

**2015
Annual Report**



**Sri Lanka Accreditation Board
for
Conformity Assessment**

Ministry of Science, Technology and Research

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INTRODUCTION

The Sri Lanka Accreditation Board for Conformity Assessment (SLAB) is the Accreditation Authority for Sri Lanka established under Act No. 32 of 2005. In 2015, SLAB functioned under the Ministry of Industry of Commerce till October 2015 and thereafter under the Ministry of Science, Technology & Research.

SLAB as the apex body for accreditation for Sri Lanka took numerous initiatives to ensure the completeness of the national quality infrastructure (NQI) in the country. NQI has been strengthened in many aspects to remove quality related non-tariff barriers arising from testing, inspection and certification activities and to facilitate international and domestic trade in the provision of goods and services. Completeness of NQI in a country leads to provide accreditation services to conformity assessment bodies (CABs) such as testing and calibration laboratories, inspection bodies and certification bodies in a smooth manner by removing obstacles in quality related issues. SLAB takes measures to strengthen other pillars of NQI which are dealing with standards, measurements and regulations.

In the NQI, the regulators with a national commitment should play a key role to safeguard and maintain good trade practice in a country in terms of public health, occupational safety, environmental protection, fraud prevention, fair trading etc. As accreditation services are provided voluntarily on the demand of stakeholders, the regulatory bodies have got a national obligation to continuously monitor the compliance of regulations and take necessary follow ups against established criteria. The above mentioned good practices will be effective, if the manufacturers or service providers comply with relevant standards and conformity assessment procedures, when products and services are delivered. This third party attestation is assured through accreditation made on relevant national and international standards.

The whole mechanism of accreditation assures the main principles of conformity assessment such as impartiality, competence, integrity, and credibility. These assessments are conducted by independent and competent assessors against established assessment procedures. When such conformity assessments are conducted in a transparent manner, it will be assured that conformity assessments are performed according to the internationally accepted accreditation principles and procedures. This will create ample market access and fair competition for goods and services. Finally, it delivers trust to customers and all other stakeholders.

SLAB is located at No. 546/4, Galle Road, Colombo 03, Sri Lanka. Its correspondence details are as follows.

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QUALITY POLICY

The SLAB shall be a service organization which is committed to providing accreditation services to its clients at the highest level of integrity, effectiveness and efficiency.

While responding to the changing needs of clients, other stakeholders and the business environment, the SLAB is committed to providing accreditation services in accordance with international standards and principles. The SLAB is geared to actively and effectively participate in the work of international bodies in order to enhance international recognition.

The SLAB shall provide an environment for staff members and assessors to upgrade their competencies continually to enable them to contribute in the activities of SLAB at the highest level of professionalism.

The SLAB as a practice, will continually review its operational performance and the needs and demands of the environment in the areas of conformity assessment and accreditation services and effect appropriate changes for improvement.

SLAB ACT

SLAB is established under the Sri Lanka Accreditation Board for Conformity Assessment Act No.32 of 2005. The Board functions under the Ministry of Science, Technology and Research and is governed by a Council of thirteen (13) members appointed in terms of the SLAB Act. The Director is the Chief Executive Officer (CEO) of the Board and the Secretary to the Governing Council.

VISION

To be globally recognized, dynamic and innovative accreditation body contributing to the national economy and social wellbeing.

MISSION

We promote and provide accreditation services with international recognition to facilitate conformity assessments in the provision of products and services for domestic and international markets.

VALUES

1. **S**erving with integrity and highest ethical conduct
2. **L**earning continuously
3. **A**cting as a team to provide stakeholder needs in a reliable manner
4. **B**eing independent and impartial

Key thrust areas (KTAs) and Key performance indicators (KPIs)

- KTA 1 – Promotion of the concept of accreditation
KPI 1 – Customer perception on SLAB accreditation maintained above 80%
- KTA 2 - Creating public awareness
KPI 2 – Customer base increased by 20%
- KTA 3 – Providing accreditation services
KPI 3 - Accreditations increased by 20
- KTA 4 – Good governance
KPI 4 – Updating SLAB quality management system 100%
- KTA 5 – International recognition
KPI 5 – Maintain international recognition for SLAB accreditation schemes
- KTA 6 – Capacity building of human resource
KPI 6 – Competence strengthened by 25%
- KTA 7 – Financial sustainability
KPI 7 - Reach 75% of self-sufficiency

FUNCTIONS & STRATEGIES

In compliance with the Act, SLAB was entrusted to perform the following functions and strategies to achieve key thrust areas, KPIs and targets.

- Carrying out accreditation of CABs in accordance with International and National Standards.
 - Testing laboratories (*ISO/IEC 17025*)
 - Calibration laboratories (*ISO/IEC 17025*)
 - Medical laboratories (*ISO 15189*)
 - Certification bodies for systems (*ISO/IEC 17021*)
 - Certification bodies for products (*ISO/IEC 17065*)
 - Certification bodies for persons (*ISO/IEC 17024*)
 - Greenhouse gas (GHG) validation and verification bodies (*ISO 14065*)
 - Inspection bodies (*ISO/IEC 17020*)
 - Proficiency testing programmes (*ISO/IEC 17043*); and
 - Good laboratory practice (GLP).
- Promotion of accreditation activities in conformity with the guidelines laid down in the National Quality Policy.
- Conducting assessor training programmes, awareness programmes and seminars for the relevant stakeholders
- Acting as the national forum for co-operation and liaison in respect of conformity assessment.
- Establishing competence in accreditation practices and assessment procedures through promotion and dissemination of technical knowledge.
- Supporting and developing national systems for accreditation.
- Concluding agreements on mutual recognition with similar foreign and International bodies.
- Organizing, managing and conducting conformity and surveillance assessments for the purpose of granting, extending, reducing, suspending or withdrawing accreditation.

CHAIRMAN'S MESSAGE

The Sri Lanka Accreditation Board for Conformity Assessment (SLAB) was established by Act No. 32 of 2005. SLAB is the national accreditation authority set up in the National Quality Infrastructure (NQI) to regularize and harmonize relevant activities required to assure quality of Sri Lankan products and services. SLAB maintained all accreditation programmes it had initiated while introducing new programmes in the year 2015 and all programmes helped the economy immensely to facilitate trade, by reducing non-tariff technical barriers for our exports.

As an institution functioning under the Ministry of Science, Technology and Research, SLAB continued to play a prominent role in supporting the Government's effort in the economic development and assurance of consumer protection. I am pleased to report that many targets set out for the above objectives were achieved during the year. SLAB completed 10 years of operations in 2015. The base for conformity assessments was strengthened in the country and I am confident that SLAB can now move forward, by out breaking any challenges that may impede its visionary journey.

As accreditation is implemented voluntarily, it is still necessary to promote this concept amongst the stakeholders to draw organizations for accreditation. Many awareness programmes and seminars were conducted under different disciplines for this purpose and a considerable progress could be seen in the year as the applications received for accreditation has increased. The applications can be further increased, if regulators continually influence the organizations for obtaining accreditation. During the year, SLAB officials met with the heads of number of regulatory authorities responsible for implementation of regulations related to public health and safety. The objective of these meetings was to emphasize the importance of making the use of accredited certificates when decisions are taken during the implementation of regulations. I strongly believe that the 'push given' from regulators is necessary to draw more conformity assessment bodies (CABs) for accreditation. In this regard we intend to carry out a vigorous promotional campaign engaged with regulators during the year 2016.

SLAB has been a signatory to the Mutual Recognition Arrangement (MRA) of the Asia Pacific Laboratory Accreditation Corporation (APLAC) and International Laboratory Accreditation Corporation (ILAC) for testing, medical testing and calibration. In 2015, SLAB was evaluated by an APLAC peer team for admitting into the APLAC MRA for inspection.

SLAB has also been a signatory of the Multilateral Recognition Arrangement (MLA) of Pacific Accreditation Corporation (PAC) and International Accreditation Forum (IAF) for accreditation of ISO 9001 (QMS), ISO 14001 (EMS), ISO 22000 (FSMS) and product certification. SLAB submitted an application to obtain PAC MLA for Greenhouse Gas (GHG) validation and verification bodies.

Such international and regional recognition is necessary for industries to promote their products and services in the international market and to facilitate trade on mutual grounds. In order to maintain signatory status, SLAB quality management system is to be maintained and improved to comply with the requirements of relevant international standards and rules and guidelines of the above international/regional organizations. Routine internal audits in different accreditation schemes were conducted in 2015 to ensure compliance to the relevant standards, rules and regulations and system improvements were carried out based on the non-compliances raised at the audits.

The SLAB officials participated at the annual and mid-year meetings and conferences organized by ILAC, APLAC, IAF, PAC and SAARC during the year 2015. Active participation at various meetings, seminars and annual sessions of these international organizations was necessary as per the arrangements to continue the signatory status.

SLAB successfully hosted the APLAC–PAC Joint Annual Meetings from 12th to 21st of June 2015 in Colombo and above 180 foreign participants took part in the event. The SAARC Expert Group on Accreditation (SEGA) meeting was also hosted by SLAB from 16th to 20th November 2015 in Colombo and three members from each SAARC economy participated in the meetings.

SLAB operated its activities in 2015 under a lesser cadre and that affected severely on the effectiveness of work as there were many activities which staff had to be involved, internally as well as externally. Despite the fact, many programmes were successfully completed due to the capability, hard work and the loyalty of the SLAB staff. Above 91% of the targeted activities set out under the Balanced Score Card system were completed during the year. Arrangements were made to increase the available cadre from 18 to 27 and 09 new appointments are expected to be given in 2016.

The commitment of SLAB's employees, including management, was the main reason to the organization's success during the last 10 years. I would like to express my sincere thanks and appreciation to all SLAB staff members. Special word of thanks should go out to my council members, whom I got the privilege to lead during the year. Their devotion and dedication to the organization is commendable and praiseworthy.

A special appreciation must always be conveyed to Hon. Susil Premajayantha, Minister of Science, Technology & Research, Hon. Rishad Badhiudeen, Minister of Industry and Commerce, Mrs. R Wijiyaladchumi, Secretary to the Ministry of Science, Technology and Research, Mr. S Miyanawala, Secretary to the Ministry of Industry and Commerce and the staff of both ministries who contributed heavily to the activities and the success of SLAB during the period under review.

Lastly, I would also like to extend my sincere thanks and appreciation to all the SLAB assessors, members of the Policy Advisory Committee, Accreditation Committees, Technical Advisory Committees and other experts for their continued support and valued inputs provided to SLAB.

In 2016, SLAB will focus more on regulators and other stakeholders as we believe that their active involvement will be very beneficial to enhance the customer base and accreditation programmes. We believe that will create a mandatory environment across regulators to going for accreditation and strengthen the regulatory framework which will increase the efforts of the Government in the economic development and assurance of public health and safety.

Namal Rajapaksha
Chairman

EXECUTIVE SUMMARY BY DIRECTOR/CEO

SLAB completed ten (10) years of operations in October 2015. Although at the initial phase, SLAB experienced a slow progress, later it recorded a steady growth. SLAB has now started accreditation schemes in all trade driven conformity assessment areas such as testing laboratories, medical laboratories, calibration laboratories, certification bodies for systems, products & persons, inspection bodies and greenhouse gas (GHG) validation and verification bodies. In addition SLAB is ready to offer two new accreditation schemes for proficiency testing (PT) programmes and good laboratory practice (GLP).

At SLAB, accreditation is offered on voluntary basis. However, in a country, accreditation should be made mandatory for selected areas to experience the real effectiveness and impact of the above programmes. This approach can be attained through the regulations by regulators, addressing accreditation as means of determining the authenticity of informed results in a quality certificate. For this purpose, industrial sectors should establish conformity assessment procedures aiming at achieving specific standards for products, processes and systems and attain easy market access and comparability. That will ensure competition on equal terms and can be applied to trade in the provision of goods and services within the economy and outside.

In a mandatory system, the goods and services should conform to the relevant technical regulations in which efficient and credible conformity assessment procedures must be laid down against stipulated requirements. When there is more demand for quality of products and services, more compliance to technical regulations and/or standards is needed. As above, the government authorities as regulatory bodies can implement regulations to approve products and services in terms of quality, health, safety, environmental protection, fraud prevention, and market fairness etc.

In the year 2015 too, there was low response from regulators and SLAB had to work hard with existing and potential clients to bring accreditation schemes forward to meet the needs of the country. SLAB received 25 applications for accreditation and which was a considerable progress this year. However, there could be a rapid growth if the regulatory support is received as necessary. In such an environment, more emphasis should be exercised on strengthening the national quality infrastructure (NQI) in the country while improving the accreditation schemes. An accreditation process in a country will be progressive only if conformity assessment procedures which meet the current trade practices are implemented in a complete NQI.

In 2015, SLAB earned IAF MLA international recognition for FSMS. SLAB was maintaining IAF & PAC MLA for QMS, EMS and product certification and PAC MLA for FSMS certification. SLAB has been maintaining ILAC & APLAC MRA for testing, medical testing and calibration. In 2015, SLAB was evaluated by a peer team for its suitability for APLAC MRA for inspection and applied for admittance to PAC MLA for GHG validation and verification bodies.

As an internationally recognized accreditation body, the main challenge with SLAB was to maintain updated accreditation criteria and procedures acceptable to the international principles. In this regard, reviewing, understanding, and continuous monitoring of international accreditation needs and updating national guidelines were necessary.

Competence development of staff and assessors is a challenging task when the size and scope of conformity assessments get broadened. In the year 2015 too, SLAB managed to maintain a competent and credible resource base despite physical limitations and financial constraints.

The accreditation scheme for testing and calibration laboratories continued to be the main activity area in 2015. This scheme penetrated into many scope sectors such as chemical products, pesticides, forensic testing, food and agriculture, textile products, electrical products, soil and fertilizers etc. In the year 2015, more efforts were taken to build and provide metrological and quality assurance support as necessary for smooth functioning of testing laboratories in the country.

Accreditation of medical laboratories was another area of concern since 2010. SLAB worked in close co-operation with the Ministry of Health in developing medical laboratory services in the country. The support given by the Ministry of Health in the medical laboratory accreditation scheme was necessary as they are the regulatory authority for patient care and public health. Ministry of Health continued to working on upgrading laboratories in government hospitals. Competence development of staff of medical laboratories on conformity assessment was another major activity undertaken by SLAB in the year 2015.

The certification of systems is the key area, as far as exports and imports are concerned, in which third party assurance for quality of products and services is sought in a systematic manner at all stages of preparation, production, delivery and clearance. Although there was a slight tendency for local accreditation, buyers at the receiving end were yet to be more concerned on internationally accepted quality certificates. Another weakness is that local manufacturers still prefer to foreign certification affiliated to foreign accreditation bodies. The locally operated certification bodies were still compelled to face heavy competition from foreign based certification bodies despite large sums of foreign expenses. Since SLAB has earned international recognition in par with those reputed foreign accreditation bodies, in equal terms, the reliance on national accreditation, apart from the above, will be a cost effective measure.

Product certification is another area which can be taken forward under many product and service categories. In addition to tea and SLS mark, this can be applied to Ceylon cinnamon, health tourism, ayurveda products, agricultural products, organic products etc.

The accreditation scheme for inspection bodies continued to be slow moving, despite a wide coverage of applications for inspection in the industry. This low priority was due to the low response from regulatory authorities. Nevertheless, the ability of effective implementation of technical regulations through accreditation was highlighted as key strategy for ensuring public safety and consumer protection. In this respect, SLAB worked closely with regulatory authorities. Inspection of vehicle emission, NDT and amusement rides were the only accreditation schemes which kept on the moving.

As a measure of addressing climatic controls, SLAB offered a new accreditation scheme for greenhouse gas (GHG) validation and verification bodies to be in line with ISO 14065. This will result in energy saving and provide solutions for controlling climatic changes to a certain extent. Across the world, accreditation bodies are taking measures to accredit GHG validation and verification bodies as per the national programmes and targets. Considering the importance of controlling climatic changes, SLAB submitted an application to PAC for MLA status.

Developing energy management systems is a new tool of management introduced through ISO 50001. ISO 50001 will help industries to save energy and to reduce burden on the national economy as this approach reduces national fuel consumption remarkably. SLAB received one (01) application under this programme.

SLAB conducted a number of training programmes and workshops on the subjects related to quality and accreditation. These programmes were aimed at SLAB assessors, staff of laboratories and other target groups. Competence development was essential for creating the basis for carrying out conformity assessments. In addition, awareness and promotional programmes on accreditation for specific target groups were also conducted.

SLAB successfully organized the joint annual meetings of APLAC-PAC in the month of June 2015 in Colombo. About 180 foreign participants representing accreditation bodies in the Asia Pacific region took part in the event. SLAB also hosted the SAARC Expert Group on Accreditation (SEGA) meeting in November 2015 in Colombo and three members from each SAARC economy participated in the meetings. SLAB was conferred with the SEGA chairmanship for the next operational year.

In 2015, SLAB recorded a significant improvement in the delivery of accreditation services while increasing its clientele. At the end of 2015, SLAB registered above 100 clients and out of them 05 were foreign based. The resource base was continuing to improve in number, on technical fields as well as in service delivery.

SLAB earned a recorded income of LKR 28.5 Mn. in 2015. The financial base was further strengthening while curtailing the moneys recovered from the General Treasury. SLAB is aimed at reaching financial sustainability by the year 2020.

The SLAB Corporate plan was revised and the vision, mission, key results areas were rearranged to be aligned with the current needs of SLAB and accreditation. In 2016, SLAB expects to be more focused on customer promotion and regulator engagement. Institutional capabilities with regard to staff competence and financial sustainability will be increased to ensure impartiality and consistency of operations.

In achieving the above milestones, the assistance given by the Chairman and members of the Governing Council, SLAB staff, assessors, committee members and other stakeholders was praiseworthy and commendable. Without the support from them, SLAB cannot record such a progress which is being admired nationally and internationally. I take this opportunity to thank all of them for their continuing support and the trust delivered to enhance the credibility of SLAB.

Thilak Wickremasinghe
Director/CEO

The Governing Council

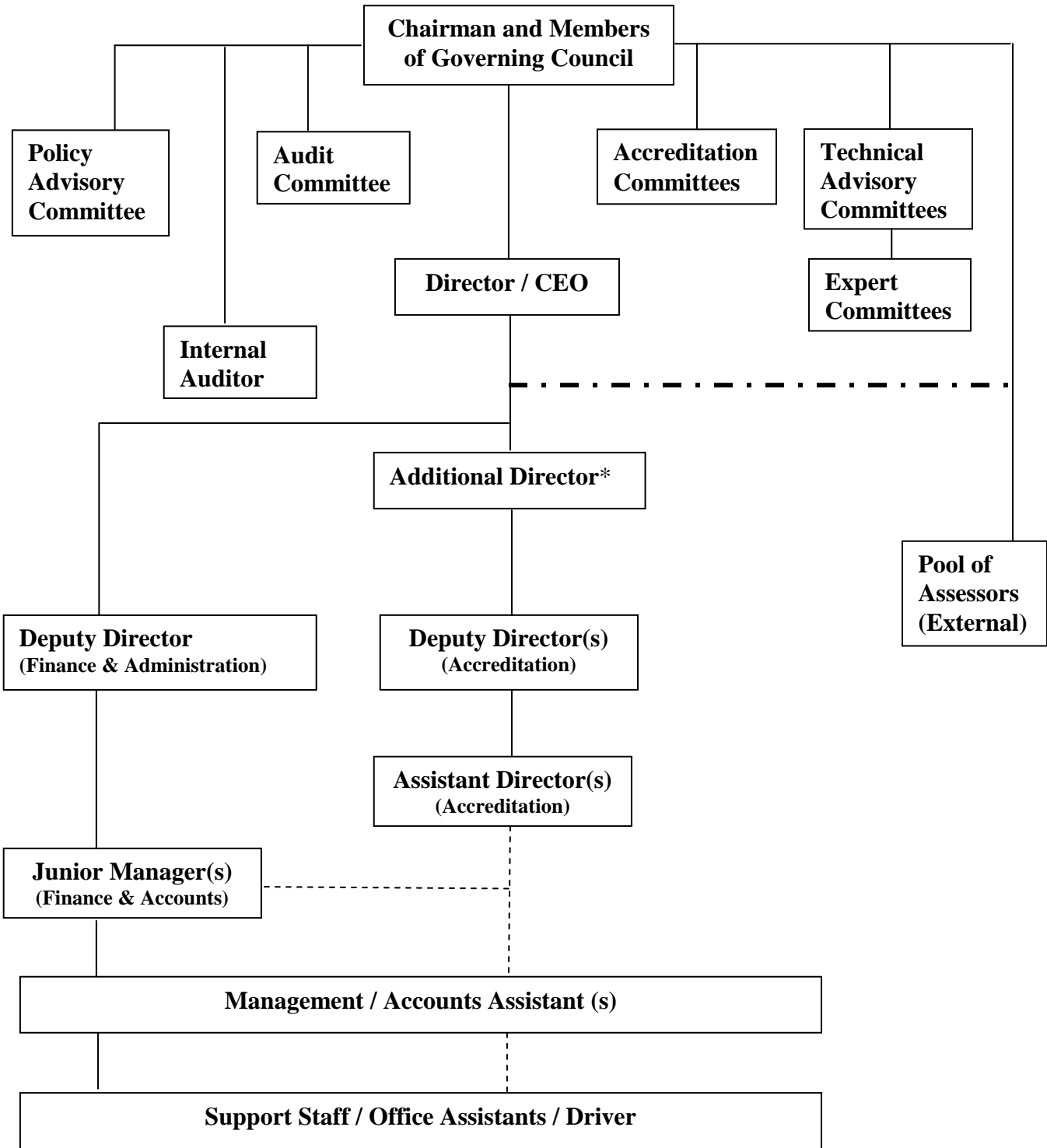
The powers and functions of the Board are vested in the Governing Council that consists of thirteen (13) members appointed by the Hon. Minister under the provision of SLAB Act No 32 of 2005. The Governing Council meets every month.

The constitution of the Governing Council as at 31st Dec. 2015 was as follows.

1.	Mr. Namal Rajapaksha	– Chairman, Member representing the Ministry of Science, Technology & Research
2.	Mr. P M Dharmathilake	– Acting Director, Research & Development, Ministry of Science, Technology & Research
3.	Dr. L N Senaweera	– Director General, Sri Lanka Standards Institution
4.	Mr. N M P P Kaushalya K Nawaratne	– Member representing the Ministry of Science, Technology & Research
5.	Ms. T M A W Tennakoon	- Member representing the Ministry of Science, Technology & Research
6.	Mr. T M B Menike	– Additional Secretary, Ministry of Industry & Commerce, Member representing the Ministry of Internal Trade
7.	Mr. Asitha K Seneviratne	– Additional Secretary, Ministry of Industry & Commerce, Member representing the Ministry of Industrial Development
8.	Mr. K P Kumara	– Director, Measurement Units, Standards & Services Department
9.	Mr. M A S H Perera	- Member representing the General Treasury
10.	Mr. M K G S P K Jayasekara	– Director (Planning), Member representing Ministry of Agriculture
	Mr. T Wickremasinghe	– Secretary, Director/CEO, SLAB

Members had not been appointed from the Ministry of Health, the National Academy of Sciences and the Federation of Chambers of Commerce Sri Lanka.

Organizational Structure of SLAB



* Position Vacant

MANAGEMENT OF OPERATIONS

The management functions in SLAB are vested in the post of Director/CEO. Director/CEO with the support of Technical, Finance and Administrative staff is responsible for all executive functions of the Board as shown in the Organizational Structure.

Committees

To guide and advise the Governing Council and management in the performance of functions and duties, the Governing Council has appointed the following Technical Committees having expertise in relevant fields.

Policy Advisory Committee :

The Policy Advisory Committee advises the Governing Council on policy matters related to the development and operation of accreditation schemes of SLAB in different scope sectors.

Accreditation Committees :

The following Accreditation Committees have been appointed to provide advices on matters related to management and operations of relevant accreditation schemes and approve decisions taken in conformity assessments.

1. Accreditation Committee on Testing and Calibration Laboratories
2. Accreditation Committee on Medical Laboratories
3. Accreditation Committee on Certification Bodies
4. Accreditation Committee on Inspection Bodies

Technical Advisory Committees :

The following Technical Advisory Committees are responsible for providing advisory services in matters as determined by respective functions.

1. Technical Advisory Committee on Chemical Testing
2. Technical Advisory Committee on Biological Testing
3. Technical Advisory Committee on Mechanical Testing & Calibration
4. Technical Advisory Committee on Medical Testing
5. Technical Advisory Committee on Good Laboratory Practice
6. Technical Advisory Committee on Food Safety Certification & Inspection
7. Technical Advisory Committee on Vehicle Emission Inspection
8. Technical Advisory Committee on Management Systems Certification
9. Technical Advisory Committee on Greenhouse Gas (GHG) verification

Expert Committees :

In addition, expert committees have been appointed to assist respective technical advisory committees, in the areas of biochemistry, hematology, microbiology, histopathology, medical reference materials, NDT inspection & testing, forensic science testing, forest certification and energy management certification.

The Constitutions of the Policy Advisory Committee and Technical Committees are given in Annex 1.

HUMAN RESOURCE

The human resource of SLAB is composed of a smaller inner staff and a larger assessor pool drawn from academia and various professional bodies. SLAB deals with assuring the competence of conformity assessment bodies. The continuing turnover of staff since the inception of SLAB severely affected the functions of SLAB in the previous years but with complements to the staff, SLAB managed to maintain its accreditation systems in par with other foreign accreditation bodies. Usually, a new officer requires at least three years for being competent in a relevant field.

SLAB STAFF

The staff of the Board in the year as at 31st December 2015 was as follows.

Post	Approved	Present	(Vacant)
Director/CEO	01	01	-
Additional Director	01	--	(01)
Deputy Director (Finance & Administration)	01	01	-
Deputy Director/ Assistant Director	11	08	(03)
Internal Auditor	01	-	(01)
Junior Manager (Finance & Administration)	02	-	(02)
Management/Accounts Assistant	04	04	-
Driver	03	02	(01)
Office Aide	02	02	-
Total	26	18	(08)

PANEL OF ASSESSORS

In the implementation of Accreditation Schemes in different areas, SLAB uses the services of trained assessors with expertise in relevant fields. For this purpose, an external pool of trained assessors around 232 in number has been established to undertake assessments with SLAB staff. The trainee assessors are required to be trained and competent before assigning them for the relevant conformity assessment. Depending on the needs of accreditation services, in the year 2015, four (02) assessor training programmes were conducted to enlarge the SLAB assessor pool.

The details of SLAB assessor pool as at 31st Dec. 2015 are given below.

Field of Accreditation	Lead Assessor	Technical Assessor	Assessor	Trainee Assessor
Testing	03	25	-	38
Calibration	01	05	-	06
Medical Testing - ML	02	-	01	-
Medical Testing - GHG	-	-	01	-

Certification –Systems - ISO 9001(QMS)	04	07	02	14
Certification –Systems - ISO 14001(EMS)	04	05	02	14
Certification –Systems - ISO 22000 (FMS)	04	04	02	08
Certification –Systems - OHSAS 18001	04	04	07	09
Certification – Product	03	05	02	08
Certification – Person	03	-	-	07
Inspection	01	01	-	42
GHG Verification	01	01	-	26
GLP	-	-	-	23
Total	30	57	17	195

ACTIVITIES

Management and Operation of SLAB Accreditation Activities as per ISO/IEC 17011

A main task of SLAB is to implement accreditation schemes based on the procedures and guidelines developed according to ISO/IEC 17011: 2004 and international accreditation principles. The main accreditation schemes operated by SLAB were as follows.

- 1) Accreditation Scheme for Testing Laboratories based on ISO/IEC 17025
- 2) Accreditation Scheme for Calibration Laboratories based on ISO/IEC 17025
- 3) Accreditation Scheme for Medical Laboratories based on ISO 15189
- 4) Accreditation Scheme for Certification Bodies of Systems based on ISO/IEC 17021
- 5) Accreditation Scheme for Certification Bodies of products based on ISO/IEC 17065
- 6) Accreditation Scheme for Certification Bodies of persons based on ISO/IEC 17024
- 7) Accreditation Scheme for Inspection Bodies based on ISO/IEC 17020
- 8) Accreditation Scheme for GHG validation and verification bodies based on ISO 14065

SLAB managed to maintain and improve its management system on the above accreditation schemes in the 2015 too. SLAB was successful to retain APLAC/ILAC MRA for testing including ISO 15189 and calibration. SLAB was admitted to the PAC/IAF MLA for QMS, EMS, FSMS and product certification. SLAB was evaluated for APLAC MRA for inspection and applied for PAC MLA for GHg validation and verification bodies in 2015.

Accreditation of Testing Laboratories

Laboratory Accreditation for Testing Laboratories based on ISO/IEC 17025:2005 held a bigger share of accreditation services provided by SLAB. With the need of reliable test reports to remove unnecessary technical barriers and to facilitate the local and foreign trade, a reasonable increase in accredited testing laboratories was seen in 2015.

Nine (09) new accreditations were granted in the year making a total of **forty five (45)** accreditations. Sixteen (16) new applications were received. Twenty five (25) surveillance assessments and eight (08) re-assessments were carried out on planned schedule during the year. The accreditations were offered under the fields of food and agricultural products, soil, cement and concrete, textiles, fertilizers, veterinary testing etc.

Accreditation of Calibration Laboratories

The number of accredited calibration laboratories as per ISO/IEC 17025:2005 was continuing to be very low. A strong metrological infrastructure was required in the country to disseminate reliable measurements and standards and to facilitate testing Laboratories to produce reliable results. In the year 2015, industry targeted promotions were done to enroll more calibration laboratories into the accreditation scheme.

The total number of accredited calibration laboratories **was four (4)** in number. One (1) initial assessment, three (03) renewal and one (01) surveillance assessments were carried out during the year. The areas covered under calibration were mass, temperature, length, time frequency, volume and pressure.

Accreditation of Medical Laboratories

The Accreditation Scheme for Medical Laboratories based on ISO 15189 was implemented with all processes and assessment procedures compliant with internationally accepted procedures and standards. In the year 2015 too, a recorded interest was not shown by Governmental medical laboratories for developing quality management systems in laboratories.

Four expert groups appointed in Biochemistry, Hematology, Microbiology, Histopathology and medical reference materials developed criteria for medical laboratory accreditation

Accreditation has been granted to thirteen (18) Medical Laboratories based on ISO 15189. One (01) new application was received. Two (02) accreditations and three (03) renewals were granted. One (01) pre-assessment, eight (08) surveillance assessments and eight (08) reassessments were conducted.

Accreditation of Certification Bodies

Accreditation scheme for Certification Bodies is another strategic area for which SLAB has shown high concern due to the fact that accredited certificates in system and product certification directly facilitate local and foreign trade. In the year, accreditation schemes were operated based on ISO/IEC 17021 for system certification bodies, on ISO/IEC 17065 for product certification bodies and on ISO/IEC 17024 for person certification bodies.

As far as system certification bodies, one (01) new application and two (02) re-assessments were conducted. The areas covered were certification of QMS, EMS, FSMS and OHSAS.

In the area of product certification, one (01) surveillance assessment was conducted and In the area of person certification, one (01) renewal was granted.

Accreditation of Inspection Bodies

Accredited Inspection Bodies are expected to provide inspection and conformity assessment services to various authorities in the implementation of regulations. One (01) application was received and two (02) pre-assessments and one (01) initial assessment were conducted.

Accreditation of GHG Validation and Verification Bodies

Accredited Inspection Bodies are expected to provide verification services to GHG attestations. Two (02) new application was received and two (02) pre-assessments were conducted.

Accreditation of Good Laboratory Practice

The accreditation scheme was developed on Good Laboratory Practice (GLP) for R&D and University laboratories for them to earn recognition for their research and methodology development work. No application was received yet.

Coordinating Proficiency Testing Programmes

One of the important aspects of accreditation schemes related to testing including medical testing and calibration is to assure quality of test results through external participation in Proficiency Testing (PT) or Inter-laboratory comparison programmes. SLAB recognized PT programmes conducted by Industrial Technology Institute (ITI) and Sri Lanka Association of Testing Laboratories (SLATL). Both organizations continued to offer PT services in the areas of water microbiology, chemical analysis of tea and histamine in fish. In addition, the PT programmes conducted by APLAC member bodies were coordinated among testing laboratories as places were available. Total programmes coordinated were four (04).

Inter-laboratory comparison programmes in the areas of calibration was conducted.

PERFORMANCE HIGHLIGHTS 2015

In the year 2015, SLAB completed 10 years of operations. SLAB continued to provide its services to testing & calibration laboratories, medical laboratories, certification bodies and inspection bodies based on the relevant international standards. These accreditation schemes were managed and operated in compliance with international principles and ISO/IEC 17011 applicable to accreditation bodies.

Development of SLAB Management System

SLAB continued to review policies, procedures and guidelines in this year too. Specific criteria for medical testing, GHG verification, food inspection and GLP were developed. 16 meetings of technical advisory and expert committees were held during the year.

Accreditation Services

In the year 2015, nine (09) accreditations were added to the accredited testing laboratories, two (02) each accreditation to calibration and medical/clinical laboratories respectively. One (1) new accreditation was added each to system certification and person certification. Thirteen (13) accreditation committees were held. Ten (10) renewals of accreditation for testing laboratories, three (03) renewals for calibration laboratories and three (03) renewals for medical laboratories were granted.

Twenty-five (25) surveillances in testing laboratories, one (01) in calibration laboratories, eight (08) in medical laboratories, one (1) in product certification bodies and one (01) in inspection bodies were conducted. Reassessments were conducted in eight (08) testing laboratories, three (03) calibration laboratories, eight (08) medical laboratories and two (02) system certification bodies.

International Achievements and Events

SLAB maintained Full Member Status of the Asia Pacific Laboratory Accreditation Co-operation (APLAC) and International Laboratory Accreditation Corporation (ILAC). The MRA signatory status by ILAC for testing including ISO 15189 and calibration was continued.

In addition SLAB obtained full member status of Pacific Accreditation Cooperation (PAC) and International Accreditation Forum (IAF). MLA signatory status of PAC for QMS, EMS and product certification was granted in 2014.

In the year 2015, APLAC-PAC joint annual meetings and SEGA meetings were hosted by SLAB in Colombo. A SAARC programme on laboratory accreditation trainers' training, financially assisted by PTB Germany, was conducted by SLAB in Colombo. SLAB holds the SEGA chairmanship for the next operational year.

Capacity Building & Training Programmes

SLAB regularly conducts training programmes and seminars for upgrading awareness and skills of personnel of conformity assessment bodies based on the topics related to quality and accreditation in line with accreditation standards and related principles. In the year 2015, ten (10) training programmes and six (06) seminars were conducted. The total participation for both programmes was 341 and 244 respectively.

SLAB conducted two (02) assessor training programmes in the fields of product and person certification bodies. The intake for the programmes was only 14 participants.

FINANCIAL HIGHLIGHTS 2015

The annual allocation for recurrent expenditure was LKR 44.0 million. The Treasury contribution for recurrent expenditure was LKR 15.29 million. The actual recurrent expenditure was LKR 40.0 million. The shortfall in recurrent expenditure was set off from the income generated.

During the year under review, SLAB generated LKR 28.55 million from its activities mainly from accreditation services and training programmes. The income over recurrent expenditure was 70.3%.

The annual allocation for capital expenditure was LKR 2.0 million granted by the treasury and LKR 1.78 million was received during the year.

SLAB has recorded an excess of income over expenditure of LKR 4.93 million from its operations during the year under review.

Expenditure analysis

Year	Recurrent Expenditure (Rs.Mn)				Capital Expenditure (Rs.Mn)		
	Budgeted Expenditure	Actual Expenditure	Treasury Grants	Earnings	Budgeted Expenditure	Actual Expenditure	Treasury Grants
2007	14.70	11.50	8.23	2.83	1.50	1.40	1.50
2008	17.29	13.98	10.56	3.27	2.74	0.41	0.50
2009	19.60	15.01	11.47	3.32	2.33	0.44	0.66
2010	21.81	15.51	8.91	5.30	3.57	0.63	0.50
2011	23.30	21.33	13.28	8.12	3.08	0.63	0.80
2012	28.18	29.29	15.50	12.9	1.82	1.75	1.37
2013	33.00	36.61	14.80	18.08	2.00	1.51	1.50
2014	38.00	42.85	16.09	27.58	2.00	1.71	1.73
2015	64.50	63.14	12.20	55.24	3.00	1.64	1.25

Total recurrent expenditure included depreciation and gratuity provision.

SRI LANKA ACCREDITATION BOARD FOR CONFORMITY ASSESSMENTS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2015

		<u>Actual</u>	<u>Restated</u>
	<u>Notes</u>	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash & Cash Equivalents	19	9,222,751.98	2,956,141.06
Receivables	11	3,734,922.49	6,491,941.55
Stationery Stock		98,547.14	60,988.00
Pre payments	17	359,182.56	299,144.57
Distress Loan	16	448,150.00	504,200.00
Refundable Deposit & Advance	10	1,231,200.00	1,288,700.00
		<u>15,094,754.17</u>	<u>11,601,115.18</u>
<u>Non Current Assets</u>			
Property Plant & Equipment	26	12,691,177.13	16,918,153.41
Distress Loan	16	679,250.00	-
<u>Intangible Assets</u>			
Intellectual Property	18	1,125,008.09	1,569,561.19
Invetment for Grativity		2,134,959.03	1,261,180.00
		<u>16,630,394.25</u>	<u>19,748,894.60</u>
TOTAL ASSETS		<u>31,725,148.42</u>	<u>31,350,009.78</u>
<u>LIABILITIES</u>			
<u>Current Liabilities</u>			
Creditors	25	97,814.94	24,622.17
Accrued & Other payables	14	2,565,897.14	2,506,611.20
Received in Advance		-	-
Grativity provision-Director	27	433,936.00	-
		<u>3,097,648.08</u>	<u>2,531,233.37</u>
<u>Non Current Liabilities</u>			
Provision For Gratuity	27	2,767,825.35	2,191,109.16
TOTAL LIABILITIES		<u>5,865,473.43</u>	<u>4,722,342.53</u>
NET ASSETS		<u>25,859,674.99</u>	<u>26,627,667.25</u>
<u>Net Assets / Equity</u>			
Accumulated Fund	12	14,410,223.50	10,116,663.14
Deffered Income-Government Grants	13	9,634,851.49	14,696,404.11
- Other Grants	20	1,814,600.00	1,814,600.00
NET ASSETS / EQUITY		<u>25,859,674.99</u>	<u>26,627,667.25</u>

The Accounting policies on pages 5 to 7 and notes 8 to 12 form an integral part of these Financial Statements. The Governing Council of the Board is responsible for the preparation and presentation of these Financial Statements. These Financial Statements are subject to approval by the new Council (to be appointed) and signed on their behalf.

.....
M.A.S.H.Perera
Council Member
Representing General Treasury

.....
T.M.B.Manike
Council Member
Representing Ministry of Industry and Commerce

.....
L.H.D.Bandusooma
Director/CEO (cover up duty)
Sri Lanka Accreditation Board for Conformity Assessment

.....
D.G Pushpakumara
Deputy Director (Finance/Admin)
Sri Lanka Accreditation Board for Conformity Assessment

SRI LANKA ACCREDITATION BOARD FOR CONFORMITY ASSESSMENTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2015

	<u>Notes</u>	<u>Actual</u> <u>2015</u> Rs.	<u>Restated</u> <u>Actual</u> <u>2014</u> Rs.
Income	1	67,437,628.21	47,721,909.03
		67,437,628.21	47,721,909.03
<u>Administration & Establishment Expenses</u>			
Personal Emoluments	2	14,683,262.67	13,374,167.61
Contractual Services	6	34,928,998.96	14,021,028.89
Supplies	4	804,557.51	1,015,336.02
Subscription & Member fees	7	1,211,686.46	1,293,332.92
Travelling Expenses	3	2,294,145.45	4,133,449.03
Maintenance Expenditure	5	2,543,671.54	2,286,178.67
Others	8	6,661,735.26	6,674,366.02
Financial Cost & Others	9	16,010.00	22,712.86
Total Expenditure		63,144,067.85	42,820,572.02
Excess of Income Over Expenditure		4,293,560.36	4,901,337.01

SRI LANKA ACCREDITATION BOARD FOR CONFORMITY ASSESSMENTS
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2015

	DIFFERED INCOME	OTHER GRANTS	ACCUMULATED FUND	TOTAL
Balance as at 1st January 2014	10,681,800.21	1,814,600.00	5,215,326.13	17,711,726.34
Prior Year Adjustment	-		-	-
Restated Balance as at 1st January 2014	10,681,800.21	1,814,600.00	5,215,326.13	17,711,726.34
Adjustment-Receiveable Adjustment			(60,000.00)	(60,000.00)
Fixed Assets Adjustment			-	-
Pre-payment Adjustment			24,688.00	24,688.00
VAT Adjustment			-	-
			5,180,014.13	17,676,414.34
Grant Received and Utilized for Capital Assets	9,860,558.45		-	9,860,558.45
Depreciation Expenses for the Year	(5,309,708.36)		-	(5,309,708.36)
Gratuity Provision	(343,560.00)		-	(343,560.00)
Amortization of Proficiency Testing Programme	(159,686.19)			(159,686.19)
Amortization of Accounting package of SLAB	(33,000.00)			(33,000.00)
Surplus / (Deficit) for the year			4,936,649.01	4,936,649.01
Balance as at 31st December 2014	14,696,404.11	1,814,600.00	10,116,663.14	26,627,667.25
Balance as at 1st January 2015	14,696,404.11	1,814,600.00	10,116,663.14	26,627,667.25
Adjustment-Receiveable Adjustment				-
Fixed Assets Adjustment			-	-
Pre-payment Adjustment				-
VAT Adjustment			-	-
Restated Balance as at 1st January 2015	14,696,404.11	1,814,600.00	10,116,663.14	26,627,667.25
Grant Received and Utilized for Capital Assets	1,250,000.00		-	1,250,000.00
Depreciation Expenses for the Year	(5,800,099.52)		-	(5,800,099.52)
Amortization of SLAB IT programme	(343,560.00)		-	(343,560.00)
Amortization Of Proficiency Testing Programmes	(134,893.10)			(134,893.10)
Amortization of Accounting Package of SLAB	(33,000.00)			(33,000.00)
Surplus / (Deficit) for the year			4,293,560.36	4,293,560.36
Balance as at 31st December 2015	9,634,851.49	1,814,600.00	14,410,223.50	25,859,674.99

SRI LANKA ACCREDITATION BOARD FOR CONFORMITY ASSESSMENTS
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2015

Descriptions	2015 Rs.	2014 Rs.
Expenditure Over Income for the year	4,293,560.36	4,901,337.01
<u>Adjustments for :</u>		
Capital Grant Amortization	(6,311,552.62)	(5,845,954.55)
Depreciations on Fixed Assets	5,800,099.52	5,309,708.36
Gratuity Provision	1,010,652.19	977,998.26
Amortization of SLAB IT programme	343,560.00	343,560.00
Amortization of Proficiency Testing	134,893.10	159,686.19
Amortization of Accounting Package	33,000.00	33,000.00
Operating Surplus before Working Capital changes	5,304,212.55	5,879,335.27
<u>Working Capital Changes</u>		
Decrease /(Increase) in Prepayments	(60,037.99)	254,723.12
Decrease /(Increase) in Receivables	2,757,019.06	(4,706,579.96)
Decrease /(Increase) in Distress Loan	-	144,100.00
Increase/(Decrease) in Advance Received	-	(1,221,714.04)
Increase/(Decrease) in Refundable Deposit	57,500.00	(56,500.00)
Increase/(Decrease) in Creditors	73,192.77	10,282.17
Increase/(Decrease) in Accrued Expenses	(190,944.47)	1,486,682.18
Increase/(Decrease) in Stock & other Item	(37,559.14)	41,092.90
Increase/(Decrease) in Other payable	250,230.41	(85,322.60)
Net Cash Flows from Operating Activities	8,153,613.19	1,746,099.04
<u>Cash flows from Investing Activities</u>		
Acquisition of Fixed Assets	(1,573,123.24)	(9,754,083.45)
Development Work - Proficiency Testing	(66,900.00)	(110,100.00)
Grant Distress Loan During the Year	(1,143,000.00)	-
Distress loan recoveries during the year	519,800.00	-
Investment for Gratuity	(873,779.03)	(561,180.00)
Net cash used in Investing Activities	(3,137,002.27)	(10,425,363.45)
<u>Cash flows from Financing Activities</u>		
Government Grant Received	1,250,000.00	9,860,558.45
Net cash used in Financing Activities	1,250,000.00	9,860,558.45
Net Increase/Decrease in Cash and Cash Equivalents	6,266,610.92	1,216,606.04
Cash and Cash Equivalents at the beginning of the year	2,956,141.06	1,739,535.02
Cash and Cash Equivalents at the end of the year	9,222,751.98	2,956,141.06

Sri Lanka Accreditation Board for Conformity Assessment

Notes to the Financial Statements

1.1 Significant Accounting Policies.

General

Sri Lanka Accreditation Board for Conformity Assessment (SLAB) is the National Accreditation Authority for Sri Lanka under the Sri Lanka Accreditation Board for Conformity Assessment Act No.32 of 2005.

1.2 Basis of Preparation and Accounting Policies.

Financial Statements have been prepared in compliance with Sri Lanka Public Sector Accounting Standard as per the Department of Public Enterprise Circular No 3/2013.

1.2.1 Sri Lanka Public Sector Accounting Standards (SLPSAS 1)

Financial Statements for the year ended 31st December 2015 are carrying with Sri Lanka Public Sector Accounting Standards.

1.3. Assets and Basis of their Valuation

Assets classified as current assets on the balance sheet date are bank balances and those which are expected to be realized in cash during the normal operating cycle or within one year from the balance sheet date whichever is shorter. Assets other than current assets are those which the Board intends holds beyond one year period from the Balance Sheet date are Non-Current Assets.

Proficiency testing programme expenses shown under the development activity is amortized 50% of its carried forward balance beginning of the year.

1.3.1 Property Plant & Equipment

Property plant & equipment are stated at cost method. Depreciation has been provided on straight line method at the following rates per annum in order to write off cost of such assets over their estimated useful lives.

Asset	Rate
Motor Vehicle	20%
Furniture	20%
Office Equipment, Air conditioners, units, Telephone & Fax Machine	20%
Computer, Printer, Multimedia Projector & PhotoCopier	25%
Building & Structure	33.33%

Depreciation of an asset commences when the asset is available for use and ceases in the month of disposal.

1.3.2 Intangible Assets

Hosting of SLAB Website and Software for SLAB IT System has been received as grant from Swedish government, under Quality Infrastructure Development Project in Sri Lanka. This project has been completed at the end of year 2010. This capital cost has been recognized as Non Current Assets and it has been decided to Amortized within 5 years commence from 2013 onwards as some modifications are in process.

1.4 Inventories

No inventory items available and only the stationery stocks have been valued at the lower of cost or net realizable value.

1.5 Receivables

Receivables are stated at the amount estimated to be realized.

1.6. Liabilities & Provisions

1.6.1 Current liabilities

Current liabilities are those which fall due for payments on demand or within one year from the balance sheet date. All known liabilities have been accounted for in preparing the Financial Statements.

1.7 Income and Expenditure

1.7.1 Revenue Recognition

Income from training program and Accreditation of laboratories are accounted on accrual basis.

Grants have been recognized in the income statement on receipt basis.

1.7.2 Treasury Grants

Grant received from General Treasury has been recognized as income in the period in which the related cost are recognized. Capital grants utilized to acquire assets are recognized as deferred Income.

1.7.3 Expenditure recognition

All the expenditure incurred in the running of the Board and maintaining the Property, Plant and Equipment in a state of efficiency has been charged to the income statement.

1.8 Taxation

No provision has been made for income Tax.

1.9 Events after the balance sheet date

There were no events that occurred after the balance sheet date, that require disclosure or adjustment in financial statements.

1.10 Comparative figures

Where necessary comparative figures have been reclassified in conform to the current year's presentation.

1.11 Cash flow statement

Cash flow statement has been prepared using indirect method.

Government grants received which are related to purchase of Property Plant and Equipment are classified as investing cash flows.

1.12 Effect of Changes in Foreign Exchange Rate

A Foreign Exchange Earning Account (FEEA) is open in Bank of Ceylon for the purpose of foreign earning deposit. A Performa Invoice is sending for collecting earnings to the FEEA in Dollar or Euro form. Those deposits are collecting to FEEA A/C and transferred to the Bank current Account according to the cash flow requirement. Gain or loss on foreign exchange transactions are detected at the time of withdrawals from FEEA A/C to Current A/C.

SRI LANKA ACCREDITATION BOARD FOR CONFIRMITY ASSESSMENTS
NOTES TO THE ACCOUNTS

	Actual	Restated	
	2015	Actual	Budget
1) <u>Income</u>		2014	2015
Treasury Grant Received (Note No- 15)	18,519,383.62	21,958,396.10	17,000,000.00
<u>Accreditation Income</u>			
Income from Accreditation - Testing	12,773,169.35	11,448,631.21	10,000,000.00
Income from Accreditation - Calibration Labs	1,771,000.00	677,000.00	1,500,000.00
Income from Accreditation - Medical Labs	5,625,568.32	3,954,930.00	5,000,000.00
Income from Accreditation of Certification Bodies (Systems)	2,692,111.06	4,763,745.29	4,000,000.00
Income from Accreditation of Personnel Certification	240,360.37	-	500,000.00
Income from Accreditation Product Certification	180,556.38	-	-
Income from Accreditation- GHG	238,000.00	-	-
Income from Accreditation of Inspection Bodies	2,797,010.39	1,016,174.57	1,000,000.00
<u>Training Programmes Income</u>			
Income from Training Programmes -Assessor	80,000.00	2,702,334.51	2,500,000.00
Income from Training Programmes -other Recoveries	2,210,175.70	2,969,125.00	2,500,000.00
<u>Other Income</u>			
Distress Loan Interest	37,346.06	24,448.70	-
Sundry Income	289,100.26	68,245.14	-
Income from World Accreditation Day (Sponsor & Seminar)	(Note-22) 463,891.94	(483,439.88)	-
Income from SLAB Events (10th Anniversary, SEGA)- Sponsorship	(Note-25) 452,575.00	-	-
Surplus/(Deficit) from National School Programme (Note 23)	-	(1,450,209.35)	2,500,000.00
Exchange Gain	407,764.99		
Income from APLAC Annual Conference	18,572,182.79		18,000,000.00
Employee loan interest benefit adjustment	87,431.98	72,527.74	-
Total Income	<u>67,437,628.21</u>	<u>47,721,909.03</u>	<u>64,500,000.00</u>

2) Personal Emoluments

Salaries & wages	10,012,774.98	8,760,509.86	10,082,200.00
E.P.F.	1,501,916.24	1,300,876.58	1,528,100.00
E.T.F.	300,383.33	260,175.53	305,600.00
Chairman's Allowances	675,000.00	600,000.00	675,000.00
Overtime & Holiday Payments	315,998.19	370,904.58	393,700.00
Gratuity Provision	1,010,652.19	977,998.26	575,400.00
Leave Encashment	729,176.72	576,814.78	731,700.00
Annual incentive for progress	-	255,000.00	171,000.00
Staff Training and Development	44,437.12	191,315.14	50,600.00
Staff Welfare	92,923.90	80,572.88	100,900.00
	<u>14,683,262.67</u>	<u>13,374,167.61</u>	<u>14,614,200.00</u>

3) Traveling Expenses

Domestic-Travelling & Subsistence	94,660.90	125,052.86	107,100.00
Foreign (Note 24)	2,199,484.55	4,008,396.17	2,565,000.00
	<u>2,294,145.45</u>	<u>4,133,449.03</u>	<u>2,672,100.00</u>

4) Supplies

Stationery and office requisites	381,902.51	421,066.02	422,400.00
Fuel and transport Allowance	422,655.00	594,270.00	432,400.00
	<u>804,557.51</u>	<u>1,015,336.02</u>	<u>854,800.00</u>

5) Maintenance Expenditure

Maintenance -Vehicles	678,752.54	621,056.43	744,100.00
Maintenance -Plant. Machinery & Equipment	1,459,821.84	1,279,376.44	1,463,500.00
Maintenance -Buildings & Structures	71,023.84	55,653.54	86,900.00
Maintenance -Administration	62,242.00	62,059.80	65,000.00
Maintenance-Janitorial Services	271,831.32	268,032.46	293,500.00
	<u>2,543,671.54</u>	<u>2,286,178.67</u>	<u>2,653,000.00</u>

6) Contractual Services

Transport -Fuel for the office Van	218,527.36	395,726.10	280,000.00
Telecommunication	420,331.48	446,725.51	429,000.00
Postal Charges	284,557.00	283,243.00	288,700.00
Other Accreditation Expenses	124,079.20	271,971.38	150,000.00
APLAC PAC Annual conference	14,514,261.89	-	18,000,000.00

SLAB Events (10th Anniversary, SEGA, Cooperate Plan)	(Note-25)	1,553,162.84	-	1,500,000.00
World Accreditation Expenses	(Note-22)	1,299,181.81	-	1,300,000.00
Electricity		568,978.35	673,246.91	584,400.00
Water		41,525.22	72,653.02	62,600.00
Rent and Local Taxes		3,672,000.00	3,672,000.00	4,540,400.00
Council and Audit Committee Meeting		517,390.00	746,996.50	536,900.00
Security Expenses		393,349.82	393,349.81	400,000.00
APLAC Evaluation		1,499,235.77	-	1,500,000.00
Technical Advisory Committee Expenses		532,703.60	473,272.14	558,800.00
Audit Fee		100,000.00	100,000.00	100,000.00
Advertising & News Papers		1,960,474.12	336,751.00	2,245,000.00
National School Programme		5,000.00	-	1,000,000.00
Printing Activities		107,770.00	126,420.50	123,000.00
<u>Training Programme Expenses</u>				
Training Programme Expenditure-Assessor Training		182,770.51	1,162,528.00	188,310.00
Training Programme Expenditure-Other Training		928,820.00	1,620,869.04	939,480.00
<u>Assessment Expenses</u>				
Assessment Expenses-Testing		2,764,966.40	2,202,593.27	2,771,350.00
Assessment Expenses-Calibration		181,309.90	77,714.70	250,000.00
Assessment Expenses-Medical		1,047,194.49	580,891.01	1,056,140.00
Assessment Expenses-Certification		1,331,837.51	373,237.00	1,321,320.00
Assessment Expenses-Inspection Bodies		652,563.29	10,840.00	680,000.00
Assessment Expenses-GHG		27,008.40		40,000.00
		<u>34,928,998.96</u>	<u>14,021,028.89</u>	<u>40,845,400.00</u>
7) <u>Subscription & Member Fees</u>				
International Laboratory Accreditation Corporation		243,989.55	261,263.33	287,400.00
Asia Pacific Laboratory Accreditation Corporation		424,940.49	445,545.45	440,100.00
Pacific Accreditation Corporation		331,459.89	396,933.96	336,600.00
International Accreditation Forum		211,296.53	189,590.18	217,400.00
		<u>1,211,686.46</u>	<u>1,293,332.92</u>	<u>1,281,500.00</u>
8) <u>Others</u>				
Depreciations		5,800,099.52	5,309,708.36	-
Stamp Duty				

	18,350.00	42,200.00	19,000.00
Exhibition Expenses	-	455,408.42	-
Trainee's A/C (NAITA)	531,975.00	258,250.00	540,000.00
Over/Under Provision	(287,574.34)	25.31	-
Staff loan benefits adjustment	87,431.98	72,527.74	-
Amortization of SLAB IT Programmes	343,560.00	343,560.00	-
Amortization Of Proficiency Testing Programmes	134,893.10	159,686.19	-
Amortization of Accounting Package of SLAB	33,000.00	33,000.00	-
	<u>6,661,735.26</u>	<u>6,674,366.02</u>	<u>559,000.00</u>
9) <u>Financial cost & others</u>			
Bank Charges	16,010.00	18,750.00	20,000.00
Exchange Losses A/C	-	3,962.86	-
	<u>16,010.00</u>	<u>22,712.86</u>	<u>20,000.00</u>
10) <u>Refundable Deposit and Advance</u>			
Festival Advance	-	12,500.00	-
Advance payment	50,000.00	50,000.00	-
Refundable Deposit-	1,181,200.00	1,226,200.00	-
	<u>1,231,200.00</u>	<u>1,288,700.00</u>	<u>-</u>
11) <u>Receivables</u>			
VAT Refundable	-	-	-
<u>Trade Receivables</u>			
Receivables from Testing	2,450,000.00	3,434,383.77	-
Receivables from Calibration labs	590,000.00	104,000.00	-
Receivables from medical labs	206,000.00	503,880.00	-
Receivables from Certification bodies	63,000.00	2,379,186.89	-
Receivable from Body of Persons	80,000.00	-	-
Receivable from Product Certification	128,000.00	-	-
Receivables from others	217,922.49	70,490.89	-
	<u>3,734,922.49</u>	<u>6,491,941.55</u>	<u>-</u>
12) <u>Accumulated Fund</u>			
Balance at the Beginning of the Year	10,116,663.14	5,215,326.13	-
<u>Prior Year Adjustment</u>			
Receivable Adjustment			-

	-	(60,000.00)	-
Fixed Assets Adjustment	-	-	-
Pre-payment Adjustment	-	24,688.00	-
Vat Adjustment	-	-	-
Excess of Expenditure Over Income	<u>4,293,560.36</u>	<u>4,936,649.01</u>	-
Balance at the end of the Year	<u>14,410,223.50</u>	<u>10,116,663.14</u>	-
13) <u>Differed Income-Government Grants</u>			
Balance at the Beginning of the Year	14,696,404.11	10,681,800.21	-
Grant Received and Utilized for Capital Assets	1,250,000.00	9,860,558.45	-
Depreciation Expenses for the Year	(5,800,099.52)	(5,309,708.36)	-
Amortization of SLAB IT Programmes	(343,560.00)	(343,560.00)	-
Amortization Of Proficiency Testing Programmes	(134,893.10)	(159,686.19)	-
Amortization of SLAB Accounting Package	<u>(33,000.00)</u>	<u>(33,000.00)</u>	-
Balance at the end of the Year	<u>9,634,851.49</u>	<u>14,696,404.11</u>	-
14) <u>Accrued Expenses & Other Payables</u>			
Staff Welfare	581.40	3,682.20	-
Assessment Expenses	227,166.00	254,940.78	-
Travelling	7,694.00	5,974.00	-
Transport	4,300.00	-	-
Security service	33,382.79	33,382.79	-
Water	1,871.17	14,903.42	-
Electricity	39,199.40	39,246.84	-
Telecommunication expenses	43,276.20	39,874.76	-
Annual incentive on progress	-	255,000.00	-
Exhibition expenses	-	2,000.00	-
Over Time Payable	26,326.98	25,015.70	-
Maintenance of Plant ,Machinery & equipments	40,142.92	63,369.28	-
Maintenance expenses - Janitorial service	22,483.86	22,458.86	-
Proficiency Testing Programme	-	31,800.00	-
Audit Fee	272,700.00	172,700.00	-
Leave Encashment	686,810.72	576,814.78	-
Postal Charges	49,555.00	31,015.00	-

Multimedia Projector	-	90,000.00	
Laptop Computer	-	145,600.00	
Sound System	-	317,680.00	
Other Accreditation Expenses	11,551.00	9,373.50	
SLAB Events (10th Anniversary ,SEGA, Cooperate Plan)	463,800.00		
stationery	-	13,750.00	
APLAC Assessment	14,900.00		
Other Training Programme	1,500.00		
Advertising & promotion	2,420.00		
Council Expenses	1,550.00		
Staff Training	<u>6,426.00</u>		
<u>Other Payables</u>	<u>1,957,637.44</u>	<u>2,148,581.91</u>	
E P F Control A/C	221,105.10	185,765.05	-
E T F Control A/C	26,532.62	22,291.71	-
PAYEE Payable	5,201.84	2,746.56	-
Stamp Duty	4,325.00	3,475.00	-
VAT Payable	232,453.47	106,157.33	-
NBT Payable	117,741.67	30,918.64	-
Staff Welfare fund	<u>900.00</u>	<u>6,675.00</u>	-
	<u>608,259.70</u>	<u>358,029.29</u>	-
Total	<u><u>2,565,897.14</u></u>	<u><u>2,506,611.20</u></u>	
15) <u>Government Grants</u>			
Government Grant Received during the Year	12,207,831.00	17,823,000.00	-
Grant used for Capital Expenditure	-	(1,710,558.45)	-
Depreciation Expenses	5,800,099.52	5,309,708.36	-
Amortization of SLAB IT System	343,560.00	343,560.00	-
Amortization Of Proficiency Testing Programmes	134,893.10	159,686.19	
Amortization of Accounting Package	<u>33,000.00</u>	<u>33,000.00</u>	
Government Grants shown in Income Statement	<u><u>18,519,383.62</u></u>	<u><u>21,958,396.10</u></u>	<u><u>-</u></u>
16) <u>Distress Loans</u>			

Balance C/F		504,200.00	648,300.00	-
Distress Loan Granted during the year		1,143,000.00	175,000.00	-
Less : Loan Settlement in Installments		<u>(519,800.00)</u>	<u>(319,100.00)</u>	-
		<u>1,127,400.00</u>	<u>504,200.00</u>	-
Less than One Year		448,150.00		
More than one Year		679,250.00		
17) <u>Pre-Payments</u>				
Balance C/F		299,144.57	529,179.69	-
Adjustment to Expenses SLAB Vehicle, Chairman & Director Vehicle Maintenance		(299,144.57)	(529,179.69)	-
Maintenance Expenditure of plants & machinery		149,136.48	151,739.09	-
		72,709.06	51,345.31	-
Stamp for Building rent		-	12,000.00	
Service Agreement For A/C		-	3,506.85	-
IAF Member fees for 2015		-	55,865.32	-
Visa Fee for APLAC MRA Council		27,600.00	-	
Maintenance of Building & structure		31,137.02	24,688.00	
Air Fair for APLAC MRA		<u>78,600.00</u>	-	
		<u>359,182.56</u>	<u>299,144.57</u>	-
18) <u>Intellectual Property</u>				
Trade Mark		16,254.20	16,254.20	-
MRA Logo		24,040.80	24,040.80	-
SLAB Accounting package	132,000.00	99,000.00	165,000.00	-
Less: Amortization of Accounting Package	(33,000.00)		(33,000.00)	
Software for SLAB IT Programme	1,030,680.00	687,120.00	1,374,240.00	-
Less : Amortization Of SLAB IT Programmes	(343,560.00)		(343,560.00)	-
<u>Development activity</u>				-
Proficiency Testing Programme	336,686.19	201,793.09	429,472.38	-
Less : Amortization Of PT Programmes	(134,893.10)		(159,686.19)	-
		<u>1,125,008.09</u>	<u>1,569,561.19</u>	-
19) <u>Cash & Cash Equivalent</u>				

Cash at bank	Recurrent Capital	1,624,296.18 Nil	2,311,968.33	-
Bank of Ceylon- Kollupitiya 2nd branch(A/C No 3000203)				
FEEA (Foreign exchange earning A/C)		<u>7,598,455.80</u>	<u>644,172.73</u>	-
		<u>9,222,751.98</u>	<u>2,956,141.06</u>	-
20) Other Grants				
Web site of SLAB		96,800.00	96,800.00	-
Software for SLAB IT System		<u>1,717,800.00</u>	<u>1,717,800.00</u>	-
		<u>1,814,600.00</u>	<u>1,814,600.00</u>	-
21) World Accreditation Day Activities				
Total Collections				
From Sponsorships	350,000.00			
By holding Seminars / Training Programmes	<u>113,891.94</u>	463,891.94	791,309.30	
Less :-				
Total Expenses				
Adverting & Printing	719,996.00			
Hotel & Meal Charges	549,549.55			
Travelling	9,801.26			
Honorarium	17,000.00			
Others	<u>2,835.00</u>	1,299,181.81	1,274,749.18	
Net Surplus /(deficit) Transferred to SLAB				
Profit (Refer Note No-01)		<u>(835,289.87)</u>	<u>(483,439.88)</u>	-
National School Laboratory Competition Programme				
Sponsorship from National Science Foundation		-	2,609,700.09	
Less: Expenses for School Programme		-	<u>(4,059,909.44)</u>	
		-	<u>(1,450,209.35)</u>	-
23) Foreign Travel				
Total Expenses		2,642,590.79		
Recoveries		<u>(443,106.24)</u>		
		<u>2,199,484.55</u>		
24) SLAB Events (10th Anniversary, SEGA, Corporate plan)				

Total Expenses	1,553,162.84
Recoveries (Sponsorship)	<u>(452,575.00)</u>
	<u>1,100,587.84</u>

25) Creditors	67,779.44
Sundry Creditors	<u>30,035.50</u>
	<u>97,814.94</u>

27) <u>Gratuity Provision</u>	
Current Liability	433,936.00
Non-Current Liability	<u>2,767,825.35</u>
	<u>3,201,761.35</u>

SRI LANKA ACREDITATION BOARD

NOTES TO THE ACCOUNTS

26)Property, Plant and Equipments

Item	Balance as at 01.01.2015 at Cost	Additions during the Year	Balance as at 31.12.2015	Accumulated Depreciation as at 01.01.2015	Depreciation for the Year	Accumulated Depreciation as at 31.12.2015	Written Down Value as at 31.12.2015	Written Down Value as at 31.12.2014
Motor Vehicle	23,050,000.00	-	23,050,000.00	9,440,000.00	4,610,000.00	14,050,000.00	9,000,000.00	13,610,000.00
Building & Structure	195,290.00	67,400.00	262,690.00	132,338.34	56,417.66	188,756.00	73,934.00	62,951.66
Office Equipments		-			-		-	-
01) Air conditioners	697,070.00	98,022.00	795,092.00	411,892.01	102,162.48	514,054.49	281,037.51	285,177.99
02) Multimedia Projector	345,200.00	-	345,200.00	259,239.84	22,500.00	281,739.84	63,460.16	85,960.16
03) Photocopier	308,250.00	-	308,250.00	258,499.00	49,749.00	308,248.00	2.00	49,751.00
04) Telephone System	260,182.30	20,450.00	280,632.30	150,302.60	38,840.09	189,142.69	91,489.61	109,879.70
05) Fax Machines	57,385.00	-	57,385.00	57,383.00	-	57,383.00	2.00	2.00
06) Other Office Equipment	191,083.11	-	191,083.11	144,443.18	19,787.16	164,230.34	26,852.77	46,639.93
07) Sound System	317,680.00	-	317,680.00	-	79,420.00	79,420.00	238,260.00	317,680.00
Office Furniture	2,041,401.17	66,993.24	2,108,394.41	1,325,014.80	212,651.25	1,537,666.05	570,728.36	716,386.37
Computers					-		-	
01) Desktop Computers	2,523,585.00	907,898.00	3,431,483.00	1,626,428.94	375,052.88	2,001,481.82	1,430,001.18	897,156.06
02) Laptop Computers	1,258,230.00	296,840.00	1,555,070.00	903,323.00	91,000.00	994,323.00	560,747.00	354,907.00
03) Scanner	23,500.00	-	23,500.00	23,499.00	-	23,499.00	1.00	1.00
04) Printers	777,490.00	112,500.00	889,990.00	510,254.05	99,436.50	609,690.55	280,299.45	267,235.95
05) Other Computer Related Items	155,649.85	-	155,649.85	118,575.26	16,562.50	135,137.76	20,512.09	37,074.59
General		-		-	-		-	-
WIFI	132,600.00	3,020.00	135,620.00	55,250.00	26,520.00	81,770.00	53,850.00	77,350.00
31st December 2015	32,334,596.43	1,573,123.24	33,907,719.67	15,416,443.02	5,800,099.52	21,216,542.54	12,691,177.13	



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கணக்காய்வாளர் தலைமை அறியுதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



LS/02/E/SLAB/1/14

21 September 2016

මගේ අංකය
துலையவா
My No

ඔබේ අංකය
உமது இல
Your No.

දිනය
நிகதி
Date

The Chairman
Sri Lanka Accreditation Board for Conformity Assessment

Report of the Auditor General on the Financial Statements of the Sri Lanka Accreditation Board for Conformity Assessment for the year ended 31 December 2015 in terms of Section 14(2)(c) of the Finance Act. No. 38 of 1971

The audit of financial statements of the Sri Lanka Accreditation Board for Conformity Assessment for the year ended 31 December 2014 comprising the statement of financial position as at 31 December 2014 and the statement of income, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act No. 38 of 1971 and Section 29(3) of Part IV of Sri Lanka Accreditation Board for Conformity Assessment Act No. 32 of 2005. My comments and observations which I consider should be published with the Annual Report of the Board in terms of Section 14(2)(c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was issued to the Chairman of the Board on 09 April 2015.

1:2 Management's Responsibility for the Financial Statements

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

1:3 Auditors' Responsibility

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

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

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

2. Financial Statements

2:1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of Sri Lanka Accreditation Board for Conformity Assessment as at 31 December 2015 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2:2 Comments on Financial Statements

2:2:1 Accounting Deficiencies

Value Added Tax and Nation Building Tax of Rs.3, 491,000 with relevance to the trade income amounting to Rs.3, 491,000 receivable during the year under review, had not been accounted.

2::3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following instances of non compliances with Laws, Ruels, Regulations and Management Decisions.

Reference to Laws, Rules, Regulations and
Management Decisions

Non- Compliance

a) The Sri Lanka Accreditation Board for Conformity
Assessment Act, No. 32 of 2005.

i. Section 4 (d)

Although it is stated that moneys required for The discharge of the functions of the Board should be determined in advance and the balance money should be invested, action had not been taken accordingly.

ii. Section 5(i)

A Governing Council comprising 13 members should have been appointed by the Minister. However, only 8 members had been appointed to the Governing Council in the year under review.

iii. Section 5(ii)

Where a member of the Council is temporarily unable to perform the duties of his office for a period exceeding three months, the Minister , may appoint some other person to act in his place. However, action had not been taken to appoint some other person in place of a member who had participated in only one of the six s sessions of the Council held during the year under review.

b) Public Enterprises Circular, No. PED/12
Dated 02 June 2003

i. Section 4.2.2

The Performance Report had not been prepared in manner that the actual performance could be compared with the Action Plan and the budget.

ii. Section 9.14.2

An office manual on the human resource Management had been issued in the year 2013 with the approval of the Board of Management. However, the manual had not been used for human resource management as approval of the Secretary to the Treasury had not been obtained thereon.

c) Public Enterprises Circular No, 01/2013
Dated 15 January 2013

It is the responsibility of the Board of Management to ensure that a suitable succession plan is in existence to fill the vacancies which arise, when the officers of the senior management grades in public enterprises retire. Nevertheless, the retirement age as at 03 June 2015, but the post remained vacant as at the date of this report due to non-existence of a succession plan.

3 Financial Review

3.1. Financial Results

The following observations are made.

- a) According to the financial statements presented, the financial result of the Board for the year ended as at 31 December 2015 had been a surplus of Rs. 4,293,560 as compared with a surplus of Rs. 4,901,337 for the preceding year, thus observing a deterioration of Rs. 677,777 in the financial result of the year under review as compared with the preceding year. The increase in the expenditure of contractual service by Rs. 20,907,970 despite the increase in the total income of the year under review by Rs. 19,715,719 had mainly attributed to the deterioration.
- b) The analysis of the financial results of the year under review and the 4 preceding years 2011 to 2013. Although it required a considerable growth during the year 2014, a decrease in the surplus was indicated in the year under review as compared with the year 2014. After adjusting the depreciation for employee remuneration, Government taxes and non – current assets, the contribution of the year 2011 amounting to Rs. 6,178,733, had gradually decreased to Rs. 4,929,845 by the year 2013. However, an improvement of 126 percent had occurred in the year 2014 again. Nevertheless, a decrease of 10.44 percent was observed as compared with the year 2014 as the contribution of the year under review amounted to Rs. 10,012,380.

4. Operating Review

4.1. Performance

The function of the Board in accordance with the Sri Lanka Accreditation Board for Conformity Assessment Act, No.32 of 2005, is as follows.

- To grant accreditation, in accordance with national standards based on the relevant international standards, to laboratories, certification and inspection bodies, training institutions and other persons required to carry out conformity assessments.
- To promote accreditation activities in conformity with the guidelines laid down in the National Quality Policy and facilitate international co-operation in accreditation.
- To encourage and promote the use of accreditation, the training of assessors, the conduct of seminars and the dissemination of information, on accreditation.
- To conclude agreements on mutual recognition with regard to areas related or connected to accreditation with foreign and international bodies.

The matters observed during the examination of the Action Plan and the progress report prepared in the year under review for achieving the objectives mentioned above, are as follows.

a) Granting new Accreditations

The following observations are made.

- I. Although 184 laboratories and 311 medical laboratories to be accredited had been identified since the year 2005, only 62 laboratories and 20 medical laboratories had been accredited during the period from 2005 to 2015. Six laboratories and 05 medical laboratories that had been accredited, had refrained from obtaining annual accreditation.
- II. Accreditation had been granted to only one inspection body during the period from 2005 to 2015. However, that institution too had withdrawn from the accreditation process by the year under review.
- III. Although accreditation had been commenced with respect to certification bodies in the year 2009, only 06 of such institutions had been accredited by the 2014, and one of the said institution had withdrawn from the accreditation process during the year under review. It was mentioned in the performance report for the year under review that accreditation had been granted to 04 institutions supplying systems and environmentally – friendly gasses under the certification bodies. However according to the information obtained from the divisions involved in granting accreditation, it was observed that action had not been taken to grant such accreditations.
- IV. Although it was included in the annual Action Plan to identify a new institution and accredit it under the Proficiency Testing Programme in each year, action had not been taken after the year 2012 to identify new institutions.

According to the performance reports made available for the year under review, it was observed during the course of audit that, except for accrediting laboratories and institution of calibration, a considerable progress in respect of other areas had not occurred. The reasons reported to audit were that the accreditation process was entirely carried out on voluntary basis, and making the accreditation mandatory was beyond the legal scorp of the Board.

(b) Public Awareness Programmes

The following differences were observed in comparing the Action Plan with the performance reports relating to the public awareness programmes.

- (i) Despite being planned to conduct 21 training and awareness programmes during the year under review, only 16 such programmes had been conducted according to the Performance Report including a decrease of 50 percent as compared with the preceding year.
- (ii) Despite being stated in the Performance Report that 05 newspaper advertisements had been published for making the public aware of the accreditation and 02 in-service training programmes had been conducted, according to the matters revealed in audit, neither in-service training programmes had been conducted, nor advertisements had been published during the year under review.

(c) Providing Accreditation Services

The following observations are made.

- I. Technology Advisory Committee should meet for maintaining the accreditation. However, meetings relating to 04 out of 11 Technology Advisory Committee had been held during the year under review.
- II. Although 02 external institutions had registered with the Board for providing experience, only one of the said institutions had conducted 03 programmes.
- III. Institutions supplying accreditation services that had obtained the certificates of accreditation should renew the accreditation after a period of 03 years. Although it was planned to renew the accreditation in connection with 33 institutions during the year under review, 12 institutions had not taken action to renew the accreditation.

(d) Capacity Building

The following observations are made.

- I. It had been planned to conduct 04 programmes during the year under review to train assessors. However, only 01 programme had been conducted during the year under review as opposed to 03 programmes conducted in the preceding year. Accordingly, it was observed that training the assessors was at a low level.
- II. Although an expenditure of Rs.182, 771 had been incurred by the training programme conducted in the year under review, only an income of Rs.80, 000 had been earned there from. Nevertheless, the income earned by incurring an expenditure of Rs.1, 162.528 on 03 programmes during the preceding year, amounted to Rs.2, 702,334. As such, a decrease in the income of the current year y 97 percent was observed.

4.2 Management Inefficiencies

Even though the necessary facilities had been provided by the foreign training institutions for the officers of the Board who had proceeded abroad for academic / training programmes, a sum of Rs.52,085 had also been paid by the Board for facilitating the officers.

4.3 Uneconomic Transactions

A sum of Rs.2, 014,183 had been paid during the period 2011-2015 as service charges of the online information system introduced by the Board with a view to making the application process for accreditation more efficient. Furthermore, an allowance of Rs.270, 000 had been paid for a period of 09 months to an officer recruited on assignment basis for debugging the system. However, only one application had been received by the end of the year under the review including that all expenses incurred had become uneconomic.

4.4 Staff Administration

The following observations are made.

- (a) An expenditure of Rs.196, 661 had been incurred from 2012 to 31 December of the year under review on newspaper advertisements published for making recruitment to the post of Additional Director of the Board. However, no recruitments had been made up to August 2016, the date of audit.
- (b) Although approval had been obtained during the year under review for a post of Technical Officer (Information Technology), recruitment had not been made for that post even as at the date of audit.

5. Accountability and Good Governance

5.1 Internal Audit

An Internal Audit Unit had not been established in terms of Regulation 133(1) (a) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka. Audits had not been carried out even through the Internal Audit Unit of the Ministry.

5.2 Procurement Procedure

Due to the purchase of 02 writing tables valued at Rs.13,905, a lap top computer valued at Rs.98,946, five printers valued at Rs.112,500 and 05 dongles valued at Rs.17,450 outside the scope of the Procurement Plan for the year under review , it was observed that action had been taken to review and update the Procurement Plan.

6. Systems and Control

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

Areas of Systems and controls

Observations

a) Procurement Procedure

Due to failure in determining the purchase to be made for the Board within a year, it had deviated from the procurement procedure.

b) Control of Operations

Failure to take action to achieve the performance in accordance with the Action Plane prepared by the Board.

H.M.Gamini Wijesinghe.

Auditor General



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ஒத்தியல்பு மதிப்பீட்டிற்கான இலங்கை தராதர அங்கீகார சபை
Sri Lanka Accreditation Board for Conformity Assessment

නො. 546/4, පොල් පාර,
බත්තරමුල්ල 03, ශ්‍රී ලංකාව.

இல 546/4, காலி வீதி,
கொழும்பு 03, இலங்கை.

No. 546/4, Galle Road,
Colombo 03, Sri Lanka.

2016 May 27

Auditor General,
Auditor General Department
306/72, Polduwa Road,
Battaramulla.

Chairman's comments on the report of Auditor General on the Accounts of Sri Lanka Accreditation Board for Conformity Assessment for the year ended 31st December 2015 as per the statement 14 (2) (c) of the Finance Act No 38 of 1971.

2.2 Reviews on the Financial Statements

2.2.1 Accounting Deficiencies

It is informed that VAT and NBT would be added and shown under receivable income.

2.3 Non – compliance with Laws, Rules, Regulations and Management decisions.

(a) The Sri Lanka Accreditation Board for Conformity Assessment Act. No.32 of 2005.

I. Section 4 (d) Para

It is not allowed to invest any surplus while obtaining provisions from Treasury. But foreign currency incomes are deposited in Foreign Exchange earnings savings account until transferring it to current account according to cash flow requirements. Interest income is earned on this. For the time beginning USD 12,500 from foreign currency savings accounts balance has been invested in foreign currency fixed deposits in monthly renewal basis.

II. Section 5(1) Para

It has been informed to the Ministry to make the relevant appointment.

III. Section 5(2) Para - Noted

(b) Public Enterprises Circular, No. PED/12 dated 02 June 2003

i. Section 4.2.2

It is noted to proceed forward as maintained, in future.

ii. Section 9.14.2

It has been completed initial stages / activities of getting approved this office manual by held discussions with public enterprises, Department of the Treasury. But due to the delayed responses in other departments of Treasury, the final approval is pending yet.

(c) Public Enterprises Circular, No. 01/2013 dated 15 January 2003

Though it is difficult to find out a suitable officer with experience in accreditation subjects, a cabinet paper has been issued by minister to extend the service of existing director by an addition year. But unfortunately since this was not successful, it proceeds forward for recruitments to the Director position by re advertising.

(3) Financial Review

3.1 Financial Results

(a) Noted

(b) Noted

(4) Operating Review

4.1 Performance

(a) Granting New Accreditation.

(i) Accreditation process is implemented on voluntary basis. Since there is no strict rules & regulations for accreditation mandatory, has been caused for this down ward trend. In addition, due to the suspending of fishery exporting by European Union, one of testing labs who has already got accreditation has been get suspended themselves.

(ii) Even there is a procedure for accreditation of Testing laboratories / Institutions, though there isn't mandatory rules & regulations. But the Testing Institutions do not take accreditation. But the testing institutions which mentioned here is a foreign entity and it didn't take re accreditation, based on the legal frame work of particular country. But it has been awarded accreditation to a vehicle emission testing institute in the year.

(iii) Even there are roughly 15 no. of certification institutes in Sri Lanka. But majority of them are subsidiaries of foreign certifying bodies / Institutions. In these circumstances it is influenced to local entities as well. Currently 3 no of certification Institutions have been discontinued from foreign Accreditation process. Another foreign system certification institute is making delay accreditation due to same of their internal issues. 2 institutions involved in Green House Gas Certification have been awarded accreditation in this year. That certification was delayed due to peer evaluation of PAC conference which was about to hold in this year.

(iv)

1. Presence / Appearance of Institutions which are capable of Technical Knowledge are none in the country / not appeared.
2. This programme was done with the participation of other institutions and they didn't want / require financial support / concessions.
3. Further these programmes are conducted with the cooperation of other entities and they didn't require financial aids / concessions (MUSSD / Holcim)

(b) Public awareness programmes.

- i. Responsible no of training programmes have been done under conditions of not disturbing to accreditation activities at the institute and existing number of office staff. Since it was allowed considerable time for APLAC-PAC conferences, which were held on last year, has been caused for this downward.
- ii. It was arranged a public awareness press conference and published paper advertisements parallels to APLAC-PAC conference held on last year.

(c) Providing Accreditation Services.

- i. Technical Advisory Committee meetings are held on requirement basis and the number of meetings also will be determined on same basis. it has been held operational committee meetings during particular year.
- ii. Since ITI didn't invoiced with evaluations, they weren't granted financial aids / concessions during last year. They didn't hold Expertise knowledge improvement programmes due to lack of number of employees at ITI.
- iii. Even in 2015 it is applied for re accreditation evaluation of those has been got delayed / postponed. The reason for the is the validity of accreditation is over by end of year 2016. Due to that in 2016 first quarter all of those institutes re accreditation have been granted. Further few number of institutes have been discontinued from accreditation, also was caused for this deduction.

(d) Capacity Improvement

- i. Even its planned 4 assessor trainings programmes, unable to hold these scheduled programme because number of assessors in assessor's pool was not sufficient and these were several number of other special programmes were going on.
- ii. New comers and existing trainers were participated in this training programme. It's not charged. A few from trained assessors who work for SLAB currently. But since it's needed to increase the number of internal assessors at SLAB, this expense was incurred by SLAB.

4.2 Management Inefficiencies.

As part of circular it's started that 35% from combine allowance could be used for meal when participating in foreign training programmes / meetings in a situation where absence of getting breakfast or dinner and in transit periods it's paid each 15% for respective lunch & dinner and remaining 5% for breakfast from 35%, as per Board of Directors approvals and this has been caused for this additional expenses.

4.3 Non- Economical Transactions.

This officer has been recruited on assignment basis to get done corrections of existing software and also to appraise the ability to continue this after corrections with updates. Further it's discussed with ICTA regarding this have been evaluated soon. It's up to take necessary actions on this near future.

4.4 Staff Administration

- a. It's not succeeded to recruit an officer for filling the post of additional director since it was unable to find out an officer with accreditation experience.
- b. Board of directors decided to delay / postpone of recruiting permanent IT officer for SLAB since it's not finally decided on considering if the system doesn't exist there won't be adequate duties for such permanent position.

5.Accounting and Good governance.

5.1 Internal Audit

For the time being an internal auditor was recruited and carryings on internal auditing activities.

5.2 Procurement process

It has been planned to purchase items as per increment schedule. But some of existing items are not in a usable condition it's up to charge the items to be purchased under provisioned cash flow.

6.Systems & Control

- a) It's needed to delay the purchasing of items which will be purchased on new recruitments since new recruitments were postponed.
- b) Accreditation is not mandatory and lacks of relevant infrastructure for accreditation in country have been caused for this situation.

Noted for future reference.

Namal Rajapaksha

Chairman

Sri Lanka Accreditation Board

SLAB ORGANIZATION LOGO



SLAB ACCREDITATION MARK



ACCREDITATION COMMITTEES

Annex 1

Accreditation Committee – Certification Bodies

1. Dr. Nirmali De Silva – Senior Lecturer, Dept. of Textiles & Clothing Technology, University of Moratuwa
2. Mr. Sena Peris – Former Director, National Clear Product Center
3. Mr. B.S.P. Mendis – Former Director, Sri Lanka Accreditation Board
4. Prof. Nilanthi Bandara, Senior Lecturer, University of Sri Jayawardenapura
5. Prof. S M A Nanayakkara, Senior Lecturer, University of Moratuwa
6. Dr. W M Palipana - Deputy Commissioner, Dept. of Labour
7. Mr. W Meewaddana - Former Director General, SLSI
8. Mr. N K A Rupasinghe – Deputy Director (Technical), Export Agriculture Department
9. Mr. Wajira Perera – Director, NVQ Territory and Professional Education Commission
10. Mr. T Wickremasinghe, Director/CEO, SLAB (Chairman of the Committee)
11. Ms. Chanditha Ediriweera, Deputy Director, SLAB (Secretary)

Accreditation Committee – Testing & Calibration Laboratories

1. Dr. Nirmali De Silva- Senior Lecturer, University of Moratuwa (A member of the Council)
2. Mr. E G Somapla- Former Government Analyst
3. Prof. D A Tantrigoda – Senior Professor of Physics, University of Sri Jayawardenepura
4. Prof. H D Gunawardena – Retired Professor, University of Colombo
5. Mr. H L R W Madanayake- Former Director, MUSSD
6. Dr. Indrika Abeygunawardena- Senior Lecturer, University of Kelaniya
7. Prof. Kodikara, Senior Lecturer, University of Kelaniya
8. Mr. L H D Bandusoma- Assistant Director, SLAB (Secretary)
9. Mr. Thilak Wickremasinghe – Chairman, Director /CEO,SLAB

Accreditation Committee – Medical/Clinical Laboratories

1. Dr. (Ms) Sujatha Mananwatta – Consultant Microbiologist, National STD/AIDS Control Prog.
2. Prof. (Ms) Jennifer Perera – Professor of Microbiology, University of Colombo
3. Dr. (Ms) M M Jayathilaka – Consultant Haematologist, National Cancer Hospital
4. Dr. (Ms) M N Tudawe - Consultant Haematologist, Durdans Hospital, Colombo
5. Dr. (Ms) K C K Wasalarachchi, Consultant Histopathologist, Colombo South Teaching Hospital
6. Dr. (Ms) M M Gunathilaka, Consultant Chemical Pathologist, National Hospital, Colombo
7. Dr. (Ms) Saroja Siriwardena, Retired Consultant Chemical Pathologist, National Hospital, Colombo
8. Mr. T Wickramasinghe – Chairman, Director/CEO, SLAB

Accreditation Committee – Inspection Bodies

1. Dr. A G T Sugathapala – Director, Sri Lanka Sustainable Energy Authority
2. Prof. S M A Nanayakkara – Dept. of Mech. Engineering, University of Moratuwa
3. Dr. L D J F Nanayakkara, Senior Lecturer, Department of Industrial Eng., University of Kelaniya
4. Mr. T S Amarawansa, Former Deputy Director General, Sri Lanka Standards Institution
5. Dr. G A S Premakumara, Director General, Industrial Technology Institute
6. Mr. T Wickramasinghe – Chairman, Director/CEO, SLAB
7. Mr. L H D Bandusoma – Deputy Director, SLAB (Secretary)

Policy Advisory Committee

1. Mr. Didul Kodagoda, Former Chairman, Sri Lanka Accreditation Board (Chairman)
2. Ms. Dawn Austin, Immediate Past Chairperson, EASL representing The Ceylon Chamber of Commerce
3. Mr. Dinesh de Silva, Chairman Import Section, The Ceylon Chamber of Commerce
4. Mr. Sujeeve Samaraweera, Deputy President, The National Chamber of Commerce
5. Mr. Abeyratne Muthugala, Secretary General, Ceylon National Chamber of Industries
6. Mrs. C Thilakaratne, Director Consumer Affairs, Consumer Affairs Authority
7. Representative from Institution of Engineers Sri Lanka
8. Dr. R M S K Ratnayake, Acting Deputy Director General, Central Environmental Authority
9. Mr. Sumith Ponnapperuma, Managing Director, Control Union Inspections Pvt. Ltd. representing Sri Lanka Food Processors Association
10. Mrs. Subadra Jayasinghe, Council member & Past president, Sri Lanka Association of Testing Laboratories
11. Representative from Department of Labour
12. Dr. Ananda Gunasekara, DDG (MS) II, Ministry of Health & Indigenous Medicine
13. Dr. Sumith Ananda, Director/Medical Research Institute
14. Ms. Chanditha Ediriweera, Deputy Director, SLAB (Secretary)

Technical Advisory Committee on Chemical Testing

1. Mr. E.G.Somapala (Chairman) - Former Government Analyst
2. Dr. A.M.Mubarak - Former Director – Industrial Technology Institute
3. Mr. R.M.G.B.Rajanayake - City Analyst, Colombo Municipal Council
4. Prof. R D Wijesekara - Professor in Chemistry, Department of Chemistry, University of Colombo
5. Dr. L M K Thilakaratne - Senior Lecturer, Faculty of Science, University of Sri Jayewardenepura
6. Dr. S S Skandarajah, Department of Chemistry, University of Kelaniya
7. Ms. H Kumaratunga (Secretary) – Assistant Director, Sri Lanka Accreditation Board

Technical Advisory Committee on Biological Testing

1. Prof. ChandraniWijeratne (Chairperson) – Retired Senior Lecturer, University of Sri Jayawardhenepura
2. Prof. C P Kodikara – Department of Microbiology , University of Kelaniya
3. Dr. S I Abeygunawardhene – Department of Microbiology , University of Kelaniya
4. Dr. C M Nanayakkara – Department of Plant Science, University of Colombo
5. Dr. Kavan Cooray - Microbiologist, Medical Research Institute
6. Ms. M Wickramasinghe (Secretary) – Assistant Director, Sri Lanka Accreditation Board

Technical Advisory Committee on Mechanical Testing and Calibration

1. Prof. D A Tantrigoda (Chairman) – Chairman, NASTEC
2. Ms. P D C Janashanthi- Electronics Engineer, Arthur C Clark Centre
3. Ms. Nayana Wijesiriwardena – Head, NERD Centre
4. Mr. S N Niles –Senior Lecturer, Department of Textiles & Clothing Technology, University of Moratuwa
5. Prof. S M A Nanayakkara - Department of Civil Engineering , University of Moratuwa
6. Mr. H L R W Madanayake – Former Director, MUSSD
7. Mr. H P N J Gunasekara- Former Head, Industrial Metrology Laboratory, ITI
8. Ms. H Kumaratunga (Secretary) – Assistant Director, Sri Lanka Accreditation Board

Technical Advisory Committee on Medical/Clinical Testing

1. Prof. Lal G Chandrasena (Member/Private Health Services Regulatory Council) - Chairman
2. Dr (Ms) Kanthi Ariyaratne (Secretary, Private Health Services Regulatory Council)
3. Dr (Ms) Sriyani Nanayakkara (Consultant Histopathologist) –College of Pathologists of Sri Lanka
4. Dr (Ms) Jayanthi P Elwitigala (Consultant Microbiologist- NSACP) –Sri Lanka College of Microbiologists
5. Dr Roshan Jayasuriya (Consultant Microbiologist- NIHS, Kalutara) - Sri Lanka College of Microbiologists
6. Dr (Ms) Nishadya Ranasinghe (Consultant Haematologist, Teaching Hospital Colombo South) – Sri Lanka College of Haematologists
7. Dr (Ms) R C Meegama (Consultant Chemical Pathologist, Colombo South Teaching Hospital) –College of Pathologists of Sri Lanka
8. Ms Chanditha Ediriweera, Deputy Director, SLAB - Secretary

Technical Advisory Committee on Product Certification

1. Prof S M A Nanayakkara – Department of Civil Engineering, University of Moratuwa (Chairman)
2. Ms W N N Satharasinghe – Deputy Director General, Sri Lanka Standards Institution
3. Mr. A S Pannila – Additional Director General- Technical Services, Industrial Technology Institute
4. Mr. Samantha Kumarasena, Deputy Director, National Cleaner Production Center
5. Ms Punya Liyanage, Assistant Director, SLAB – Secretary

Technical Advisory Committee on Management Systems Certification

1. Dr. Mahesh Jayaweera, University of Moratuwa, (Chairman)
2. Dr. W M Palipana, Deputy Commissioner, Occupational and Hygiene Division, Department of Labour
3. Mr. N S Gamage, Director (Western Province), Central Environment Authority
4. Mr. Ajith Rodrigo, Director (National Resource Management Unit, Central Environment Authority)
5. Mr. T G G Dharmawardena, Deputy Director General, Sri Lanka Standards Institution
6. Ms. S U Narangoda, Director (System Certification), Sri Lanka Standards Institution
7. Mr. W R K Fonseka, Principal Research Engineer, Industrial Technology Institute
8. Mr. Samantha Kumarasena, Chief Operating Officer, National Cleaner Production Centre
9. Mr. Thusitha Amarasinghe, Harcross Chemicals PLC.
10. Mr. H D P M Hettiarachchi- Manager Compliance, Colombo Dockyard PLC
11. Ms. P U Liyanage, Assistant Director, SLAB (Secretary)

Technical Advisory Committee on GHG Validation & Verification Bodies

1. Prof. R A Attalage – Professor, Department of Mechanical Engineering, University of Moratuwa
2. Mr. Samantha Kumarasena – Deputy Director, National Cleaner Production Center
3. Dr. (MS) M Y Gunasekara - Senior Lecturer, Department of Chemical Process Engineering, University of Moratuwa
4. Dr. Suren Batagoda, Managing Director, Sri Lanka Carbon Fund (Pvt.) Ltd
5. Mr. Ruwan Weerasuriya, Environmental Officer, Air Resources Mananement & International Relations Division, Ministry of Environment
6. Ms. Hiranthi Jansz – Assistant Director, Air Quality Monitoring Unit, Central Environmental Authority
7. Dr. R D S Jayatunga – Director, Climate Change Secretariat, Ministry of Environment
8. Mr. Thilak Gunasekara – Research Engineer, Industrial Technology Institute
9. Mr. Ravi De Silva – Environment Consultant, Aitken & Spence Ltd.
10. Dr. W M P S B Wahala, Lecturer, University of Sabaragamuwa

Technical Advisory Committee on Good Laboratory Practice (GLP)

1. Prof. H D Gunawardena, Professor Of Chemistry, University of Colombo
2. Prof. (Ms) N S Kumar, Institute of Fundamental Studies
3. Mr. S Somasiri - Former Senior Quality Assurance Manager, ITI
4. Dr. (Ms) M K B Weerasooriya, Senior Lecturer, Dept. Of chemistry, University Of Kwelaniya
5. Mrs. P M G Pathiraja, Research Scientist, NERD Center
6. Dr. Nilwala Kottogoda, Research Scientist, SLINTEC
7. Dr. Malindra Juan-Badaturage, Head of Research, Dipped Products Ltd.
8. Mr. M D C Perera, Deputy Director, NBRO

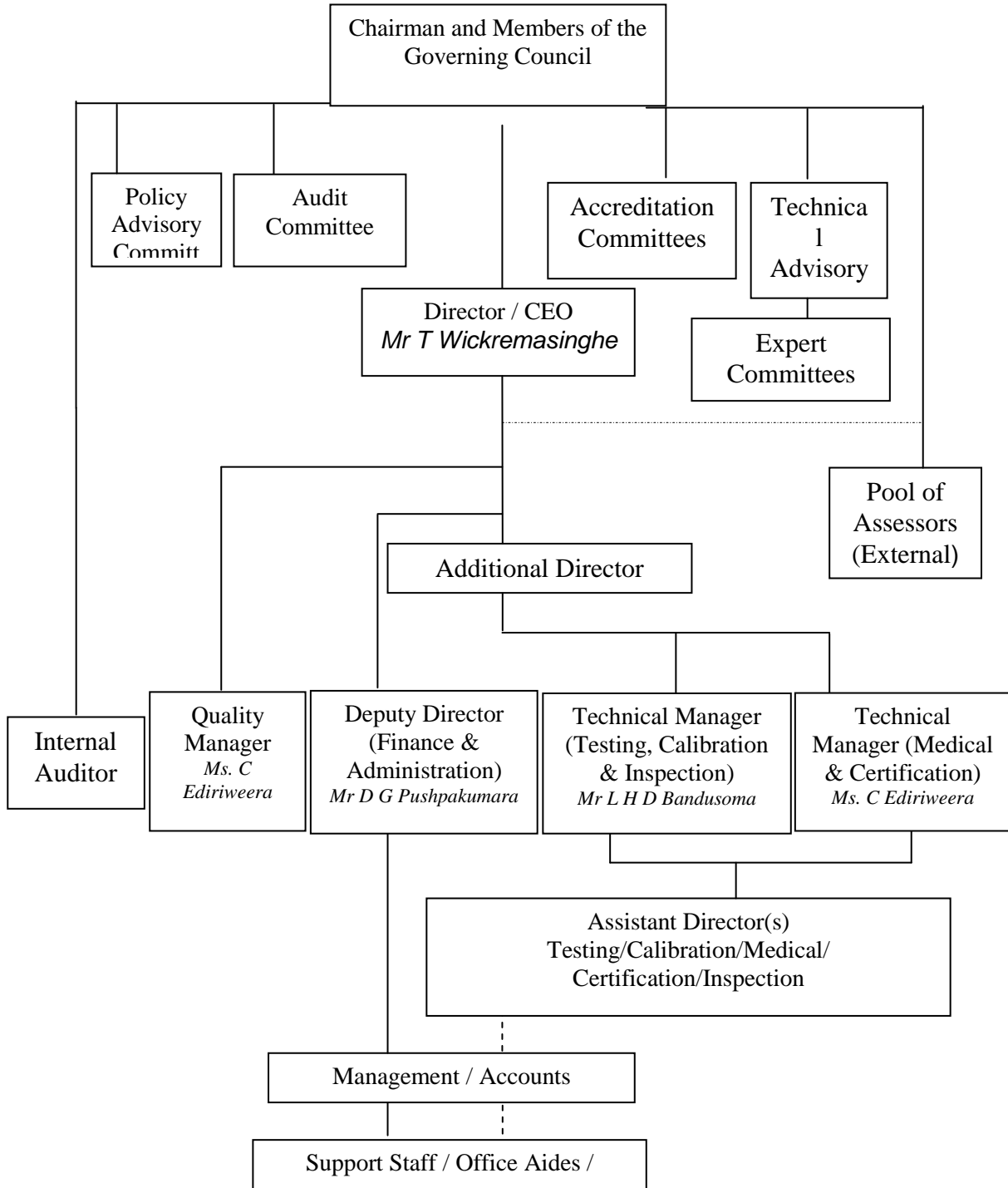
Technical Advisory Committee on Vehicle Emission Inspection

1. Prof. R A Attalage, Department of Mechanical Engineering, University of Moratuwa (Chairman)
2. Mr. A W Dissanayake, Director – VET programme, Department of Motor Traffic
3. Mr. R G S a Perera, Assistant Director, MUSSD
4. Mr. J A K B Wijegunasekara, Head, Chemical & Microbiological laboratory, ITI
5. Mr. R M Kulasena, Deputy Director, Air Quality Monitoring Unit, CEA
6. Dr. D S jayaweera, Director General, Department of Finance, Ministry of Finance
7. Mr. R V K Karavita, Assistant Director, SLSI
8. Mr. R M R D Weerasooriya, Air resource Management Center, Ministry of Environment
9. Mr. T Wickremasinghe, Director, SLAB
10. Mr. L H D Bandusoma, Deputy Director, SLAB (Secretary)

Technical Advisory Committee on Food Safety Certification and Inspection

1. Mr. B S P Mendis – Food Technology Consultant, Former Director of SLAB
2. Mr.E.G.Somapala, Former Government Analyst
3. Dr. R L De S Wijemuni - Director, Environmental and Occupational Health Unit), Ministry of Health
4. Mr. Vithanage Sahan Thejaka, Hygiene Manager, Colombo Hilton
5. Dr. (Mrs)P Talgaswatte, Former Deputy Director General, SLSI
6. Ms. Sajeevika Perera - Principal Research Scientist, ITI
7. Ms. Austin - Food Processors Association
8. Mr. Aruna Amaradasa,- Manager, Ind-Expo Certification (Pvt.) Ltd

SLAB ORGANIZATIONAL STRUCTURE- OPERATIONAL



ACCREDITED CONFORMITY ASSESSMENT BODIES - 2015

Accredited Testing Laboratories

Name of the Laboratory	Scope
Lanka Calibration Services (Pvt) Ltd	Calibration (Electrical, Mass, Temperature)
Electruments International (Pvt) Ltd	Calibration (Mass, Length & Temperature)
Process Point Textile Lanka (Pvt) Ltd	Chemical & Mechanical Testing (Textile)
Chemical Laboratory National Aquatic Resources & Research Development Agency (NARA)	Chemical testing (Histamine in Fish)
Bureau Veritas Consumer Products Services Lanka (Pvt) Ltd	Chemical Testing (Food & Agricultural Products, Water, Textile, Pesticides)
Laboratory Services A Baur & Co (Pvt) Ltd	Chemical Testing (Fertilizer)
Censura Laboratory Services MAS Fabric Park	Chemical Testing (Water)
R & D Testing Laboratory Ansell Lanka (Pvt) Ltd	Mechanical Testing (Gloves)
Quality Control Laboratory Ansell Lanka (Pvt) Ltd	Mechanical Testing (Gloves)
Concrete & R & D Laboratory Tokyo Cement Company (Lanka) (Pvt) Ltd	Mechanical Testing (Concrete & Aggregates)
Microbiology Laboratory Coconut Development Authority	Biological Testing (Coconut Products)

Number of Assessors

Field of Accreditation	Lead Assessors/Team Leaders /Assessors	Technical Assessors/Technical Experts	Trainee Assessors
Inspection Bodies	04	04	29

Accredited Medical Testing Laboratories

Name of the Laboratory	Scope
Healthwatch Medical Diagnostic Centre (Pvt) ltd	Clinical Biochemistry, Hematology and Serology
National Diabetic Centre	Clinical Biochemistry