

Annual Performance Report for the Year 2024

Department of Technical Education & Training

Expenditure Head No: 215

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Chapter 1

Institutional Profile/ Executive Summary

1.1 Introduction

Technical and Vocational Education and Training in Sri Lanka was formally started with the first Technical School established in 1893 by the Government in a renovated coffee stores in the Ceylon Railway at Maradana, Colombo. Subsequently, a network of Technical Colleges was established throughout the Island under the Sri Lanka Education Act and, under the recommendations of the Second Technical Education Project, which was implemented with the primary objective of improving the standard of Technical Education, the Technical Education Division, which was then operating under the Ministry of Higher Education, was converted to the Department of Technical Education and Training in 1994 and the administrative functions of all Technical Colleges were operated under this Department.

Presently, The Department of Technical Education and Training (DTET) is functioning under the Ministry of Education, Higher Education and Vocational Education and 09 College of Technology and 30 Technical Colleges established across the Island, conduct more than hundred Courses in NVQ Level (National Vocational Qualification) and Certificate level in 18 different industry sectors. Courses are conducting in Sinhala, Tamil and English medium and annually, more than 25000 students are enrolled in various technical and vocational courses. With the aim of directing the youth to the local and foreign job market, National Vocational Qualification (NVQ) Level 3, 4 certificates and level 5, 6 Diplomas are awarded and opportunities are provided to progress to a degree through the field of vocational education. Also, opportunities have been provided to workers in various fields to obtain RPL certificates for their professional qualifications under the Recognition of Prior Learning Assessment System.

Technology courses such as Automobile Technology, Agricultural production and Farm Machinery Technology, Food Technology, Information and Communication Technology, Mechatronics Technology, Refrigeration and Air Conditioning Technology, Telecommunications Technology, Construction Technology, Welding Technology, Production Technology, as well as vocational courses such as Pastry and Bakery, Cookery in the hotel and tourism sector, Accountancy, Secretarial Practice, Stenography and Maritime & Transport Management, are offered in full-time and part-time courses at Colleges of Technology and Technical Colleges. All courses are accredited by the Tertiary and Vocational Education Commission (TVEC) through continuous evaluation of the training methodology under a quality assurance system. To meet the needs of the current job market, curricula are prepared from time to time to introduce new job-oriented training courses and existing courses are continuously updated to suit modern technology. Also, through foreign aid projects implemented from time to time, courses in identified technical and vocational fields have been updated with infrastructure development and teacher training.

Technical and Vocational Courses are implemented through Technical Colleges and Colleges of Technology have been updated to suit the ever-evolving global technological fields and develop human resources to meet the demands of the national and international labor market. the country earns foreign exchange in comparison to the employment of unskilled foreign workers abroad. Currently, nearly 2,000 students who have received technical and vocational training from Technological Colleges are employed abroad every year, making a great contribution to the country's economy.

1.2 Vision, Mission and Objectives of the Institution

Vision

Become an Internationally renowned, leading Technical Education and Training Provider.

Mission

Function as a provider of high quality internationally recognized Technical Education & Training to our valued customers Nationally and Internationally.

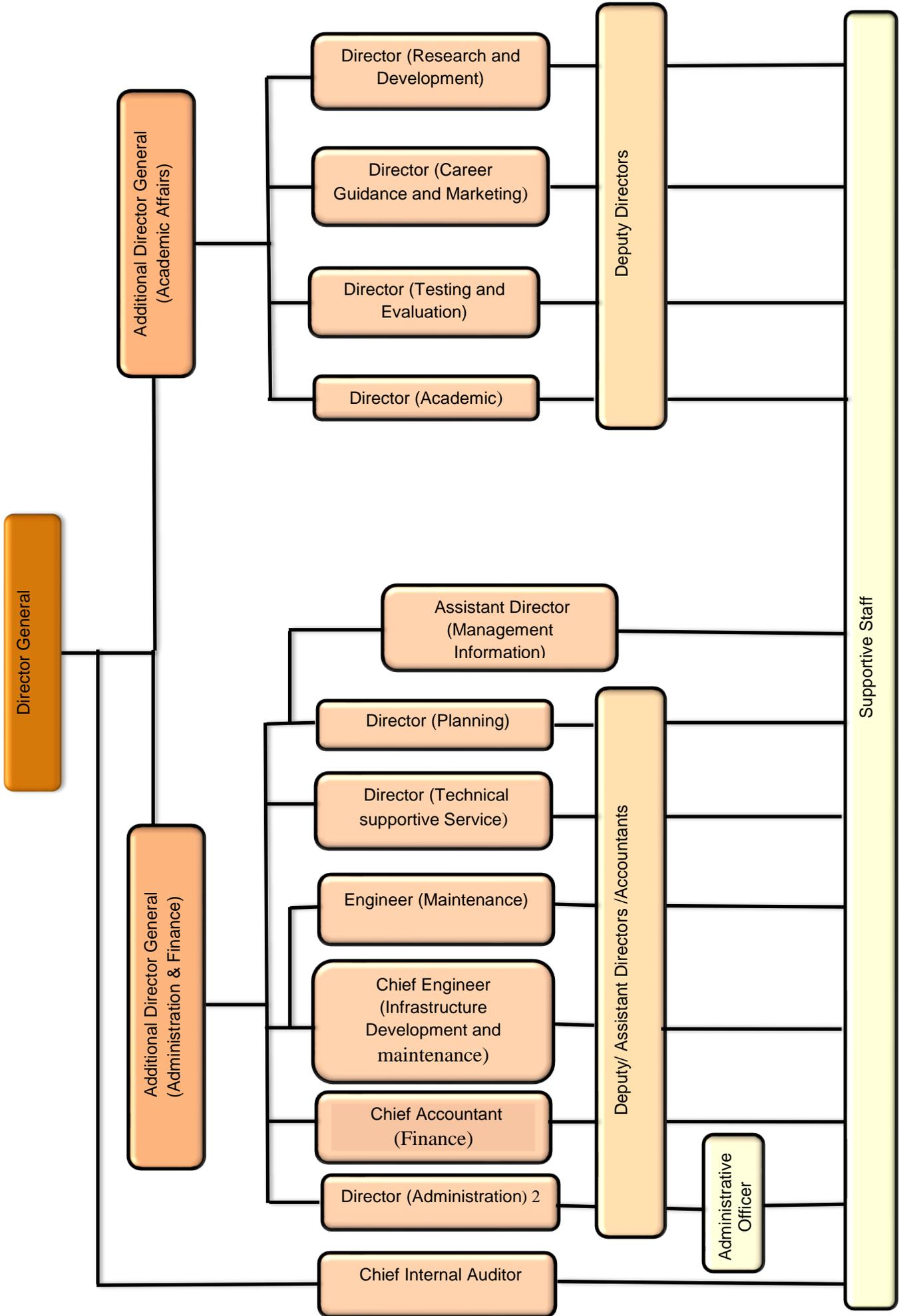
Objectives

- To provide Technical Education and Training to the school leavers and employees
- To create a pathway to reach the Degree level through Technical and Technological Education
- To provide human capital for the economic development of the country
- To provide skills competencies leading to self-employment and industry sector
- To cater technical education opportunities for 13-year continuous education and Advanced Level Technology Stream students

1.3 Functions

- Identification, Preparation, Guidance for Implementation, Supervision and Co-ordination of Technical Education and related training programme.
- Management and development of human resources required to make the Technical Education and Training more productive and efficient.
- Implementation of courses as per the approved National Vocational Qualification (NVQ) framework in the field of Technical Education.
- Coordination with private and public sector for the development of Career Guidance and Entrepreneurship.
- Conduct research in the field of Technical Education and Training field and make assistance for innovations.

1.4 Organizational Structure of the Department



1.5 Divisions under the Department

1. Administration Division
2. Academic Division
3. Testing and Evaluation Division
4. Career Guidance and Marketing Division
5. Research & Development Division
6. Technical Supportive Service Division
7. Planning Division
8. Infrastructure Development Division
9. Maintenance Division
10. Finance Management Division
11. Management Information Unit

1.6 Training Centers under the Department (Annexure 1)

Colleges of Technology	-	09
Technical Colleges	-	30

1.7 Funds coming under the Department

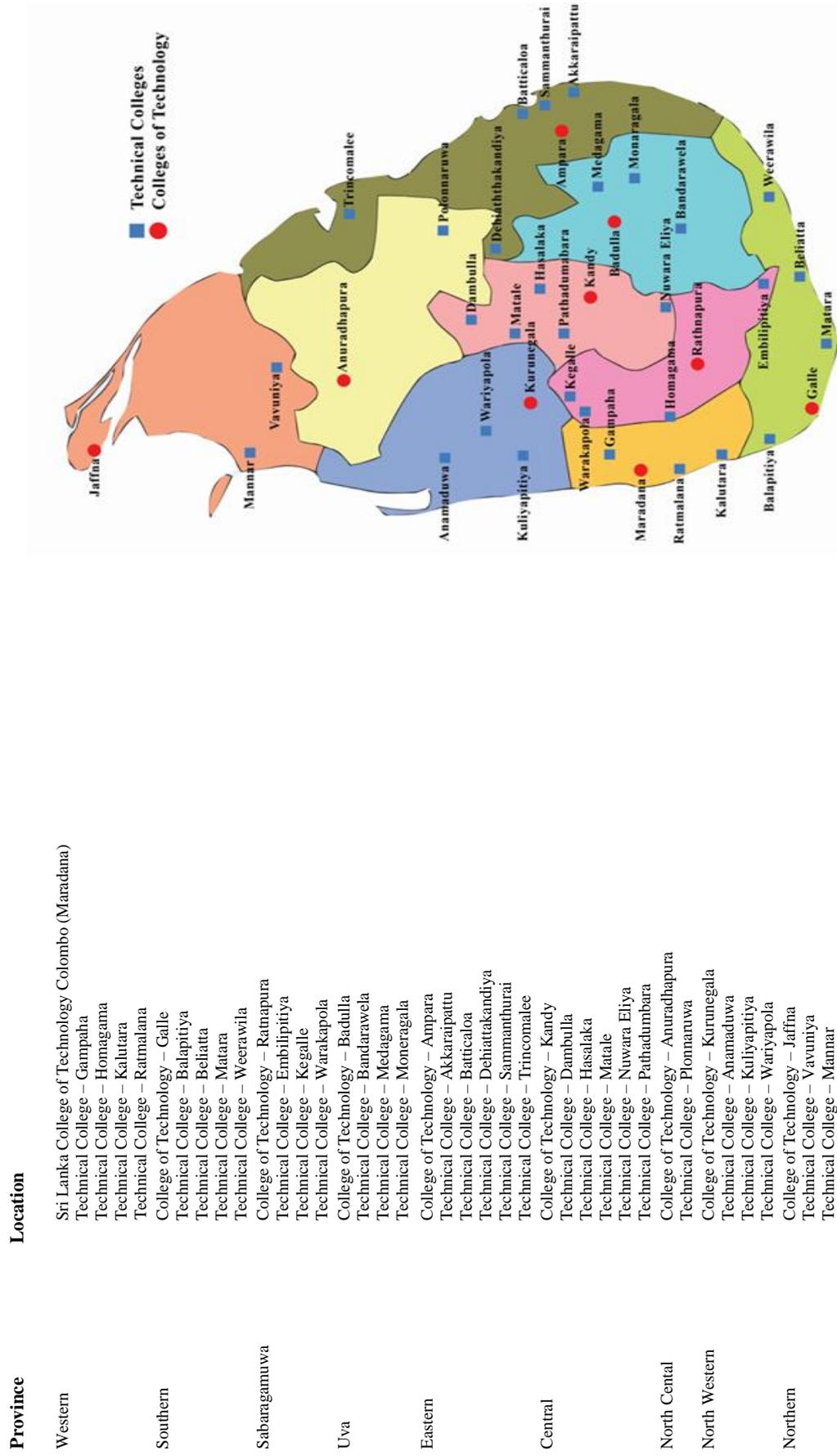
Department of Technical Education and Training received funds from different sources in year 2024 to implement following activities.

	Funding Source	Approved Allocation Rs. Mn	Expenditure as at 31.12.2024	Progress %	
				Financial	Physical
Consolidated Fund					
1	Capital Allocation	190.00	126.27	66	85
2	Recurrent Allocation	2,691.35	2,603.03	97	100
Budget Proposals					
3	Improvement of College of Technology, Maradana (Kulasingha Building)	15.00	15.12	100	30
	Improvement of Technical College, Matara	10.00	5.75	58	85
Foreign Grants					
4.1	Rehabilitation of workshops under the Capacity Building Project of Construction Courses in Technical Colleges & Colleges of Technology (As additional work items, the improvement of classroom facilities in the plumbing course in the beneficiary colleges and the improvement of classrooms and sanitary facilities on the fourth floor of the Kulasinghe Building of the Maradana, College of Technology)	39.93	39.93	100	100
4.2	Purchase of Fuel and Gas for workshops and laboratories	2.502	2.502	100	100
	Total	2948.78	2792.60	94	90

1.7.1 Details of Foreign funded projects

Name of Project	Funding Agency	Project Estimated Amount (Million)	Project duration	Project components implemented
<p>Capacity Building Project in Construction Sector Courses in Colleges of Technology and Technical Colleges in Sri Lanka (Colleges of Technology - Maradana and Rathnapura, and Technical Colleges Matara and Ratmalana)</p>	<p>Korea International Cooperation Agency (KOICA)</p>	<p>U.S \$ 4.00</p>	<p>2021-2024</p>	<ul style="list-style-type: none"> ➤ Preparation of Learning manuals. ➤ Capacity building of trainers. ➤ Promotion of on-the-job (OJT) training. ➤ Provision of training equipment & materials. ➤ Remodeling of existing workshops. (CAD Lab, Manual Drawing room & Industrial Plumbing workshop) ➤ Improvement of the plumbing classroom facilities of Rathnapura, Matara and Ratmalana Colleges ➤ Improvement of the workshops and sanitary facilities of the Kulasinghe Building of COT Maradana ➤ Preparation of Industrial Ethics guidelines.

LOCATION OF COLLEGES OF TECHNOLOGY & TECHNICAL COLLEGES



Chapter 2

Progress and Future Outlook

2.1 Progress and Achievements

As at end of December 31st 2024, 25,129 students have been enrolled in 129 courses conducted under 18 industry sectors in 09 Colleges of Technology and 30 Technical Colleges. With 6,719 students enrolled in previous years and 717 students enrolled under the 13-year continuous education program, 32,565 students have received training in 39 colleges in the year 2024.

No.	Sector Name	Intake 2024	Student Enrolment from previous years	Enrolment under 13-year continuous education	Total Enrolment for Year
1	Automobile Repair and Maintenance	5141	1007	288	6436
2	Agriculture Plantation & Livestock	1773	916	22	2711
3	Building & Construction	3792	1949	28	5769
4	Electrical, Electronics & Telecommunication	2503	1238	36	3777
5	Finance Banking & Management	1082	265		1347
6	Food Technology	154	183	3	340
7	Gem & Jewelry	49	10		59
8	Hotel & Tourism	1203		187	1390
9	Information Communication & Multimedia Technology	3650	642	116	4408
10	Languages	1314	163		1477
11	Leather and Footwear	42		1	43
12	Mechatronic Technology	217	168		385
13	Medical and Health Science	151			151
14	Metal and Light Engineering	1742	134	15	1891
15	Office Management	587			587
16	Refrigeration & Air Conditioning	873	44	12	929
17	Textile and Garments	342		8	350
18	Wood Related	91		1	92
19	Other courses identified on industry request	423			423
	Total	25,129	6719	717	32,565

In 2024, 32% of the students trained were Female. and although the female participation for industrial courses was low, some courses such as information technology, agricultural courses, food

technology, hotel courses, Leather, Gems and Jewelry, Tailoring, Batik, Finance, Banking and Office Management, and Languages courses are having higher female participation.

Courses	No of students			Female participation as percentage
	Female	Male	Total	
Engineering Sector based courses	1070	13355	14425	8%
Other Trade base courses	2130	1760	3890	54%
Other courses	4656	2158	6814	68%
Total	7856	17273	25129	32%

- Large number of students have been trained for courses targeted for job market such as 992 students for welding field ,1203 students for Pastry and Bakery, Cookery and Quick Service Restaurant Assistant courses, 1773 students for courses in the Agriculture field, 716 students in the Aluminum field, 2497 students in the electrical field, 1154 students in the Refrigeration and Air Conditioning field, 485 students for the Machining course, 5141 students in the Motor mechanic field, 151 students for the Hospitality Service course and 674 students for the Industrial Plumbing and domestic plumbing courses. In particular, there is a large demand for the courses in the hotel sector, which the Department of Technical Education and Training has not previously delivered, and by commencing such courses, it has been able to train a large number of students from that field.
- 717 students have been provided training facilities by College of Technology and Technical Colleges under the 13-year continuous education program.
- In the year 2024, 1415 RPL certificates have been issued by Colleges of Technology and Technical Colleges under 13 fields including Welding, Industrial Plumbing, Aluminum Fabrication, Automobile Technology, Electrical, Carpentry, Masonry, Information Technology, Management, Medical and Health Sciences and Refrigeration and Air Conditioning. In addition, the necessary workshop facilities for the assessment of Recognition of Prior Learning (RPL) conducted by the National Apprenticeship and Industrial Training Authority (NAITA) have been provided by Colleges of Technology and Technical Colleges.
- Short-Term special courses for the demanding fields of the industrial sector were conducted in the fields of Agriculture, Automobile Engineering, Construction, Electrical and Electronics, Management, Food Technology, Gems and Jewelry, Hotel and Tourism, Information Technology, Languages, Refrigeration and Air Conditioning and courses conducted on a fee-charging basis for 423 people. In the year 2024, it has also been able to earn an income of Rs. 5.0 million through special courses.
- The total of 23,700 certificates including 13,428 NVQ 3.4 level certificates, 2,854 NVQ 5.6 level certificates and 7,426 Departmental certificates were issued through 39 Technical Colleges and Colleges of Technology during the year 2024.

- Under the Nipunatha Sisu Saviya Scholarship Programme, about Rs. 185.21 million worth scholarships have been provided to 4565 students and Rs. 128.884 million has been spent on 3515 students for concessional season tickets.
- As a Cooperate Social Responsibility (CSR) project of Gamma Pizza Kraft Lanka (Pvt) Ltd, in accordance with the Memorandum of Understanding (MoU) entered into between the institution, the Seva Lanka Foundation and the Department, infrastructure facilities have been developed and training units have been established for the commenced Quick Service Restaurant (QSR) course (NVQ 4 Level) in the College of Technology of Anuradhapura, Kandy and Kurunegala and the Technical Colleges of Kuliypitiya, Nuwara Eliya, Matara and Kalutara and the training course has been started. For this, Gamma Pizza Kraft Lanka (Pvt) Ltd has invested approximately Rs. 7.00 million per training unit. So far, about 333 students have been enrolled for training, of which about 139 students from the first and second groups have completed the course and have been employed in the Quick Service Restaurant chain.
- According to the Memorandum of Understanding (MoU) signed with Alumex Private Company and the Department, free training materials have been provided for the Aluminum Fabrication Course in the Colleges of Technology Galle and Kandy and the Technical Colleges of Matale, Nuwara Eliya, Bandarawela, Ratmalana, Kalutara, and Balapitiya, and 716 students have received training.
- Under the Tech Udana program implemented under the budget proposals, the training capacity of College of Technology and Technical Colleges is being increased and modernized as attractive training centers. Under the supervision of department and the labor contribution of the Sri Lanka Navy, about 30% of the total renovation work of the five-story Kulasinghe building of the Maradana College of Technology has been completed and the renovation work of the Matara Technical College is in the final stage. Rs. 20.87 million has been spent for these renovation works in year 2024. Also, Modification works in College of Technology, Kurunegala, Kandy and Technical College Homagama and Dambulla is in progress under Supervision of Education Ministry.
- Under the annual budget provisions, roof top solar panel systems have been installed for Colleges of Technology; Maradana, Anuradhapura, Ampara and the Departmental premises, Rs. 30.5 million has been spent for this project. This will enable a significant reduction in monthly electricity costs.
- Through the annual budget of the Department, it has allocated Rs. 32.8 million for the modernization of infrastructure facilities in Colleges of Technology and Technical Colleges, and the modernization of 14 priority projects identified in Technical Colleges and 8 projects in Colleges of Technology has been completed, and the necessary constructions materials for building & other infrastructure renovations have been purchased for other projects and works in progress.
- According to the Memorandum of Understanding signed between the Korea International Cooperation Agency (KOICA) and the Department, the remaining funds from the funds allocated by the Korea International Cooperation Agency (KOICA) for the modernization of workshops under the Capacity Building Project for Courses in the Construction Sector were

provided for the renovation of sanitary facilities in the Kulasinghe Building of the College of Technology, Maradana and the completion of the remaining works in the classrooms on the fourth floor and the modernization of classrooms for the plumbing course in other beneficiary colleges. The modernization of the plumbing classrooms in the Rathnapura, Matara, and Ratmalana Technical Colleges and the renovation of the fourth floor of the Kulasinghe Building have been completed. An amount of Rs. 39.93 million has been spent for this works.

- The Korean government donated modern workshop equipment, computers and software, training equipment and furniture worth about Rs. 300 million for the Industrial Plumbing Workshops, Drafting Technology Labs and Draftsmanship Labs under the Capacity Building Project in the Construction Sector courses. All the equipment has been installed and the fully equipped workshops and labs are currently using for training of students. New courses have been started in the four beneficiary colleges and 137 students are undergoing training in Draftsmanship Courses and 77 students in Industrial Plumbing Course.
- Under the Capacity Building Project in the Construction Sector, a 35-day residential training of trainer's program was conducted by Korean professors for 20 plumbing technology instructors and demonstrators and 20 computer-aided design instructors in the construction sector using the improved workshops and labs of the College of Technology, Maradana. In parallel, learning manuals prepared by the Korean professors were printed and distributed for teachers and students. Post-evaluations and mentoring were conducted for the instructors on the training methodology by the South Korean professors.
- Under the Capacity Building Project in the Construction Sector, the guidelines on on-the-job training, industry ethics and adaptation to the work environment after completion of vocational training has been prepared through a committee consisting of resource persons from the industry sector and officials from the field of vocational education. This guide is expected to be published through electronic media as a e-book.
- In accordance with the Memorandum of Understanding (MoU) signed with the Art of Living Foundation and the Department, Electrical workshops in Colleges of Technology, Maradana, Rathnapura, Jaffna and Batticaloa Technical College have been modernized and training equipment has been provided. Equipment and training materials worth about Rs. 13 million were provided free of charge.
- The workshops were updated through the purchase of new equipment and renovation of equipment in the post-management of the Automobile workshops upgraded under KOICA assistance in College of Technology, Maradana, Kandy and Technical Colleges Kegalle, Bandarawela and Samanthurai. KOICA has been funded US\$ 75.500 for the post management project for the identified activities.
- 5 capacity development programs have been conducted for managers through the GIZ VTSL project implemented under German assistance, and 10 officers representing the Department have participated in it. Two capacity development programs have been conducted for consultants in the construction sector in the areas of plumbing technology and construction under the support of the German Chamber of Construction (HWK), and 5 consultants representing the Department have participated in these programs.

- Four volunteer officers are attached to Maradana, Galle, Rathnapura, and Matara Colleges to provide support for teaching activities through KOICA and JAICA volunteer officers to teach information technology and Korean language.
- The “Derana Skill Force” national program, conducted in collaboration with Derana Media Network with the aim of educating the youth about vocational education and training, was conducted in 13 technical and vocational colleges in Maradana, Gampaha, Embilipitiya, Galle, Kurunegala, Nuwara -Eliya, Kalutara, Monaragala, Kegalle, Rathmalana, Matara, Anuradhapura and Polonnaruwa, and nearly 18,000 students have been registered for seeking vocational training opportunities.
- Among the competitors who participated in the National Skills Competition held at the German Technical Training Institute, Ratmalana in parallel with the World Youth Skills Day 2024, Anamaduwu Technical College won the gold award for the best innovation on behalf of the Department of Technical Education and Training, Ratmalana Technical College won the first and second places for the Best Entrepreneurs, and Rathnapura College of Technology won the award for the best project plan.
- A preliminary survey is being conducted on the employability of students who have completed courses from Colleges of Technology and Technical Colleges, and according to employability data gathered at the annual diploma awarding ceremony held in 2024, 69% of NVQ 5 and 6 diploma holders in the 2022 and 2023 academic years have been employed. Also, although there is no proper system in tracking accurately employability in NVQ Level 3 and 4 pass out trainees, based on the available data, it can be concluded that more than 70% of the trainees are employed locally or abroad or self-employed.
- The recognition of certificate has been awarded for the Department of Technical Education and Training for introducing the online payment App “Gov Pay” for obtaining the services such as examination fees, registration fees for Diploma Awarding Ceremony to obtained certificates. The Department was abled placed among the first government organizations which have been implemented the Gov Pay app for payment of charges on obtaining services from government institutes.

2.2 Targets and Future outlook for the year 2025

1. In accordance with the present government policy statement, under the “Clean Sri Lanka” National Program will be implemented to build a “*Prosperous Country, Beautiful Life*”, in order to bring about a transformative change in the vocational education sector for social, environmental and ethical development. Activities are planned to transformed into attractive training centers in parallel with this national program in 39 Colleges of Technology and Technical Colleges and thereby the skilled workers produced through the Colleges of Technology and Technical Colleges are targeted to be contributed to the national economy as more productive citizens.
2. For the year 2025, the 39 College of Technology and Technical Colleges will be targeted to enroll 27,000 students for 119 courses under 18 fields. Under this, 81 NVQ 3 / 4 courses and 36 NVQ 5 / 6 courses are planned to be started and the remaining courses as certificate courses.

3. It is planned to start 18 courses related to the fields of automobile repair and maintenance, building construction, electrical, electronics and telecommunications, garment industry, information communication and multimedia technology and wood industry, and 14 new courses related to food technology, hotel and tourism, medical and health sciences, and office management as new courses (Bar bending, Flux cored Arc Welding, Tinkering, Painting, CNC fitter machinist, Professional Cookery, Care giver, Quick Service Restaurant, Hospital Sector courses, Renewable Energy Technology, Solar Photovoltaic Technician etc.) by opening up vocational education opportunities for individuals of various educational levels and expanding courses in the industrial sector that are in high demand in certain areas and are relevant to the current job market.
4. It is planned to provide practical training opportunities in the workshops and laboratories of the College of Technology and Technical Colleges covering 1000 school students studying the technology stream under the 13-year continuous education program.
5. With the aim of providing quality infrastructure facilities for students and teachers, it is planned to implement essential modernization and improvements in the student and teacher hostels, student sanitary facilities, classroom buildings, workshop buildings, and administrative buildings of the selected College of Technology and Technical Colleges under the 2025 budget provisions. Under that, Anuradhapura, Badulla, Jaffna, Kandy, Kurunegala and Rathnapura Colleges of Technology and Selected 17 Technical Colleges are planned to develop Infrastructure facilities
6. It has planned to construct new four storied building with estimated cost of Rs. 65 million at Technical College, Nuwara-Eliya for aim of providing more spaces for Class rooms and workshops to accommodate more students to the college. As the first stage of construction, ground floor of building will be planned to constructed in 2025.
7. The procurement process has been initiated for installing renewable solar panels on the roofs of the Colleges of Technology and Technical Colleges under the Department of Technical Education and Training to add over 22 MW of electricity to the national grid and four suppliers have been selected. Accordingly, about Rs. 11 million will be added to the state revenue monthly by renting out the roofs for solar panels and it is planned to enter into agreements to implement it for a period of 20 years.
8. It is planned to provide scholarships of Rs. 312 million to 12,500 students at the rate of Rs. 4000.00 per month for low-income students undergoing training in selected vocational courses under the Nipunatha SisuSaviya Scholarship Program.
9. It is planned to issue a total of 27,500 certificates, including 15,000 NVQ 5,6 and NVQ 3,4 certificates, 10,000 departmental certificates and 2,500 RPL certificates, to students who complete their training in the year 2025.
10. It is planned to signed MoUs with the Public Utilities Commission (PUSL), Maharaja Group of Companies and Ozone unit under Ministry of Environment to issue RPL certificates to workers in the fields of electricity, masonry, plumbing, air conditioning, woodwork, measurement assistants, etc. Also, in accordance with the Memorandum of Understanding signed with the Southern Maritime Training Institute (SMTI) with the aim of promoting courses in the maritime and logistics sector, it has been planned to provide opportunities for students of College of Technology, Maradana to pursue new training courses and to provide job opportunities for pass out trainees in Welding sector.
11. It has been planned to expand Drafting Technology and Industrial Plumbing courses for courses in the construction sector by utilizing the laboratories and workshops developed in the

beneficiary colleges of Maradana, Rathnapura and Matara, Rathmalana under KOICA assistance, and increase number enrolled for full-time and part-time courses.

12. Under the German-funded GIZ VTSL II project, Instructors in the electrical sector will be further trained for the Solar Photovoltaic Technician, NVQ 4 course and Renewable Energy Technology, NVQ 5 course and it has planned to commenced new courses at Batticaloa, Kalutara, and Anuradhapura Colleges. Also, new courses have been started in the hotel and tourism sector at the Colleges of Technology, Kandy and Maradana. In addition to that, it is planned to upgrade the existing Solar Technician workshops at the Technical Colleges, Homagama, Warakapola, Nuwara Eliya and Anamaduwa and College of Technology, Kurunegala, where solar technology courses are currently being conducted. A financial assistance of Rs. 30 million is to be provided for this.
13. With the aim of expanding courses related to the hotel and hospitality sectors, the Quick Service Restaurant, NVQ 4 course will be introduced in 4 new colleges (Batticaloa, Badulla, Dambulla, Rathnapura). Through this program, it will be possible to implement the quick service restaurant course in 11 Colleges of Technology and Technical Colleges covering all provinces of the Island without using government funds and it will be targeted to trained more than 1000 students annually and employ them in the quick service restaurant chain.
14. The project report has been submitted to obtain KOICA assistance for expanding and starting new courses in the Hotel sector such as Pastry, Bakery and Cookery etc and It has been approved by the Department of National Planning and submitted to KOICA through the Department of External Resources. Under this project, it is expected to develop infrastructure facilities in 12 colleges to start courses.
15. According to the Memorandum of Understanding signed with the Art of Living organization for the upgrading of electrical workshops and Training of Trainers (ToT), an overseas training for Instructors and Demonstrators in the electrical field in Colleges of Technology and Technical Colleges is planned to be held with the financial support of Schneider Electrical in India and GIZ.
16. Under the financial support of the German Adult Education Association (DVV), it has planned to conduct short training programs for livelihood development through Colleges of Technology and Technical Colleges by providing technical knowledge to empower the rural community.
17. It is planned to recruit 200 Instructors and 115 Demonstrators to fill the vacancies in the academic staff of College of Technology and Technological colleges. It is also planned to recruit 99 to fill post in Primary level category.

2.3 Challenges in Vocational Education

- Due to the prevailing socio-economic impact, the target youth group of vocational education is tending to be attracted to low-paid jobs without skills, and hence the number of students attending courses is decreasing.
- Due to the limited budget allocation for the development of the vocational education sector, it is difficult to manage the maintenance costs of vocational education institutions, and due to the limited provision of student welfare facilities, there is a tendency for students to drop out of courses, and increasing the training capacity of courses with high social demand is not economically effective.

- Due to social attitudes and lack of awareness about vocational education opportunities and high salaries, there is low student attraction for technical courses (such as welding, masonry, wood work).
- The tendency of women to attend technical courses is low and career opportunities in the industrial sector are limited.
- Lack of accurate data on job demand in various industrial sectors and training plans of training institutions not being implemented in line with demand, thus limiting job opportunities in training a larger number of students in courses with social demand.
- Limited access to vocational education and training regardless of age.
- Lack of appropriate infrastructure facilities in many colleges to conduct courses for people with special needs and lack of courses specific to those people.
- Due to the slow pace of modernization of courses in parallel with the rapidly updating technology, it has become difficult to compete with private sector technical training institutions.
- Low level of focus on expanding vocational education opportunities in conjunction with approaches in the field of information technology (Digitalization of TVET).
- Long-term prevalence of academic staff vacancies in Colleges of Technology and Technical Colleges has directly affected the quality of technical education.
- Insufficient training opportunities for capacity building of academic staff and experienced professional leaving the sector and moving abroad.

Chief Accounting Officer

Name:

Designation:

Date: 2025.07.17

Nalaka Kaluwewe
 Secretary
 Ministry of Education, Higher Education and
 Vocational Education

Chapter 3

Overall Financial Performance for the Year

3.1 Statement of Financial Performance

		ACA -F	
Statement of Financial Performance for the period ended 31st December 2024			
Revised Budget Allocations 2024	Note	Actual	
Rs.		2,024 Rs.	2023 Rs.
-	Revenue Receipts	-	
-	Income Tax	-	
-	Taxes on Domestic Goods & Services	-	
-	Taxes on International Trade	-	
-	Non Tax Revenue & Others	-	
-	Total Revenue Receipts (A)	-	-
-	Non Revenue Receipts	-	
-	Treasury Imprests	2,698,708,242	2,220,180,712
-	Deposits	460,914,887	195,958,187
-	Advance Accounts	53,774,189	48,994,470
-	Other Main Ledger Receipts	-	
-	Total Non Revenue Receipts (B)	3,213,397,318	2,465,133,369
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	3,213,397,318	2,465,133,369
-	Remittance to the Treasury (D)	114,340,355	-
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	3,099,056,963	2,465,133,369
	Less: Expenditure		
	Recurrent Expenditure		
2,092,010,000	Wages, Salaries & Other Employment Benefits	2,062,618,591	1,785,406,459
441,239,000	Other Goods & Services	399,645,092	315,796,281
159,329,000	Subsidies, Grants and Transfers	157,712,012	70,980,752
-	Interest Payments	-	-
212,000	Other Recurrent Expenditure	179,464	289,691
2,692,790,000	Total Recurrent Expenditure (F)	2,620,155,159	2,172,473,183
	Capital Expenditure		
85,000,000	Rehabilitation & Improvement of Capital Assets	44,244,205	18,732,309
100,000,000	Acquisition of Capital Assets	77,036,140	23,134,813
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
5,000,000	Capacity Building	4,999,616	620,180
-	Other Capital Expenditure	-	-
190,000,000	Total Capital Expenditure (G)	126,279,961	42,487,302
	Deposit Payments	475,011,366	245,281,367
	Advance Payments	63,801,822	37,184,771
	Other Main Ledger Payments	-	-
	Total Main Ledger Expenditure (H)	538,813,188	282,466,138
	Total Expenditure I = (F+G+H)	3,285,248,308	2,497,426,623
2,882,790,000	Balance as at 31st December J = (E-I)	(186,191,345)	(32,293,254)
	Balance as per the Imprest Adjustment Statement	(186,191,345)	(32,293,254)
	Imprest Balance as at 31st December	-	-



3.2. Statement of Financial Position

ACA-P

**Statement of Financial Position
As at 31st December 2024**

	Note	Actual	
		2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	11,329,300,857	9,205,912,746
Financial Assets			
Advance Accounts	ACA-5/5(a)	91,199,967	81,172,335
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		11,420,500,824	9,287,085,081
Net Assets / Equity			
Net Worth to Treasury		48,922,634	24,798,522
Property, Plant & Equipment Reserve		11,329,300,857	9,205,912,746
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	42,277,333	56,373,813
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		11,420,500,824	9,287,085,081

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 41 and Annexures to accounts presented in pages from 42 to 90 form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024 and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

<p>..... Chief Accounting Officer Name : Designation : Date : 2025.02. 24</p> <p style="text-align: center;">Kaluwawala Secretary, Higher Education and Technical Education</p>	<p>..... Accounting Officer Name : Designation : Date : 2025.02. 24</p> <p style="text-align: center;">S.C. Jagath Director General Department of Technical Education & Training P.O. Box : 557, Olcott Mawatha, Colombo 10.</p>	<p>..... Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance) Name : Date : 2025.02. 20</p> <p style="text-align: center;">B.A.P.P. Chithrananda Bamunuarachchi Chief Accountant Department of Technical Education & Training Olcott Mawatha, Colombo 10.</p>
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3.3. Statement of Cash Flows

		ACA-C	
Statement of Cash Flows for the Period ended 31st December 2024			
		Actual	
		2024 Rs.	2023 Rs.
<u>Cash Flows from Operating Activities</u>			
Total Tax Receipts		-	-
Fees, Fines, Penalties and Licenses		-	-
Profit		-	-
Non Revenue Receipts		-	-
Revenue Collected on behalf of Other Revenue Heads		226,571,744	150,924,115
Imprest Received		2,698,708,242	2,220,180,712
Recoveries from Advance		62,175,784	54,709,626
Deposit Received		460,914,887	195,958,187
Total Cash generated from Operations (A)		3,448,370,657	2,621,772,640
<u>Less - Cash disbursed for:</u>			
Personal Emoluments & Operating Payments		2,445,315,302	2,087,523,850
Subsidies & Transfer Payments		157,891,475	70,980,752
Expenditure incurred on behalf of Other Heads		65,615,923	138,169,895
Imprest Settlement to Treasury		114,340,356	-
Advance Payments		63,916,274	37,329,475
Deposit Payments		475,011,366	245,281,367
Total Cash disbursed for Operations (B)		3,322,090,696	2,579,285,339
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)		126,279,961	42,487,301
<u>Cash Flows from Investing Activities</u>			
Interest		-	-
Dividends		-	-
Divestiture Proceeds & Sale of Physical Assets		-	-
Recoveries from On Lending		-	-
Total Cash generated from Investing Activities (D)		-	-
<u>Less - Cash disbursed for:</u>			
Purchase or Construction of Physical Assets & Acquisition of Other Investment		126,279,961	42,487,301
Total Cash disbursed for Investing Activities (E)		126,279,961	42,487,301
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)		(126,279,961)	(42,487,301)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)		(0)	-
<u>Cash Flows from Financing Activities</u>			
Local Borrowings		-	-
Foreign Borrowings		-	-
Grants Received		-	-
Total Cash generated from Financing Activities (H)		-	-
<u>Less - Cash disbursed for:</u>			
Repayment of Local Borrowings		-	-
Repayment of Foreign Borrowings		-	-
Total Cash disbursed for Financing Activities (I)		-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)		-	-
Net Movement in Cash (K) = (G) + (J)		-	-
Opening Cash Balance as at 01st January		-	-
Closing Cash Balance as at 31st December		-	-



3.4. Notes to the Financial Statements

Basis of Reporting

1) Purpose of Preparation

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024.

2) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2024.

3) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

4) Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

5) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

6) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

7) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2024.

*In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

*Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.5. Performance of the Revenue Collection

Not applicable

3.6 Performance of the Utilization of Allocation

Vote Component	Approved Allocation for the year (Rs. Mn)	Expenditure of 31 st Dec 2024 (Rs. Mn)	Financial Progress %	Physical Progress %
Capital Expenditure	190.00	126.272	66	85
Building & Structure	58.000	32.876	56	80
Purchase of Machinery & Equipment	39.500	36.642	92	90
Purchase of Furniture & Office Equipment	20.500	9.853	48	55
Repairs of Machinery and Equipment	18.00	8.255	45	55
Vehicle Repairs	9.000	3.108	35	80
Human Resource Development	5.00	5.000	100	95
Recurrent	2691.352	2603.037	97	100
Foreign Funds (KOICA Project)	39.93	39.93	100	100

3.6.1 Korean Aid Project (KOICA) for Capacity Building in Construction Courses at Technical Colleges and Colleges of Technology in Sri Lanka

The project for Capacity building in construction courses at 4 selected Technical Colleges and Colleges of Technology, implemented through a grant assistance, worth US\$ 4 million from the Korea International Cooperation Agency (KOICA), was implemented during the 2021 - 2024 timeframe. The primary objective of the project was to increase the construction sector workforce by developing courses in the construction sector from a higher percentage of skilled workers in Sri Lanka and to produce skilled workers for the foreign labor market.

As of December 31, 2024, all the planned project components have been completed, including the modernization of workshops related to courses, Draftsmanship, Drafting Technology and Industrial Plumbing in the construction field at Maradana and Rathnapura Colleges of Technology and Rathmalana and Matara Technical Colleges, the establishment of workshops and laboratories with modern equipment, updating the syllabus, printing teacher manuals and training of teachers, preparing on-the-job training strategies and preparing an industry ethics guide.

As per the Memorandum of Understanding (MoU) signed between the Department and the Korea International Cooperation Agency (KOICA), all the work related to the modernization of workshops was completed as of December 31, 2023, at a cost of Rs. 154.89 million. The remaining funds from the approved budget of Rs. 205 million for the overall renovation works has been provided to improve the Industrial plumbing classroom facilities in the beneficiary colleges and to improve the classrooms and sanitary facilities on the fourth floor of the Kulasinghe Building of the College of

Technology, Maradana, with the consent of KOICA, and all these additional works were completed in the year 2024. A fund of Rs. 39.93 million was used for these renovations. Accordingly, the total amount of funds used for the development of infrastructure facilities under this project is Rs. 194.82 million.

The beneficiary schools of the project, Maradana and Rathnapura Colleges of and Matara and Rathmalana Technical Colleges, have been provided with modern workshop equipment, computers and software, training equipment and raw materials, and furniture and equipment for the improved Industrial Plumbing Workshops, Computer Aided Design Laboratories and Design Engineers Laboratories. All the equipment has been installed and fully equipped workshops and laboratories have been using for the training of students. The value of the training equipment is approximately Rs. 300 million.

A 35-day Training of Trainers (ToT) program on the contents of Computer Aided Design (CAD), Draftsmanship and Industrial Plumbing courses, was conducted by Korean experts using the improved laboratories and workshops at Maradana College of Technology for 40 Instructors and Demonstrators in construction field from the 4 beneficiary Colleges and other Colleges. Learning manuals developed by Korean experts were printed and distributed to the beneficiary colleges for the trainers.

ToT programs were conducted by Korean experts with local resource persons in construction sector to promote on-the-job training methodology through On-the-Job Training (OJT) strategies for the construction industry. The target group of these programs were the Instructors and Career Guidance officers of the beneficiary colleges and the Vocational Training Authority. With the aim of popularizing on-the-job training strategies among medium-scale industrialists in the construction sector, financial support was provided for the administration of on-the-job training for 11 selected industries and a pilot on-the-job training program was implemented, and 17 students were awarded certificates for successfully completing the training.

Also, a booklet of guidelines including industry culture and ethics for young people engaged in employment in the vocational training sector was prepared through a committee consisting of identified industry experts and officials from the vocational education sector.

Workshop Modernization under Korea Aid Project for Capacity Building of Construction Courses in Technical Colleges and Colleges of Technology in Sri Lanka:

Physical and Financial progress as at 31.12.2024

Vote	Name of HO/TC/COT	Rehabilitation of CAD Lab, Manual Drawing Lab and Plumbing Workshop & Class room	Approved budget for workshop Modernization (Rs.)	Contract Amount (Rs.)	cumulative expenditure as at 31.12.2023	Allocation approved in 2024 (Rs.)	Impress Received up to December 2023 (Rs.)	Cumulative Expenditure as at 31.12.2024 (Rs.)	Financial progress %	Physical Progress %	Total Cumulative expenditure as at 31.12.2024 (Rs.)
126-02-21-14-2509 (13)	1	TC Rathmalana	62,698,408.58	47,498,794.38	43,264,465.35			3,570,000.00	100%	100%	46,834,465.35
	2	TC Matara	46,620,034.56	37,873,079.00	39,560,578.81			1,175,000.00	100%	100%	40,735,578.81
	3	COT Rathnapura	54,646,664.89	41,398,988.55	38,025,680.99			432,000.00	100%	100%	38,457,680.99
	4	COT Maradana	25,105,283.81	25,105,283.81	22,079,760.99	39,330,000.00		32,986,000.00	100%	100%	55,065,760.15
		Total	205,037,111.84	163,972,145.74	154,890,550.94	39,330,000.00	39,330,000.00	39,330,000.00			194,817,590.94
		VAT (2509 (17) Rs. Mn			18.027			4.343			22.370

3.7. In terms of F.R 208 grant of allocations for expenditure to this Department as an agent of the other Departments

Department Head	Accounted by	Accounting Code	Amount in Rs.	Institute	Remarks
215	306	1003	3,600.00	Railway Department	Railway Warrant
215	306	1003	12,943,050.00	Railway Department	Railway Warrant
215	211	1201	20,355.00	Railway Department	Railway Warrant
215	211	1201	3,352,580.00	Department of Printing	Printing of Students Record Books
215	211	1201	752,273.60	Department of Printing	Printing of student Identity cards
Total			16,955,582.00		

3.8 Performance of the Reporting of Non – Financial Assets

Assets Code	Code Description	Balance as per Board of Survey report as at 31.12.2024 (Rs)	Balance as per financial position Report as at 31.12.2024 (Rs)	Yet to be Account	Reporting Progress as a %
9151	Building & Structure	2,948,999,568.04	3,929,663,942.87		
9152	Machinery	1,364,393,722.41	1,823,443,459.57		98%
9153	Land	4,557,012,250.00	5,240,612,250.00		
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress	335,507,204.40	335,581,204.44		
9180	Leased Assets				

3.9 Auditor General's Report (English Translation)

**VOT/E/DTED/2024/FA/15
2025.**

28 May

Accounting Officer

Department of Technical Education and Training

Summary Report of the Auditor General on the Financial Statements of the Department of Technical Education and Training for the year ended 31 December 2024 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

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The certified account and the above mentioned report is sent herewith.

A.D. Dilrukshi
Senior Assistant Auditor General,
For Auditor General.

- Copy
1. Secretary, Ministry of Education, Higher Education and Vocational Education
 2. Director General, Department of Public Accounts

**Accounting Officer
Department of Technical Education and Training**

Summary Report of the Auditor General on the Financial Statements of the Department of Technical Education and Training for the year ended 31 December 2024 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

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.1 Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Head 215-Department of Technical Education and Training for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. This report contains my views and observations on these financial statements submitted to the Department of Technical Education and Training in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report was issued to the Chief Accounting Officer on 27 May 2025 in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The report of the Auditor General in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018 will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a fair view of the financial position of the Department of Technical Education and Training as at 31 December 2024 and of its financial performance and its cash flows and in relation to all the materialities in accordance with the basis of preparation of the Financial Statements as indicated in Note 1 related to the financial Statements.

1.2 Basis for Qualified Opinion

My opinion is qualified on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities in relation to the Financial Statements are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of a Matter – Basis of Preparation of Financial Statements

Attention is drawn to Note 1 to the financial statements which describe the basis of preparation of these financial statements. The financial statements have been prepared for the use of the Department of Technical Education and Training, the Treasury and the Parliament in accordance with Government Financial Regulations, 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, the Treasury and the Parliament of Sri Lanka. My opinion is not modified in relation to this matter.

1.4 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for preparing financial statements that give a true and fair view of the financial situation in all material respects in accordance with Government Financial Regulations 150 and 151 and Government Accounting Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, and for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Department.

In terms of Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

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

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer / Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.6 Comments on the Financial Statements

1.6.1 Non-financial Assets

Following observations are made.

- (a) Although, as per Section 8.2 of the State Accounts Guidelines No. 06/2024 dated 16 December 2024, if there are non-financial assets which are yet to be reported, they should be properly identified and should be accounted for at cost or in absence of cost, they should be accounted at assessed value, according to the information provided to the audit, 07 Technology colleges and 23 Technical Colleges, had not taken steps for several years to assess the value of 329 vehicle items received as foreign loan projects and donations from local institutions for the use of students in their studies and included them in the financial statements. Furthermore, the Department had not taken steps to assess the value of machinery, equipment and other fixed assets received as donations from foreign loan projects, local institutions and individuals to 39 technical/technology colleges and include them in the financial statements.
- (b) Recurrent expenditure on transport equipment and vehicles (9152) amounting to Rs. 3,196,912 had been accounted for as a capital expenditure under the main expenditure object of 2003 during the year under review.
- (c) The third floor of the building of Training Institute for Technology Professionals (TITP) owned by the Department of Technical Education and Training had been leased to Southern Maritime Training Institute (Pvt) Ltd. (SMTI) for a period of 15 years on a monthly rental basis as agreed upon under a bilateral Memorandum of Understanding and although the rent was to be collected as per the agreement, the rent collected for the period under review was Rs. 1,400,000 less than the rent that was to be collected as per the agreement. Accordingly, the rental income and the rental income receivable were understated by that amount in the financial statements.

1.6.2 Non-maintenance of Registers and Books

It was observed during audit test checks that the Department had not maintained the following registers while certain other registers had not been maintained in the proper and updated manner.

	Type of Register	Relevant Regulation	Observation
(a)	Register of Liabilities	Financial Regulation 214	There were variations ranging from Rs. 4,100 to Rs. 48,788,612 in respect of 19 expenditure objects as shown in the Statement of Commitments and Liabilities in the financial statements and in the Liabilities, Register maintained by the Department.

- | | | | | |
|-----|------------------------------|--------------------|------------|--|
| (b) | Appropriation (Votes) Ledger | Financial 447 (1) | Regulation | had not been maintained in the proper and updated manner. |
| (c) | Records of losses | Financial 110(1) | Regulation | had not been maintained in the proper and updated manner. |
| (d) | Vehicle Log Entry Book | Financial 1645 (a) | Regulation | 17 Vehicle log books had not been maintained in the proper and updated manner. |

2. Report on Other Legal Requirements

I express the following matters in accordance with Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) the following recommendations made by me on the financial statements of the preceding year, had not been implemented.

Reference to the Paragraph of the Previous Year Report	The recommendations not implemented	Reference to the Paragraph of this Report
1.6.1. (a)	Although, as per Section 8.2 of the State Accounts Guidelines No. 06/2024 dated 16 December 2024, if there are non-financial assets which are yet to be reported, they should be properly identified and should be accounted for at cost or in absence of cost, they should be accounted at assessed value, according to the information provided to the audit, 07 Technology colleges and 23 Technical Colleges, had not taken steps for several years to assess the value of 329 vehicle items received as foreign loan projects and donations from local institutions for the use of students in their studies and included them in the financial statements. Furthermore, the Department had not taken steps to assess the value of machinery, equipment and other fixed assets received as donations from foreign loan projects, local institutions and individuals to 39 technical/technology colleges and include them in the financial statements	1.5.1 (a)

3. Financial Review

3.1 Expenditure Management

Following observations are made.

- (a) The provisions for 10 Objects amounting to Rs.46,275,844 had been saved stating the reasons as proper management of expenditure and cutting unnecessary expenditure, and it was observed that the savings was in the range of 51 percent to 76 percent.
- (b) According to the Financial Regulation 50, estimates should have been prepared considering that all services which can be reasonably foreseen are included in the Estimates and that they are within the capacity of his department during the financial year; due to this failure, Rs. 9,462,464 from 07 expenditure objects and Rs. 119,146,416 from 12 expenditure objects were transferred in Programme 01 and Programme 02 respectively following the Weeramong procedure (Financial Regulations 66/69). It was observed that if the allocations had not been transferred in this manner, the allocation balance in those expenditure objects would have been in the range of 5 percent to 100 percent compared to the annual budgeted allocation.
- (c) Following the Weeramong procedure, Rs. 1,528,464 was transferred for 4 expenditure objects under Programme 01 and Rs. 53,693,416 was transferred for 6 expenditure objects under Programme 2. Accordingly, the transferred allocations had been ranged between 15 per cent and 68 per cent compared to the estimated allocations in the annual budget.
- (d) The remaining provisions under Programme 01, Programme 2-2 and Programme 2-3 for the Domestic Traveling Expenditure object in the year under review had been 21 percent, 26 percent and 32 percent respectively, and the reason given for this was that the expected expenditure had not generated due to the holding of meetings through the online method. Although National Budget Circulars Nos. 01/2023 and 01/2024 had consistently stated that meetings should be held using online methods as much as possible, nevertheless, provisions were allocated without due consideration.
- (e) A total net allocation of Rs. 134,200,000 was made for 08 expenditure objects under Programmes 1 and 2 in the year under review, and the balance was Rs. 46,656,779. The savings as a percentage of total net allocation ranged from 13 percent to 61 percent, and the reason for the balance was given as the provisions had been left over due to non-submission of bills as expected. However, as stated in Financial Regulation 217, the paramount necessity for completing as far as possible all payments falling due in any one financial year before the end of that year, the provisions allocated for the above-mentioned utility services had remained save due to failure to do so.
- (f) Although procurement activities should have been carried out by obtaining annual allocations as per the approved procurement plan, due to failure to do so, Rs. 11,100,887 remained out of the budgeted allocations of Rs. 22,000,000 received under the acquisition of capital assets in 4 expenditure subjects of Programs 1 and 2.

It ranged between 30 percent to 58 percent as a percentage of the estimated allocations.

3.2 Incurring Liabilities and Commitments

A difference of Rs. 18,250,549 was observed between the balances of commitments and liabilities for the year under review and the balances in relation to 39 expenditure items in the Treasury computer printout (SA 92).

3.3 Non- Compliance with Laws, Rules and Regulations

Following non- Compliance with Laws, Rules and Regulations are observed.

Reference to Laws, Rules and Regulations	Audit Observation
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) F.R. 756 (6) (1)	Although the appointment of the Board of Survey should be made before December 15 of the relevant financial year, the appointment of the Board of Survey in 07 Technical Colleges and a Technological College under the Department of Technical Education and Training and the Head Office for the years 2023 and 2024 had not been made on the due date.
(ii) F.R. 756 (6) (2)	Although the Board of survey for a particular financial year should be completed before 15 March of the next financial year, according to the files submitted for the audit for the year 2023, the relevant work of 02 technical colleges and 02 Technology colleges had been completed with a delay of between 19-36 days from the due date.
(iii) F.R. 756(6)	The Board of Survey for the year under review should be appointed to conduct the annual survey of assets, inventory and stock-register of government departments for the year under review before December 15 of the relevant financial year (2024) and the physical completion of the goods survey activities for the relevant financial year should be done before March 15 of the next financial year (2025), 19 March 2025 or the audit date of audit, the Board of Survey for the year 2024 had not been appointed in relation to this department.
(b) Public Administration Circular No. 30/2016 dated 29 December 2016 Paragraph 3.1	Although a fuel test should be conducted after a period of 12 months after each fuel test or after driving 25,000 kilometers or after a major engine repair, whichever comes first, Action had not been taken to conduct a fuel combustion test on 72 vehicles owned by the institution since 2022.

3.4 Improper Transactions

In terms of Financial Regulations 124 (2) (b) and (c) as amended by Section 5.1 of Public Finance Circular No. 1/2020 dated 29 August 2020, the Secretary to the Ministry, as the Chief Accounting Officer, is responsible for supervising the financial affairs of the Department subject to the directions of the Treasury. Also, in accordance with the Cabinet decision stated in the reply, the power to implement the recommendations of the committee stated therein has been delegated to the Secretary of the Ministry, and in order to implement the recommendations of the committee, the Secretary should discuss with the Director General of National Planning and prepare a short, long-term, medium-term and long-term plan and implement those recommendations. However, the third floor of the building of Training Institute for Technology Professionals (TITP) owned by the Department of Technical Education and Training had been leased to Southern Maritime Training Institute (Pvt) Ltd. (SMTI) for a period of 15 years on a bilateral Memorandum of Understanding (MoU) at a monthly contractual value of 5 percent of the gross monthly income of the Course fee or the agreed rent, whichever is higher, from 19 October 2023. Although more than 1 year and 06 months had passed since the agreement was signed to the date of the audit, no steps had been taken to obtain the approval of the Secretary to the Ministry as the Chief Accounting Officer of the Department for this purpose.

3.5 Issue and Settlement of “ad hoc” Sub-Imprest

Although as per Section 9.1 of the Public Finance Circular No. 01/2020 dated 28 August 2020 as amended by Section 9.1 of the Finance Regulation 371 (2)(b), the staff officer receiving the sub imprest should be settled the same immediately after the completion of the work, a period of between 12 and 104 days had been taken to settle the interim payment amounting to Rs. 3,180,545 54 cases of the Department and KOICA projects.

4. Operating Review

4.1 Losses and Damages

Following observations are made.

- (a) 08 loss items worth Rs. 2,280,284 included in the financial statements remained as a balance carried forward for many years without taking steps to recover or write off those losses, even though a period of 07-14 years had passed since the losses occurred by the audit date.
- (b) Although it is stated in terms of Financial Regulation 104 (3) of the Democratic Socialist Republic of Sri Lanka that if a delay of more than 07 days is envisaged for making a full report, the preliminary report should be

sent immediately, the delay ranged from 47 days to 225 days in preparing the preliminary reports with regard to 8 vehicle accidents involving a loss of Rs. 286,378 during the 2-year period from 2023 to 2024.

- (c) Although as per Financial Regulation 104(4), a full report should be submitted within 03 months from the date of loss or damage were occurred, where 18 instances had been observed the institution failed to do so and the delay in submitting the final report ranged between 04 months and 64 months.

4.2 Management Inefficiencies

Following observations are made.

- (a) A loan balance of Rs. 2,086,034 had remained outstanding from 32 officers who have been died, retired, suspended, terminated from the service, vacation of post, dismissed from the Department as at the end of the year under review.
- (b) The following matters were observed during the audit of the Galle, Ratnapura and Bandarawela Colleges of Technology/Technical Colleges.
 - (i) The number of applications received for courses at the College of Technology Galle decreased by 56 per cent in 2023 compared to 2019, and the number of students enrolled also decreased by 45 per cent in 2023 compared to 2019.
 - (ii) During the inspection of conducted examinations and results released by the Colleges of Technology in Galle, Ratnapura and Technical College Bandarawela in the academic year 2023, it was observed that in 68 occasions, it took between months and 13 months to release the results.

5. Human Resource Management

5.1 Attached Cadre and Actual Cadre

During the year under review, 20 officers were attached to 08 unapproved posts for the Department and the Technical and Technological Colleges operating under the Department, and 12 officers were attached in excess to 07 posts.

A.D. Dilrukshi
Senior Assistant Auditor General,
For Auditor General.

Chapter 4 Performance Indicators

Performance Indicator of the Department

Specific Indicator	Calculation of Performance Indicators	Actual output as percentage (%) of expected output			Remarks
		100 -90	75-89	50- 74	
1. Course Completion Percentage	$\frac{\text{Students Completing the Program}}{\text{Number of Students enrolled}} \times 100$		√		
2. Training Capacity utilization Percentage	$\frac{\text{Actual Number of Students}}{\text{Capacity to Train Student}} \times 100$		√		
3. Student Enrolment Percentage	$\frac{\text{Number Enrolled}}{\text{Number of Applications}} \times 100$		√ (More than 60% of applicants have been recruited)		
4. Unit Training Cost (LKR)	$\frac{\text{Total Spend for the Year as Recurrent Cost}}{\text{Total Number of Students for the Year}}$				Rs.79,993.00
5. Employability Rate (%)	$\frac{\text{Number Employed}}{\text{Number Passed Out}} \times 100$			√	A facility is provided through the Department's website for reporting the employment information/ survey was conducted in NVQ 5,6 Diploma awarding ceremony (69%)
6. Self-Generated Funds to total expenditure	$\frac{\text{Course Fee Collected from the Students}}{\text{Total Spend for the Year}} \times 100$				4%
7. Availability of Academic Staff Capacity	$\frac{\text{Instructors Available}}{\text{Instructors Required}} \times 100$				47 %
8. Instructor Capacity based on approval cadre	$\frac{\text{Instructors Available}}{\text{Approved Cadre}} \times 100$				41 %

Chapter 5

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Identified Sustainable Development Goals

Goal objective	Targets	Indicators of the achievements	Indicators of Target achievement	Progress of the Achievement to date		
				0% - 49%	50% - 74%	75% - 100%
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.3: By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex.	No of Female student intake for courses	√ 42% of females participate in TVET courses		
	4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	4.4.1 Proportion of youth and adults with information and communication technology (ICT) skills, by type of skill	No of Student Intake per Annually		√ More than 60% of applicants have been recruited	
	4.c: By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States	4.c.1 Proportion of teachers in: pre – primary: (b) primary (c) lower secondary: and (d) upper secondary education who have received at least the minimum organized teacher training pre-service or in service required for teaching at the relevant level in given country	No of Staff trained for capacity building	√		
	4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	4.5.1 Partly Indices (female/male, rural/urban, bottom/top, wealth quintile and others such as disability status indigenous peoples and conflict – affected, as data become available) for all education indicators on this list that can be disaggregated	Equal opportunities given for enrolling TVET courses, No of colleges with facilities for disable students, No of student stipend and bursaries for economically unhealthy families		√	

5.2 Achievements and Challenges of Sustainable Development Goals

Achievements

- Utilizing the 2024 budget allocation to improve the classroom facilities and infrastructure of colleges to increase student enrollment.
- Conducting online and physical (blended) courses to manage costs in the face of the current economic crisis and conducting special short courses with concessionary rate to participate needy people without age limitations.
- Provide opportunities to obtain RPL certification for Personals with already skilled in specific fields through all Technical Colleges and also giving opportunities to private sector skill craftsman's to certified their skills through RPL.
- Providing the Nipunatha Sisu Saviya Scholarship Scheme for identified trade specific courses and being able to provide concessional term tickets as student welfare facilities.
- Being able to award NVQ Level 5 and 6 diploma certificates to 2707 students who qualified for supervisory level jobs locally and internationally in the year 2024.
- Being able to modernize courses with the support of foreign financial partners (Korean Government, GIZ).
- Preparing learning guidelines for selected courses in the construction sector, updating workshops and preparing training strategies to properly conduct the on-the-job training process.
- Starting courses through implementing MoUs with private institutions to start and expand courses related to the hotel sector.
- Introducing courses to implement Green TVET concepts and being able to direct officer for training opportunities.

Challenges

- Low attraction of students for trade courses such as welding, masonry, wood work due to social perception and attitudes.
- Relatively low participation of female students in vocational courses.
- Minimal infrastructure facilities and specialized training courses required for people with special needs.
- The quality of vocational education is affected due to the long-term non-filling of vacancies in the academic fields of the vocational education sector.
- Lack of updating of academic staff according to modern technology as well as new technologies related to the industrial sector and absence of a formal training institution for capacity building of professionals in vocational education.
- Lack of an easy method to accurately capture employment information of vocational trainees.
- Reduction of experienced professionals in the sector due to professionals with knowledge, experience and skills are leaving the country (brain drain).
- Limitations on the industry exposures and transfer of technical knowledge due to the lack of stable development of local industrial sectors.

Chapter 6

Human Resource Profile

6.1 Cadre Management

Category	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	1293	464	829
Territory	144	67	77
Secondary	1286	878	408
Primary	1175	740	435
Total	3898	2149	1749

6.1.1 General Status of DTET Cadre as at 31.12.2024

Category	Approved No.	Existing No.	Vacancies
Academic	1473	526	947
Non-Academic	2425	1623	802
Total	3898	2149	1749

6.1.2 Impact of vacancies in the approved cadre on performance

Vacancies in academic staff exceed 50% and that requirement filled with by visiting base instructors. With the prevailing payment rates, it is very difficult to recruit qualified experienced visiting instructors for most of the colleges. Therefore, it has been identified as a priority to fill 115 Demonstrator posts and 200 instructor posts related to courses that can lead to more professional employment opportunities through technical education and training and this can have a direct impact on improving the quality of technical education.

6.2 Performance of Human Resource Development

Training programs conducted in year 2024

#	Program	Number of staff members trained	Program duration	Total Investment (Rs.)		Nature of Program (Domestic/Foreign)	Result
				Local	Foreign		
1	Seminar on Digitalization for Vocational Education in Developing Countries – From 15 to 28 May 2024, in China	01	2024.05.15 -2024.05.28	142,031.09		Foreign	Knowledge exchange to expand vocational education opportunities through digitalization
2	Training program on Cyber Security organized by MIS	10	2024.06.27-2024.07.01	66,259.00		Local	Protecting data and information through knowledge and cyber security when navigating in cyberspace
3	Training program based on EB of the Field Assistants III (1st Batch)	50	2024.10.25	33,000.00		Local	Aiding for efficiency test examinations of employees recruited into the public service
4	In country program on “TVET Institute – Industry Linkage”, CPSC	01	2024.10.21-2024.11.02			Local	Enhance the knowledge of strategic approaches on industry linkage for TVET institutions
5	Training Program on “Cold chain equipment repair & maintenance in immunization by UNICEF	03	2024.10.25-2024.11.02			Local	Updating the subject knowledge of instructors.
6	Training program for EB (PL category)	46	02 Days 2023.08.15 &17			Local	Aiding for efficiency bar examinations of employees recruited into the public service
7	EBB test of the Field Assistants III (1st Batch)	50	2024.11.06 &2024.11.06	12,410.00		Local	Aiding for efficiency bar examinations of employees recruited into the public service

	Program	Number of staff members trained	Program duration	Total Investment (Rs.)		Nature of Program (Domestic/Foreign)	
				Local	Foreign		
8	Training program based on EB of the Field Assistants III (2nd Batch)	45	2024.11.26	32,327.00		Local	Aiding for efficiency test examinations of employees recruited into the public service
9	EB test for chef (Weeravila Technical College)	01	2024.11.22	11,950.00		Local	Aiding for efficiency tests of employees recruited into the public service.
10	EB test of the Field Assistants III (2nd Batch)	45	2024.12.09	7,125.00		Local	Aiding for efficiency tests of employees recruited into the public service.
11	Basic training program for newly appointed ICT Assistants	13	2024.12.17 – 2024.12.24	15,540.00		Local	To create a successful public servant by introducing new recruits to the basic knowledge of public service and the scope of duties.
12	Training program based on EB of the Field Assistants/ Lab Assistants & Watchers III	92	2024.12.30	70,040.00		Local	Aiding for efficiency tests of employees recruited into the public service
13	Study Tour to exchange and Advancing knowledge for develop Vocational & Technical Education in Sri Lanka organized by Bucheon University	04	2024.12.24-2024.12.25		Sponsored by University of Bucheon	Foreign	Knowledge exchange for modernizing and updating vocational and technical education in Sri Lanka.
14	Training Program on public management for the officers of SLTES - I	40	Will be conduct in 2025	44,370.00		Local	Capacity building on Management and completion of EB for Class I officers in SLTES
15	Payments & Payments reimbursements for Masters programs	44		4,388,000.00		Local	Improving academic qualification of officers of the Technical Education Service and others

#	Program	Number of staff members trained	Program duration	Total Investment (Rs.)		Nature of Program (Domestic/Foreign)	Result
				Local	Foreign		
16	Training program on Solar and Renewable Technology for Electrical Instructors	4	2024.sep to December	GIZ Financial assistance		Local	Knowledge upgrading in Electrical Instructors
17	Training program on Construction Technology in Welding Water Proofing, Plumbing, Dry wall partitioning for Instructors in Construction field	12	2024.09.04 to 09 2024.07. 08to 19 2024.11. 20to 24 2024.11. 15to24	HWK German project Financial assistance		Local	Updating the subject knowledge of Instructors in Construction field
18.	GIZ assisting TOT Programmes						
18.1	21 st Century Leadership for TVET	02	2024..07.08 to 12	GIZ Financial assistance		Local	Capacity building in executive level officers
18.2	Managing Training Portfolio and Curriculum Development	03	2024..08.05 to 09	GIZ Financial assistance		Local	Updating the curriculum development knowledge of Instructors
18.3	Greening TVET Approaches to Green Competence development	02	2024..08.05 to 09	GIZ Financial assistance		Local	Dissemination of knowledge in greening TEVT
18.4	Greening TVET Intuition	02	2024.09. 30to10 .04	GIZ Financial assistance		Local	Dissemination of knowledge in greening TEVT intuition

Chapter 07

Compliance Report

No	Applicable Requirement	Compliance Status (Complied /Not complied)	Brief explanation for Non- Compliance	Corrective actions proposed to avoid non- compleive in future
1	The following Financial statements /accounts have been submitted on due date			
1.1	Annual financial Statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special advance Accounts	Complied		
1.6	Others	Complied		
2.	Maintenance of books and registers			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/ 2018	Complied		
2.2	Personal emoluments register / personal emoluments cards have been maintained and updates	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of internal Audit reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		

No	Applicable Requirement	Compliance Status (Complied /Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compleitive in future
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update			
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update			
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been Prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries have been replaced within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		

No	Applicable Requirement	Compliance Status (Complied /Not complied)	Brief explanation for Non- Compliance	Corrective actions proposed to avoid non- completive in future
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports has submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit Management Committee			
7.1	Minimum 04 meeting of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	04 Audit management meetings conducting quarterly	
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations. actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief Explanation for Non - Compliance	Corrective action proposed to avoid Non – Compliance in future
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R 103,104,109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re- tested in terms of the provisions of paragraph 3.1 of the public Administration Circular No.30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared. got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made. and had those balances been settled within one month	Complied		
11.	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94 (1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief Explanation for Non - Compliance	Corrective action proposed to avoid Non – Compliance in future
12.3	The loan balances in arrears for over one year had been settled	Not Complied		Legal action has been taken
13	General of Deposit Account			
13.1	The action had been taken as per F.R 571 in relation to disposal of lapsed deposits	Complied		
13.2	The control registers for general deposits had been updated and maintained	Complied		
13.2	The control registers for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad- hoe sub imprest issued as per F. R371 settled within one month from the completion of task	Complied		
14.3	The ad –hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulation	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Return of arrears of revenue forward to the Auditor General in terms of F.R 176	Complied		
16	Human Resources Management			
16.1	The staff had been paid within the approved	Complied		
16.2	All members of the staff have been issued a duty list in writing			
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief Explanation for Non - Compliance	Corrective action proposed to avoid Non – Compliance in future
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing Citizens Charter			
18.1	A citizen's charter / citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05//2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development Plan. Organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

