SUMMARY OF RECOMMENDATIONS

Executive Group

1. The Executive Group must commit significant funds to Food Services to improve physical limitations such as service areas, furniture, lighting, etc.

2. The Executive Group should close the cafeteria service in the Commons. A new, attractive, Faculty and Staff Lounge should be created utilizing all or a portion of the Commons space.

3. In two years, if Food Services has not met its financial goals, the Executive Group should investigate various options for the Hub such as franchising or contracting out. This decision should be made and implemented before January 1997, to avoid expensive separation costs associated with eliminating career positions.

4. The Executive Group should establish a policy that requires all departments to work with Human Resources when planning and implementing a departmental reorganization.

Vice President, Finance and Administration

5. The Vice President, Finance and Administration should develop a new policy or amend existing policies to adequately administer appreciable assets, specifically paintings, antiques, etc. Appreciable assets should be centrally administered and provide for acquisition, preservation, display, valuation, insurance and disposal.

Executive Director, Finance

6. The Comptroller must develop formal procedures for the reconciliation of all transactions recorded in the COMPTREX system to FRS and ACCPAC.

7. The Executive Director, Finance must develop and implement new procedures for the development and monitoring of ancillary account budgets.

8. The Executive Director, Finance should review and revise the overhead fee formula to provide a more equitable and simple allocation. This review should:

   - Establish the purpose of the allocation.
   - Consider all Institute activities/operations for inclusion in the allocation process.
   - Evaluate the allocation formula to ensure a simple and fair calculation. Two formulas may be needed: one to allocate costs based on space and another to allocate administrative costs based on salaries.
   - Examine ways to modify the FRS system so that overhead fees are calculated and recorded automatically on a monthly basis.

- Establishing training programs for both staff and management.
- Establishing measurable performance criteria and monitoring that they are being met.

16. The Acting Manager, Food Services should initiate a uniform and equitable policy for employee meals.

17. The Acting Manager, Food Services should implement a control procedure for food sales at the L-72 location.

18. The Acting Manager, Food Services should ensure that all payments for part-time staff are processed through the Pay Office.

19. The Acting Manager, Food Services should computerize the food and beverage inventory process at all locations.

20. The Acting Manager, Food Services should discontinue the procedure of taking an inventory of cleaning supplies.

21. The Acting Manager, Food Services should:

    - Consider the use of time clocks by full-time employees only for scheduled overtime.
    - Verify and approve all timesheets and periodically verify hours to time cards.

22. The Acting Manager, Food Services and the Manager, Purchasing should examine all furniture and equipment to identify items that might be sold to generate income.

6. Describe how the training and exparience relate or contribute to any of the following : -

6.1 Long term/short term training at the Centre/Institute

For this training, I can see the clearing picture of Manager Information System especially :- Finance and Accounting System such as

- Data Sources and Inputs of Revenue, Purchasing and expenditure cycles
- Data flow and processing data bases of Revenue, Purchasing and expenditure Cycles.
- Financial reporting Revenue, Purchasing and expenditure Cycle.
- Accounting control for GL
- Transaction oriented relationships and Cycles.

Also from this training, I can define the important points for training in Finance and Accounting System at SUT. This training will reduce duplications and also improve productivity of tasks performed in various work units.

6.2 Institutional Development and/or institutional strengthening of Centre and the Canadian institutions :

Institue can analyse and change some points of technical capacity for a change in the role and conception of information system and management information system (MIS) in order to improve our own management information system especially, Financial and Accounting System.

6.3 Strategic Planning Capacity of Centre/Institution

1. Get promt and accurate data and information especially :- financial and accounting infornation any time that supports decision making and strategic planning.

   The new information system can set-up the necessary financial and account reports and registration on line or in batch such as:-

   - Cash flow statement .
   - Financinal statement .
   - Aging of outstsnding account receivable reports .
   - Aging of account payable reports .
   - Fixed asset registration .

2. Get data and information that support period operations:- daily, monthlyand yearly reports and maintain such information as budget transfer rules, carry-forward information, overdraft information, institute fiscal year-to-date, project-to-date, project buget period-to-date information.,etc. Thus, these support decision making and strategic planning as well.

3. Able to produce a ststement of the itemized transaction history of the student account with descriptions and due data, for the school year (or selected period) including:-

- fees assessed	- refund paid	- lab fees
- payment	- penalties incurred	- other charges
- credits	- ancillary fees	- balance forword

These information is very important to support strategic planning.

6.4 Coopperation/linkage with Canada/Canadian institutions.

1. Substantial improvements in Financial and Accounting efficiency and productivity across all financial and Accounting System of this project.
2. Significant improvements to management respecting strategic planning,budgeting,and financial and accounting system of this project.

6.5 Personal and professional devilopment.

Personal

After this training I am more understand in data flow and data processing especially relational data bases processing which is one important part of MIS and able to track all experaditure more effectively and assist all units and departments in managing their budgets. In addition, significant efficiencies will be achieved in the budget, the revenue and the expediture institue in the Repartment of Financial and Accounting. These efficiencies will result in subatantial savings and in decision making of strategic planning capacity of centre/Institution.

Professional development

After this training, I apply my experience to basis of management and management infornation system such as control, planning master files builting and processing the report, etc.

A) Control

- Authorization audit trails forwards and backwards through the system
- Reconciliation of information with summarized results ; and
- Security of the system

B) Planning Master Files builting

- Only valed and authorized changes to standing data will be processed through the system
- All valid and authorized changes to standing data will be completely and accurately processed through the system.

C) Processing the report

- It should be possible for any information on any report produced by the RDMS to be reconciled back to the information in the system.
- All processing undertaken by RDMS should be properly authorized be the user.
- Reports should be distributed correctly and action indicated by the reports should be acted upon promptly by the management.
- Reports produced by the RDMS should comform to normally expected standards.
- RDMS should be strictly followed to ensure,in particular,the integrity and security of the information.

7. What are your reantry activities (projects or activities to be done upon return to the Centre/Institute)?

I implemented the processing to prepare the following :-

1. Budget Report of the SUT-FARM.
2. Cash Flow Report of the SUT-FARM.
3. Equipment Register of Center of Scientific Equipments.

8. What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian instutution, and cooperation/assistance provided to the trainee, etc.). Any problems, issues, or difficulties encountered during travel, training or visits to various institutions?

1. The duration of the training is quite short for all of the wonderful training program.
2. Staff of the Financial and Accounting Department of both the Canadian Instututions are very nice and helpfull especially J.Winton, P. Gee, D. Perks and S. Koo.

9. Any suggestions for improvement of any aspect of the training/mission?

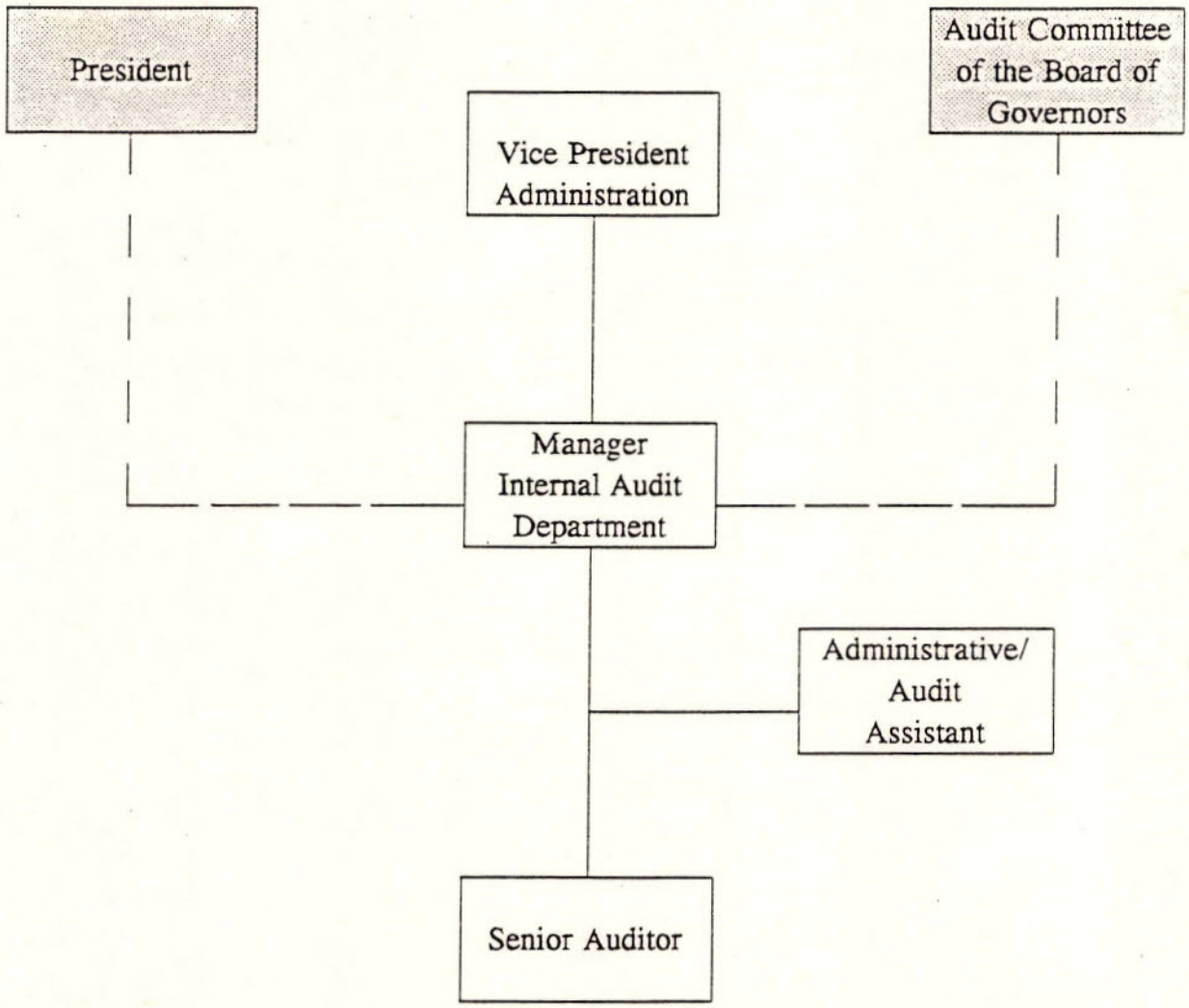
The duration of this mission is quite short but the training program is interesting. I think that it will be good if we invite the key staff of the reengineering of the Financial and Accounting Department of the Canadian Instututions such as :- J.Winton, P. Gee, D. Perks, K.Chan and S. Koo to SUT to review our Financial and Accounting Department.

10. Any general recommendations?

****

Attachment A

INTERNAL AUDIT DEPARTMENT
ORGANIZATIONAL CHART



30-May-94

ศูนย์บรรณสารและสื่อการศึกษา
รับที่ 1764/2537
วันที่ 3 พ.ย. 2537
เวลา 11.40 น. รักษา

SUT-CUTC

Institutional Linkage and Technical Cooperation

Project Review Sub-Committee (SUT)

ด่วนที่สุด

Ref.no 5145/ 24 3 November 1995

---

(1) Attn: Director, Centre for Library Resources and Educational Media

Re: Quarterly Report

As the PRC meeting has been scheduled during November 28-30, 1994, the Centre for International Affairs is preparing working paper no.5 on CUTC CONSULTANCIES TO THAILAND.

However, mission reports of Dr. Black and Dr. Malinski are not availavble at the Centre, we therefore respectfully request a copy of mission report of Dr. Black and of Dr. Malinski. For Dr. Black the following additional information is also required :

1. Duration of Visit
2. SUT Expense paid for
   a) perdiem
   b) accommodation
   c) local travel expense
   d) others

Kindly send to the Centre on or before November 4.

Thank you for your kind attention.

ที่ พม. 5131/232
(3) กิ่ง ดร. ชลิดา.
การเดินทางของ Dr. Black + Dr. Malinski มาเมืองไทยนั้น เอกสารทั้งหมด อยู่ที่ฝ่ายเลขานุการ หรือที่ส่วนวิเทศสัมพันธ์ (เดิม) ขอได้ติดตามได้จากหน่วยงานดังกล่าว.
อรรถกร
3 พ.ย. 37

(2) เรียน ผอ.ศูนย์บรรณสารฯ
เพื่อโปรดทราบ
[illegible]
3 พ.ย. 37

Chalida Rj.

(Dr.Chalida Rojanawatthanavuthi)

FOR THE DIRECTOR

Centre for International Affairs

Project Coordinator

APPENDIX A

Observations of English as a Second Language Facilities in Canada and Thailand

Fanshawe College, London, Ontario: English for International Students
York University, Toronto: English Language Institute

University of British Columbia, Vancouver, B.C: English Language Institute

King Edward Campus, Vancouver Community College, Vancouver, B.C:
English as a Second Language Division:
College Preparatory English
Outreach
Vocational
English Language Skills

Chulalongkorn University Language Institute, Bangkok, Thailand

Asian Institute of Technology, Bangkok, Thailand
Centre for Language and Educational Technology

University of the Chamber of Commerce, Bangkok, Thailand
English Language Centre of Australia

Thammasat University, Bangkok, Thailand
Language Centre

1. The location of any ESL Centre influences its success. An accessible placement within the campus, preferably near the library and close to the English Department, provides the best visibility for students.

2. When an ESL centre is separated from the English School in any institution, discrimination between faculty in status, salary and workload can cause conflict. Such separation can also waste expensive resources such as multimedia learning aids.

3. ESL centres require the firm support of senior administrators and professors from the professional faculties. Students must learn from these models of their professional education that good communication skills are an integral part of their education.

4. ESL centres that try to provide a range of services beyond their capacity are headed for failure. An ESL centre should clearly define its mandate and apply it resources to fulfill it.

5. Large class sizes are counter to a good learning environment. In classes larger than 22-25 students, learning becomes teacher-centred (the teacher tends to lecture) rather than student centred (the student is encouraged to interact with the teacher and classmates in practicing such skills as speaking and working in small groups). If larger classes are required, some system of smaller seminars\tutorials should also be implemented.

6. Equipment such as language labs, audio-visual aids and computer-assisted learning is essential to the success of the student's self-motivated learning. While this hardware does not replace the teacher, it allows the student to control the pace of his\her learning. The poorer student can catch up, and the stronger student can progress at a faster rate. Resources in such a self-access centre may also be used in the classroom as teaching tools.

7. A variety of models exists for the testing and placement of students. A proficiency test, formal or informal, may be administered to students and used to "stream" them (Those with similar strengths and weaknesses are grouped together). But it is crucial that students not feel pre-labelled as "weak" at the start of their post-secondary education. It is also crucial to avoid a class of students whose abilities are so varied that the weak student becomes discouraged, the strong student becomes bored, and the teacher becomes frustrated.

   The best placement test to employ is one created by the English faculty and based on close awareness of the particular needs of the students they will teach. Such a diagnostic tool can be used with some precision to determine the student's needs.

8. Most University-based ESL centres have international students, ranging from study tours to college preparation to undergraduate and graduate programs in the student's chosen discipline. Exchange agreements are valued, and some Canadian ESL centres have satellite bases in South-East Asia. All ESL centres place high value on special contracts with government, industry and business, since such arrangements provide the centre with financial self-sufficiency. All ESL centres wished for greater communication within their own universities and with other post-secondary institutions.

9. Consideration of various intensive programs indicated no ESL academic preparation course shorter than six weeks, and that briefer courses were aimed at students with a high intermediate proficiency. The most successful programs extended for 9-12 weeks.

10. In the question of faculty qualifications, it was found that effective teaching is certainly done by faculty with wide teaching experience and fewer academic qualifications. But such instructors generally lack flexibility in teaching modes and are limited in their capacity for professional development.

11. The most effective learning situation is one where students receive credit for ESL within their academic programs. Without academic credit, and insulated from other studies, any ESL course loses students who become preoccupied with their credited studies. Thus the academic credit awarded to students for ESL is essential in showing students the importance of English in an integrtaed curriculum.

12. An extremely valuable learning base seen in several centres consists in a Foundation Course workbook, divided into learning units. Created out of faculty experience of student proficiency, such a workbook provides classroom material, but may also be used effectively in the Self-Access Centre. In addition faculty may gradually gather a variety of learning materials supporting each unit; in effect, the faculty create their own text and materials for self-motivated learning.

13. Some ESL centres, though well-provided with the necessary hard- and software, fail to make best use of these materials because of faculty inexperience in using them. Likewise, the great array of available library support for ESl studies requires a trained organizer. Thus each ESL centre requires at least one technician and one librarian.

14. Depending on the need, most ESL centres require at least one member of support staff, either a secretary recectionist or an administrative assistant, depending on perceived responsibities.

15. Some ESL centres suffer from lack of planning at their beginnings, simply expanding opportunistically as demands arose. A solid ESL centre needs more clear planning for future development in order to expand in such a way as to serve their target market.

Appendix B

Information Obtained From Interviews With Deans of Institutes

Overall, the Deans were aware of the growing trend in Thailand for improving English language skills as a means of acquiring engineering and technical expertise.

The Deans strongly supported both the regular ESL program and the proposed ESL for International Students, but were unsure as to how best express this support. All Deans regarded the 15 credits in English (8.8% 0f the curriculum) as not only part of the mandate of SUT, but also a beneficial part of student professional education. However, there was some concern that these courses address specific student needs. Most Deans felt strongly that students needed more English for Specific Purposes or English for Technical Purposes; such an emphasis would provide better student motivation. Also, responsibility for student motivation was seen as resting in the English Faculty and its skill in a variety of modes of delivery.

All Deans approved of the recommended structure for all ESL at SUT: the coordination of the English School and the International ESL Centre and their sharing of faculty and technical resources. There was general agreement about the need for small class sizes, especally in the International Program. The Deans also were aware of the need for students to improve their general study capabilities such as note-taking and time organization. Moreover, the Deans agreed that the suggestion of a letter of proficiency for students in the regular undergraduate program who qualify for such a distinction was a positive way to reinforce students' sense of purpose and to establish the University's reputation as a provider of highly expert professionals with guaranteed communication abilities.

Just as Deans differed in their perception of the need for academic English skills as opposed to professionally-oriented English, so too Deans varied in their ideas of the subject base for English credits; should students learn technical English and be tested for their competence in communication skills, or should they learn more generalized academic English? The proposal that students write one report per term in English was viewed as good in priciple but impractical in reality, though such a possibility was more desirable in the upper years of English study, when more ESP\ETP would form course content.

Deans discerned the value of an entry-level placement test for students entering SUT. One administrator noted that 70% of secondary school students performed poorly on the pre-admission test. But all expressed concern that such testing not result in indesirable labelling of students as weaker or stronger, creating unnecessary discrimination among them. One Dean also noted the world-wide situation where some students deliberately performed poorly on such diagnostic tests, thus assuring that they would be placed in an "easier" level of English studies. Overall, multiple choice forms of testing were rejected as meaningful measures of student proficiency.

When asked if such testing could be used to exempt the more capable students from English 1, allowing teachers to concentrate more acutely on students whose abilities needed more attention, the Deans generally recognized the practical advantages of such a scheme. But a very real anxiety was expressed that any exemption policy not have a negative effect on student self-esteem or create a perception of unfair distinctions in student workload. This disadvantage could be overcome by requiring students, exempted for English 1 on the basis of diagnosed ability, to still take 15 credits in English, but at a level more suited to their abilities.

Finally, the Deans agreed that liaison between English and Engineering\Science faculty would facilitate student learning, and that such an affiliation should be formally established, through regular meetings or some other mechanism, to assure optimum cooperation. These senior administrators wanted more expertise among English faculty in ESP\ETP, either by professional development of present staff or the hiring of more teachers with this specific training and experience and perhaps some familiarity in scientific fields. This rounding out of the English faculty would assist the desired cooperation among all teaching faculty and improve mutual understanding and respect. Such collaboration could also assist student learning. Deans also desire more creativity, particularly in delivery modes, in all ESl courses, but especially in the International program.

On the question of allowing some freedom of movement for students between the regular program and the International Program, some administrators considered this a valid proposal, while others felt it might be too cumbersome to administer. Nonetheless, the Deans agreed that, in principle, allowing the more proficient regular students to attend International program classes, while the less proficient International Program students could improve by attending classes in the regular program, had some academic merit in providing appropriate student learning opportunities.

Appendix C

Information Gained From Discussion With English Faculty

The English faculty expressed a strong dedication to the process of formulating a series of courses which will assure the academic and professional success of students in both the regular and International programs. They expressed particular concern about effectively raising the proficiency level of first-year students; they wish to address the specific needs of all students, which is difficult in a group displaying differing capabilities.

Faculty desire a clear, logical progression of courses for all students so that the best use is made of the required fifteen English credits. If students entering SUT differ in proficiency, those graduating from the University should all meet a minimum standard of communication ability. In order to meet its responsibilities, the faculty want a policy on class sizes which assures that each student receives the appropriate instruction delivered in the appropriate mode. Faculty members agreed that student needs are best met by a variety of delivery methods, depending again on student abilities.

Given the experience of first-year students, the faculty said that they badly needed an entry-level proficiency test to diagnose student abilty precisely. They suggested the benefits of allowing the best students to be exempted from English 1 and to study English at a level more appropriate to their abilities, so that weaker students could be given instruction exactly suited to their needs. In such case the exempted student would still be required to take 15 credits, but at a higher level, avoiding a sense of discrimination among students.

Since SUT is dedicated to the principle of helping students learn how to learn, English faculty want to encourage students to progress from teacher-centred learning (classroom) to student-centred learning (the Self Access Centre), with perhaps an intermediate stage of individually-directed studies. This advancement towards greater independence would parallel the student's movement from lower to upper years and from academic skills based ESL courses to more tailor-made ESP\ETP studies.

As the above paragraph implies, English teachers generally favour the acquisition of EAP competence in English 1-4 (which will accommodate a gradually increasing ESP component), and the concentration on ESP\ETP in the elective English 5-8, even though students are required to take only one of these upper level courses.

Since students, after completeing their required Englisn credits may choose to take all four elective English courses, the English school would like to recognize those who acquire above-average language proficiency. One way to do this is to offer such students a letter of proficiency from the English School, which will add to the graduate's opportunities for professional advancement and thus eventually motivate SUT students in their language studies at SUT.

The current English faculty, preoccupied with the very concrete challenge of establishing the regular program, have given little thought to the International ESL Program. However, each member expressed enthusiasm at participating in its creation. The faculty unanimously supported the administrative structure proposed in this report, which advocates the coordination of the regular and International programs by sharing of faculty and technical resources. But the faculty, experienced in the proficiency levels of first-year students, were anxious to support an intensive program to prepare the International students for their professional studies in the English language, and hoped that an appropriate length of preparatory course could be devised.

The English faculty consulted are academically qualified, dedicated to the teaching profession, and able to deliver all the various modes of ESL instruction. While some expressed misgivings about the early delivery of ESP\ETP, they agreed that the new faculty to be hired in support of the International program could provide the necessary expertise in that area, and assist them in their own professional development.

Appendix D

Information Gained From Interviews With and Assessments of Students

For the purposes of this Needs Assessment, 45 students were interviewed over a two-day period. The interviews were informal, conducted in groups of no more than six or eight, and I tried to make due allowance for their shyness with a stranger and the surprise effect of inviting them to be interviewed. Students were tested for their listening skills (did they understand what I said?); for their speaking abilities (responses to my questions); for their writing skills (each wrote a brief paper, 3-4 sentences, about various topics, including why they had chosen to study at SUT, what interesting things were found in their home town or village). There was no attempt to test their reading ability, but most admitted to difficulties in reading the texts for their core courses.

The students were remarkably pleasant, trying very hard to do the tasks assigned and eager to assist me when I told them the nature of my work here. They were curious about Canada, and very proud to be at SUT, both because of its modernity and "high tech" quality, and to be part of a brand-new academic venture.

Students have studied English for a range of 6-12 years before entering SUT, and they demonstrated a fairly wide range of skills in listening\speaking\writing. As predicted, students from urban centres were more proficient than those from smaller or rural centres. They currently carry a weekly workload of 22 hours, relatively lighter than North American science and engineering students, but such a difference allows them to accommodate to English texts more readily. They recognized the importance of English studies in their curricula, but were concerned about the difficulties they were having.

The students had different attitudes to their own abilities, some very eager to work or study abroad and others happier to stay in Thailand. Though motivated by different goals, the students seemed ambitious to do well in their studies, especially English (they were very polite).

All students were quite unhappy about the lack of library and other learning resources to facilitate their learning across the curriculum.

The students are in general at a mid- to high beginner level of ability, considering their grammar, vocabulary, fluency and idiom, though it is unfair to evaluate either their command of idiom or pronunciation skills at this point. Many would benefit from an intensive program, if time and money allowed. Students need a fairly precise diagnostic test to assure them the appropriate level of insruction; they need some direct help in

improving their abilities to read their text books effectively; and they need a language learning centre very badly indeed. Since classes are so large, students are inhibited about asking questions. Current faculty are stretched to the limit by their present workloads, which include a heavy marking burden. There seems to be little aid for the student struggling to meet his\her responsibilities. It would be most unfortunate is student enthusiasm for learning were dampened so early in their academic careers.

Presumably the present situation will not last much longer, but students now at SUT need assistance from <u>all</u> their teachers to succeed in meeting the demands of their first-year courses. I believe that the recommendations of this report regarding the regular English program for SUT undergraduates, along with the speedy development of a course-connected Self Access Centre, will solve at least some of the present difficulties for them, if such recommendations are implemented. The English Faculty are also eager that students be provided with the tools for a successful academic career.

As the accompanying writing samples may show, the students I interviewed would need a great deal of intensive study beforehand if they were to study their subjects in the English Language.

I of course did not discuss the ideas of possible exemption form English 1 or the letter of proficiency which graduates might earn, but I believe that these students would profit from a clearer diagnosis of abilities in their first year of study, allowing those most in need to get more focussed instruction.

SAMPLE OF STUDENT WRITING I: RELATING TO OTHER STUDENTS - GOOD

D) I come from Korat. It's a big province in North-East It's has a hot summer and cold winter(sometimes). There are many places that you can visit, for example, Kao Y Prasat Hin Pi Mai, Suranaree statue ... etc. People in thes town are good spirit. Thai silk at Pak Thong Chai, one of distric, is very famous. There are many department store in Korat; Klang Plaza, Pata, North East city etc, that you can go shopping. Clay products at Dan Guean is very famous, too. There are many kinds of local food you can look for and eat them; Somtam, Nam, Lab, Sticky rice, corn at Pag Chong is very delicious, too. Living of the people in this town is easy. The traffic is not jam like Bangkok The town is so big and wide that you can travel around, but I can't tell you in only one page. If you interested in, ~~CS~~ may I help you?

(ENCLOSURE FOR APPENDIX D)

I come from ChiangMai, Thailand. It is a very big province. It has many places to travel. The wheather is very wonderful. There are many mountains and many waterfalls in ChiangMai. It is very interesting when you go there.

I want to go to SUT because I passed Entrane examination. I want to study Engineering & Hi-technology. I choosed here in the third position. when I arrived SUT. It is a very big university and the teachers are very kind. The campus is very big for me. I found many friends at I glad to meet very good friends. The surrounding around the campus is fresh. I like it very much.

Finally I want to finish the Engineering Course.

(ENCLOSURE FOR APPENDIX D)

SAMPLE OF STUDENT WRITING II: RELATING TO OTHER STUDENTS - MIDDLE

9c

A. I come from Korat I proud of my province because it is a big city There are many places show the civilization. Example Prasat hin pimai, I have been for a time. It's very big castle, I think it's very hard to built it. It's very ancient. I found many tourists and they were funny with it.

B Good morning, Teacher

I come from chaiyaphum -

I come do learn at Suranaree University because this place is modern and in the future I think there will be modern technology and every thing that is useful for me. But the problems at here are, I don't be exellent voicair, sometimes I don't fellow teacher said I can't hear well. So I would like you or teacher prepare some equipments; programme do learning, writing and speaking that I think they are very important and everybody needs them -

Finally, I have some reason to tell you why I come to learn at here I want to be a modern work that is depend on you do give me this thing

---

C Why did you come here?

Because SUT near my house and I like here. SUT is interesting in my opinion. It has got a new modern technology, high ability teachers and pretty friends. Surrounding is well, it has got many trees and good weather - SUT is a best to university, in my opinion.

(ENCLOSURE FOR APPENDIX D)

AMPLE OF STUDENT WRITING III ; RELATIVE TO OTHER STUDENTS + POOR.

9d

A Suranaree University of Technology is University near my house! Becouse my wan to learn University in Korat and near my house. I come to Suranaree University of Technology from Entrance. I like it as same as my ouse, becouse it wonderful. My problem ~~t~~ is speek and listen for besic ~~Eight~~ Eight, wan to stendy Eight very much.

I B. came from Korat. My Town have many interesing thing. Example silhn, nechless make frome clay, food we call fudmee. Yamo is symbol of Korat, because Yamo is braved woman, In past she have been helped many people in fight. ~~in past~~

C Why I come to here?

Because, I think it is best university of thailand, but oday It is dream. To wait about 10 years. ~~old~~

S.U.T. (~~SURANALY~~ TECNOLOGY SURANALY OF UNIVERSITY) is natural, not polution, not heavy traffic and People here kind

(ENCLOSURE FOR APPENDIX D)

Appendix E

Information Gained From Interviews With Support Staff

As the accompanying list indicates, I interviewed 20 members randomly selected from SUT's support staff. Fourteen of these had Bachelor's degrees (3 in English and 1 in Communications), and 5 had Masters degrees. Their job responsibilities covered the full range of academic support services: personnel recruitment; administration of scholarships; community relations; coordination of research activities; academic assistants to Deans; planning of and participation of research; registration officers; computer systems analysts; supervisor and maintenance of laboratories; receptionist\typists; and staff responsible for planning and facilitating academic and administrative meetings.

Those interviewed had studied English in primary and secondary school for 6-12 years, while those who had attended university had studied English for a further 1-4 years.

The interviews were conducted informally, with no writing samples taken, but some claimed better reading and writing skills (gained from their academic studies) than speaking abilities. As might be expected, general language proficiencies were intermediate to good, with a few exceptions. Most wished to improve their speaking skills, but those concerned with technical manuals and systems were acutely aware of the need to enhance their reading levels. While all were aware of the need to acquire better abilities in all four skills, there were two or three who had difficulty understanding or responding to my inquiries at all.

All those interviewed had clear motives for wishing to advance in language skills, such as job promotion, regaining lost proficiency, or an improved performance of their present responsibilites. One or two wished to move from administrative work into teaching. All were aware of SUT's ambition to internationalize its various areas of university service, and agreed with this principle.

This group consists of intelligent and mature staff, most of whom are willing to attend English classes after work or from 4:00-5:00 pm. Those with family and domestic responsibilities preferred a noon hour class time. Given the general willingness to learn, this report recommends the following action.

Those support staff who are most in need of proficient English in order to fulfill their work responsibi-
ties should be the first group selected for the language study classes.

While these people may have differing levels of language skills, and may need testing for diffferent courses of learning, their common bond is the work-related need to learn. Thus they need not be necessarily separated into different categories; presumably their jobs provide some self-determined level of ability. Moreover, the employees may well provide help to each other in a cooperative manner.

Courses could be offered from 12:30-1:30 on Mon.\Wed.\ Fri., with optional instruction available after work on Tues\Thurs.

Those staff with BAs in English or Communications might be asked to offer informal help to others, thus mediating between instructors and learners.

When those most in need of instruction for work enhancement have been given adequate training, those with equal desire but less necessity to improve language abilities could be served, according to the same model. Staff could continue to attend classes as long as they felt the need to do so.

For those whose skills are weak, at the low beginner level, attendance in English 1 or 2 might provide an effective learning opportunity, provided that the staff member is comfortable with this arrangment and SUT will allow the needed release time.

All staff wishing to advance their language ability should have free access to the Self Access Centre and the library for self-directed learning. In addition, staff should feel free to go to the Centre for specific help from the English faculty advisors, such as a problem in writing a particular letter or complteing a particular form.

Consideration must be given to those who teach such staff groups. Given the present workload of faculty, staff teachers should be compensated at an hourly rate of pay, or receive some release time from other duties.

Appendix E (enclosure)

Interviewing Non-teaching & General Services Staff

August 5, 1993

Academic Non-teaching Staff (13:00-14:00)

1. Research and Development Institute	Mr.Nisit Sombat
2. Scientific and Technical Equipment Center	Mr.Apichai Tuanyok
3. Computer Services Center	
4. Library Materials and Educational Media Center	Miss Somsri Issariyanatr

General-Services Staff from 5 Institutes (14:00-15:00)

1. Agricultural Technology	Miss Saai-rung Yachaiya
	Miss Surirat Charaenlert
2. Industrial Technology	Mrs.Pattarawan Sae-Tai
3. Resources Technology	Miss Siriporn Boonruang
4. Social Technology	Mr.Wisanu Pholmart
5. Science	Miss Sirinun Nenthong

General Services Staff from Office of the President (15:00-16:30)

1. External Relations Division	Miss Pantipa Chindarat
2. Public Relations Division	Miss Juthamas Sawasdee
	Miss Kaewjai Saatprasit
	Miss Nipakorn Kamjornmenukul
3. Academic Services Center	Ms.Nantana Wannakam
4. Educational Services Center	Miss Chanthana Phromsiri
5. General Affairs Division	Mrs.Wassana Patsornyothin
	Ms.Jatuporn Inta
	Ms.Awrawan Obrom
6. Document and Correspondence Affairs Division	Ms.Yaowadee Saai-aram
7. Personnel Division	Miss Banchong In-im
	Miss Panida Wimon-aksorn
	Mr.Yuthanin Yuenyongsirikul
	Mr.Jitprapat Saisopa

Appendix F

Model of Detailed Proficiency Test

The detailed model of a college-entry level test for science and technology students is far too lengthly to be reproduced here. It is available from the Acting Director of the English School, Dr. Puangpen. The structure of this kind of test is described here.

Part One Students listen to a taped lecture on some aspect of their technical studies, and are asked to take notes on this lecture (30-45 min.).

Part Two Students read an approriate passage, again on some topic relevant to their studies, and are asked to respond in writing to questions based on this passage and to summarize its content (1 hour).

Part Three Students are interviewed by a team of two teachers, one conducting the conversation and the other making unobtrusive notes regarding fluency, vocabulary, sentence structure and content. (20 min.).

Optional Although Parts One and Two may be used to evaluate student writing ability, a further writing sample may be taken, asking the student to write on a random topic.

Appendix G

Two Models of Intensive Courses in Academic Preparation for Non-Native Speakers of English

The 6-9 week course offered as a model for an intensive college level preparation is too long for reproduction here. It is available from the Acting Director of the English School, Dr. Puangpen. The document attached here is an all-purpose timetable for such an intensive course, offered by the University of British Columbia in a 6-12 week program. This timetable also contains course descriptions for the specific material offered by the program, but the function of this model is to suggest a structure on which to build intensive programs at various levels, appropriate to the students taking the course.

APPENDIC G

(REST OF APPENDIX G ON FILE)

IMMERSION PROGRAM (ACADEMIC AND COMMUNICATION)

DAILY TIMETABLE

ACADEMIC PREPARATION AND COMMUNICATION COURSES

Full-time students have three periods of instruction. (Continuing students who have successfully completed one full-time session have the option of reducing their course-load by selecting a minimum of two courses for their subsequent sessions).

Your test results determine your placement in class. Classes are offered at different levels.

TIME	Monday	Tuesday	Wednesday	Thursday	Friday
Period 1 8:30 - 10:30	Core Courses:	Academic Writing Communication: Skills and Content Courses			no classes
Period 2 10:30 - 12:10	Core Courses:	Academic Reading Communication: Skills and Content Courses			Directed Independent Study 10:30-12:30
12:10 - 1:30		Lunch Break			
Period 3 1:30 - 3:10	Core Courses:	Grammar, Listening & Speaking Communication: Skills and content courses			no classes

ACADEMIC PREPARATION STUDIES

This program gives students the skills necessary to study at a university or college in an English-speaking country. Students may enter the program at the Intermediate level (about 400 TOEFL). Courses cover all four language skills (Reading, Writing, Listening and Speaking) in addition to English grammatical structure and academic study skills.

Students studying full-time in this program will take three core courses: Writing, Reading; and Grammar, Listening and Speaking. *TOEFL Preparation is integrated into the appropriate Academic Preparation courses.

Academic Preparation courses are open to any student wishing to focus on academic English, but preference will be given to students who want to study in the program full-time. Students will be placed in levels and courses according to scores on a placement test and according to recommendations by teachers.

In most courses, students will be required to buy textbooks.

CORE COURSES

ACADEMIC WRITING (All Levels)

In this course, students work to improve their writing skills, particularly their ability to plan, write, revise, and edit their own work. Intermediate students work on simple and complex sentence structure, paragraphs, and short compositions. Advanced students analyze various composition styles and write compositions based on these forms. At all levels, activities include work on vocabulary and grammar as necessary.

ACADEMIC READING (All Levels)

In this course, students work to improve their reading comprehension and efficiency. Intermediate students work on skills in word recognition, comprehension, and finding main ideas. Advanced students improve their critical reading skills as well as learn to paraphrase and analyze writing of various types, both fiction and non-fiction. Readings for analysis are taken from college and university level essays and articles as well as from newspapers and fiction. The most advanced level of this course will also include a writing component.

GRAMMAR, LISTENING, AND SPEAKING (All Levels)

This course is for students who need to improve their use of English grammar and communication skills. These skills are combined in a course of eight hours a week because grammar can most easily be learned in a course when students use their grammar in a communicative context. Intermediate students work on basic listening comprehension, pronunciation, and discussion skills. Advanced students work on skills necessary for participation in academic discussions, seminars, and lectures. These courses include work in the language laboratory.

COMMUNICATION STUDIES

Communication Studies offers a specially designed core of English courses. These courses focus on the skills students need for effective communication in English, and on content that students find interesting to talk and read about. The objectives are:

* to improve speaking ability
* to improve listening ability
* to increase knowledge of grammar
* to help students explore in English subjects that are interesting for them

The Communication curriculum is not rigid, and does not follow a book page by page. Students are assigned to classes on the basis of their test scores and instructor evaluations. Each class of students has special needs, problems, and interests. Our instructors are flexible and create new materials suitable to the students in their classes.

The classes are small (10-15 students) and all students in the class are of similar ability. Students often work in pairs or in small groups of 3 or 5 other people, helping each other learn.

Communication Studies offers courses which emphasize language skills and courses which emphasize language content. **Language skills courses** help students to practice specific language skills such as pronunciation, fluency, and public speaking. **Language content courses** help students listen to, read, and talk about different topics that interest them.

Both language skills and language content courses are offered at a variety of levels to suit the needs of all students. Below are descriptions of courses offered. Please note that not all these courses may be offered in one session, and different courses may be added.

LANGUAGE SKILLS COURSES

Effective Communicating (Elementary - Upper Intermediate)
The number of levels vary, depending on enrollment, but usually consist of 4 to 6 levels. Teachers analyze the needs of the students and design the course to meet those needs and students' interests. The main goal is to improve students' listening and speaking skills through constant use of English. Lessons also help students understand Canadian culture and society.

The courses consist of formal and informal language instruction. Instruction includes speaking, listening, reading and writing with an emphasis on speaking. Class discussions focus on a variety of subjects and themes. Individual oral presentations help students gain confidence. Grammar is taught to help students communicate with accuracy. Reading and writing skills are stressed as fluency increases. Each class attends a language lab session once a week to work on listening and pronunciation skills. Lessons give the students unlimited opportunities to study English.

Basic Pronunciation and Listening (Elementary)
This course will help beginning students improve their pronunciation. In addition, basic listening skills will be developed. Small group work and language labs will be important parts of this class.

Conversation (Elementary)
This course helps students improve basic conversation skills. Students work in pairs and small groups to improve their fluency. Students will be able to begin, follow, and continue conversations. They will increase their knowledge and use of basic expressions, vocabulary, and idioms.

Writing and Grammar (Elementary - Lower Intermediate)
This course introduces or reviews basic grammar according to the needs of students. Students apply the grammar learned in writing and speaking. Students prepare and develop their writing by applying skills such as brain-storming, outlining, identifying and correcting errors. They learn how to make writing more descriptive and interesting. Students will write at least one paragraph per week. Emphasis will be on self and peer-correction. Time will be given in class for error correction and re-writing.

Vocabulary Building (Upper Elementary - Lower Intermediate)
This course is designed to help students develop basic vocabulary. The course focuses on strategies and techniques such as defining active and passive vocabulary, learning actively from your new English environment, and learning to remember words and their meanings through experiences in and out of the classroom.

Sound and Structure (Upper Elementary - Lower Intermediate)
This course helps students work on common grammar problems and improve their speaking and listening skills. Students practise correct use of verb tenses and word order by the use of dialogues and role plays. There is also some language lab work and writing practice. Grammar points are reviewed, or introduced, modelled and then used in a realistic situation.

English Through Discussion (Lower Intermediate)
This course is designed to help students speak effectively in an English environment. Activities include listening to, creating, and role-playing dialogues based on everyday situations. Students learn skills to initiate, follow and contribute to a discussion. The emphasis is on work in pairs and small groups.

The course includes topics such as social customs, dating and marriage, dealing with conflict and problem-solving, careers, education, movies, holidays, law, and food. Students listen to natural and taped conversations for comprehension. Individual oral presentations are encouraged. Useful expressions which help conversation are taught. Short videos or parts of videos are used. Field trips may include Granville Island, the Vancouver Art Gallery, the Planetarium, the Museum of Anthropology, a Skytrain trip and restaurants.

Listening, Speaking and Pronunciation (Lower Intermediate - Intermediate)
This course will help you understand spoken English, speak more quickly and naturally, and improve your accent. The sounds of English and the rhythm or music of the language will be studied. Activities will include discussions, oral presentations, and listening to natural speech. In the language lab, you will practice your pronunciation, listening and speaking skills.

Fluency and Pronunciation (Upper Intermediate - Advanced)
This course helps students understand spoken English and be understood by others in conversation. The course helps improve accent and the ability to speak quickly and easily in English. The sound of English, stress, intonation, and linking are studied.

"You can't say what you can't hear," so some time is spent working on listening. Focus will be on listening for meaning and "precision listening". To help in the difficult work of identifying sounds, students work with the Phonetic Alphabet.

Public Speaking and Debating (Intermediate - Advanced)
Gain inner confidence; learn what to say and how to say it. This course is designed to acquaint the student with a wide variety of speaking skills specifically using English in the context of speeches, meetings, and debates. The focus will be on developing problem-solving, note-taking, organizational, and speaking skills as well as informal and formal expression of ideas and opinions. This is a very verbal course which encourages students to participate actively.

LANGUAGE CONTENT COURSES

Introduction to the News (Upper Elementary - Lower Intermediate)
This course is an introduction to reading selected parts of the newspaper and listening to and viewing news reports in English. The course uses reading, vocabulary, writing, speaking and listening skills related to the news. By the end of the course students will be able to understand a core vocabulary of common words, and will be able to find the main points of a news story.

English Through Drama and Role Play (Intermediate - Advanced)
In this course students practice expressive speaking through role play, theatre games and topic/theme discussion. There is no memorization, but be prepared to speak.

English for Business (Intermediate - Advanced)
This course introduces North American business practices and is intended for students with intermediate reading and writing skills who expect to do business in English with North Americans. The course focuses on speaking, vocabulary, reading and writing skills. By the end of the course students will be able to understand and use common business terms, prepare business letters, memos and reports, use the telephone effectively, and conduct themselves in meetings.

English Through the Newspaper (Intermediate - Advanced)
This course is an introduction to reading the newspaper in English. It is intended for students who want to be able to read the newspaper on their own. The course focuses on reading, vocabulary, writing, speaking and listening skills related to newspaper stories. By the end of the course students will be able to understand a core vocabulary of common words, idioms and expressions and will be able to find the main points of a newspaper story.

Creative Writing (Intermediate - Advanced)
Students who want to express themselves in writing, but do not need to write academic essays, will be interested in the Creative Writing course. In this course, students write different kinds of stories, poems, descriptions, and dialogues and use their imagination in free writing, cooperative writing, and writing games. Examples of fiction and nonfiction in English, pictures, music, and movies may be used for inspiration. Students practice observing people and things carefully. As they write, they increase vocabulary and improve grammar skills. Constructive criticism from all the students and from the teacher will help students express their ideas in good English.

Canada Studies (Intermediate - Advanced)
This course helps students gain a deeper understanding of Canada. Students learn about the history, geography and government of Canada. In addition, they examine the traditions of aboriginal people and other cultures which make up Canada's population. There are field trips, as well as discussions, guest speakers and interviews. Students draw upon their own culture for comparisons and insights.

Environmental Issues and Discussion (Upper Intermediate - Advanced)
The state of the environment has become the major problem in the world. Everywhere people are expressing their concern about the environment and looking for solutions. This course examines various environmental issues - looking at the causes, effects and solutions. Students will look at the relations of people to nature in different cultures; study issues such as pollution, deforestation, waste, greenhouse effect and endangered species; look at causes such as overpopulation, technology and consumerism; examine solutions such as recycling and what they can do at work, home and play to help the environment; and actively participate in environmental community organizations.

Intercultural Learning (Upper Intermediate - Advanced)
This course is designed for advanced students who are in their first or second term in Canada. Through a variety of both in-class and out-of-class activities, students will be introduced to the various aspects of living in a foreign culture. The goal of this course is to help students develop awareness and understanding of their own culture and of Canadian culture.

Short Stories and Discussion (Upper Intermediate - Advanced)
In this course students have an opportunity to read and discuss a variety of interesting short stories. The course includes Canadian stories and stories from other parts of the English-speaking world. A selection of stories in English translation will provide a cross-cultural perspective. The stories chosen for the course will touch on many different themes: childhood, love, men and women, identity, death, nature, social conflict, war, religious and moral values, etc. The emphasis will be on vocabulary exploration and discussion of the ideas, themes and styles of the stories. Students may have to prepare some readings outside class time.

Stories are analyzed by use of drawings and character studies and certain stories are "acted" out in the class as "mini-dramas". Movies and theatre performances are included as field trips whenever possible.

Social Issues and Discussion (Upper Intermediate - Advanced)
Most modern societies are faced with problems of changing family patterns, urbanization, unemployment, education and the results of advanced technology and industrialization. Students read about these subjects, discuss them from their own points of view and experience, and then discover and discuss what Canadians and in particular Vancouverites are doing about the issues. Most of the reading will be done as homework and class time will be spent in discussion of the topics, interviewing native speakers, and in examination of the necessary vocabulary.

Mystery and Crime Fiction (Advanced)
In this course we read crime stories about famous characters such as Sherlock Holmes, Miss Marple, Hercule Poirot, Sam Spade, and Perry Mason. Puzzle stories, locked room mysteries, and thrillers, with different types of crime investigators (private eyes, armchair detectives, great detectives) make for entertaining and esciting reading. Vocabulary development, reading for speed and comprehension, and discussion are all important aspects of Crime Stories.

Literature and Film (Advanced)
The goal of this course is to expose students to films, scripts, reviews, outlines of stories and biographical information of writers and film makers. All the films chosen will be adaptations of novels and/or plays. Students will also be expected to discuss, review and critique the films. Complete films or scenes only will be used and students will have the opportunity to view and compare/contrast adaptations made through the years. Students will also have short reading assignments from the original sources.

Canadian Culture Through Canadian Film (Advanced)
This course will examine the cultural attitudes of Canadians as shown in the most popular Canadian films of the last 20 years. Students will view and analyze numerous Canadian films. There will be listening exercises and discussions on each film. The teacher will provide background material to help the student understand the social context behind the making of the film. The instructional focus of the class will be on listening comprehension and vocabulary building (especially idioms and contemporary slang). Students will be encouraged to discuss the issue raised in the film and to relate these issues to their own experience.

Women and Men in Different Societies (Advanced)
This course is about men and women in different societies. The class will examine how women's and men's roles and the relations between the sexes depend on cultural and social factors. Course readings include: (a) essays and articles by anthropologists, psychologists, sociologists and biologists; (b) a contemporary Canadian novel. This is a reading and discussion class. Students will also learn new vocabulary, improve their writing skills and prepare a class presentation. Guest speakers and video material will also be used.

Folktales of the World
Do you love storytelling and listening to tales from around the world? In this course you will read, watch and participate in performances of traditional and contemporary tales. The class will study different types of folktales and compare stories from a variety of cultures. Students will improve speaking, listening, reading and writing through activities using folktales.

Resume of Margaret Eileen Morriss

Citizenship: Canadian

73 Dingwall Avenue
Toronto, Ontario
M4J 1C4

Education:

1967	B.A. English Language & Literature (Hons.). St. Michael's College, University of Toronto.
1968	M.A. Canadian Literature. University of Toronto. Thesis: The Image of the Family: Its Nature and Function in Three Canadian Novels.
1980	PhD. English Literature. University of Toronto Dissertation: Prejudice & Partiality: Evelyn Waugh and His Critics (1928-1966).

Awards:

63	Loretto Alumnae Scholarship in English and History
1963	Ontario Scholar
1967	Gold Medal in English Language and Literature
1967-68	Ontario Post-Graduate Fellowship
1978-79	Social Sciences & Humanities Research Council Doctoral Fellowship

Employment:

1967-68	Teaching Assistant, St. Michael's College, University of Toronto.
1968-73	Instructor, English Department, RPI (Tenure 1970)
1973-86	Professor, English Department, RPI
1976-77) 1978-79)	Ph.D. program, University of Toronto (completed 1980)
1982-87	Continuing Education Coordinator, English Dept., RPI (see attached proposal)
1984-86	Coordinator of ESL Certificate Program Development
1986-87	Acting Chair, English Department, RPI
1988-93	Chair, English Department, RPI

Margaret Eileen Morriss

Committees:

Instructor-Supervisor - several terms
Appointments Committee - several terms
Course Coordinator - various courses
Curriculum Development - freshman composition
- second-year Business
- liberal studies development
Academic Administrators Group - 1986-87
Academic Integrity Committee - 1986-87
Academic Standards Committee - 1988 - present
Search Committees - History, Geography, Economics
Dean of Engineering and Applied Science
Vice President's Committee on Improving Student Writing Skills
Chair, 1991 - present

Publications:

"The Elements Transcended," Canadian Literature 42, Winter 1969. Reprinted in George Woodcok, ed., The Canadian Novel in the Twentieth Century. McLelland & Stuart, 1975.

"Margaret Atwood's Surfacing," Descant VI, Spring 1973. (under the name of Coleman)

"Critical Responses to Labels and Remote People," Evelyn Waugh Newsletter 13 (Autumn 1979).

"Evelyn Waugh: A Supplementary Bibliography I," Evelyn Waugh Newsletter 13 (Spring 1979); II EWN 13 (Autumn 1979); III, EWN 13 (Winter 1979); IV EWN 14 (Spring 1980).

Evelyn Waugh: A Reference Guide. Boston, Mass.: G.K. Hall, Ltd., 1984. (With D.J. Dooley.)

Margaret Morriss

Report of SUT Staff Training/mission in Canada

Type of training (more than one can be indicated) :

- [x] Study Tour
- [ ] Attachment Programme
- [ ] Short training course
- [ ] Diploma/degree programme
- [ ] Other (specify)

- Name of trainee : Suwayd Ningsanond.
- Title/Position at SUT : Chair, Dept of Food Technology
- Name of Centre/ Institute : U. of Guelph, TUNS
- Length of Training : 1 month
- Date of Arrival in Canada : Sept. 11, 1994
- Date of Return to Centre/ Institute Oct. 13, 1994

1. Describe the Objectives of the training /mission

. study the system of governance
. discuss Food Technology curriculum
. study co-operative education program
. study research activity in Agriculture and Food Technology and Science Park

6.3 Strategic Planning Capacity of Centre/Institution

- increase the awareness of the difficulties and limitations of the project's implementation

6.4 Cooperation/linkage with Canada/Canadian institutions.

- increase cooperation through personal contacts.

6.5 Personal and professional development

- enhance perspectives

7. What are your reentry activities (projects or activities to be done upon return to the Centre/Institute)?

- adjust the curriculum of the International Program in Food Technology

8. What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian institution, and cooperation/assistance provided to the trainee, etc.). Any problems, issues, or difficulties encountered during travel, training or visits to various institutions?

The hosts were very helpful and attentive. The activities were useful and productive.

There were minor problems with the program arrangement which could be adjusted very quickly. However, some activities were too tight to achieve the objectives in such a short time.

9. Any suggestions for improvement of any aspect of the training /mission

Activities should be carefully placed to match the objectives of the mission

10. Any general recommendations?

Date : Oct 24, 1994

Signature : S. Mingeaud

Report of SUT Staff Training / Mission in Canada

Type of Training (more than one can be indicated) :

[X] Study Tour
[ ] Attachment Programme
[ ] Short training course
[ ] Diploma / degree programme
[ ] Other (specify)

* Name of trainee	:	Dr.Vutthi Bhanthumnavin
* Title / Position at SUT	:	Dean
* Name of Centre / Institute	:	Institute of Science
* Length of Training	:	4 weeks.
* Date of Arrival in Canada	:	September 16, 1994.
* Date of Return to Thailand	:	October 23, 1994

1. Describe the objective of the training / mission.

- To study Canadian Universities system especially on administrative and organizations with emphasis on academic functions.

- To study in detials basic science curriculum and course preparation for first and second year students based on Ontario and Nova Scotia system.

- Discussing with the Canadian counterpart for the preparation of the Joint International Undergraduate Program.

2. Describe any preparation undertaken before going (formal briefing, reading on Canada, reading of Project papers, meeting somebody etc.)

- Reading information of SUT-CUTC program.
- Participating several PRC-Thai Sub commitee meeting in preparation to visit.
- Study the relevance documents.

3. Describe specific assignments given by the Institute to be completed during the training.

- To familiarize Canadian University systems especially for basic science teaching.
- To discuss the various aspects and requirements of curriculum design for the International Undergraduate Program with CUTC's institution.
- Study tour in the areas of R and D and graduate programs in Canada.

4. Outline activites undertaken during the training and highlight the most important aspect of the training.

- Meeting with vice presidents and senior executives of the Canadian Universities and exchange of administrative and academic subjects.
- Meeting with deans and academic staffs to discuss about curriculum and how to implement.
- Visit libraries and laboratories including advanced research laboratories.
- Attending university of Guelph Senate Committee meeting.

5. Describe what was learned of achieved during the training and highlight any related outputs of the training programme (decribe fully and use additional sheet of paper if necessary).

- Canadian University system especially in province of Ontario and Nova Scotia.
- System of governance as it relates to academic planning and policy making implementation.
- Academic policies e.g. promotion, graduation, enrolement of students, registration etc.
- Undergraduate and graduate admission policies including financial supports.
- University infrastructure and administrative supports (procurement; finance, registra's office)
- External relationship : Ministry, Other Universities, Industries etc.
- Co-op education system and planning.
- Research policies and planning and role of university in enhancing R and D.
- International programs of external link with other foreign universities.
- Effect of financial cut to canadian university.

6. Describe how the training and experience relate of contribute to any of the following :

6.1 Long term / short term training at the Centre / Institute

Enhancement of implementation of The International Undergraduate Program and Other related activities within the Institute.

6.2 Institutional Development and / or institutional strengthening of Centre and the Canadian institutions;

Informations and experience acquired during the Canadian visit will be helpful in planning and preparation at SUT in order cooperate with the Canadian University counterparts.

6.3 Strategic Planning Capacity of Centre / Institute

Institute of Science can benefit greatly from the broad experience to CUTC partners. This will strangthen SUT's Strategic Planning Capability.

6.4 Cooperation / Linkage with Canada / Canadian institutions

- exchange of academic staffs.
- joint research activities.
- joint offering short courses.

6.5 Personal and professional development.

This can be done through CIDA supported CUTC - SUT HRD Project. Also through the linkage of partners institutions.

7. What are your reentry activities (projects of activities to done upon return to the Centre / Institute) ?

- Careful preparation for the implementation of basic science curriculum prepared by canadian side.
- Devise way and means how to cope up with actual teaching with canadian counterparts.
- Planning for laboratory equipment in accordance with the curriculum.
- Make sure of other Thai staffs to understand the role of teaching and handling of the International Undergraduate Program.

8. What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian institution, and cooperation / addistance provided to the trainee, etc.) Any problems, issues, or difficulties encoutered during travel, training or visits to various institutions?

The visitor has found no difficulties during the visit. The host sintitutions have extended a warm and cordial welcome and provided numerous information necessary to the cooperation and implementation of the CUTC / SUT HRD project. Every person met have shown keen interest of the topic of discussion and offer cooperation in every way.

9. Any suggestion for improvement of any aspect of the training / mission.

More coordination of visiting program should be discussion and plan before departure from Thailand. This will be helpful in making necessary preparations before hand.

10. Any general recommendations?

The schedule of visit for senior staff should 4 weeks and more cultural aspect should be included in order to understand Canada better aside from academic aspect.

Date November 14, 1994 **Signature :** Vittki Bhanthumani

Report of SUT Staff Training/mission in Canada

Type of training (more than one can be indicated) :

- [x] Study Tour
- [ ] Attachment Programme
- [ ] Short training course
- [ ] Diploma/degree programme
- [ ] Other (specify)

- ▲ Name of trainee : Suwayd Ningsanond.
- ▲ Title/Position at SUT : Chair, Dept. of Food Technology
- ▲ Name of Centre/ Institute : U. of Guelph, TUNS
- ▲ Length of Training : 1 month
- ▲ Date of Arrival in Canada : Sept. 11, 1994
- ▲ Date of Return to Centre/ Institute Oct. 13, 1994

1. Describe the Objectives of the training/mission

. study the system of governance
. discuss Food Technology curriculum
. study co-operative education program
. study research activity in Agriculture and Food Technology and Science Park

5. Describe what was learned or achieved during the training and highlight any related outputs of the training programme (describe fully and use additional sheet of paper if necessary).

To be able to learn the Canadian Food industry's development and diversification as well as the academic institutions' strategic planning for financial difficiculties and for internationally maintaining academic standards

6. Describe how the training and experience relate or contribute to any of the following:

6.1 Long term/short term training at the Centre/Institute

- help adjusting the objectives as well as managing the projects

6.2 Institutional Development and/or institutional strengthening of Centre and the Canadian institutions;

- strengthen the linkages and provide more understanding for both parties

6.3 Strategic Planning Capacity of Centre/Institution

- increase the awareness of the difficulties and limitations of the project's implementation

6.4 Cooperation/linkage with Canada/Canadian institutions.

- increase cooperation through personal contacts.

6.5 Personal and professional development

- enhance perspectives

7. What are your reentry activities (projects or activities to be done upon return to the Centre/Institute)?

- adjust the curriculum of the International Program in Food Technology

8. What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian institution, and cooperation/assistance provided to the trainee, etc.). Any problems, issues, or difficulties encountered during travel, training or visits to various institutions?

The hosts were very helpful and attentive. The activities were useful and productive.

There were minor problems with the program arrangement which could be adjusted very quickly. However, some activities were too tight to achieve the objectives in such a short time.

9. Any suggestions for improvement of any aspect of the training /mission

Activities should be carefully placed to match the objectives of the mission

10. Any general recommendations?

Date : Oct 24, 1994

Signature : S. Mingeaud

Report of SUT Staff Training/mission in Canada

Type of training (more than one can be indicated) :

- [x] Study Tour
- [ ] Attachment Programme
- [ ] Short training course
- [ ] Diploma/degree programme
- [ ] Other (specify)

- ▲ Name of trainee : Suwayd Ningsanond
- ▲ Title/Position at SUT : Chair, Dept of Food Technology
- ▲ Name of Centre/ Institute : U. of Guelph, TUNS
- ▲ Length of Training : 1 month
- ▲ Date of Arrival in Canada : Sept 11, 1994
- ▲ Date of Return to Centre/ Institute Oct 13, 1994

1. Describe the Objectives of the training /mission

. study the system of governance
. discuss Food Technology curriculum
. study co-operative education program
. study research activity in Agriculture and Food Technology and Science Park

2. Describe any preparation undertaken before going (formal briefing, reading on Canada, reading of Project papers, meeting somebody etc.)

3. Describe specific assignments given by the Centre/Institute to be completed during the training.

To discuss in details on the Food Technology curriculum for the International Program in Food Technology with the Dept of Food Science University of Guelph

4. Outline activities undertaken during the training and highlight the most important aspect of the training.

To be able to accomplish the assignments given in 3

5. Describe what was learned or achieved during the training and highlight any related outputs of the training programme (describe fully and use additional sheet of paper if necessary).

To be able to learn the Canadian Food industry's development and diversification as well as the academic institutions' strategic planning for financial difficiculties and for internationally maintaining academic standards.

6. Describe how the training and experience relate or contribute to any of the following:

6.1 Long term/short term training at the Centre/Institute

- help adjusting the objectives as well as managing the projects

6.2 Institutional Development and/or institutional strengthening of Centre and the Canadian institutions;

- strengthen the linkages and provide more understanding for both parties

6.3 Strategic Planning Capacity of Centre/Institution

- increase the awareness of the difficulties and limitations of the project's implementation

6.4 Cooperation/linkage with Canada/Canadian institutions.

- increase cooperation through personal contacts.

6.5 Personal and professional development

- enhance perspectives

7. What are your reentry activities (projects or activities to be done upon return to the Centre/Institute)?

adjust the curriculum of the International Program in Food Technology

8. What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian institution, and cooperation/assistance provided to the trainee, etc.). Any problems, issues, or difficulties encountered during travel, training or visits to various institutions?

The hosts were very helpful and attentive. The activities were useful and productive.

There were minor problems with the program arrangement which could be adjusted very quickly. However, some activities were too tight to achieve the objectives in such a short time.

9. Any suggestions for improvement of any aspect of the training /mission

Activities should be carefully placed to match the objectives of the mission

10. Any general recommendations?

Date : Oct 24, 1994

Signature : S. Mingeaud

Report of SUT Staff Training/mission in Canada

Type of training (more than one can be indicated) :

- ☑ Study Tour
- ☐ Attachment Programme
- ☐ Short training course
- ☐ Diplona/degree programme
- ☐ Other (specify)

- Name of trainee : *MISS BUSAYA BURANASIN*
- Title/Position at SUT : *LECTURER*
- Name of Centre/Institute : *SCHOOL OF SOCIAL TECHNOLOGY*
- Length of Training : *4 WEEKS*
- Date of Arrival in Canada : *10 SEPTEMBER 1994*
- Date of Return to Centre/Institute : *12 OCTOBER 1994*

****

1. Describe the Objectives of the training/mission

1. To identify the data sources, input,data flows,files outputs, and accounting controls pertainning to the management information system of SUT.
2. To identify internal accounting controls & security measures that are particularly needed in management information system.
3. To provide data & information that suppost day-to-day operations.
4. To provide prompt and accurate data & information that supports decision making.
5. To identify the components & functions of software used in the management information system.

2. Describe any preparation undertaken before going (formal briefing,reading on Canada,reading of Project papers,meeting somebody etc.)

1. I studied some background of SUT's management information such as data base, data flow, data base management system, information system while taking the position as the developer of Internal Auditing department of SUT between June 1993 - August 1994 and as the controller of Financial and Accounting department of SUT" between January - August 1994.

2. Consulted with Assistant Professor Dr. Prawit Ninsuwannakul, Financial and Accounting Commitee of SUT, about the detailed assessment of management information system especially financial and accounting system. We analysed if changes were necessary in order to improve our own management information system such as :-

- the technical capacity for a change in the role and conception of information.
- the role of management in organization structure.

3. Describe specific assignments given by the Centre/Institution to be completed during the training.

Focus on the Management Information Technology of both universities especially

a. Information System

b. Financial and Accounting System as the followings :-

1. Data sources and inputs
2. Data flow and processing data bases
3. Financial reporting
4. Accounting control for GL
5. Revenue and expenditure cycles
6. Transaction oriented relationships and cycles
7. Resource management cycle with emphasis on facilities and funds management.

4. Outline activities undertaken during the training and highlight the most important aspect of the training.

THE TRAINING SCHEDULE

DATE	TIME	PLACE	STAFF	TOPICS
13-Sep	9:00 - 10:00	R	J. Winton/P. Gee	Greeting and brief introductions
	10:15 - 12:00	R	D. Bidzinski	Capital accounting - grants, expense accounting
14-Sep	9:00 -10:45	R	P. Gee	Finance System - old & New
	11:00 - 12:00	R	R. Swirsky	Academic Planning
15-Sep	11:10 - 12:00	R	D. Chant	Finance Perspective : Office of the President/Board
	1:00 - 3:00	R	A. Duarte	Program Costing/Investments
16-Sep	9: 00 -10:30	R	P. Gee/R. Oolup	Financial System - New RFP/BPR/ACQ
	10:45 - 12:00	R	W. Downey	Payroll/Benefits
19-Sep	9:00 - 10:00	R	D. Sigal	Student Fees
	10:00	**G**		**Guelph Visit**
20-Sep	9:00 - 10:15	R	K. Chu	Cashier - Overview: A/R Collection
	2:00 - 4:30	R	K. Chan	GL Reporting Fiscal Year End
21-Sep	9:30 - 1:30	R	D. Perks	Purchasing/Receiving/CERS
22-Sep	9:00 -12.00	R	M. Lee/A. Kozai	Research and Trust Accounting
23-Sep	9:00 -10.30	R	K. Chan	Accounts Payable
	10:30 - 12:00	R	Dr. Grayson	Finance - V.P. Perspective
26-Sep	9.00-10.00	T	Dr.Bell	Welcome and overview of TUNS
	10.00-12.30	T	Dr.Caley	General Undergraduate financial requirements
	13.00-14.00	T	R.Lowery	Treasurer
27-Sep	9.00-10.00	T	R.Lowery	Resource Management
	14.00-16.00	T	Dr.Hamdullahpur	Gradute studies requirements
28-Sep	9.00-10.00	T	R.Eagle	Research Services
	14.00-16.00	T	A.M.Coolen	Co-op Education
29-Sep	9.00-10.00	T	R.Lowery	Research Accounting
	14.00-16.00	T	R.Lowery	Financial Report Cycle
30-Sep	9.00-10.00	T	Dr.Bell/ Dr.Caley	Summary discussions
3-Oct	9:00 -11:00	R	L. Lemieux/D.	Support of Finance and Applications
		R	Rasmusson	Information Analysis
	11:00 - 12:00	R	M. Wilson	Infrastructure - Backbone - the future
	5:00 - 6:30	R	D. Perks	Purchasing

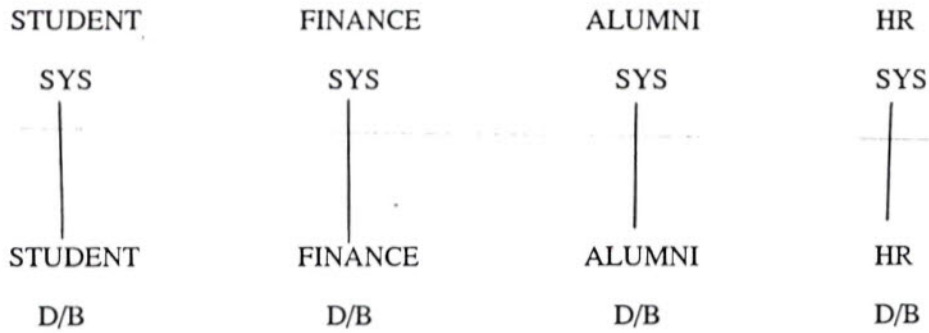
DATE	TIME	PLACE	STAFF	TOPICS
4-Oct	9:00 - 10:30	R	S. Koo	Budget
	1:00 - 4:00	R	J. Winton	Auditor
5-Oct	9:00 - 10:30	R	G. Hume	Facility Planning & Construction
	10:45 - 12:00	R	S. Pathan	Physical Plan
	1:30 - 3:00	R	S. Koo	Academic Budget
6-Oct	9:00 - 10:00	R	J. Winton	Capital Plan/Debt - Role of Ancillary
	10:15 - 12:00	R	P. Gee/T. Kavinya	Closure on visit

G = Guelph R = Ryerson Polytechnic University T = Technical University of Nova Scotia

5. Describe what was learned or achieved during the training and highlight any related output of the training programme (describe fully and use additional sheet of paper if necessary).

Information System

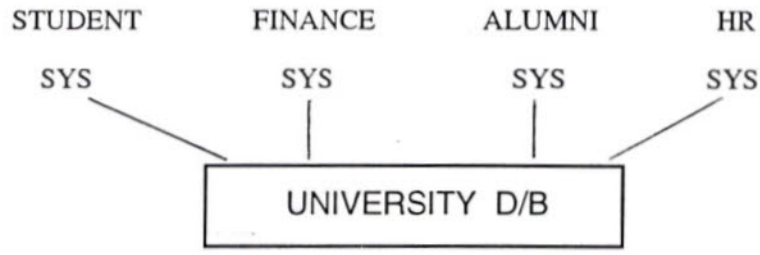
In the past, Ryerson Polytechnic University had separated database for student, financial, alumni/development information, human resources(HR) computerized systems which had duplicated and tasks performed in various work units.



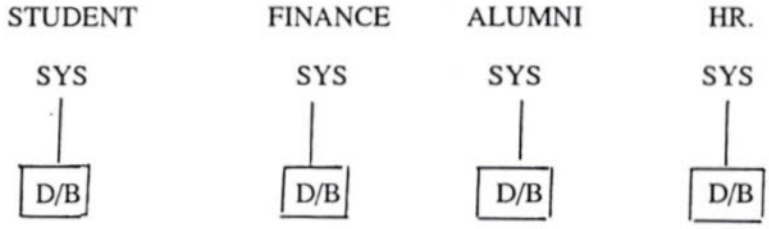
All these computerized systems faced with the followings:-

- accommodate on-line intergration of data from serveral area. This is very important where analytical work and reports are required.
- get the poor management report, as well as financial and accountong report.
- have a negative effect on controlling expenditures.
- merging data between the database, for example merging financial and student data reguired for program costing, involved several steps of manual intervention that are very cumbersome, time consuming, and costly.

The idea automated system on a relational database management system would enable Ryerson to track all expenditure more effectively and assist all departments in managing their budget.

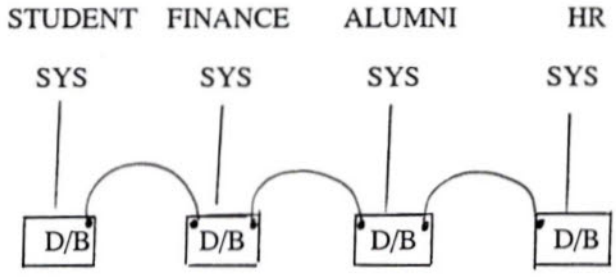


Presently, Ryerson can get only database of all systems. It is not relational data base management system yet.



So, Ryerson had still faced with redundant/duplicated data.

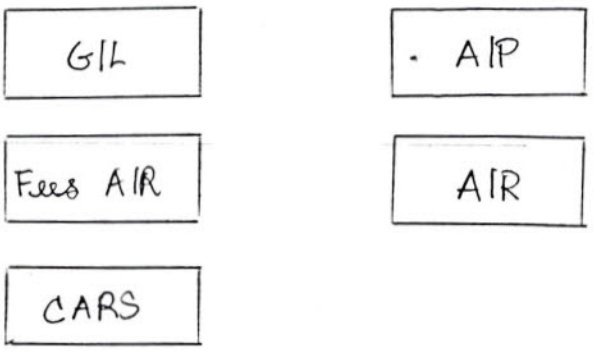
In order to solve this serious problem, Ryerson had created bridges to link database of every systems by using relational database management system(RDBMS).



In contrast to the old system, Ryerson utilizes more recent and effcient technology, accommodating lower maintenance costs, lower in house programming costs, and increased flexibility.

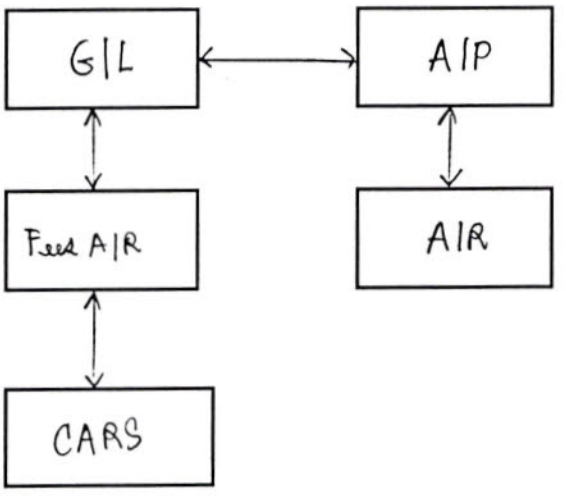
Finance System

Old Finance System was separated to many units by processing functions such as General ledger, Account Payable, Account Receivable, Fee Account Receivable, CARS:- Equipment, Replacement, etc. For each unit has its own-data, database, software application and hardware all of these are different and do not link to each other.



For New Finance System management have Policy to update this database to be Relational database managent (RDBM) and accommodate on-line intergration of RDBM from serval area.

In addition, Program costing and analysis, for example, are undertaken annually to support strategic planning, Board decision on program approval, and budgeting decisions by Deans and Chair. Merging of these data can be done electronically.



Purchasing System

The cuurent Ryerson's system of placing orders was manual, slow and repetitive. A new computerize system is both speed up the process and eliminate such as retyping of vendor names and address.

The positive changes that resulted from computerization include:-

- An annual savings in the Budget office.
- Improvement in service to the user community. Information is on-line and telephone queries will be reduced.
- Increased productivity of Purcahasing staff, reducing paper work, improving communication, and freeing up time to concentrate on sourcing and decision making.
- Reduction in the cost of processing orders and reduction of backlogs and delays.
- Saving of paper and time; faster service; and the capability for bulk purchasing.

Internal Auditing Department

I got the idea of setting up the Audit Committee of the Board of Governors which suppost Manager Internal Audit Department (Please see in the Attachment A). In addition, I got the sample of the internal Audit Report and the sample of recommendations as followings :-

Sample of the internal Audit Report

A) Executive Summany

1. Introduction
2. Purpose and Scope

    2.1 Some of the majar issues included in our analysis were :-

        2.1.1. ----------

        2.1.2. ----------

        2.1.3. ----------

    2.2 To conduct our analysis, we employed some of the following audit Techniques :-

        2.2.1 ----------

        2.2.2 ----------

        2.2.3 ----------

3. Opinian and Findings

B) Findings

C) Summany of Recommendations

D) Report Distribution

SUMMARY OF RECOMMENDATIONS

Executive Group

1. The Executive Group must commit significant funds to Food Services to improve physical limitations such as service areas, furniture, lighting, etc.

2. The Executive Group should close the cafeteria service in the Commons. A new, attractive, Faculty and Staff Lounge should be created utilizing all or a portion of the Commons space.

3. In two years, if Food Services has not met its financial goals, the Executive Group should investigate various options for the Hub such as franchising or contracting out. This decision should be made and implemented before January 1997, to avoid expensive separation costs associated with eliminating career positions.

4. The Executive Group should establish a policy that requires all departments to work with Human Resources when planning and implementing a departmental reorganization.

Vice President, Finance and Administration

5. The Vice President, Finance and Administration should develop a new policy or amend existing policies to adequately administer appreciable assets, specifically paintings, antiques, etc. Appreciable assets should be centrally administered and provide for acquisition, preservation, display, valuation, insurance and disposal.

Executive Director, Finance

6. The Comptroller must develop formal procedures for the reconciliation of all transactions recorded in the COMPTREX system to FRS and ACCPAC.

7. The Executive Director, Finance must develop and implement new procedures for the development and monitoring of ancillary account budgets.

8. The Executive Director, Finance should review and revise the overhead fee formula to provide a more equitable and simple allocation. This review should:

   - Establish the purpose of the allocation.
   - Consider all Institute activities/operations for inclusion in the allocation process.
   - Evaluate the allocation formula to ensure a simple and fair calculation. Two formulas may be needed: one to allocate costs based on space and another to allocate administrative costs based on salaries.
   - Examine ways to modify the FRS system so that overhead fees are calculated and recorded automatically on a monthly basis.

9. The Executive Director, Finance in conjunction with the Acting Manager, Food Services should establish a financial recovery program for Food Services somewhat like that currently in place for the entire Institute.

Acting Manager, Food Services

10. The Acting Manager, Food Services must conduct market research to identify the true needs of the target markets in each area of operation. A survey should be taken to address issues of food quality, consistency, presentation, physical atmosphere and pricing. The results of the survey should be used to develop and execute an effective marketing plan.

11. The Acting Manager, Food Services in conjunction with Computing and Communications Services should determine the best way to modify the COMPTREX system to provide detailed sales statistics. It is likely that the developer of the system will be required to make the system modifications.

12. The Acting Manager, Food Services should establish formal written policies and procedures to control all Institute catering services. These policies should address:

    . Establishing and approving menus and price lists for internal and external functions.
    . Designing and implementing pre-numbered catering contracts.
    . Establishing procedures for the collection and deposit of revenues, e.g., requiring function deposits and damage deposits.
    . Investigating, acquiring and implementing an automated catering software system - perhaps on a local area network.
    . Accounting for larger catering functions on a job basis to assess profitability.

13. The Special Assistant to the Director, Institute Services must perform a monthly reconciliation of COMPTREX to FRS and ACCPAC.

14. The Acting Manager, Food Services should monitor the times when sales occur and make the following changes:

    . Rationalize the hours of operation for each location.
    . Shorten the Residence cafeteria hours from 9:00 p.m. to 8:00 p.m.
    . Open only one cafeteria during the summer (we recommend the Residence) and reduce the hours of operation.

15. The Acting Manager, Food Services should develop and implement a management plan that incorporates the five functions of planning, organizing, staffing, leading and controlling. Some of the areas that require immediate attention include:

    . Developing and implementing a policy for overtime, sick leave and medical leave.
    . Improving communication (perhaps with staff meetings and a structure to generate recommendations for improvement).

- Establishing training programs for both staff and management.
- Establishing measurable performance criteria and monitoring that they are being met.

16. The Acting Manager, Food Services should initiate a uniform and equitable policy for employee meals.

17. The Acting Manager, Food Services should implement a control procedure for food sales at the L-72 location.

18. The Acting Manager, Food Services should ensure that all payments for part-time staff are processed through the Pay Office.

19. The Acting Manager, Food Services should computerize the food and beverage inventory process at all locations.

20. The Acting Manager, Food Services should discontinue the procedure of taking an inventory of cleaning supplies.

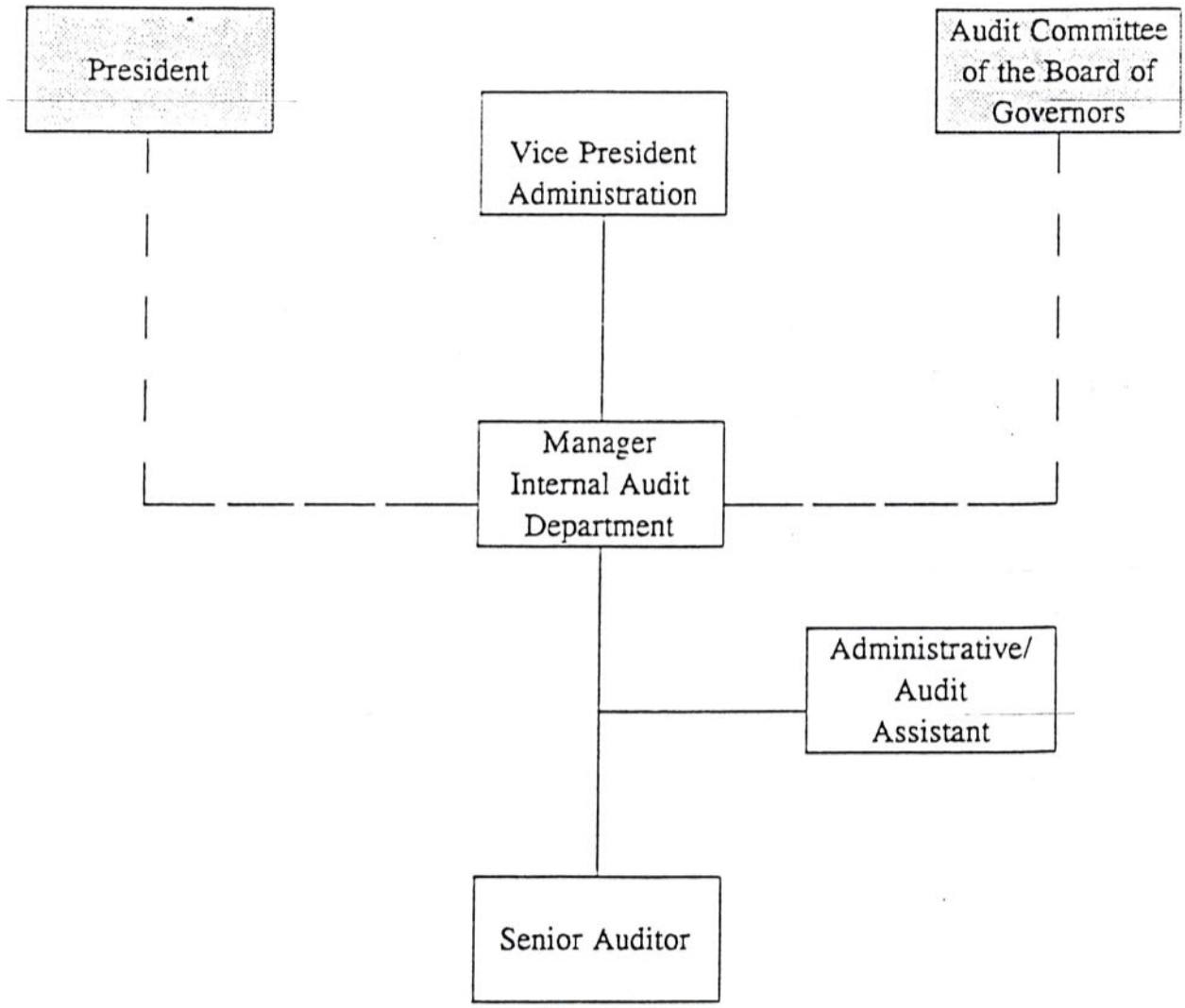
21. The Acting Manager, Food Services should:

    - Consider the use of time clocks by full-time employees only for scheduled overtime.
    - Verify and approve all timesheets and periodically verify hours to time cards.

22. The Acting Manager, Food Services and the Manager, Purchasing should examine all furniture and equipment to identify items that might be sold to generate income.

Attachment A

INTERNAL AUDIT DEPARTMENT
ORGANIZATIONAL CHART



30-May-94

ศูนย์กิจการนานาชาติ
รับที่ 107/37
วันที่ 18 NOV 1994
เวลา 15:28น.

บันทึกข้อความ
มหาวิทยาลัยเทคโนโลยีสุรนารี

ส่วนราชการ ฝ่ายกิจการนานาชาติ

ที่ วันที่ 11 พ.ย. 37

เรื่อง Report ไป canada

เรียน ดร.ชลิดา ฯ

ผมขอส่ง mission report ของไป Canada มาเพื่อ N จด ทราบ ดังที่ได้แนบมานี้

เทอด เจริญวัฒนา

To:

Report from Dr. Tard.
I will collect the late reports and bind them together and I will wait until 21 Nov. for the last copy.
Chalida

Noted
28/11/94

...ology curriculum with authorities of related departments and units at the University of Guelph.

- Visit diffcrent other departments at Guelph such as Crop science, Animal Science and Science Park.
- Visit various departments at TUNS such as Food Science and Agricultural Engineering.
- Visit Unuversity of Waterloo to observe the educational and governance systems.
- Visit Ryerson Polytechnic University.

5. Describe what was learned and highlight related outputs.
   - The curriculum for Food Technology of Internalional Program was developed. This curriculum will be approved by Senate and Boards of Governers of both universities. Courses required for the first two years at SUT and for the last two years at Guelph were listed, and courses placement was arranged.

6. How the training and experience relate or contribute to :

   6.1 Long term/short term training at the Institute

   Under International Program for Food Technology, Canadian professars will also come to teach certain courses at SUT. Experience in teaching and research will be shared among the faculty of SUT and Guelph.

   6.2 Institutional Development and institutional strengthening.

   There will be the sfaff exchange between SUT and Guelgh. A serier of seminars and meetings will be held to share and exchange of knowledye and experience among sfaff of both universities.

   6.3 Strategic Planning Capacity Institution.

   SUT Institute of agricultural Technology already has some kind of strategic plan which clearly idenlify the direction and focus of the Institution including personnel, teaching and rescarch activities. Strategic planning for University of Guelgh is now underway. Experience on this matter observed during the tour will facilitate our strategic planning capacity.

6.4 Cooperation/linkage with Canadian institutions.

The mission in Canada promotes the clearer understanding of the cooperation between SUT and Guelph.

6.5 Personal and professional development

During the Training, I was able to visit several other departments and units in my professional disciplines which will broaden my knowledge and expericnce.

7. What are your reentry activities (projects or activities to be done upon return to the Centre/Institute)?

- Send courses outline of General Education and Basic Science to the University of Guelph that will be used for the Food Technolgy curriculum development.
- Complete the Food Technology curriculum and submit to SUT for approval

8. What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian institution, and cooperation/assistance provided to the trainee, etc.). Any problems, issues, or difficulties encountered during travel, training or visits to various institutions?

Faculty of related departments at four universities of CUTC are very helpful, particularly at Food Science Department of Guelph.

9. Any suggestions for improvement of any sapect of the training/mission

None

10. Any general recommendations?

None

Date : Nov 11, '94 Singature : T. Chu

Report of SUT Staff Training/mission in Canada

Type of training (more than one can be indicated) :

- ☑ Study Tour
- ☐ Attachment Programme
- ☐ Short training course
- ☐ Diplona/degree programme
- ☐ Other (specify)

- Name of trainee : *MISS BUSAYA BURANASIN*
- Title/Position at SUT : *LECTURER*
- Name of Centre/Institute : *SCHOOL OF SOCIAL TECHNOLOGY*
- Length of Training : *4 WEEKS*
- Date of Arrival in Canada : *10 SEPTEMBER 1994*
- Date of Return to Centre/Institute : *12 OCTOBER 1994*

****

1. Describe the Objectives of the training/mission

1. To identify the data sources, input,data flows,files outputs, and accounting controls pertainning to the management information system of SUT.
2. To identify internal accounting controls & security measures that are particularly needed in management information system.
3. To provide data & information that suppost day-to-day operations.
4. To provide prompt and accurate data & information that supports decision making.
5. To identify the components & functions of software used in the management information system.

2. Describe any preparation undertaken before going (formal briefing,reading on Canada,reading of Project papers,meeting somebody etc.)

1. I studied some background of SUT's management information such as data base, data flow, data base management system, information system while taking the position as the developer of Internal Auditing department of SUT between June 1993 - August 1994 and as the controller of Financial and Accounting department of SUT" between January - August 1994.

2. Consulted with Assistant Professor Dr. Prawit Ninsuwannakul, Financial and Accounting Commitee of SUT, about the detailed assessment of management information system especially financial and accounting system. We analysed if changes were necessary in order to improve our own management information system such as :-

- the technical capacity for a change in the role and conception of information.
- the role of management in organization structure.

3. Describe specific assignments given by the Centre/Institution to be completed during the training.

Focus on the Management Information Technology of both universities especially

a. Information System

b. Financial and Accounting System as the followings :-

1. Data sources and inputs
2. Data flow and processing data bases
3. Financial reporting
4. Accounting control for GL
5. Revenue and expenditure cycles
6. Transaction oriented relationships and cycles
7. Resource management cycle with emphasis on facilities and funds management.

4. Outline activities undertaken during the training and highlight the most important aspect of the training.

THE TRAINING SCHEDULE

DATE	TIME	PLACE	STAFF	TOPICS
13-Sep	9:00 - 10:00	R	J. Winton/P. Gee	Greeting and brief introductions
	10:15 - 12:00	R	D. Bidzinski	Capital accounting - grants, expense accounting
14-Sep	9:00 -10:45	R	P. Gee	Finance System - old & New
	11:00 - 12:00	R	R. Swirsky	Academic Planning
15-Sep	11:10 - 12:00	R	D. Chant	Finance Perspective : Office of the President/Board
	1:00 - 3:00	R	A. Duarte	Program Costing/Investments
16-Sep	9: 00 -10:30	R	P. Gee/R. Oolup	Financial System - New RFP/BPR/ACQ
	10:45 - 12:00	R	W. Downey	Payroll/Benefits
19-Sep	9:00 - 10:00	R	D. Sigal	Student Fees
	10:00	**G**		**Guelph Visit**
20-Sep	9:00 - 10:15	R	K. Chu	Cashier - Overview: A/R Collection
	2:00 - 4:30	R	K. Chan	GL Reporting Fiscal Year End
21-Sep	9:30 - 1:30	R	D. Perks	Purchasing/Receiving/CERS
22-Sep	9:00 -12.00	R	M. Lee/A. Kozai	Research and Trust Accounting
23-Sep	9:00 -10.30	R	K. Chan	Accounts Payable
	10:30 - 12:00	R	Dr. Grayson	Finance - V.P. Perspective
26-Sep	9.00-10.00	T	Dr.Bell	Welcome and overview of TUNS
	10.00-12.30	T	Dr.Caley	General Undergraduate financial requirements
	13.00-14.00	T	R.Lowery	Treasurer
27-Sep	9.00-10.00	T	R.Lowery	Resource Management
	14.00-16.00	T	Dr.Hamdullahpur	Gradute studies requirements
28-Sep	9.00-10.00	T	R.Eagle	Research Services
	14.00-16.00	T	A.M.Coolen	Co-op Education
29-Sep	9.00-10.00	T	R.Lowery	Research Accounting
	14.00-16.00	T	R.Lowery	Financial Report Cycle
30-Sep	9.00-10.00	T	Dr.Bell/ Dr.Caley	Summary discussions
3-Oct	9:00 -11:00	R	L. Lemieux/D.	Support of Finance and Applications
		R	Rasmusson	Information Analysis
	11:00 - 12:00	R	M. Wilson	Infrastructure - Backbone - the future
	5:00 - 6:30	R	D. Perks	Purchasing

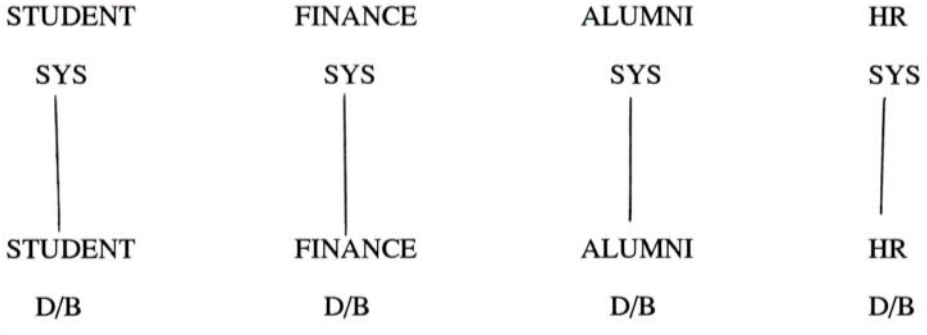
DATE	TIME	PLACE	STAFF	TOPICS
4-Oct	9:00 - 10:30	R	S. Koo	Budget
	1:00 - 4:00	R	J. Winton	Auditor
5-Oct	9:00 - 10:30	R	G. Hume	Facility Planning & Construction
	10:45 - 12:00	R	S. Pathan	Physical Plan
	1:30 - 3:00	R	S. Koo	Academic Budget
6-Oct	9:00 - 10:00	R	J. Winton	Capital Plan/Debt - Role of Ancillary
	10:15 - 12:00	R	P. Gee/T. Kavinya	Closure on visit

G = Guelph R = Ryerson Polytechnic University T = Technical University of Nova Scotia

5. Describe what was learned or achieved during the training and highlight any related output of the training programme (describe fully and use additional sheet of paper if necessary).

Information System

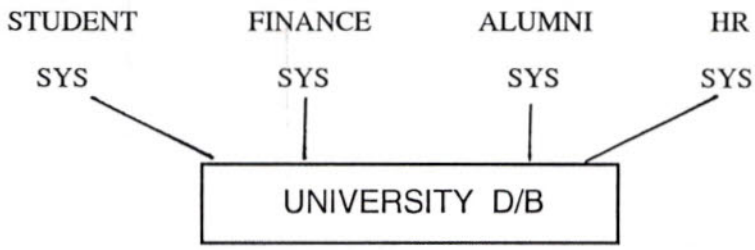
In the past, Ryerson Polytechnic University had separated database for student, financial, alumni/development information, human resources(HR) computerized systems which had duplicated and tasks performed in various work units.



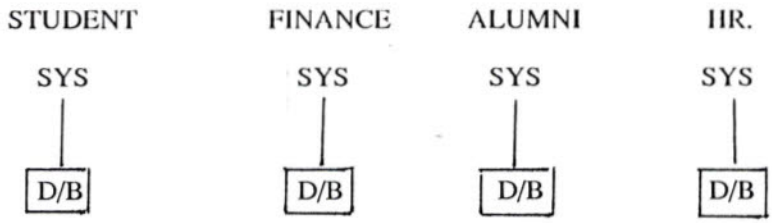
All these computerized systems faced with the followings:-

- accommodate on-line intergration of data from serveral area. This is very important where analytical work and reports are required.
- get the poor management report, as well as financial and accountong report.
- have a negative effect on controlling expenditures.
- merging data between the database, for example merging financial and student data reguired for program costing, involved several steps of manual intervention that are very cumbersome, time consuming, and costly.

The idea automated system on a relational database management system would enable Ryerson to track all expenditure more effectively and assist all departments in managing their budget.

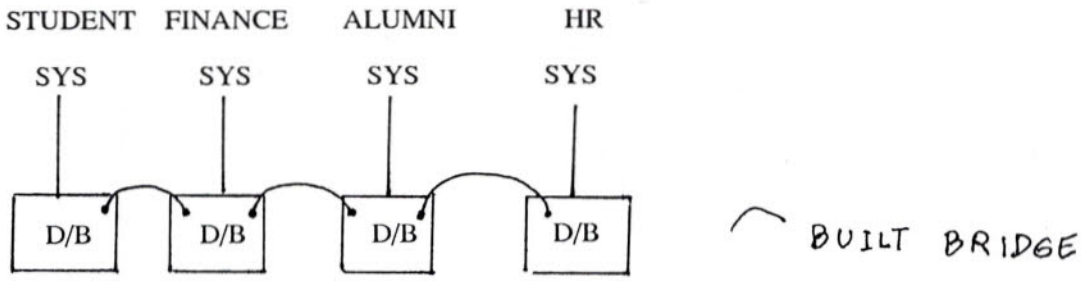


Presently, Ryerson can get only database of all systems. It is not relational data base management system yet.



So, Ryerson had still faced with redundant/duplicated data.

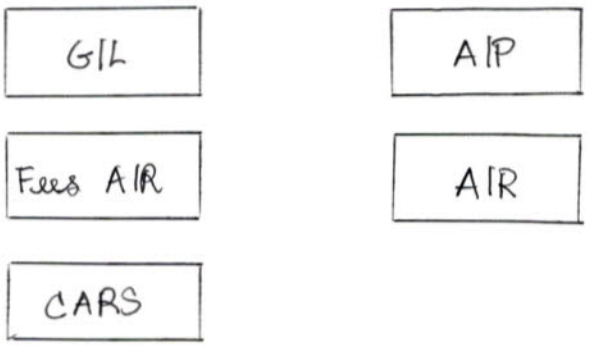
In order to solve this serious problem, Ryerson had created bridges to link database of every systems by using relational database management system(RDBMS).



In contrast to the old system, Ryerson utilizes more recent and effcient technology, accommodating lower maintenance costs, lower in house programming costs, and increased flexibility.

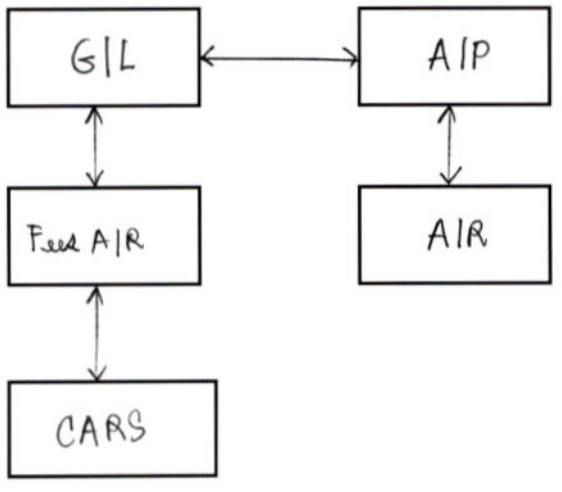
Finance System

Old Finance System was separated to many units by processing functions such as General ledger, Account Payable, Account Receivable, Fee Account Receivable, CARS:- Equipment, Replacement, etc. For each unit has its own-data, database, software application and hardware all of these are different and do not link to each other.



For New Finance System management have Policy to update this database to be Relational database managent (RDBM) and accommodate on-line intergration of RDBM from serval area.

In addition, Program costing and analysis, for example, are undertaken annually to support strategic planning, Board decision on program approval, and budgeting decisions by Deans and Chair. Merging of these data can be done electronically.



Purchasing System

The cuurent Ryerson's system of placing orders was manual, slow and repetitive. A new computerize system is both speed up the process and eliminate such as retyping of vendor names and address.

The positive changes that resulted from computerization include:-

- An annual savings in the Budget office.
- Improvement in service to the user community. Information is on-line and telephone queries will be reduced.
- Increased productivity of Purcahasing staff, reducing paper work, improving communication, and freeing up time to concentrate on sourcing and decision making.
- Reduction in the cost of processing orders and reduction of backlogs and delays.
- Saving of paper and time; faster service; and the capability for bulk purchasing.

Internal Auditing Department

I got the idea of setting up the Audit Committee of the Board of Governors which suppost Manager Internal Audit Department (Please see in the Attachment A). In addition, I got the sample of the internal Audit Report and the sample of recommendations as followings :-

Sample of the internal Audit Report

A) Executive Summany

1. Introduction
2. Purpose and Scope

2.1 Some of the majar issues included in our analysis were :-

2.1.1. ----------

2.1.2. ----------

2.1.3. ----------

2.2 To conduct our analysis, we employed some of the following audit Techniques :-

2.2.1 ----------

2.2.2 ----------

2.2.3 ----------

3. Opinian and Findings

B) Findings

C) Summany of Recommendations

D) Report Distribution

Report of SUT Staff Training/mission in Canada

Type of training (more than one can be indicated) :

- ☑ Study Tour
- ☐ Attachment Programme
- ☐ Short training course
- ☐ Diplona/degree programme
- ☐ Other (specify)

- Name of trainee : *MISS BUSAYA BURANASIN*
- Title/Position at SUT : *LECTURER*
- Name of Centre/Institute : *SCHOOL OF SOCIAL TECHNOLOGY*
- Length of Training : *4 WEEKS*
- Date of Arrival in Canada : *10 SEPTEMBER 1994*
- Date of Return to Centre/Institute : *12 OCTOBER 1994*

****

1. Describe the Objectives of the training/mission

1. To identify the data sources, input,data flows,files outputs, and accounting controls pertainning to the management information system of SUT.
2. To identify internal accounting controls & security measures that are particularly needed in management information system.
3. To provide data & information that suppost day-to-day operations.
4. To provide prompt and accurate data & information that supports decision making.
5. To identify the components & functions of software used in the management information system.

2. Describe any preparation undertaken before going (formal briefing,reading on Canada,reading of Project papers,meeting somebody etc.)

1. I studied some background of SUT's management information such as data base, data flow, data base management system, information system while taking the position as the developer of Internal Auditing department of SUT between June 1993 - August 1994 and as the controller of Financial and Accounting department of SUT" between January - August 1994.

2. Consulted with Assistant Professor Dr. Prawit Ninsuwannakul, Financial and Accounting Commitee of SUT, about the detailed assessment of management information system especially financial and accounting system. We analysed if changes were necessary in order to improve our own management information system such as :-

- the technical capacity for a change in the role ar ⁻tion of information.
- the role of management in organization structure.

3. Describe specific assignments given by the Centre/Institution to be completed during the training.

Focus on the Management Information Technology of both universities especially

a. Information System

b. Financial and Accounting System as the followings :-

1. Data sources and inputs
2. Data flow and processing data bases
3. Financial reporting
4. Accounting control for GL
5. Revenue and expenditure cycles
6. Transaction oriented relationships and cycles
7. Resource management cycle with emphasis on facilities and funds management.

4. Outline activities undertaken during the training and highlight the most important aspect of the training.

THE TRAINING SCHEDULE

DATE	TIME	PLACE	STAFF	TOPICS
13-Sep	9:00 - 10:00	R	J. Winton/P. Gee	Greeting and brief introductions
	10:15 - 12:00	R	D. Bidzinski	Capital accounting - grants, expense accounting
14-Sep	9:00 -10:45	R	P. Gee	Finance System - old & New
	11:00 - 12:00	R	R. Swirsky	Academic Planning
15-Sep	11:10 - 12:00	R	D. Chant	Finance Perspective : Office of the President/Board
	1:00 - 3:00	R	A. Duarte	Program Costing/Investments
16-Sep	9: 00 -10:30	R	P. Gee/R. Oolup	Financial System - New RFP/BPR/ACQ
	10:45 - 12:00	R	W. Downey	Payroll/Benefits
19-Sep	9:00 - 10:00	R	D. Sigal	Student Fees
	10:00	**G**		**Guelph Visit**
20-Sep	9:00 - 10:15	R	K. Chu	Cashier - Overview: A/R Collection
	2:00 - 4:30	R	K. Chan	GL Reporting Fiscal Year End
21-Sep	9:30 - 1:30	R	D. Perks	Purchasing/Receiving/CERS
22-Sep	9:00 -12.00	R	M. Lee/A. Kozai	Research and Trust Accounting
23-Sep	9:00 -10.30	R	K. Chan	Accounts Payable
	10:30 - 12:00	R	Dr. Grayson	Finance - V.P. Perspective
26-Sep	9.00-10.00	T	Dr.Bell	Welcome and overview of TUNS
	10.00-12.30	T	Dr.Caley	General Undergraduate financial requirements
	13.00-14.00	T	R.Lowery	Treasurer
27-Sep	9.00-10.00	T	R.Lowery	Resource Management
	14.00-16.00	T	Dr.Hamdullahpur	Gradute studies requirements
28-Sep	9.00-10.00	T	R.Eagle	Research Services
	14.00-16.00	T	A.M.Coolen	Co-op Education
29-Sep	9.00-10.00	T	R.Lowery	Research Accounting
	14.00-16.00	T	R.Lowery	Financial Report Cycle
30-Sep	9.00-10.00	T	Dr.Bell/ Dr.Caley	Summary discussions
3-Oct	9:00 -11:00	R	L. Lemieux/D.	Support of Finance and Applications
		R	Rasmusson	Information Analysis
	11:00 - 12:00	R	M. Wilson	Infrastructure - Backbone - the future
	5:00 - 6:30	R	D. Perks	Purchasing

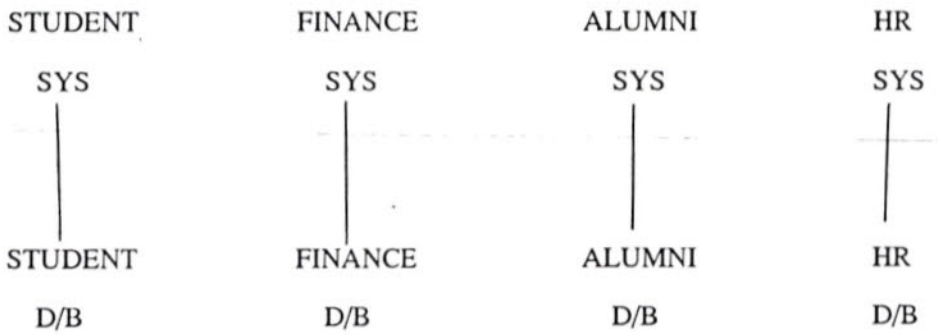
DATE	TIME	PLACE	STAFF	TOPICS
4-Oct	9:00 - 10:30	R	S. Koo	Budget
	1:00 - 4:00	R	J. Winton	Auditor
5-Oct	9:00 - 10:30	R	G. Hume	Facility Planning & Construction
	10:45 - 12:00	R	S. Pathan	Physical Plan
	1:30 - 3:00	R	S. Koo	Academic Budget
6-Oct	9:00 - 10:00	R	J. Winton	Capital Plan/Debt - Role of Ancillary
	10:15 - 12:00	R	P. Gee/T. Kavinya	Closure on visit

G = Guelph R = Ryerson Polytechnic University T = Technical University of Nova Scotia

5. Describe what was learned or achieved during the training and highlight any related output of the training programme (describe fully and use additional sheet of paper if necessary).

Information System

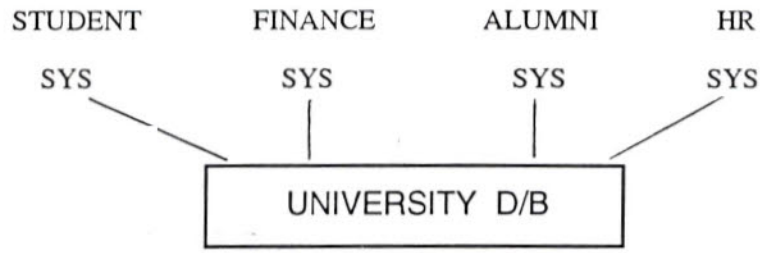
In the past, Ryerson Polytechnic University had separated database for student, financial, alumni/development information, human resources(HR) computerized systems which had duplicated and tasks performed in various work units.



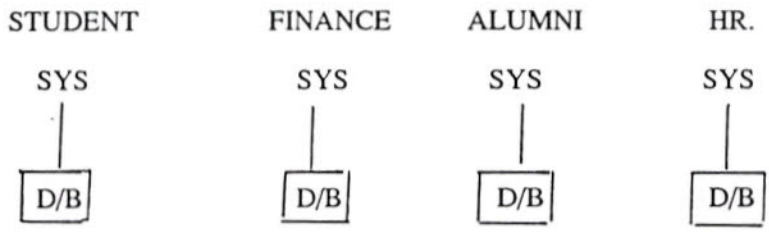
All these computerized systems faced with the followings:-

- accommodate on-line intergration of data from serveral area. This is very important where analytical work and reports are required.
- get the poor management report, as well as financial and accountong report.
- have a negative effect on controlling expenditures.
- merging data between the database, for example merging financial and student data reguired for program costing, involved several steps of manual intervention that are very cumbersome, time consuming, and costly.

The idea automated system on a relational database management system would enable Ryerson to track all expenditure more effectively and assist all departments in managing their budget.

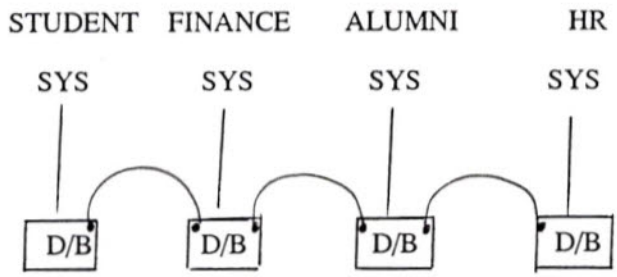


Presently, Ryerson can get only database of all systems. It is not relational data base management system yet.



So, Ryerson had still faced with redundant/duplicated data.

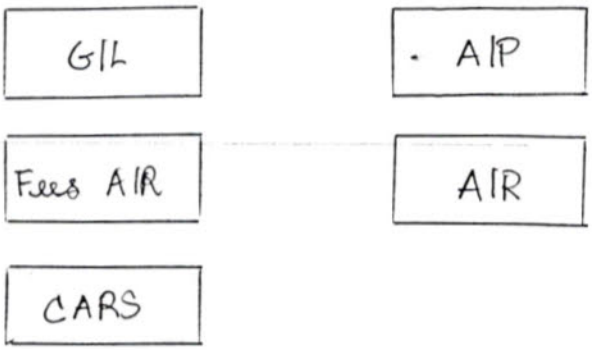
In order to solve this serious problem, Ryerson had created bridges to link database of every systems by using relational database management system(RDBMS).



In contrast to the old system, Ryerson utilizes more recent and effcient technology, accommodating lower maintenance costs, lower in house programming costs, and increased flexibility.

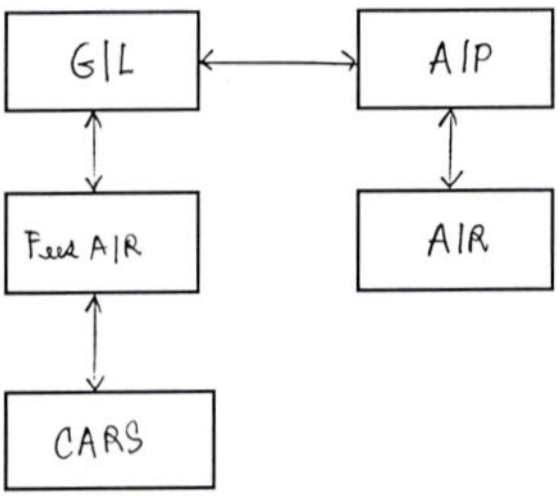
Finance System

Old Finance System was separated to many units by processing functions such as General ledger, Account Payable, Account Receivable, Fee Account Receivable, CARS:- Equipment, Replacement, etc. For each unit has its own-data, database, software application and hardware all of these are different and do not link to each other.



For New Finance System management have Policy to update this database to be Relational database managent (RDBM) and accommodate on-line intergration of RDBM from serval area.

In addition, Program costing and analysis, for example, are undertaken annually to support strategic planning, Board decision on program approval, and budgeting decisions by Deans and Chair. Merging of these data can be done electronically.



Purchasing System

The cuurent Ryerson's system of placing orders was manual, slow and repetitive. A new computerize system is both speed up the process and eliminate such as retyping of vendor names and address.

The positive changes that resulted from computerization include:-

- An annual savings in the Budget office.
- Improvement in service to the user community. Information is on-line and telephone queries will be reduced.
- Increased productivity of Purcahasing staff, reducing paper work, improving communication, and freeing up time to concentrate on sourcing and decision making.
- Reduction in the cost of processing orders and reduction of backlogs and delays.
- Saving of paper and time; faster service; and the capability for bulk purchasing.

Internal Auditing Department

I got the idea of setting up the Audit Committee of the Board of Governors which suppost Manager Internal Audit Department (Please see in the Attachment A). In addition, I got the sample of the internal Audit Report and the sample of recommendations as followings :-

Sample of the internal Audit Report

A) Executive Summany

1. Introduction
2. Purpose and Scope
   - 2.1 Some of the majar issues included in our analysis were :-
     - 2.1.1. ----------
     - 2.1.2. ----------
     - 2.1.3. ----------
   - 2.2 To conduct our analysis, we employed some of the following audit Techniques :-
     - 2.2.1 ----------
     - 2.2.2 ----------
     - 2.2.3 ----------
3. Opinian and Findings

B) Findings

C) Summany of Recommendations

D) Report Distribution

SUMMARY OF RECOMMENDATIONS

Executive Group

1. The Executive Group must commit significant funds to Food Services to improve physical limitations such as service areas, furniture, lighting, etc.

2. The Executive Group should close the cafeteria service in the Commons. A new, attractive, Faculty and Staff Lounge should be created utilizing all or a portion of the Commons space.

3. In two years, if Food Services has not met its financial goals, the Executive Group should investigate various options for the Hub such as franchising or contracting out. This decision should be made and implemented before January 1997, to avoid expensive separation costs associated with eliminating career positions.

4. The Executive Group should establish a policy that requires all departments to work with Human Resources when planning and implementing a departmental reorganization.

Vice President, Finance and Administration

5. The Vice President, Finance and Administration should develop a new policy or amend existing policies to adequately administer appreciable assets, specifically paintings, antiques, etc. Appreciable assets should be centrally administered and provide for acquisition, preservation, display, valuation, insurance and disposal.

Executive Director, Finance

6. The Comptroller must develop formal procedures for the reconciliation of all transactions recorded in the COMPTREX system to FRS and ACCPAC.

7. The Executive Director, Finance must develop and implement new procedures for the development and monitoring of ancillary account budgets.

8. The Executive Director, Finance should review and revise the overhead fee formula to provide a more equitable and simple allocation. This review should:

   - Establish the purpose of the allocation.
   - Consider all Institute activities/operations for inclusion in the allocation process.
   - Evaluate the allocation formula to ensure a simple and fair calculation. Two formulas may be needed: one to allocate costs based on space and another to allocate administrative costs based on salaries.
   - Examine ways to modify the FRS system so that overhead fees are calculated and recorded automatically on a monthly basis.

9. The Executive Director, Finance in conjunction with the Acting Manager, Food Services should establish a financial recovery program for Food Services somewhat like that currently in place for the entire Institute.

Acting Manager, Food Services

10. The Acting Manager, Food Services must conduct market research to identify the true needs of the target markets in each area of operation. A survey should be taken to address issues of food quality, consistency, presentation, physical atmosphere and pricing. The results of the survey should be used to develop and execute an effective marketing plan.

11. The Acting Manager, Food Services in conjunction with Computing and Communications Services should determine the best way to modify the COMPTREX system to provide detailed sales statistics. It is likely that the developer of the system will be required to make the system modifications.

12. The Acting Manager, Food Services should establish formal written policies and procedures to control all Institute catering services. These policies should address:

    . Establishing and approving menus and price lists for internal and external functions.
    . Designing and implementing pre-numbered catering contracts.
    . Establishing procedures for the collection and deposit of revenues, e.g., requiring function deposits and damage deposits.
    . Investigating, acquiring and implementing an automated catering software system - perhaps on a local area network.
    . Accounting for larger catering functions on a job basis to assess profitability.

13. The Special Assistant to the Director, Institute Services must perform a monthly reconciliation of COMPTREX to FRS and ACCPAC.

14. The Acting Manager, Food Services should monitor the times when sales occur and make the following changes:

    . Rationalize the hours of operation for each location.
    . Shorten the Residence cafeteria hours from 9:00 p.m. to 8:00 p.m.
    . Open only one cafeteria during the summer (we recommend the Residence) and reduce the hours of operation.

15. The Acting Manager, Food Services should develop and implement a management plan that incorporates the five functions of planning, organizing, staffing, leading and controlling. Some of the areas that require immediate attention include:

    . Developing and implementing a policy for overtime, sick leave and medical leave.
    . Improving communication (perhaps with staff meetings and a structure to generate recommendations for improvement).

- Establishing training programs for both staff and management.
- Establishing measurable performance criteria and monitoring that they are being met.

16. The Acting Manager, Food Services should initiate a uniform and equitable policy for employee meals.

17. The Acting Manager, Food Services should implement a control procedure for food sales at the L-72 location.

18. The Acting Manager, Food Services should ensure that all payments for part-time staff are processed through the Pay Office.

19. The Acting Manager, Food Services should computerize the food and beverage inventory process at all locations.

20. The Acting Manager, Food Services should discontinue the procedure of taking an inventory of cleaning supplies.

21. The Acting Manager, Food Services should:

    - Consider the use of time clocks by full-time employees only for scheduled overtime.
    - Verify and approve all timesheets and periodically verify hours to time cards.

22. The Acting Manager, Food Services and the Manager, Purchasing should examine all furniture and equipment to identify items that might be sold to generate income.

6. Describe how the training and exparience relate or contribute to any of the following : -

6.1 Long term/short term training at the Centre/Institute

For this training, I can see the clearing picture of Manager Information System especially :- Finance and Accounting System such as

- Data Sources and Inputs of Revenue, Purchasing and expenditure cycles
- Data flow and processing data bases of Revenue, Purchasing and expenditure Cycles.
- Financial reporting Revenue, Purchasing and expenditure Cycle.
- Accounting control for GL
- Transaction oriented relationships and Cycles.

Also from this training, I can define the important points for training in Finance and Accounting System at SUT. This training will reduce duplications and also improve productivity of tasks performed in various work units.

6.2 Institutional Development and/or institutional strengthening of Centre and the Canadian institutions :

Institue can analyse and change some points of technical capacity for a change in the role and conception of information system and management information system (MIS) in order to improve our own management information system especially, Financial and Accounting System.

6.3 Strategic Planning Capacity of Centre/Institution

1. Get promt and accurate data and information especially :- financial and accounting information any time that supports decision making and strategic planning.

   The new information system can set-up the necessary financial and account reports and registration on line or in batch such as:-

   - Cash flow statement .
   - Financinal statement .
   - Aging of outstsnding account receivable reports .
   - Aging of account payable reports .
   - Fixed asset registration .

2. Get data and information that support period operations:- daily, monthlyand yearly reports and maintain such information as budget transfer rules, carry-forward information, overdraft information, institute fiscal year-to-date, project-to-date, project buget period-to-date information.,etc. Thus, these support decision making and strategic planning as well.

3. Able to produce a ststement of the itemized transaction history of the student account with descriptions and due data, for the school year (or selected period) including:-

- fees assessed	- refund paid	- lab fees
- payment	- penalties incurred	- other charges
- credits	- ancillary fees	- balance forword

These information is very important to support strategic planning.

6.4 Coopperation/linkage with Canada/Canadian institutions.

1. Substantial improvements in Financial and Accounting efficiency and productivity across all financial and Accounting System of this project.
2. Significant improvements to management respecting strategic planning,budgeting,and financial and accounting system of this project.

6.5 Personal and professional devilopment.

Personal

After this training I am more understand in data flow and data processing especially relational data bases processing which is one important part of MIS and able to track all experaditure more effectively and assist all units and departments in managing their budgets. In addition, significant efficiencies will be achieved in the budget, the revenue and the expediture institue in the Repartment of Financial and Accounting. These efficiencies will result in subatantial savings and in decision making of strategic planning capacity of centre/Institution.

Professional development

After this training, I apply my experience to basis of management and management infornation system such as control, planning master files builting and processing the report, etc.

A) Control

- Authorization audit trails forwards and backwards through the system
- Reconciliation of information with summarized results ; and
- Security of the system

B) Planning Master Files builting

- Only valed and authorized changes to standing data will be processed through the system
- All valid and authorized changes to standing data will be completely and accurately processed through the system.

C) Processing the report

- It should be possible for any information on any report produced by the RDMS to be reconciled back to the information in the system.
- All processing undertaken by RDMS should be properly authorized be the user.
- Reports should be distributed correctly and action indicated by the reports should be acted upon promptly by the management.
- Reports produced by the RDMS should comform to normally expected standards.
- RDMS should be strictly followed to ensure,in particular,the integrity and security of the information.

7. What are your reantry activities (projects or activities to be done upon return to the Centre/Institute)?

I implemented the processing to prepare the following :-

1. Budget Report of the SUT-FARM.
2. Cash Flow Report of the SUT-FARM.
3. Equipment Register of Center of Scientific Equipments.

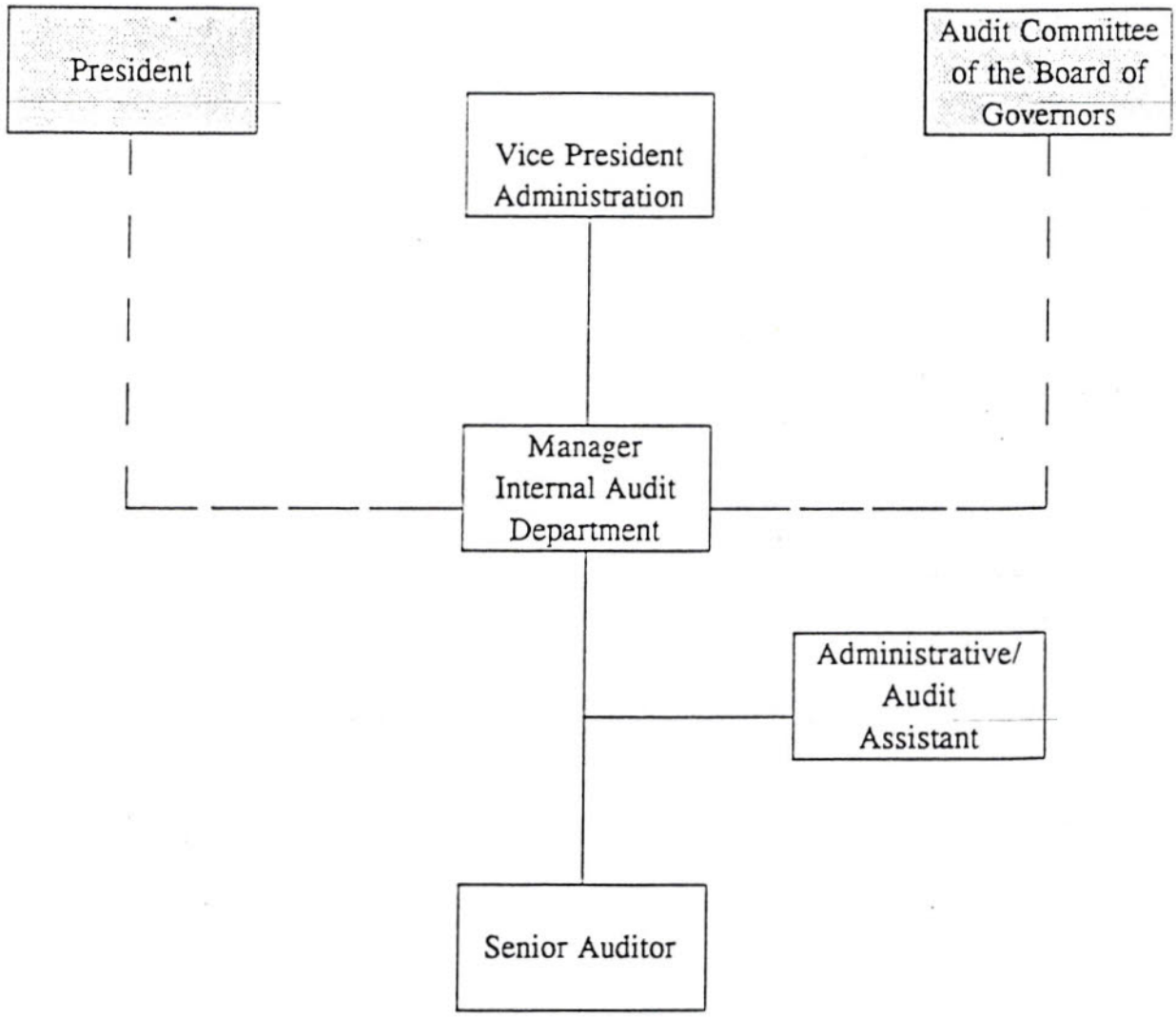
8. **What is your assessment of the training (ie. programme, staff, facilities and administration of the Canadian instutution, and cooperation/assistance provided to the trainee, etc.). Any problems, issues, or difficulties encountered during travel, training or visits to various institutions?**

1. The duration of the training is quite short for all of the wonderful training program.
2. Staff of the Financial and Accounting Department of both the Canadian Instututions are very nice and helpfull especially J.Winton, P. Gee, D. Perks and S. Koo.

9. Any suggestions for improvement of any aspect of the training/mission?

. The duration of this mission is quite short but the training program is interesting. I think that it will be good if we invite the key staff of the reengineering of the Financial and Accounting Department of the Canadian Instututions such as :- J.Winton, P. Gee, D. Perks, K.Chan and S. Koo to SUT to review our Financial and Accounting Department.

10. Any general recommendations?

****

INTERNAL AUDIT DEPARTMENT
ORGANIZATIONAL CHART