of an approval, but the Council had not made rules using international guidelines as appropriate and had not obtained the approval of the Parliament thereof. Due to this, it was observed that the Council gives its approvals for imports and exports as per its discretion.	In this regard, under 48 (1) of the Act, approvals regarding import and export processes are done by the Regulatory Council. But under your inquiry made under section 48 (2) (a) we hope to review this matter to take further action. Currently, a draft of a system related to import and export has been prepared and it is currently being studied. Also, after increasing the size of the staff and with the support of the legal officer, it is expected to proceed further. Also, I would like to inform you that no problem has occurred so far in relation to the process being carried out in this regard.
	(vii)	In terms of section 69 (1) of the Act, the Council shall by rules made in that behalf, establish requirements for the protection of workers, the public and the environment, that are required to be complied with by all persons who are conducting activities related to mining or processing operations which generate radioactive material. Nevertheless, no such rules had not been drafted or didn't exist.	Although a rule should be made regarding the matters contained in Section 69 of the Atomic Energy Act No. 40 of 2014, the making of such a rule has not been recognized as a priority as such activities are currently very limited in Sri Lanka. But in order to ensure the safety of the environment, the public and the workers in the places where such activities are carried out, the provisions of the Ionization Protection Regulations have been used and the necessary protection has been provided. And since there are no knowledgeable people in this field in our organization to make such rules, I hope to get expert support from the International Atomic Energy Agency through an upcoming project.
	2.2.4	to state that the resources of the Council had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018;	

		<p>The procurement process for developing, installing and verifying a computer system for online licensing worth Rs. 2 million should be completed within 6 months according to the agreement. But, even after, 16 months have passed since the agreement was signed, the he work was not completed by 18 May 2023 and by May 2023, out of which Rs. 1.8 million had been paid to the supplier. According to Guideline 5.4.8 of the Government Procurement Guidelines, in the event of an extension of the fixed period for the completion of the contract work, the procurement entity should ensure that it is extended before the expiration date confirmed by the performance security, but there was no arrangement to extend the performance security during the work period between 12 July 2022 and 26 September 2022.</p>	<p>The Regulatory Council was entered into a contract to complete the procurement process for development, installation and verification of online licensing computer system in 06 months. But in your audit observations, it had been pointed out that the relevant work has not been completed by 18 May 2023.</p> <p>However, I would like to inform you that the work could not be completed within the stipulated period of 06 months due to the following external factors.</p> <ol style="list-style-type: none"> 1. Due to the economic, political and fuel shortage in 2022, due to the country's shutdown and restrictions on the calling of officials, the necessary information and data exchange with the officials of the regulatory council and the relevant supplier organization was interrupted. 2. Necessary arrangements were made with the Information and Communication Technology Agency (ICTA), a government agency, to provide free web space service for creating and maintaining the above system. But after about 06 months they informed us that they cannot provide that service. Therefore, it was necessary to re-procure and find another agency to provide the service. 4. In order to obtain online payment facilities for the above computer system, it took another 6 months to obtain the relevant online payment gateway facility from the People's Bank, where the accounting work of the Regulatory Council is done. <p>I am kindly informed that the completion of this work has been delayed due to the delay of other external parties who are helping to create the system according to the above facts.</p> <p>Also, it has been stated in relation to your observations that in case of an extension of the deadline to complete the work of the contract, the validity period of the performance guarantee should also be extended, but the regulatory council has not extended it in due time. It is correct and even though the related first work</p>
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			<p>performance security has been canceled on 12th July 2022, we have requested Codevus (Pvt) Ltd, the designer of the above system, on 18th July 2022 to provide an extended performance security. Informed by letter. Also, during that time, relevant awareness was made by e-mail and phone. But due to the crisis situation in the country during that period, there were restrictions on calling officers to work and performing duties from home. Also, since the relevant private company was working from home during that time, the related information was not exchanged within the stipulated time and there were obstacles for bank transactions as well. Therefore, obtaining the relevant performance security was delayed until September 2022 and then a valid performance security was obtained from 20 September 2022 to 19 March 2023.</p> <p>However, in the letter sent to us by Codevus (Pvt) Ltd, the designer of the above system, dated 24.02.2023, it has been informed that all the design work of this software system has been completed. Accordingly, the Regulatory Council is also checking its functioning, where some minor technical deficiencies have been revealed. The related activities are currently being carried out to resolve the technical deficiencies as soon as possible. I kindly inform you that the Regulatory Council expects to issue licenses through this computer software system in the year 2024.</p> <p>Accordingly, as you have pointed out, although the above system design work has been completed, I would like to inform you that the necessary arrangements are being made to obtain a valid performance guarantee from Codevus (Pvt) Ltd. . Also, I kindly inform you that we have retained an amount of 10% of the total value as per the circular related to this project.</p>
3	(a)	<p>Other Matters</p> <p>Although the Council had issued a Gazette Notice No. 2050/34 dated 21 December 2017 naming a higher court to hear cases related to offenses under the Sri Lanka</p>	<p>You have pointed out that although the Gazette Notification No. 2050/34 dated December 21, 2017 has been issued naming a higher court to hear cases related to offenses under the Sri Lanka</p>

		<p>Atomic Energy Act and obtained parliamentary approval thereof, the Council had not referred any case to that court. The reason for this situation was that the position of the legal officer of the Council was vacant from the year 2019.</p>	<p>Atomic Energy Act, the Regulatory Council has not yet referred any case to the court. But I would like to kindly inform you that the Regulatory Council has not yet received any case related to referring a case to the courts.</p> <p>Also, a vacancy arose when the legal officer who was working in the regulatory council resigned in 2019. Then, on several occasions, attempts were made to fill the position based on the approval of the Board of Directors and the approval of the Treasury. But due to covid-19, financial and economic hardship in the country and the holding of elections at that time, all recruitments were stopped on the basis of the Finance Ministry circulars. After that no approval has been received from the Ministry of Finance to make any recruitment.</p> <p>After that, applications were made to the Ministry on several occasions due to the necessity of this position. Accordingly, the committee held in the Prime Minister's Office has given written recommendations to the Cabinet to fill this post. I kindly inform you that the next recruitment will be done according to the recruitment procedure as soon as the Cabinet of Ministers approves it.</p>
	(b)	<p>A ship carrying highly radioactive materials entered the Hambantota port on 20 April 2021 without a license from the Council and committed offenses under Sections 18 and 48 (1) of the Sri Lanka Atomic Energy Act No. 40 of 2014, but the Council had not filed a legal case against the relevant local shipping agency: -</p>	<p>On 20 April 2021, a ship carrying radioactive material entered the Hambantota port without a license from the Regulatory Council due to a mechanical fault in the ship and a delay in the exchange of information between the ship and the Hambantota port. However, as soon as the Regulatory Council came to know the information, instructions were given to send the ship out of the port. Accordingly, the ship in question was taken out of the port.</p> <p>Then, following the instructions of the then Minister of State for Development of Solar Power, Wind and Hydropower Generation Projects, the Chairman of the Regulatory Council appointed a committee chaired by the Director General to investigate the incident. The local representative of the shipping company said that this mistake was not</p>

		<p>intentional. As mentioned above, the ship entered the port due to a mechanical fault in the ship and a delay in communication between the ship and the port of Hambantota. Also, this fact was confirmed by the written information exchanged between the ship and Hambantota port by the relevant committee. Later, the committee discussed with the then State Minister for Development of Solar Power, Wind and Hydropower Generation Projects and kindly informed that according to the powers of the Regulatory Council, the local agent of the shipping company concerned was suspended for two years by prohibiting the transportation of radioactive materials through Sri Lankan ports.</p>
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3. Medium Term Measures are being taken for Improvement of Performance

Programmes for improvement	Activities Planned
Drafting regulations, rules and procedures	<ul style="list-style-type: none"> ➤ The national nuclear or radiological emergency preparedness and response plan have been completed and approval has obtained thereof. After that approval, it will be translated to Sinhala and Tamil languages in the year 2023. ➤ After submitting the drafted Rule for Qualification of Radiation Workers to the respective parties, it will be implemented in the year 2023 after obtaining the approval. ➤ The draft of the regulation on protection of radioactive sources and radiation safety is completed and legalization and implementation thereof will be done in 2023. ➤ After drafting the regulation on protection of radioactive sources and radiation safety, send them for approval in 2023. ➤ According to Section 11 (f) of the Act, draft the National Policy on Radioactive Waste Management and get the approval of the Board of Directors in 2022 and take the necessary actions to get the opinions and suggestions of the stakeholders and forward this draft to the Ministry to get the approval of the Ministry.
Licensing & inspections	<ul style="list-style-type: none"> ➤ Increase the field inspection in order to find out the x-ray machines which are using without obtaining licenses and bring those places under the purview of the Council. ➤ Take legal actions against the palaces which are in operation without obtaining licenses as per the provisions in the Act after find out such palaces. ➤ By increasing number of inspections, provide instructions to the facilities which are not in standard and take legal actions against the palaces which are not followed those instructions. ➤ Continue to take necessary action to record the serial numbers of the radiation machines in the licenses which are not recorded appropriately in the particular licenses.

Trainings & awareness	<ul style="list-style-type: none"> ➤ Establishment of nuclear or radiological emergency response teams in our organization and radiological response teams in other emergency response organizations and continue to improve it further. ➤ Conducting national training course every 02 years on possible radiation accidents in industrial and research. ➤ Conducting training courses related to radiation safety and security for medical and industrial officers who use radioactive sources. ➤ Informing relevant parties regarding the use of TLD cards and working to draw further attention to it. ➤ Planning to create publicity programs to inform the public about the existing and upcoming activities of the Regulatory Council.
Granting approvals, supervision of transport of radioactive materials	<ul style="list-style-type: none"> ➤ Granting approvals for transport of radioactive materials & further supervision of transport of radioactive materials. ➤ It is an activity of the Council to grand the approval for all x-ray machine imported to Sri Lanka. Take actions to instantly provide such approvals for those machines. ➤ Transport the highly active radioactive sources to the respective palaces in the future with the assistance of the Special Task Force of Sri Lanka Police ➤ Take actions to update and maintain the Council's information through computerized database which received from the International Atomic Energy Agency. ➤ Taking action to make the public aware of information about licenses and facilities through the website of the Council.
Maintenance of computerized databases	<ul style="list-style-type: none"> ➤ A database has been established and maintain for the purpose of regularize the financial and administrative activities of the Council and actions are being taken for further improvement of it.
Issuing certificates & granting approvals	<ul style="list-style-type: none"> ➤ Under granting approvals for building plans of radiation facilities, it was planned to grant 80 approvals in the year 2023. ➤ Efficiently maintain the issuing the certificates for food testing. ➤ Planning to issue about 400 new and renewal radiation licenses in the year 2023.
New recruitment activities	<ul style="list-style-type: none"> ➤ Take actions to fill the post of Legal Officer in the year 2023. ➤ Take necessary steps in the year 2022 to recruit two (02) Drivers to the Council. . ➤ Resending the proposals made to increase the staff of the Council to the General Treasury. ➤ Informing the Board of Directors for the upcoming vacant positions and making necessary arrangements to fill them.
Human Resources Management (Local and Foreign)	<ul style="list-style-type: none"> ➤ Sending Scientific Officers for subject specific training under International Atomic Energy Agency and United States Department of Energy's training programmes ➤ Participation of administrative and accounting officers according to available funds for relevant training and workshops conducted by local and foreign training institutes. ➤ Training the newly recruited scientific officers under the supervision of the senior scientific officers. ➤ Continuous to send the newly recruited management assistant for internally and externally training programmes.

	<ul style="list-style-type: none"> ➤ Providing local and foreign training for all other officers according to the financial allocations received. ➤ Implementing the activities of the Radiation Protection Regulatory Infrastructure Strengthening Project approved in collaboration with the International Atomic Energy Agency and training the specific officers therein. ➤ Planning to provide national level training to 120 radiation protection officers and operators.
Obtaining office space facilities.	<ul style="list-style-type: none"> ➤ According to the instruction given by the Ministry, to make a request for obtaining a building on rental basis from 3rd stage of the Sethsiripaya Project and take further action to make financial provision in the budgetary estimates. ➤ Further action will be taken to draw the attention of the Ministry on the requests for office space.
Obtaining the Capital and Physical Resources	<ul style="list-style-type: none"> ➤ The acquisition of capital goods was limited due to circulars imposed by the government restricting the acquisition of capital equipment and freezing of capital funds, and in the year 2022, the Regulatory Council acquired some equipment provided by the International Atomic Energy Agency as project assistance.

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