

SRI LANKA LIBRARY ASSOCIATION



REPORT OF THE COUNCIL FOR 1995

&

ANNUAL ACCOUNTS AND AUDITORS' REPORT

FOR 1995

**March 1996
Professional Centre,
275/75, Baudhaloka Mawatha,
Colombo 7.**

ANNUAL REPORT OF THE COUNCIL FOR 1995

The Sri Lanka Library Association is the sole professional body whose membership includes all branches of Librarianship-National, University, special, Public and librarians of Government, Department Libraries. Since its inception in 1960 as Ceylon Library Association, it has rendered an invaluable service for the improvement and advancement of librarianship and the library profession. With the establishment of the Sri Lanka National Library Services Board in 1971, the SLLA has cooperated with the Board supplementing its services, especially in the field of Library Education & Development.

To day the SLLA has being in existence for 36 years and the membership is now confined to fully fledged librarians, paved the way for the SLLA to become a truly, professional body.

Since early 1980's the SLLA commenced awarding its Associateships to students on successful completion of it three-tiered course and to other an the basis of approved equivalent qualifications. This has since become the most standard library qualification in Sri Lanka. The SLLA is now in the position of being able to award its fellowship to members who have duly qualified for the award by pursuing the stipulated courses and by fulfilling the other requirements. It is well known that we have awarded Honorary fellowships to some individuals who have made significant contributions to the profession of librarianship.

At present the SLLA had the distinction of becoming a founder member of two important Associations. In 1974, SLLA became a founder member of the Commonwealth Library Association (COMLA) and of the Organization of Professional Associations (OPA) in 1975. Our close relationship with OPA has enabled in to occupy office space in the OPA Center on a 99 years lease. Members of the Council and sub-committees worked hard to enable programme's to be successfully completed. We call upon membership to volunteer to serve on SLLA committees to attend our meetings and present papers and send in news items to SLLA Newsletter. Our members must remember that SLLA is our Association and its future programme's depends on all of us.

2. Highlights During 1995/96

- * First ever Library Technicians Course which commenced in Negombo and Kurunagala 1994 were successfully completed. Arrangements are a foot to initiate a third course in Kalutara in March 1996 at Kalutara Public Library premises.
- * For the first time in the annals of SLLA a Distance Education Project for the Republic of Maldives was launched.
- * Two more student of the Fellowship Programme who completed the stipulated course work submitted their theses in full fulfilment of the final component of the programme in order to be eligible for the Fellowship award of the SLLA.
- * "Geering for the future."
A successful seminar for SLLA members was held in 11th November 1995.
- * At the 35th Annual General meeting held on 24th March 1995 and some posts of the Council that were not contested, appointments had to be made a the Annual General Meeting.

3. SLLA 35th Annual Sessions

The 35th Annual Sessions with the theme "Current trends in Librarianship" which preceded the 35th Annual General Meeting were held on 24th March 1995 at "Savsiripaya Auditorium (Wijerama Mawatha, Colombo 7) while Professor Vishva Warnapala Honourable Deputy Minister of Higher Education graced the occasion as the Chief Guest. Mr. Henry Samamranayake, Chairman Sri Lanka National Library Service Board attended as the Guest of Honour. Three presentations as listed below constituted the technical sessions.

1. Networking & Resource sharing - Professor V.K. Samaranayake
2. Bibliometric study on the output of the scientific community of Sri Lanka - Ms. Sisilani Wimalasena.
3. Dissemination of information in the Tea sector in Sri Lanka - K.G.G. Wijeweera

Subsequent to the address of welcome by our President Mr. N.U. Yapa both Prof. Vishva Warnapala Honourable Deputy Minister of Higher Education and Mr. Henry Samaranayake Chairman Sri Lanka National Library Service Board also delivered interesting and factual addresses.

4. Composition of the Annual Report

In keeping with the widely accepted practice, the present Annual Report also contains the Annual Accounts and the Balance sheet in respect of the year ending December 1995 together with the Auditors Report. This practice is continued on it was adopted in terms of a decision of the Council on the recommendation of previous Executive Committee make it possible to issue one composite Annual Report which will be more useful to the members.

As in the previous year this Annual report covers the calendar year ending 31 December 1995. However cursory reference is made to significant activities that have taken place during the first 3 months of 1996 in order to have a complete record of the outgoing Councils effort.

5. Membership

At the time of the last Annual General the membership of the SLLA stood at 268. Eleven new members were enrolled during the year under review. While several members defaulted having failed to renew their memberships subscriptions by the stipulated date. The Sri Lanka National Library Services Board enjoyed institutional membership last year. The total number of members eligible to attend and vote at the 36th Annual General Meeting stands at 157. However the strength of the current membership stands at 268 including those who have renewed their membership after stipulated date. Out of the total membership there were as much as 72 life members. A break down of the total current membership is as follows:

Hony. Fellows	-	09
Hony. Life Members	-	05
Personal Members	-	73
Institutional Members	-	01
Associates	-	188

Total	-	276
		=====

OBITUARIES

We record with regret the deaths of 3 Senior Librarians ; Miss Srimathie de Soysa, Mrs. Padma Wickramasinghe and Mrs. Ranjani Fernando who rendered invaluable service to the Development of Libraries & Library Profession.

Miss Srimathie de Soysa Chief Librarian Central Bank of Sri Lanka and earlier Librarian of Dept. of Museum was an active member of SLLA.

Mrs B.P. Wickremasinghe Librarian Central Bank and was formerly Librarian of Sri Lanka National Library Service Board to played an active role in the profession.

Mrs. Ranjani M. Fernando Librarian Central Bank of Sri Lanka was an active member.

All three of them were senior SLLA members (Life) who had to give up their life on short notice on 31.01.1996 along with 15 other library staff members of Central Bank.

We record with regret the death of Mrs. Hamid dearly beloved wife of our Hon. Treasurer Mr. M.F. Hamid on 31.01.1996

6. Office-Bearers

At the last AGM all Council positions were contested except the office of Publications officer Mr. Punchi Banda Gallaba was elected uncontested as the publications officer. The office bearers listed below constitute the unanimous choice for the year 1995-96.

President	-	Mr. P. Vidanapathirana
Vice President	-	Mr. Wilferd Ranasinghe Mr. Piyadasa Ranasinghe
General Secretary	-	Mrs. G.N. Fernando
Assistant Secretary	-	Mr. Anton D Nallathamby
Education Officer	-	Mrs. Nanda P Wanasundera
Asst. Education Officer	-	Mrs. Daya Ratnayake
Treasurer	-	Mr. M.F. Hamid
Publications Officer	-	Mr. G.M. Punchi Banda Gallaba
Librarian	-	Mr. J. Ratnayake

6.1 Council

Apart from the office bearers elected at the last AGM the undermentioned representatives and members comprised the Council.

Mrs. Sumana Jayasuriya	Representing Academic Libraries
Ms. P A N Chandramala	Representing Public Libraries
Mrs. Deepali Talagala	Representing School Libraries
Mrs. Swarna Jayathilake	Representing Special Libraries
Mrs. K I Ponnampereuma	Representing Government Departmental Libraries
Mr. G A P J Silva	Representing Western Region
Mr. K Manickavasagar	Representing Northern Region
Mrs. Ira Mudananayake	Representing Central Region
Mr. Kapila Sirisena	Representing Ruhuna Region
Mr. Harrison Perera	Appointed by the Council
Mr. S.M. Kamaldeen	Appointed by the Council

Though Mr Sirisena was appointed, the Ruhuna was not represented in the Council.

The Council meetings was held on Friday's of the month once in 3 months. On this basis Council met on 5 occasion during 1995/96.

6.2 Executive Committee

As provided for in the rules of the SLLA all office bearers together with Mrs. S. Jayasuriya and Mr. S.M. Kamaldeen comprised the Executive Committee. Thus 5 meetings of the Executive Committee were held during the year under Review.

6.3 Other Committees

It has been customary for the Council to appoint several regular and *ad hoc* committees in order to facilitate the activities of the SLLA. At its first meeting held on 7th April 1995, the Council appointed the undermentioned committee which functioned throughout the period under review.

These committees met as regularly as was necessary, sometimes in urgent sessions, and were of great help towards the efficient conduct of the respective activities.

Education Committee

Most of the members who served on the Education Committee during the previous year were reappointed. A detailed account of the activities of the Education Committee during the period under review is included elsewhere in this report.

Mrs. Nanda Wanasundera (Convener)
Mr. P. Vidanapathirana
Mrs. G.N. Fernando
Mrs. Daya Ratnayake
Mrs. Sumana Jayasuriya
Miss C.L.M. Nethsingha
Mr. N.U. Yapa
Mr. Harrison Perera
Miss K. Kamalambikai
Mr. S.M. Kamaldeen
Mr. P.B. Gallaba
Mr. J. Ratnayake

Fellowship Board

Some of the members who comprised the last year's Fellowship Board were reappointed.

Mr. P. Vidanapathirana
Mrs. Nanda P Wanasundera
Mr. N.U. Yapa
Mrs. Sumana Jayasuriya
Dr. J. Lankage

Associateship Committee

Some members who served on this Committee during the previous year were reappointed.

Mr. P. Vidanapathirana
Mrs. Nanda Wanasundera
Mr. Wilfred Ransinghe
Mrs. Nanda Fernando

Fellowship Committee

The fellowship Committee too some of the members who served last year were reappointed.

Mr. Gamini de Silva (Convener)
Mrs. Daya Ratnayake
Mr. K.G.G. Wijeweera
Mr. H.M. Guneratne Banda

Publicity Committee

Mr. Piyadasa Ranasinghe (Convener)
Mr. Kapila Sirisena
Miss K. Kamalambikai
Miss Janaki Fernando
Mr. Wilfred Ranasinghe

Publications Committee

Mr. P.B. Gallaba (Convener)
Mr. M.B.M. Fairouz
Mr. L.R. Amarakoon
Mr. Wilfred Ranasinghe
Mr. Piyadasa Ranasinghe

Finance Committee

Mr. M.F. Hamid (Convener)
Mr. P. Vidanapathirana
Mrs. G.N. Fernando
Mr. Piyadasa Ranasinghe

Committee on Information Technology

Mr. N.U. Yapa
Mrs. Pradeepa Wijetunga
Miss Janaki Fernando
Mr. L.R. Amerakoon

Activities undertaken by CIT are recorded in detail elsewhere in this report.

Professional Affairs Committee

Mrs. G.N. Fernando (Convener)
Mrs. Nalani De Silva
Mrs. Dilmini Warnasooriya
Mr. H.M. Hamid
Mrs. Amara Nanayakkara
Mr. N.U. Yapa
Miss P.A.N. Chandramala

The Professional Affairs Committee made every effort and made representation to Minister of Public Administrations for a declaration of a National Library day in Sri Lanka to promote reading habits among school children. The SLLA is now being invited by SLNLSB to arrange for National Library day celebrations in April 1996. As there was no time for planing such a event SLLA decided to participate in the SLNLSBN "National Library Week" celebrations in April 1996.

Social Affairs Committee

Mrs. Swarna Jayatillaka
Mrs. K.I. Ponnampereuma
Mrs. Kamalika Peiris
Miss Janaki Fernando

Due to the prevailing situation in the country annual trip & Annual get together was not organized.

7. Meetings

Meetings of both the Council and of the Executive Committee were held, usually on Fridays of each month. Unfortunately 2 Executive meetings had to be abandon due to want of a quorum.

8. Membership of other organizations

SLLA's membership of the International Federation of Library Associations (IFLA), the Commonwealth Library Association (COMLA), and the Organization of Professional Associations (OPA) was continued.

8.1 OPA Annual Sessions

The following SLLA members attended the Annual Sessions of the OPA held at BMICH, on 22nd, 23rd September 1995.

Mr. Nanda P Wanasundera
Mr. Anton D Nallathamby

9. Professional Activities

While the regular Education Programme of the SLLA constitute its core activity, which also provides the main source of income to the Associations, other professional activities encompass the following.

9.1 Fellowship Programme

The Fellowship Programme was coordinated by Mr. Gamini de Silva. Completed these were submitted by two candidates during the year 1995/96. The Fellowship Board has approved the conferment of the SLLA Fellowship on the undermentioned two candidates.

Mr. L.R. Amarakoon
Mrs. S.C.A. Weerasinghe

9.2 Associateships

The Council has been pleased to award Associateships to the undermentioned members of the SLLA who fulfil the stipulated requirements. Formal awards will be made at the forthcoming Annual Sessions.

1. Mr. C.A.S. Lekamge
2. Mrs. D.C. Seneviratne
3. Mr. K.M. Dharmasiri

9.3 Sri Lanka ISIS User's Club (SLISIS)

The Sri Lanka ISIS Users Club (SLISIS) organized by the Committee on Information Technology (CIT) to promote the utilization of the Micro/ISIS software in Sri Lanka for developing library databases. The Committee continued (SLISIS) mainly to promote utilizations of Micro CDS/ISIS software by SLLA members. SLISIS provided a forum for ISIS users in Sri Lanka to discuss the applications of ISIS for developing information systems.

(1) Membership of SLISIS

SLISIS offers two types of membership were offered Personal and institutional. Institutional members who could nominate two staff members who could represent the institute in SLISIS activities. In 1995 there were 6 personal and 18 institutional members.

(2) SLISIS Meeting

Four meeting of the SLISIS members as listed below were held during 1995. The members were given the opportunity to submit their ISIS problems. Programme planned by CIT were discussed at the meetings. Demonstrations of user databases were arranged.

- 06 March 9.30 a.m. at OPA
Dr. A. Indurawa Dept. of Computer Science.
University of Moratuwa was the key speaker.
- 16 June 9.30 a.m. at OPA
Mr. W.R. Fonseka demonstrated Pascal
Programmes that could be used to convert
data to ISIS.
- 07 September 9.30 a.m. at OPA
Ms D Seneviratne demonstrated a personal data
base
- 17 November 9.00 a.m. at OPA
Participants of the course on Library
Automation demonstrated the information
system developed by them.

(3) Panel of ISIS Experts

A panel of experts was appointed to assist in SLISIS activities. The following persons served in the panel.

Mr. N.U. Yapa
Mr. B.G.N. Kumarasinghe
Mr. Nanda Kumar
Miss R Kariyawasam
Mr. W.R. Fonseka
Mrs. P. Wijetunga
Mr. W. Amaradasa

(4) ISIS Clinics

ISIS Clinics to solve problems of ISIS were held regularly at the SLLA Office. These technical problem solving were conducted by members of the Panel of ISIS-Experts. SLISIS members were admitted free of charge.

Clinics were held on the following days.

18 January 1995	19 July 1995
01 February 1995	09 August 1995
15 February 1995	30 August 1995
08 March 1995	13 September 1995
22 March 1995	27 September 1995
05 April 1995	11 October 1995
26 April 1995	25 October 1995
17 May 1995	15 November 1995
31 May 1995	13 December 1995
14 June 1995	27 December 1995
28 June 1995	

(5) Workshops

ISIS workshops were organized to train and educate ISIS users, SLISIS and SLLA members were offered a special participation fee. Two workshops were held on during 1995.

Workshop on Basis	ISIS	-	26-28 January 1995 at OPA
Workshop on Advance	ISIS	-	02-04 June 1995 at OPA

10. SLLA EDUCATION PROGRAMME

The period under review: April 1995 through February 1996, was on the one hand routine - a continuation of earlier programmes and practices and on the other innovative and exciting. Whether old or new the main thrust of the programme has continued to be the training of future librarians ranking from library technicians to professionally qualified aspirant Associates of the Sri Lanka Library Association.

COURSES OF STUDY

The three-tiered course of lectures with course-end examinations at each level continued with no interruption. Through direct and indirect means, students were led towards new trends in librarianship and the imbibing of new concepts such as advanced information technology, customer care and management techniques which are fast replacing the traditional cataloguing and classification.

Lecture venues

An invigorating change was the switch over of the Colombo lecture venue from the Institute of Aesthetic Studies to the Faculty of Law, University of Colombo, at Reid Avenue. The facilities are better and the campus atmosphere in the quiet of student-free Sundays is conducive to the teaching and learning processes.

The Vice Chancellor, the Registrar and the Head of the Faculty of Law of the University of Colombo are thanked very much for acceding to the Education Officer's request and permitting the holding of library classes and examinations in the Law Faculty.

Grateful appreciation is also extended to the Principals of Girls' High School, Kandy and Vidyaloka Vidyalaya, Galle, for accomodating our students in the two outstation centres.

First Level Course 1994/95

The examination with 245 first attempters and 15 repeaters (of one or more subjects) was held at the Faculty of Graduate Studies Auditorium, University of Colombo, on 3 and 4 June. Results showed an average pass rate close upon 50%

First Level Course 1995/96

Aptitude tests and interviews were held for the new batch of students in the three centres early in the year. Selection numbers are indicated below:

Centre	Selected to sit test	On roll - from those selected for course
Colombo -		
Sinhala medium	71	60
Tamil	32	14
English	24	15
Kandy -	62	36
Galle -	33	23

One noteworthy feature of this year's selection process was that acceptance for the course was stricter as regards candidates passing the aptitude test and satisfying interviewers of their suitability.

Consequently though numbers are less than in the previous two years, the quality of the students is much higher, the new batch being brighter, and promising to emerge as alive and keen librarians.

A second point worth mentioning is that there are many graduates and university students in the classes. The English medium batch includes an MSc and another reading for her PhD!!

Intermediate Course 1995

The repeat examination for the previous batch of students was held in June. Results were good there being a 78% pass rate. The course commenced early in the year and lectures concluded in October. The examination was held on December 3 and 4 in the Faculty of Law. At the time of writing this report results were not available.

Tamil medium students were unable to sit the exam due to unsatisfactory attendance due to the prevailing difficulty in travel from the Eastern Province. They will appear for the repeat examination.

Student numbers for the 1995 course are given below:

Colombo Centre	Sinhala medium	Tamil	English
	45	12	13
Kandy Centre	21		

Intermediate Course 1996

The new course commenced in Colombo on 21 January and 11 February in Kandy, student numbers being:

Colombo Centre	Sinhala medium	54
Kandy Centre	-do-	19

The holding of an English medium class is under consideration due to the paucity of numbers.

Final Level Course 1995

The course commenced in January in Colombo and March in Kandy with 32 and 15 students respectively in the Sinhala and English medium classes in Colombo and a record 36 in Kandy.

Running a final level course in Kandy is a first for the SLLA and all credit is given to Mr P B Gallabe and Mrs Daya Ratnayake who initially carried out a feasibility study and then worked out modalities.

The 1996 final level course will commence shortly.

Jaffna Centre

Mr Manickavasagar, as always, doggedly continued classes in Jaffna. First year exams were held with supervision from Colombo; question papers were set and answer scripts marked by Colombo lecturers, packages moving back and forth safely.

An intermediate course and the second first year exam were being targetted when communication ceased between Colombo and Jaffna. The EO stopped receiving frequent progress updates and requests. We hope the Jaffna Cordinator and library students are well and that soon there will be a return to normalcy in the SLLA's fourth centre.

Evaluation of Lecturers by Students

"Results" from the evaluation sheets are extracted by the EO and intimated to lecturers. The effort is worthwhile since lecturers get feedback and are encouraged to change/improve course content of their lectures and methodologies adopted.

Guest Lecturers

The Colombo Centre had Mr Ray Forbes, Director, BCIS, BMICH, addressing students on Career Development, and Mr Srikantha de Silva on Printing, Publishing and the Book Trade with special reference to Sri Lanka.

N V C R Workshops

Non-violent Conflict Resolution workshops were held with most of the classes; conducted by Nanda Wanasundera who has had special training in this field. The workshops are all activity oriented with role play and discussions. The students enjoyed the sessions and benefitted too, since conflicts are ever present in our professional and personal lives.

Library Tours

Mr Harrison Perera invited the first level students of the Colombo Centre to the British Council to make familiar to them the new technologies the BC Library works with.

The Kandy first level students travelled to Colombo on 24 January and visited the National Library, National Archives and the British Council. They emphatically stated that the tour had been very beneficial. The SLLA hosted them to lunch at the OPA canteen.

The Colombo Centre Sinhala and English medium students very unfortunately cancelled their tour of the University of Peradeniya and D S Senanayake Public Library scheduled for 02 February due to fear of transport problems consequent to the unsettled atmosphere prevalent in Colombo. They will, however, have their tour; so also the Galle students to Colombo.

Library Technicians Course

Mr Tilak Ratnayake, Cordinator, supervised the conclusion of the Negombo LT course, the conducting of the Kurunegala course - funded by the Provincial Council - and the inauguration of the third course in Kalutara.

LT examinations have had a 100% success rate.

After much discussion the Education Committee proposed that those students who passed the LT exam and had the required entry qualifications could join the intermediate course. The Council agreed. The National Library Services Board and the SLLA are in the process of determining the equivalence of the LT exam with the first exam in library and information science.

ASSOCIATESHIP OF THE SRI LANKA LIBRARY ASSOCIATION

Four applicants who had served one year in librarianship, supervised by chartered librarians, applied for Associateship. Three presented themselves for the interview and were found to be very satisfactory. They will now add the designatory letters ASLLA to their names. These newly chartered librarians are congratulated and warmly welcomed to the fold.

CURRICULUM DEVELOPMENT

Under the chairmanship of Ms C L M Nethsinghe, the CD Committee has been meeting and it is hoped that the revamped curriculum in library and information science will be ready for implementation with the next batch of first level SLLA students.

NEW STRIDES FORWARDS - DISTANCE EDUCATION

Distance Education Programme in Library and Information Science - DEPLIS

The SLLA has embarked on a distance education programme to the Republic of the Maldives, bringing itself prestige and lucre. The programme was initiated through a request from the National Library of the Maldives. Funding is by the Royal Dutch Government.

Pioneering effort was Mr Upali Yapa's, nominated the Coordinator of the DEPLIS programme. He continues to work hard for its successful continuity.

The course was inaugurated in Male on 03 January with Mr Yapa and Maldivian VIPs in attendance. Mrs Dharma Diyasena who is temporarily resident in Male, has been selected by the Male authorities as coordinator at that end.

A sub-committee of the Education Committee assists Mr Yapa, composed of Ms C L M Nethsinghe, Ms Sumana Jayasuriya, Mr S M Kamaldeen and the Education Officer. Unit lesson writers and editors of written lesson notes were identified subsequent to meetings Mr Yapa had with the general membership of the Association and those who volunteered to assist.

The first set of lesson notes were distributed in early January and received assignments have been distributed among SLLA members for marking. The second batch of notes is being prepared by those identified by the DEPLIS sub-committee.

And here's the latest bit of news. A request has come from Male that the DEPLIS Course extend itself to the next two levels too. This project is definitely an honour to the SLLA and a recognition of its potential.

Distance Education Tie-up with the Thames Valley University

Mr Russell Bowden, a former representative of the British Council in Colombo and now on the Governing Board of the Thames Valley University (TVU), London, proposed at a meeting held with the Council, a distance education project where the TVU would plan and execute a course of study leading to a Diploma/Degree for Sri Lankan students. The Education Committee deliberated on this project and, due to financial constraints and paucity of likely candidates competent in English, the offer was declined.

CONTINUING EDUCATION

The seminar titled: Gearing for the Future invited SLLA Members and final and intermediate level students to benefit from presentations made by Dr Gihan Dias, Lecturer, University of Moratuwa and Mr C Hewanetti, Manager, Human Resource Development, Hongkong & Shanghai Banking Corporation. Dr Dias spoke on and demonstrated access to Internet; Mr Hewanetti gave a personal-experience view of recruitment, retraining, reinforcement and retention of employees.

Two of our own members - Messrs Upali Yapa and J Amaraweera shared their professional experiences at the IFLA conference in Istanbul and International Graduate Summer Course in the College of Librarianship Wales, respectively.

The seminar was held on Saturday 11 November at the OPA Hall.

MEETINGS

Education Committee meetings held bimonthly are well attended and generate much discussion and progress in unified planning, thus benefitting our students and ultimately the SLLA.

Special meetings were held to discuss the LT course and its equivalence to the SLLA first level course.

The rules and regulations of the Education Programme are currently being reviewed and revised.

CONCLUSION

Congratulations

All prize winners - first year Blok Memorial scholarship winners; intermediate prize cum scholarship winners; the final year SLLA gold medalist and award winners of the Library Technicians course are heartily congratulated on their achievement and commended for the hard work they've put in to their information science studies.

SOMESWARAN JAYEWICKREME & CO

DRAFT

Chartered Accountants

Our Ref: J/652.

22nd February, 1996.

The Treasurer,
Sri Lanka Library Association,
275/75, Bauddhaloka Mawatha,
Colombo 07.

222, Galle Road
Colombo - 4
Sri Lanka
580409, 582452, 503262 Telephone
432660 Facsimile
582452
ARTHURANSL Cables

Representing the Arthur Andersen
Worldwide Organisation in Sri Lanka

Dear Sir,

The accompanying memorandum includes suggestions for improvement of internal controls and other business matters that came to our attention as a result of our examination of the financial statements of Sri Lanka Library Association for the year ended 31st December, 1995. The accompanying memorandum also includes comments and suggestions with respect to other financial, general and administrative matters that came to our attention.

In accordance with generally accepted auditing standards, we have performed a study and evaluation of existing internal accounting controls for the purpose of providing a basis for reliance thereon in determining the nature, timing and extent of the audit tests applied in connection with our audit of the financial statements. While certain matters that came to our attention during the study are presented in the accompanying memorandum, our study was not designed for the purpose of making detailed recommendations.

These matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving accounting controls and other financial and administrative practices and procedures.

We take this opportunity to express our appreciation for the courtesies and co-operation extended to our representatives during the course of our audit. We would be pleased to discuss further our suggestions and comments and assist in their implementation, if appropriate.

Yours faithfully,

SOMESWARAN JAYEWICKREME & COMPANY,
Chartered Accountants.
KW:PEAJ:kan.

AC - 01

Partners

T. Someswaran P. E. A. Jayewickreme N. R. Gajendran Ms. Jacintha Patrick
N. B. Mailewa Ms. S. L. Jayasuriya D. S.W. Andradi



SRI LANKA LIBRARY ASSOCIATION

2. SUPPORTING DOCUMENTS

FACTS

- In most instances, the supporting documents were not attached to the payment vouchers.
- Journal entries were not supported by duly authorised Journal vouchers.

RISKS/IMPLICATIONS

- Details of the payments made will not be available.
- The management may not be aware of entries passed.

RECOMMENDATIONS

- All the supporting documents should be attached to the payment vouchers.
- Duly authorised Journal vouchers should be raised.

KEY BENEFITS

- Improved internal control.

-/kan.

SRI LANKA LIBRARY ASSOCIATION

3. REVENUE RECOGNITION

FACTS

- The Association recognises its revenue, on a cash basis regardless of the period to which they relate whereas the expenses for the year are recognized on an accrual basis.

RISKS/IMPLICATIONS

- This results in advances received being accounted revenue, thereby overstating its revenue for the period.
- Violates periodic accounting concept.
- Revenue will not match with the expenses for the period thereby, it violates the matching concept.

RECOMMENDATIONS

- The management should implement a proper policy in accounting its revenue.

KEY BENEFITS

- Financial statement will give a more accurate picture.

-/kan.

SRI LANKA LIBRARY ASSOCIATION

4. GENERAL

4.1. CONFIRMATION

- We have not received direct confirmation from Bank of Ceylon - Torrington Square confirming the balance as at 31.12.1995.

- We were not provided with the confirmation for the stock of publications amounting to Rs.862/50.

-/kan.

SRI LANKA LIBRARY ASSOCIATION
BALANCE SHEET AS AT 31ST DECEMBER, 1995.

<u>ACCUMULATED FUND</u>	<u>Note</u>	<u>94/95</u> <u>Rs.</u>	<u>93/94</u> <u>Rs.</u>
Balance As At 1.1.95		1,445,348.25	1,257,852
Add: Income Over Expenditure		107,332.50	187,496
		<u>1,552,680.75</u>	<u>1,445,348</u>
 <u>RESERVES</u>			
Building Fund		14,784.79	13,366
		<u>1,567,465.54</u>	<u>1,458,714</u>
 <u>REPRESENTED BY</u>			
Fixed Assets	2	302,431.77	266,917
Investments	3	812,172.92	639,127
		<u>1,114,604.69</u>	<u>906,044</u>
 <u>CURRENT ASSETS</u>			
Stock Of Publications		862.50	862
Receivables And Pre-Payments	4	45,284.71	129,396
Treasury Bills		0.00	100,000
Cash And Bank Balance	5	487,969.14	393,051
		<u>534,116.35</u>	<u>623,309</u>
 <u>CURRENT LIABILITIES</u>			
Accounts Payable	6	12,538.00	8,504
Provision For Gratuity		68,717.50	62,135
		<u>81,255.50</u>	<u>70,639</u>
Net Current Assets		<u>452,860.85</u>	<u>552,670</u>
		<u>1,567,465.54</u>	<u>1,458,714</u>

Treasurer

SRI LANKA LIBRARY ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST DECEMBER, 1995.

<u>INCOME</u>	<u>Notes</u>	<u>94/95</u> <u>Rs.</u>	<u>93/94</u> <u>Rs.</u>
Membership Subscription and Associateship		24,400.00	24,275
Course Fees And Examination Fees	7	798,355.00	811,127
Registration Fees		19,600.00	23,500
		<u>842,355.00</u>	<u>858,902</u>
Less: Direct Expenses	8	(519,941.50)	(374,791)
Add: Other Income	9	322,413.50	484,111
		401,636.42	386,683
Less:		<u>724,049.92</u>	<u>870,794</u>
Administration Expenses	10	616,717.42	677,487
Excess Of Income Over Expenditure		107,332.50	193,307
Add/(Less): Prior Year Adjustments		0.00	5,182
		<u>107,332.50</u>	<u>198,489</u>
Provision For Taxation		0.00	(10,993)
Excess Of Income Over Expenditure		<u><u>107,332.50</u></u>	<u><u>187,496</u></u>

SRI LANKA LIBRARY ASSOCIATION
NOTES TO THE ACCOUNTS

NOTE 1

ACCOUNTING POLICIES

1.1. GENERAL

The Balance Sheet and the related statement of Income and retained earnings of the Association have been prepared in conformity with generally accepted accounting principles and applied consistently on a historical cost basis. The revenue is recognised on a cash basis, regardless of the period to which they relate. Costs have been recognized on a accrual basis of the period to which they relate. Where appropriate the policies are explained in the succeeding notes.

1.2 ASSETS AND BASIS OF THEIR VALUATION

FIXED ASSETS

Depreciation on fixed assets has been provided on written down value of the asset at the following rates.

Furniture and Fittings	10%
Office Equipment	10%
Book Shelves and Books	10%

Full year's depreciation is provided on Fixed Assets purchased during the year and no depreciation is charged in the year of disposal.

SOMESWARAN JAYEWICKREME & CO.,
Chartered Accountants.

NOTE 2

FIXED ASSETS

<u>COST</u>	<u>Leasehold Building Rs</u>	<u>Furniture & Fittings Rs</u>	<u>Office Equipment Rs</u>	<u>Book Shelves And Books Rs</u>	<u>Total Rs</u>
Balance As At 01.01.95	47,500.00	14,934.60	191,021.58	13,461.33	266,917.51
Additions During The Year	0.00	3,160.00	550.00	60,130.00	63,840.00
Balance As At 31.12.95	<u>47,500.00</u>	<u>18,094.60</u>	<u>191,571.58</u>	<u>73,591.33</u>	<u>330,757.51</u>

DEPRECIATION

Depreciation For The Year	<u>0.00</u>	<u>1,809.46</u>	<u>19,157.15</u>	<u>7,359.13</u>	<u>28,325.74</u>
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WRITTEN DOWN VALUE

Balance As At 31.12.95	<u>47,500.00</u>	<u>16,285.14</u>	<u>172,414.43</u>	<u>66,232.20</u>	<u>302,431.77</u>
Balance As At 31.12.94	<u>47,500</u>	<u>14,935</u>	<u>191,021</u>	<u>13,461</u>	<u>266,917</u>

NOTE 3

INVESTMENTS

	94/95 Rs.	93/94 Rs.
Organisation Of Professional Association	1,000.00	1,000
National Savings Bank - Fixed Deposit	811,172.92	638,127
	<u>812,172.92</u>	<u>639,127</u>

NOTE 4

RECEIVABLES AND PREPAYMENTS

Withholding Tax	40,284.71	9,747
Annual General Meeting Expenses	0.00	7,350
Interest On Fixed Deposit	0.00	102,099
Staff Debtors (Note 4a)	5,000.00	10,200
	<u>45,284.71</u>	<u>129,396</u>

NOTE 4a

STAFF DEBTORS

Motorcycle Loan	3,000.00	9,000
Staff Advances	2,000.00	1,200
	<u>5,000.00</u>	<u>10,200</u>

NOTE 5

CASH AND BANK BALANCES

Bank Of Ceylon - Torrington Square A/C No. 4530200979	68,781.94	33,203
Bank Of Ceylon - Savings Account	396,002.41	344,732
Stamps - Imprest	1,500.00	750
Petty Cash Control	2,000.00	1,000
Building Fund Account	19,684.79	13,366
	<u>487,969.14</u>	<u>393,051</u>

NOTE 6

ACCOUNTS PAYABLE

Audit Fees	5,750.00	5,500
Janitorial	1,400.00	600
Municipal Rate	1,328.00	664
Service Charges	4,060.00	1,740
	<u>12,538.00</u>	<u>8,504</u>

NOTE 7

COURSE FEES AND EXAMINATION FEES

	94/95 Rs.	93/94 Rs.
First Year Course '94	290,600.00	322,942
Intermediate Course '93	171,000.00	81,285
Final Year Course	64,720.00	68,850
Computer Course (1)	130,500.00	12,000
Computer Course (2)	16,640.00	0
First Year Course '93	76,230.00	48,250
Examination '93	33,665.00	98,700
Examination '94	0.00	67,900
Library Technician Course	15,000.00	111,200
	<u>798,355.00</u>	<u>811,127</u>

NOTE 8

DIRECT EXPENSES

Lecturers' Fees	161,517.50	162,601
Examination Expenses	51,713.50	27,130
Advance Integrated Set Of Information Sector Workshop	17,937.50	22,588
Integrated Set Of Information Sector Users Club	5,550.00	3,150
Hall Hire Charges	10,275.00	17,294
Advertisements	33,695.00	27,475
Hall Arranging	11,095.00	4,855
Seminar And Guide Tour	10,310.50	2,610
Co-Ordinators' Fees	1,725.00	0
Library Technician Course	54,839.75	27,374
Course on Library Automation	87,499.50	46,767
Integrated Set Of Information Sector In Sinhala Workshop	17,786.50	24,100
Get Together Expenses	0.00	2,109
Customer Care Workshop	0.00	6,740
Hellis Information Workshop	37,775.00	0
Gearing for the Future Seminar	4,740.50	0
Basic ISIS Workshop (2)	2,756.25	0
Course on Library Automation (96)	10,725.00	0
	<u>519,941.50</u>	<u>374,791</u>

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NOTE 9

OTHER INCOME

	94/95 Rs.	93/94 Rs.
Sale Of Journals And Publications	7,097.00	13,687
Annual General Meeting Income	11,529.50	14,450
Study Tour	0.00	4,600
Application Fees	0.00	10,725
Fixed Deposit Income	101,486.00	74,185
Library Bureau (Project Income)	11,000.00	37,488
Interest On Savings Account	37,858.42	63,407
Advertisements	16,000.00	13,030
Roneo Income	210.00	1,029
Integrated Set Of Information Sector Advance Workshops	37,182.50	71,381
Integrated Set Of Information Sector Users Club Registration	15,500.00	5,000
Sundry Income	300.00	3,250
Get Together	0.00	1,790
Customer Care Workshop	0.00	5,950
Sinhala Workshop	0.00	65,711
Institutional Membership	0.00	1,000
Miscellaneous Income	10,920.00	0
Annual Trip	5,500.00	0
Hellis Information Workshop	57,053.00	0
Donation	50,000.00	0
Basic ISIS Workshop (1)	30,700.00	0
Basic ISIS Workshop (2)	9,300.00	0
	<u>401,636.42</u>	<u>386,683</u>

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NOTE 10

ADMINISTRATION EXPENSES

	94/95 Rs.	93/94 Rs.
Salaries And Wages	229,021.36	169,537
Overtime	27,710.00	29,121
Employees Provident Fund	27,590.40	36,680
Employees Trust Fund	6,897.60	5,502
Bonus For Office Staff	10,991.18	9,601
Library Bureau	8,100.00	42,956
Allowance To Office Bearers	18,250.00	22,000
Travelling And Subsistence	12,126.00	12,856
Printing	67,012.50	69,213
Postage	9,728.75	8,584
Telephone	12,677.42	13,022
Stationery	5,198.50	26,651
Press Registration	250.00	250
Subscriptions To Other Institutions	20,086.00	16,666
Staff Tea Expenses	6,158.00	5,677
Gratuity	6,582.90	62,135
Bank Charges	1,932.76	1,516
Repairs And Maintenance - Office	0.00	705
Audit Fees	5,750.00	5,500
Sundry Expenses	4,155.00	5,376
Depreciation	28,325.74	24,380
Expenses On Annual General Meeting And Council Meetings	54,594.24	31,563
Janitorial Services	2,400.00	2,400
Office Expenses	9,525.00	11,815
Photocopying Expenses	5,851.85	9,293
Insurance	0.00	0
Machine Service Agreement	9,316.22	11,172
Municipal Rates	1,992.00	3,320
Service Charges	6,966.00	8,700
Exco & Council Expenses	8,996.50	9,029
Donations	0.00	5,000
Advertising	0.00	6,420
Fellowship Programme	3,500.00	1,500
Organisation of Professional Association Annual General Meeting Expenses	0.00	3,350
Annual Trip	1,294.00	6,000
Audit Expenses	3,737.50	0
	616,717.42	677,487

NOTE 11

- (a) The Balance Sheet of the Association reflects only the written down value of the assets. Sufficient information was not provided as to the cost and accumulated depreciation of Fixed Assets as required by Sri Lanka Accounting Standard No.8 - "Accounting for Depreciation".
- (b) Accounting Policy over revenue recognition of the Association reads as "Revenue is recognized on a cash basis regardless of the period to which they relate". The resultant impact of the above policy is that the Company recognized "Cash received in advance" as revenue. Therefore the profit for the period is overstated to that extent

SRI LANKA LIBRARY ASSOCIATION
JOURNAL ENTRIES

		<u>Rs.</u>	<u>Rs.</u>
1. Building Fund	Dr	4,900.00	
To Course Fees			4,900.00
(Being omission of entry now accounted for)			
2. Audit fees	Dr	5,750.00	
To Provision Of Audit fees			5,750.00
(Being provision of audit fees for the year 1995)			
3. Janitorial	Dr	1,400.00	
Service Charges		4,060.00	
Municipal Rate		1,328.00	
To Accrued Expenses			6,788.00
(Being provision of accrued expenses)			
4. Building Fund Investment A/C	Dr	1,418.34	
To Building Fund A/C			1,418.34
(Interest accruing on investment accounted for)			