Vocational Training Authority of Sri Lanka

Annual Report 2024

VTA

CORPORATE INFORMATION

Institution
Vocational Training Authority of Sri Lanka

Ministry
Ministry of Education, Higher Education and Vocational Education
Vocational Education Division

Address
"Nipunatha Piyasa",
No. 354/2, Elvitigala Mawatha,
Narahenpita, Colombo 05

Email address
info@vtasl.gov.lk

Website
www.vtasl.gov.lk

Auditors
Auditor General,
Department of Auditor General

Bankers
Peoples Bank

CONTENT


VTA

Vision & Mission

VISION

To enrich the lives through globally competent employments

MISSION

To be the most dynamic and innovative vocational education, training and service provider in Sri Lanka


RECORD

FUNCTIONS OF THE INSITUTION

In terms of the provisions of the Vocational Training Authority of Sri Lanka Act, the functions of the Institution are as follows.

01 Prepare vocational training programs and provide vocational training required to obtain talents for an employment to the qualified youth, directly or through a State or Private sector representing agency.

02 Conduct National Trade Tests and examinations and issue certificates and other offers for the apprentices who obtained the vocational training.

03 Conduct researches on vocational training and develop vocational training.

04 Examine and supervise the vocational training centers to maintain the formal standards of those centers.

05 Order and charge fees or other charges for the facilities and equipment provided for vocational training by the Authority.

06 Acquisition, affords, lease or let, mortgage, rent or execution of any movable or immovable property required for the functions of the Authority.

07 Enter to all the agreements required to accomplish the objective of the Authority and implement them.

08 Enter to agreements with employers to provide vocational training for the apprentices who are selected for the vocational training and register them in the Authority.

09 Authorize for the fact that each employer who intended to provide vocational training to the apprentices of the Authority should enter to an agreement with the trainee and the said agreement should registered in the Authority.

10 Implement Career Guidance programs and provide counseling.

ACKNOWLEDGEMENT

Hon. Nalin Hewage,
Deputy Minister
Ministry of Education, Higher Education & Vocational Education
Nipunatha Piyasa.
Narahenpita,
Colombo 05.

Hon. Deputy Minister,

Annual Report – 2024
Vocational Training Authority of Sri Lanka (VTASL)

I submit the Annual Report of the Vocational Training Authority of Sri Lanka for the year 2024, in terms of Section 25 of the Sri Lanka Vocational Training Authority Act No 12 of 1995 and Section 14 (2) C of the Financial Act No 38 of 1971.

Yours faithfully,

Vijitha Weerathunga
Chairman / Chief Executive Officer
Vocational Training Authority of Sri Lanka.


VTA

INTRODUCTION & STRUCTURE

The Vocational Training Authority of Sri Lanka was established on 16th August 1995 under the provisions of Sri Lanka Vocational Training Authority Act No 12 of 1995. The "Manpower Division" which was functioned under the then Department of Labor, was transferred to the Sri Lanka Vocational Training Authority. With the mission of "Skills for Life – Employment for Skills", the Vocational Training Authority functions, aiming the objective of reach the rural youth in country and provide vocational talents to refer the local and international employments.

Vocational Training Authority of Sri Lanka is a statutory Board and currently fulfil the vocational training requirements under 18 vocational training sectors through its 194 training centers which established island widely. It provides immense contribution to the national economy by producing skilled youth to the global labor market.

BOARD OF DIRECTORS

The Board of Directors of Sri Lanka Vocational Training Authority has been appointed in two times within the year 2024.

The last Board of Directors was appointed in 30.09.2024. There was no Board of Directors has been appointed as at 31.12 2024.

Board of Directors (Since 27.05.2024 to 30.09.2024)

Mr. S. K. Rajapakshe	Chairman Vocational Training Authority of Sri Lanka
Mr. S. G. Lakshman Fernando	Vice Chairman Vocational Training Authority of Sri Lanka
Mrs. H. W. K. Athawudage	Additional Secretary Skills Development Division
Mr. S. A. Mahindala Lal Gunathilake	Additional Secretary (Industry Development) Ministry of Industries
Mr. H. K. K. A. Jayasundara	Commissioner General (Labor) Department of Labor
Mr. J. A. D. Roshan	Director (Youth Affairs) Ministry of Sports & Youth Affairs
Mrs. T. D. Rasika Probodhani	Deputy Director Ministry of Finance
Mr. W. A. Sanjeewa	Chief Executive Officer Sandagiri Tyre & Battery Work
Mr.M. K. W. Shantha Lal De Silva	Treasurer Sri Lanka Athletic Association
Mr. Viraj Harshana Perera	Managing Director Realiance Capital PVT Ltd.

Board of Directors (Since 01.01.2024 to 05.04.2024)

Air Vice Marshal Prasanna Ranasinghe (Retired)	Chairman Vocational Training Authority of Sri Lanka
Mr. Chathura De Silva	Vice Chairman Vocational Training Authority of Sri Lanka
Mr. H. K. K. A. Jayasundara	Commissioner General (Labor) Department of Labor
Mrs. H. W. K. Athaudage	Additional Secretary Skills Development Division
Mrs. T. D. Rasika Prabodhini	Deputy Director Ministry of Finance
Mr. Channa Prasath Subasinghe	Director National Apprentice & Industrial Training Authority
Mr. S. A. Mahindala Lal Gunathilake	Additional Secretary (Industry Development) * Ministry of Industries
Mr. J. A. D. Roshan	Director (Youth Affairs) Ministry of Sports & Youth Affairs
Mr. S. P. Lakshman Fernando	Entrepreneur
Mr. Viraj Harshana Perera	Managing Director Reliance Capital Private Ltd.
Mr. S. K. Rajapaksha	Entrepreneur
Mr. Noel Joshep	Managing Director Proprietor of N. J. Consultants

There were 08 Board of Directors meetings have been held during the year 2024.

OPERATIONAL FUNCTIONS

Division	Functions
Planning, Research & Development Division	This Division provides contribution to operational activities of the Authority. The Division prepares long term and short-term plans required to carry out the mission and objectives of the VTASL and plan necessary steps to commence new courses by analyzing progress as well as doing various researches in line with the vocational training, case studies and prepare & supervise new projects. The Management Information System (MIS) which established attached to this Division provides data analysis required for Institutional development.
Career Guidance and Promotion Division	The Career Guidance and Counseling Division performs career guidance and counseling affairs and recruit apprentices through career guidance officers who attached in island wide centers. The required promotion activities in that regard are performed through audio video and social medias.
Training Division	The Training Division of the VTASL is the prime Division in operational process and it is moderating the training centers located in island wide with managing the training affairs. This division provides guidance required to empower apprentices with skills those who enroll for the training courses.
Tests and Evaluation Division	The Tests and Evaluation Division prepares the policies and procedures relevant to tests and evaluations, provide trainings to relevant instructors/ examination Inspectors/ staff. This Division is planning, conducting, regulating and supervising the pre - evaluations and final evaluations for all the courses conduct in vocational training centers.
Human Resources & Administration Division	The key responsibility of the Human Resources & Administration Division is the management of physical and human resources required for the services of the VTASL. This division maintains physical resources valuing nearly Rs. 7 billion and the management of infrastructure facilities. This Division functions as one of the main key of the vocational training process.
Accounts Division	Accounts Division guides all the Divisions for financial estimates and maintains monetary good governance within the annual financial estimates adhering to the Public Financial Policies recognized by the Government.
Internal Audit Division	Internal Audit Division plays an independent role to fulfill the objectives of the Institution and to provide accurate direction with advises for the operational functions aligned with the objectives. The productivity of the Authority multiplies through it.
Industry Liaison Unit	This Unit directs the trainees who completed the institutional training to further training requirements in order to upgrade the skills further which they acquired in each sector and to adopt new technological methods. In view of that, Industry Liaison Unit directs the trainees for further training, organize industry forums and job fairs jointly with industries.

SPECIAL TASKS OF THE YEAR 2024

- Among the vocational and technical training providers of the State sector, Vocational Training Authority of Sri Lanka has become as the Institution which provides vocational training for more than 30% of the youth.

- Held a Diploma and certificates awarding ceremony for 761 diploma holders who completed NVQ levels 5 & 6.

- Commenced the Information Technology and Food & restaurant services course for the special need children who suffer Autism and Down syndrome jointly with University of Colombo and empower them socially.

- In view of aiming the local and foreign employments and to minimize the un-employability of the male and female youth, conduct 06 job fairs jointly with 147 local and foreign institutions. Conduct the main job fair in National Vocational Training Center - Orugodawaththa on 10.12.2024.

- Conduct industry forums jointly with 30 leading industries in the country.

- Acquire the bronze medal for the Annual Report - 2023 which was awarded by the Association for the Public Finance Accountants of Sri Lanka (APFASL) for the government sector.

- Obtain new training equipment to the National Vocational Training Institute - Niyagama under Korean Project of the government of Korea and commence 3 pilot courses in the sectors of (Electrician, Welder, Automobile Technicion) The trainees who completed these courses successfully will be achieved the local and foreign employment opportunities easily.


Motor Control System
Motor Controlling Direct On Circuit

REPORT OF THE BOARD OF DIRECTORS

The Vocational Training Authority of Sri Lanka was established on 16th August 1995, under the Vocational Training Authority of Sri Lanka Act No 12 of 1995. The Authority implemented with a network of 194 vocational training centers which included as 08 National Vocational Training Institutions, 22 District Vocational Training Centers and 164 Regional Vocational Training Centers and provided vocational knowledge, attitudes and technical talents for the youth in the year 2024. Aiming to reach above targets Authority has conducted 1,605 full time & 315 part time vocational training programs and recruited 31,247 male and female youth for the training.

PERFORMANCE OF THE YEAR 2024

The approved cadre of the Vocational Training Authority of Sri Lanka is 2,727. Out of it, 67 are instructors of the Academic cadre. The year 2024 was a challengeable year to the VTASL. As a result of less attraction to less salary payments, most of the instructors have been left the country. However, VTASL maintained the training activities continuously in such situation. Even though the total shortage of the instructors reported as 763 while there was a massive shortage in the modern technology training equipment too, VTASL earned Rs. 723 Mn income during the year 2024.This was Rs. 221 Mn increment in the income than the previous year.

VTASL also achieved the following performances in the year 2024.

1. Intake 31,247 trainees as 24,780 for full time courses and 6,467 for part time courses in 194 island wide training centers during the year 2024. Even though a shortage in the service of the instructors, this was a 75 fulfillment out of targeted number.

2. Issued total 35,429 certificates as 28,258 in National Vocational Qualifications certificates (NVQ), 3,571 as VTASL certificates, 3,600 certificates as Recognition of Prior Learning (RPL).

3. Adopt 3 modules for the subject stream which are essential for the Information Communication sector.

4. Socialized the services of the VTASL and participated for the exhibitions in order to publish the name of the Vocational Training Authority. Ex: EDE, E,po – 2024, Carrer Fair, Skills Force and Jayagamu Sri Lanka, - BAN -2024.

5. STEAM CLUBs have been set up in 12 selected schools in Colombo and closest areas aiming G.C.E. O/L and G.C.E. A/L students in order to attract and aware the students on vocational training and launched skills promotion programs in same day for selected 12 schools jointly with 12 institutions for sponsorship by initiating its pilot program on 02.04.2024.

6. Implement specific training programs in vivid occupations jointly with industry sector institutions under Public and Private sector Liaison (PPL). As such, provided modern technological experiences and enhanced the skills of the trainees. Ex: Lanka Tiles, Viana Cosmetics, Nature's Beauty Creations Ltd, Swisstek Aluminum Ltd.

7. Industry forums have been held aiming to update the training courses and subject knowledge of the trainers, expand further training opportunities and create employment opportunities and to minimize the gap between trainee and the industries. Accordingly, in the year 2024. there were 03 workshops have been held for the electric, electronic, refrigeration and air conditioning, hotels and hospitality and information communication sectors jointly with the prime industrialists in Sri Lanka.

8. Upgrade 08 district / national vocational training centers through capital estimate provisions of Rs. 25 Mn and 04 vocational training centers through Ministry estimate provisions of Rs. 106 Mn, in the year 2024 aiming to provide facilities for the apprentices.

9. Selected less income recipients of females less than 25 years in age in all the Divisional Secretariat Divisions in the Colombo district with the support of Women Bureau and provide awareness for 80 youth on vocational potentials and introduced short term courses in NVQ level 3 in the field of cookery, bakery, beauty culture, elder care and dresses sewing. Certificates were given for those who completed the course.

10. Actions have been taken to provide local training for 877 employees in academic staff and 449 employees in non – academic staff and overseas training for 12 employees in order to equip the human resource of the Authority in knowledge, skills and attitudes.

11. Commence the Information Communication Technology Technician program to train second batch of the Autism and Spectrum who are in the category of special needs and provide further training in Food and Beverage Associate course for the Down syndrome trainees in Hotel Mt. Lavinia of Mt. Lavinia. VTASL proceeds Graphic Designer course successfully for more than 10 years for the trainees who have disabilities in speaking.

12. In order to provide training through the centers established island wide for special needs children, skills development training programs have been conducted for 37 instructors in Food and Beverage Associate and ICT Technician jointly with the resource contribution of the professors of child mentality health.

13. Initial actions were taken to obtain equipment valued of Yen 363 Mn of Japan for the courses in garments industry which are being implemented in 06 training centers in the districts of Jaffna, Kilinochchi, Mannar and Vavuniya under the grants of Japan International Corporation System (JICS).

14. Under the funds of GIZ Project,

    - Provide Rs. 10.5 Mn to develop equipment and infrastructure facilities in centers aiming to commence Elder Care course in vocational training center - Matara - Akuressa.

    - Take initial actions to introduce gadgets required for environmental evaluations to provide recognition to green concept in 05 selected vocational training centers.

15. In order to provide local and foreign employment opportunities, 6 jobs fairs were held jointly with 147 local and foreign institutions aiming to minimize unemployability of the youth.

16. Develop Barista course as NVQ level 3 which is being held according to the MOU signed between Barista Institute.

17. VTASL provided further training for the instructors in Aluminum and Wood Technology courses through IDEA Industries Limited which is a leading institute in the said sector.

Agreements Signed Between the State And Private Sector Institutions Aiming To Improve The Quality Of The Vocational Training Courses And To Adopt New Technology

- Ministry of Industries – Vidatha unit: - Trained 357 trainees through 19 programs which created to produce skilled workers in the plumber, electric and beauty culture sectors.
- Insight Interior EDMUN (IIEM):-Trained 15 trainees in the Interior Designing Diploma course as the pilot program.
- ANTI ARTS Academics Lanka: - As a social hospitality program VTASL provided financial aid for a program held for developing skills of 365 less income trainees at National Vocational Training center – Thalalla.
- Ministry of Women, Child Affairs and Social Empowerment: - Commenced courses in the field of Bakery, Cookery and Beauty culture for 80 females who are in age limit of 18- 30 years.
- South Asia Gateway (PVT) Ltd: - Trained 17 trainees to develop maintenance technician skills of container terminal operational ships in the harbor.
- Oracle Academy: - Included the Oracle Academy subject stream which is world recognized beauty culture course to NVQ level 5, level 4 and software developer courses and implemented. Actions were taken to offer Oracle certificate too.
- NEXTGEN Skills Development & Placement (PVT) Ltd.:- Commenced 3 course relevant to construction sector in Vocational Training center – Aththidiya in order to develop skills of the trainees for overseas employments in construction sector. Accordingly, 47 trainees were trained and out of them 8 trainees have been left for the overseas employments.
- Scope Global (Pvt) Ltd.:- In order to develop the skills of the special needs students' actions have been taken to further strengthen the education which included in the school education through training center – Weniwelkola which belonged to the Ministry of Education.
- Euro Cosmetics: - Provided high quality raw materials required for beauty culture courses.
- St. Anthonys Industries group: - Produced 1000 skilled technicians in the plumber and electrician and carpentry sectors.
- Idea Industries: - Upgraded the talented skills of the apprentices who are engaged in the Aluminum Fabrication and hand work sectors.
- Divisional Secretariat - Padukka - Commenced ICT courses for the students who left the schools in Divisional Secretariat – Padukka.
- MOSVOLD Martinos: - A scholarship awarding program was commenced and implemented for the trainees who follow courses with financial difficulties.

AGREEMENTS SIGNED BETWEEN OTHER INSTITUTIONS

Agreement signed between Insight Interior EDMUN Institute

Agreement signed between NEXTGEN Skills Development & Placement (Pvt) Ltd.

Agreement signed between Vidatha Institute

Agreement signed between South Asia Gateway Terminals (PVT) Institute

PROGRAMMES & TARGETS FOR THE YEAR 2025

Currently, it seems that is no any effective utility of the labor of youth in Sri Lanka. The precious labor of the majority of youth has not been provided complete contribution to the National Gross Product and they have been unemployed for a long time expecting white collar jobs.

In such context, skills development and vocational education can be played an immense role in this regard. Therefore, the time has come to upgrade vocational training through commencing a program to attract the youth for vocational training via school education itself by allocating more provisions by the government.

In order to create a transformation in the culture, environment and society, the government has planned a national program named "Clean Sri Lanka". Accordingly, VTASL contributes it through an action plan by its own identification.

As the prime institution of the government sector which provides vocational training to the youth of the country, VTASL will be accomplished a large mission during the year 2025.Therefore, Authority will prepare a platform to implement various strategies in the year coming ahead in order to produce skilled workers for the global market.

1. In view of generating skilled youth generation to the national work force under 18 vocational training sectors VTASL conduct 2,185 island wide Career Guidance program and train 38,120 apprentices as 28,530 for full time courses and 9,590 for part time courses. Additionally, it has planned to launch short term training programs cater to the demand of the youth by following flexible learning methods and mixed methodologies.

2. Following a formal assessment method, assessments were conducted for 25,000 NVQ assessments and 10,000 vocational training certificates as well as 6,000 assessments for Recognition of Prior Learning (RPL) system.

3. Introducing various courses in quality and income generating strategies which aim the development priorities and market requirements, VTASL tries to earn Rs. 500 Mn in the year 2025.

4. Estimate Rs. 375 Mn to improve the capacity of the vocational training centers and to develop the infrastructure facilities.

5. Hold 9 industry forums to develop the partnership between industries with expecting to match the vocational training and industry requirements and hold 20 job fairs island widely.

6. Introduce Skills gap filling programs to upgrade vocational training by taking actions to sign agreements between public and private sector institutions in different fields.

   - Certis lanka Home Nursing and Swift care (Pvt) Ltd

     Provide training to 500 trainees to develop skills required for home nurse under NVQ level 3

   - Certis lanka Security solutions '

     Provide training to 1,000 trainees to develop skills required for security officer under NVQ level 3

   - Department of Probation and Child Care

   - Hold courses and develop the skills for the trainees in Visaka Training center – Keppetipola and certified training school, associated in the fields of wood craftsmen, electrician, pastry and bakery, tailors, hair stylists, beautician

   - Skills for Inclusive Growth (S4IG)

     Launch courses in vocational training subject stream and provide training for the youth who require special needs in National Institute established for the Special and Inclusive Education in Weniwelkola.

7. Plan to commence following courses under GIZ project funds.

   - Solar PV System -Vocational Training center - Bulathsinhala (Kalutara)

   - Caregiver - Vocational Training center - Weyangoda (Gampaha)

     - Vocational Training center - Kaithadi (Jaffna)

   - Graphic Designing – National Vocational Training Institute – Narahenpita (Colombo)

VTASL prepares immediate plans to accomplish more effective social mission in compliance to the strategic plan which compiled with aimed objectives in order to provide a most effective and productive service for the youth community of Sri Lanka. Therefore, the Authority will be eager to proceed ahead through programs and objectives identified through it.

Vijitha Weerathunge
Chairman / Chief Executive Officer
Vocational Training Authority of Sri Lanka

REPORT OF THE COMMUNAL GOOD GOVERNANCE

Vocational Training Authority of Sri Lanka which was established under the Vocational Training Authority Act No.12 of 1995 has become an Institute which is consisted of island wide network.

Achieving the pivotal objectives of the Authority through its well-organized structure and in compliance with the mostly transparent policies, VTASL will be executed communally ahead to sharp the dynamisms of the youth community which is the lifeblood of a country to direct them towards successful living pathways.

COMMUNAL SOCIAL COMMITMENT

Vocational Training Authority of Sri Lanka directs thousands of youth who concluded the school education in various levels to vocational education and provide the paths to secure their employments security. In view of this, Authority implements various strategic plans.

In this context, academic and non – academic staff which is well educated are being engaged in the teaching activities in district wise effectively and productively. Especially, Authority accomplishes the responsibility of providing special program to facilitate career guidance identifying the talents of the youth and to guide them for suitable courses.

VTASL will be transformed into a hub which is consisted of humanity, having environmental responsibilities and well-mannered learning background.

SUSTAINABLE DEVELOPMENT

Among the vivid Institutions which provide vocational education, Vocational Training Authority of Sri Lanka has committed into strong island wide service provider through its mission. In view of this, VTASL has acquired proficient staff and strong financial facilities.

Accordingly, in order to find the solutions confront the future crisis which will face by the country, youth who acquired the successful vocational education in vivid areas will be centralized. VTASL provides the required guidance to the youth who completed vocational education successfully under various sectors to refer for the overseas employments.

RISK MANAGEMENT REPORT

1. **Risk on the quality of the training due to insufficient training equipment and longstanding training equipment arise as a result of economic crisis and sudden raising of the cost of living**

   Actions to be taken to minimize the risk

   - Provide training equipment as schedule in due period.
   - Update the training equipment in compliance with the standards of courses.
   - Provide opportunity to use modern training equipment through referring the trainees for further training via Industry Liaison Unit.

2. **Risk of recruitment and retain in the service of instructors as a result of adhering to the Public Financial Policies enacted for the Institutions.**

   Actions to be taken to minimize the risk

   - Introduce systems to evaluate instructors.
   - Adopt external instructors who equipped with qualifications.
   - Submit proposals to take actions via Line Ministry to prepare attractive salary scales in order to retain instructors who leave the Authority.

3. **Risk to take actions with the equal competitive institutions as a result of reducing the opportunities to join the human resource with modern technology.**

   Actions to be taken to minimize the risk

   - Provide local and foreign training in various ways to employee categories.
   - Introduce new technological training systems to the instructors.
   - Introduce Industrial Exposure Programs jointly with Industries.

4. **Risk to implement the institutional mechanism as a result of less financial provisions granted by the Government under its policies.**

   Actions to be taken to minimize the risk

   - Prepare vivid plans to minimize the expenditure.
   - Minimize the dependency on government provisions through joining with strategic enterprising Units.
   - Formulate various revenue earning process through institutional level.
   - In order to reduce the dependency on public funds to provide quality training join with industrial sponsorships.

5. **Impossibility to implement broaden publicity programs as a result of less financial reources.**

   Actions to be taken to minimize the risk

   - Facilitate for the trainees' future improvement through conducting industry forums and programs like job fairs.
   - Launch various publicity programs through social media. (VTV YouTube channel)
   - Provide awareness through various media programs like audio and video visuals.
   - Provide awareness to school students, school leavers, parents, teachers and various institutions.

UPPER & SENIOR MANAGEMENT STAFF

Chairman

Mrs. Samanthi Senanayake	
Additional Secretary (Vocational Training)	Since 04.10.2024 (Acting)
Mr. S.K. Rajapaksha	Since 27.05.2024 to 30.09.2024
Air Vice Marshal Prasanna Ranasinghe (Retired)	Since 09.03.2023 to 05.04.2024

Vice Chairmant

Mr. S.G. Lakshman Fernando	Since 15.02.2024 to 30.09.2024
Mr. Chathura De Silva	Since 17.03.2023 to the month of January

Director General

Major General Priyantha Weerasinghe (Retired)	Since 30.10.2024 up to now

Directors

Mrs. S.M. Edirisinghe	Director (Training)
Mr. P.V.P. Niroshana Perera	Director (Human Resources & Administration) (Cover up the duties since 10.05.2024 Director Research & Assessments - Since Cover up duties up to 09.05.2024)
Mrs. J.A.D.S. Nishamani	Director (Finance) cover up duties since 19.12.2019)
Mrs. G.H.P. Damayanthi	Director (Planning, Research & Development) Since 26.05.2022 – Perform duty basis
Mr. D.A.S. Athukorala	Director (Tests and Assessments) Cover – up the duties of the post since 10.05.2024
Mr. A.M.T.S. Atigala	Director (Human Resources & Administration), Perform duties up to 02.05.2024
Mr. E.A.D.S. Senarathne	Director (Career Guidance, Job Placement & Promotions) -Since 10.01.2024 to 10.04.2024 – (Perform duty basis) Retired from the service on 11.04.2024.
Mr. C.J. Vidanapathirana	Director (Career Guidance, Job Placement & Promotions) Perform the duties since 13.05.2024
Mr.L.N.G.S. Kumara	Chief Internal Auditor (Perform Duties since 26.10.2024)

Deputy Directors

1. Mr. A. M. T. Atigala
2. Mr. V. Kanagasundaram
3. Mr. T. Vinodharaja
4. Mr. P. N. Abeysinghe
5. Mr. H. A. P. Gunawardana
6. Mr. R. Sunil (Retired 06.08.2024)
7. Mr. M. K. B. Jayathilaka
8. Mr. V. G. Nimalsiri
9. Mr. S. Maddegoda
10. Mr. M. B. Naleem
11. Mrs. R. Pathirage
12. Mr. A. A. Jabeer
13. Mr. K. D. N. De Silva
14. Mrs. P. J. Jayawardhana
15. Mrs. W. M. A. S. L. Wijenayaka
16. Mr. K. Niranjan
17. Mr. R. Mayurathan
18. Mr. A. A. D. T. Shantha
19. Mr. T. V. W. Dewapriya
20. Mrs. R. D. Pradeepika
21. Mr. U. G. J. Priyadharshana

Assistant Directors

1. Mr. A. A. W. G. R. R. Bandara (Temporally released to the Sri Lanka Navy)
2. Mr. P. G. Prasanna
3. Mrs. H. Edirisinghe
4. Mr. E. J. Wijethunga
5. Mr. W. K. Sumith Wasantha
6. Mr. R. Abhilan
7. Mr. Thilina Ranasinghe
8. Mrs. G. D. Shyamalee
9. Mr. C. D. Samaranayake
10. Mrs. C. U. M. Kodithuwakku
11. Mr. Sunil Abeysinghe
12. Mr. G. K. D. C. Kumara
13. Mr. S. M. J. Suvendra
14. Mrs. S. M. M. K. Siyamudali
15. Mrs. N. K. Ambagahawaththa
16. Mrs. D. C. O. Vithana
17. Mr. A. D. S. Samarasinghe
18. Mr. A. P. Jagath Nishantha
19. Mr. L. P. K. W. Weliwaththa
20. Mr. D. M. Yahampath
21. Mr. K. P. D. P. Sirisena
22. Mr. H. L. Sisira
23. Mr. N. A. A. D. Nagahawaththa
24. Mr. M. M. N. B. Madurasinghe
25. Miss N. D. D. Edirisinghe (Resigned from the service since 29.02.2024)
26. Mr. K. S. G. S. Gunasekara
27. Mrs. M. D. A. M. Amarasinghe
28. Mr. T. M. A. Thennakoon
29. Mrs. I. U. Wickramanayake
30. Mr. H. A. D. R. Jayarathne
31. Mr. H. W. R. S. Jayawardhana
32. Mrs. A. K. Jayawardhana
33. Mr. N. G. D. I. Gunarathne
34. Mr. K. W. Ranjith Lal
35. Mr. S. M. S. B. Samarkoon
36. Mr. S.A.A.S.Athukorala
37. Mr. K. G. Bathiya Amaranatha
38. Mr. I. M. N. Dissanayake
39. Mrs. B. G. D. K. Kariyawasam
40. Mr. K. K. Sogeesman
41. Mr. P. N. Ranaweera
42. Mrs. K. Abhishadhana

Legal Officer

Mrs. D. A. S. Aloka De Silva

Assistant Directors (Duty Cover – up)

1. Mr. A. M. P. Adikari
2. Mr. H. M. K. C. Bandara
3. Mr. H. M. S. Jayathilaka
4. Mr. U. G. C. Sampath
5. Mrs. E. M. S. K. E. Moonamala
6. Mrs. L. P. Niluka Dilmini
7. Mrs. D. D. N. K. Nanayakkara
8. Mrs. M. D. A. Nilanthi
9. Mr. T. P. Amarasinghe

COMPOSITION OF THE STAFF

As per the provisions of the Department of Management Services, the composition of the staff of the Vocational Training Authority of Sri Lanka is 2,727. Accordingly, 1,515 employees are engaged in the service in each post levels as at 31.12.2024.

	Designation	Approved staff	Staff as at the end of the year	Vacancies / Surplus at the end of the year	Service category
1	Director General	1	1	-	HM 2-1
2	Director	6	1	5	HM 1-1
3	Chief Internal Auditor	1	-	1	
4	Principal	1	-	1	MM 1-3
5	Deputy/ Assistant Director	85	64	21	MM 1-1
6	Assistant Director - Procurement	1	1	-	
7	Assistant Director - Academic	3	-	3	
8	Assistant Director - Technical	1	-	1	
9	Assistant Registrar	1	-	1	
10	Legal Officer	1	1	-	
11	Internal Auditor	1	-	1	
12	Engineer	1	-	1	
13	Administrative officer	3	2	1	JM 1-1
14	Testing & Evaluation Officer	13	6	7	
15	Investigation Officer	1	1	-	
16	Transport Officer	1	-	1	
17	Supplies Officer	1	1	-	
18	Printing Officer	1	-	1	
19	Internal Auditor	3	3	-	
20	System Analyst	1	-	1	
21	Welfare Officer	1	1	-	
22	Finance officer	33	24	9	
23	Senior Program Officer	10	9	1	
24	Training Officer	98	43	55	
25	Research Officer	2	1	1	
26	Planning Officer	2	1	1	
27	Personal Assistant to the Chairman	1	-	1	
28	Personal Assistant *	7	4	-	
29	Translator (Sinhala / English)	1	-	1	MA 5-2
30	Translator (Sinhala / Tamil)	3	-	3	
31	Senior Instructor	201	97	104	MA 4
32	Program Officer	70	52	18	

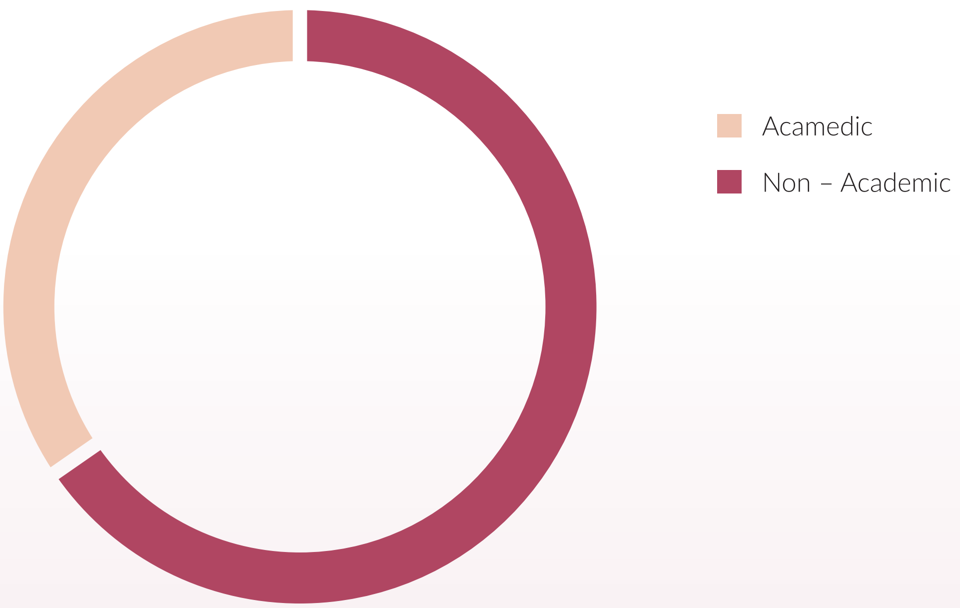
33	Assistant Librarian	1	-	1	MA 3
34	Project Assistant*	34	6	-	
35	Technical Assistant	3	1	2	MA 2-2
36	Instructor	1614	851	763	
37	Sports Instructor	31	-	31	
38	Technical Officer (Civil)	2	-	2	
39	Surveyor	1	-	1	
40	Draughtsman	1	-	1	
41	Management Assistants	196	154	42	MA 1-2
42	Assistant Instructor (LRUC)*	38	28	-	
43	Compositor (Printing)	1	1	-	
44	Officer in charge of Circuits	2	-	2	
45	Drivers	67	46	21	PL 3
46	Store Keeper*	2	2	-	PL 2
47	Printing Assistant	1	1	-	
48	Book Binder (Printing)	1	1	-	
49	Machine Operator (Printing)	2	2	-	
50	Office Assistant	8	5	3	PL 1
51	Watchers*	65	30	-	
52	laborers	101	74	27	
Total		**2727**	**1515**	**1136**	

** These posts have been approved in order to personal for the person who holds the position. These posts will be ended due to retirement / resignation.*

Operational Staff - 2024

	Designation	Approved Staff	Staff as at the end of the year	Vacancies / surplus at the end of the year
1	HM 2 -1 Senior Manager HM 1 -1 Senior Manager	8	2	6
2	MM 1-3 Principal	1	-	1
3	HM 1-1 Manager	94	66	28
4	JM 1-1 Junior Manager	178	96(*04)	79
5	MA 5-2 Enforcing / Implementing / Extension Officers	4	-	4
6	MA 4 Operational / Counseling Services	271	149	122
7	MA 3 Associated Officers	35	06 (*06)	1
8	MA 2-2 Management Assistants - Technical	1652	852	800
9	MA 1-2 Management Assistant – Non – Technical	237	183(*28)	44
10	PL 3 Primary Skilled	67	46	21
11	PL 2 Semi Primary Skilled	6	06 (*02)	0
12	PL 1 Non – Primary Skilled	17	109(*30)	30
Total		**2727**	**1515**	1136

ACAMEDIC AND NON – ACADEMIC STAFF – 2024



IMPLEMENTATION OF VOCATIONAL TRAINING COURSES

Provision Of Vocational Training To The Youth Through The Implementation Of Vocational Training Programmes

There were 31,247 of apprentices have been trained in the Institutional training through island wide training programs comprising of 1,605 trainees for full time courses and 315 trainees for part time courses in the year. There were 21,847 trainees have been completed the Institutional training as at 31.12.2024 and 7,007 apprentices are to be completed the courses in the year 2025.

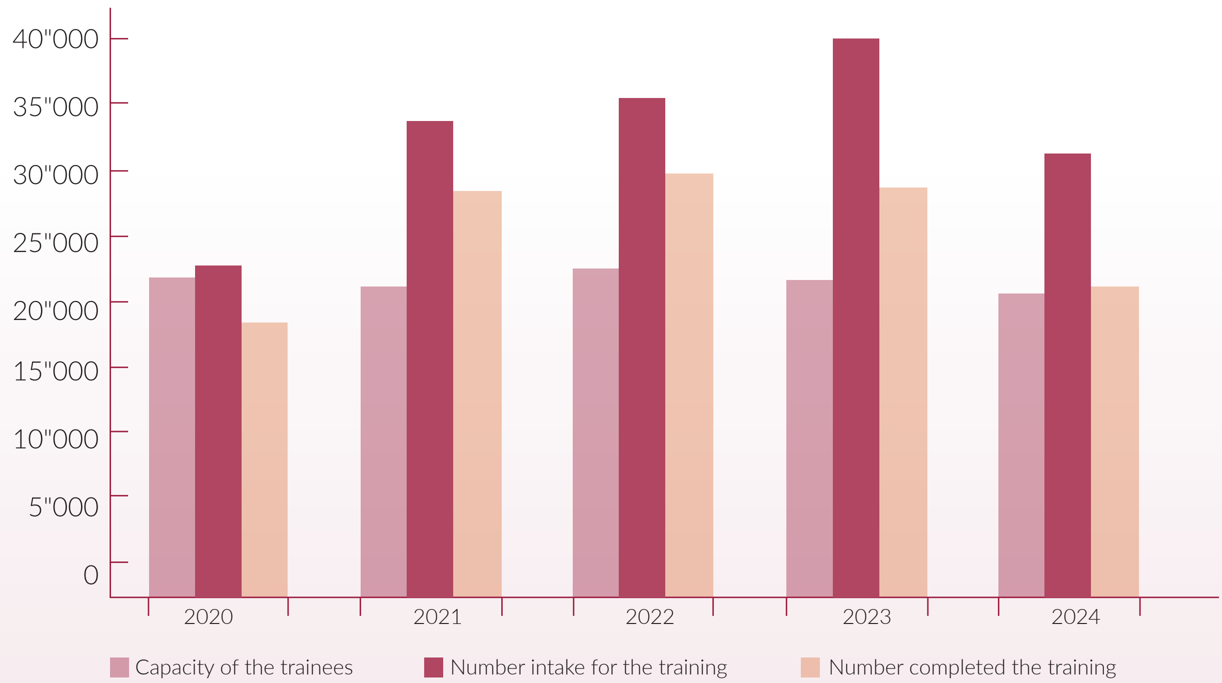
Intakes for vocational training / completion of the training

Year	2020	2021	2022	2023	2024
Capacity of the trainees	22,450	21,800	23,180	22,315	21,445
Number intake for the training	23,417	33,407	35,001	39,236	31,247
Number completed the training	19,346	28,539	29,726	28,835	21,847

Number of apprentices who are scheduled to be completed their trainings in the year 2025, is 7007 and 28,854 trainees are scheduled to be completed the courses.

Intake of the apprentices for the institutional training have been increased by introducing Academic terms, Part Time courses, weekend courses and various studying hours.

Full time courses	-	3815	7007
Part time courses	-	3192	



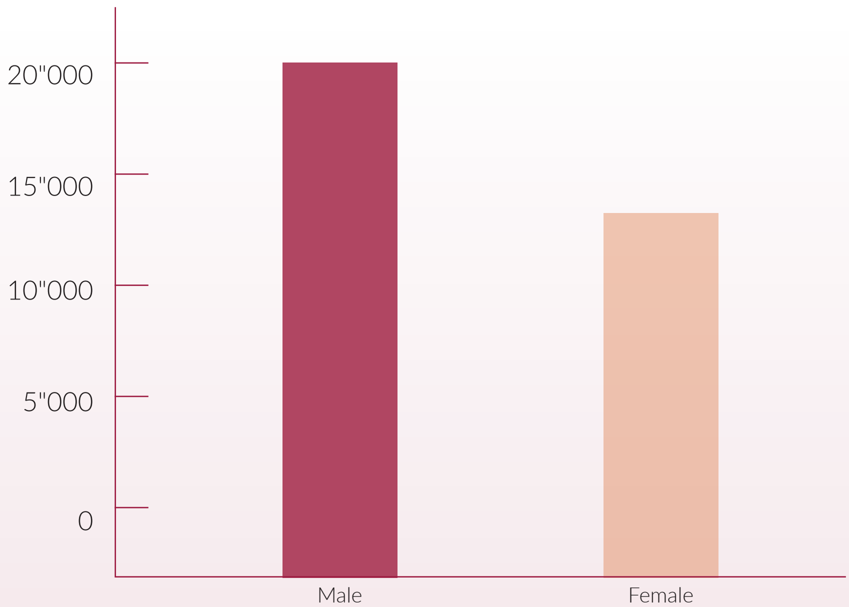
Note: Capacity can be defined as number of apprentices which can be provided skills in one term in a training workshop.

Intake Apprentices As Per Sectors Of The Training Courses - 2024

	Sector	No of enrolled apprentices (Institutional Training)			Percentage
		Male	Female	Total	
1	Agriculture, Plantations & Livestock	43	53	96	0.31 %
2	Automobile Repair & Maintenance	2368	28	2396	7.67 %
3	Buildings & Constructions	2226	338	2564	8.21 %
4	Electrical, Electronic & Telecommunication	2523	36	2559	8.19 %
5	Food Technology	1056	526	1582	5.06 %
6	Gem & Jewellery	43	39	82	0.26 %
7	Hotel & Tourism	3046	598	3644	11.66 %
8	Information Communication Technology & Multi Media Technology	2949	4710	7659	24.51 %
9	Leather associated Products	23	-	23	0.07 %
10	Metal & Light Engineering	1041	6	1047	3.35 %
11	Office Management	5	116	121	0.39 %
12	Wood Related	746	35	781	2.50 %
13	Personal & Social	1283	4242	5525	17.68 %
14	Printing & Packaging	41	14	55	0.18 %
15	Refrigerator & Air Conditioning	528	-	528	1.69 %
16	Textiles & Garments	385	2058	2443	7.82 %
17	Health & Social Activities	27	75	102	0.33 %
18	Others	40	-	40	0.13 %
Total		**18,373**	**12,874**	**31,247**	**100.00%**

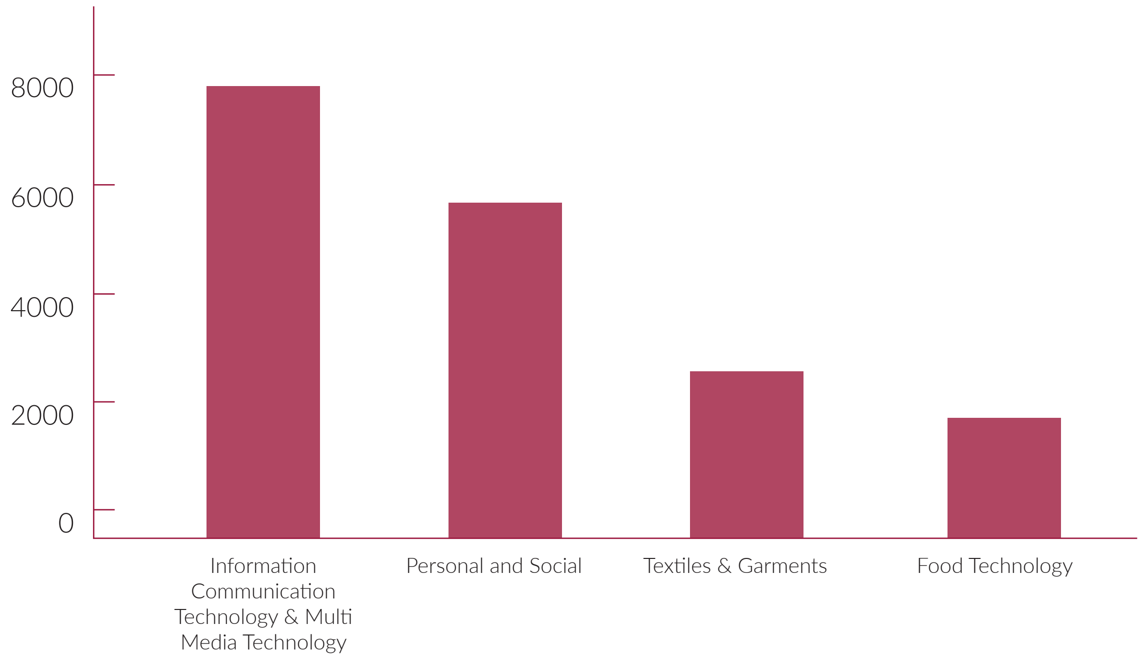
Female participation for the vocational Training is 41%.

Number of male and female apprentices enrolled for the institutional training



Courses Which Have More Social Demand And Self- Employment Opportunities And Job Opportunities

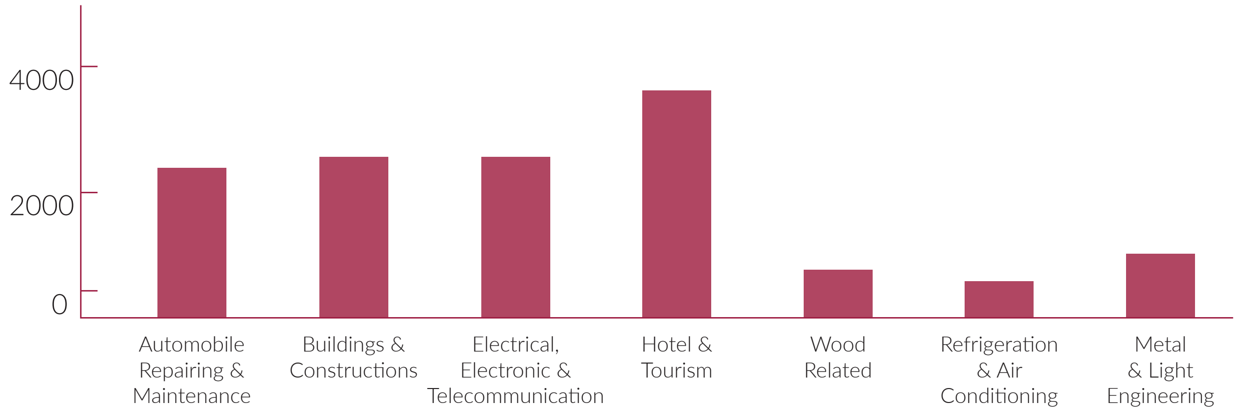
Sector	Male	Female	Total	Percentage
Information Communication Technology & Multi Media Technology	2,949	4,710	7,659	24.51%
Personal and Social	1,283	4,242	5,525	17.68%
Textiles & Garments	385	2,058	2,443	7.82%
Food Technology	1,056	526	1,582	5.06%
Total	**5,673**	**11,536**	**17,209**	**55.07%**



The number of apprentice's intake to the courses which have more employment opportunities with labor market demand is 43.27% from total enrolment.

Sector	Male	Female	Total	Percentage
Automobile Repairing & Maintenance	2,368	28	2,396	7,67 %
Buildings & Constructions	2,226	338	2,564	8,21 %
Electrical, Electronic & Telecommunication	2,523	36	2,559	8,19 %
Hotel & Tourism	3,046	598	3,644	11,66 %
Wood Related	746	35	781	2,50 %
Refrigeration & Air Conditioning	528	-	528	1,69 %
Metal & Light Engineering	1041	6	1047	3,35 %
Total	**12,478**	**1,041**	**13,519**	**43,27 %**

Although male apprentices' participation is more for these courses, 8% female apprentices are being participated for these courses at present.

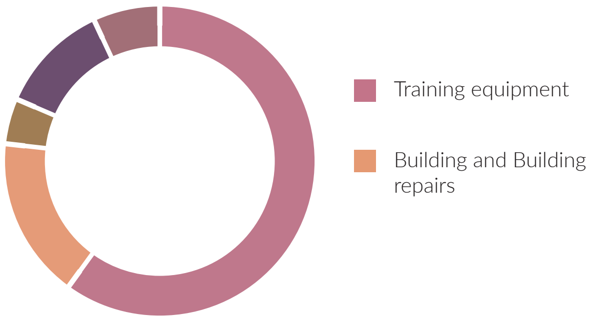


Courses That Do Not Directly Give The Path To Place In Employments – 2024

Course		Enrolment
Information & Communication Technology Technicians	(Level 5)	21
Information & Communication Technology Technicians	(Level 4)	2,896
Computer Hardware Technician	A Plus	774
Information & Communication Technology Technicians	(Level 3)	1,160
Computer Hardware Technician		106
Total		**4,957**

PROVISION OF GOVERNMENT PROVISIONS BENEFICIERIES TO THE TRAINEES

Rs. 120 Mn has been allocated to the Vocational Training Authority of Sri Lanka as Capital Expenditure in the year 2024. Out of the said amount 59% ed est. Rs. 70 Mn has been utilized for purchasing training equipment for the courses in 10 sectors. The possibility to provide benefits of it directly to the trainees is a significant juncture. In similar manner 18% of the allocated provisions have been utilized to develop the 7 training centers, workshops and infrastructure facilities.



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IMPROVE THE KNOWLEDGE, ATTITUTDES & THE SKILLS OF THE STAFF

Vocational Training Authority of Sri Lanka develops the knowledge, skills and attitudes of the staff annually and in view of that provisions were allocated. However, the training programs which were planned to be held for the Academic staff during the year 2024 have not been able to conduct as the recruitments of the instructors have been halted.

VTASL has been achieved to conduct training programs for the 881 employees of the Academic staff who are in the service, under numerous sponsorships offered by the Private sector.

Training For The Academic Staff

	Sector	No. of Trainees
1	Plumber	17
2	Building Construction Technician	38
3	Welder	4
4	Cook	54
5	Information Technology Technician	584
6	Refrigerator & Air conditioning Technician	35
7	Training program of industry exposure for the instructors	14
8	Bakery food & Beverages Technician	20
9	Beauty culture and Hair Stylist	10
10	Aluminium Fabrication Technician	5
11	Motor Mechanic & Automobile Electrician	11
12	Textiles & Garments	55
13	Electricians	12
14	Program on training methods	22
Total		**881**

Trainings For Non-Academic Staff

	Training Program	Target Group	No. of participants
1	Management & Leadership workshop	Manager (MM) Junior Managers (JM)	99
2	"Busy System" workshop	Management Assistants	35
3	Government Salary preparation program	Officers of the Account Division	02
4	Workshop on office management, ethics and team work	Management Assistants and Primary services category (PL)	123
5	Financial Regulations	Management Assistant	50
6	Procurement Process	Management Assistant	40
7	Training program for Programming Officers	Assistant Directors Program Officers Senior Instructor	43
8	Tamil Language Program (200 hours and 100 hours)	Manager category (MM) Primary Services category (PL)	57
Total			**449**

Foreign Training -2024

The Department of External Resources has offered these foreign training programs for the Vocational Education Division. In the year 2024, 08 foreign scholarship programs were offered to Vocational Training Authority of Sri Lanka.

The 12 officers in the posts of executive, program officers and instructors were gained the short-term training and study and it was a commendable opportunity for the qualitable upliftment of the vocational education.

This process provides modern technological knowledge for the apprentices.

	Scholarship	Country	Number of participants
1	Youth Leaders Training Program (JICA)	Japan	01
2	Seminar for the vocational education teachers in Developing countries	China	02
3	Seminar for the teachers in Developing countries on digitalization of vocational education	China	01
4	Higher certificate course on industry skill for educational Institutes	India	02
5	Course on Technical Automation	India	01
6	Education Tour on South Asian Higher Vocational Schools	Korea	01
7	Training course on Hybrid Vehicles Technology	China	03
8	Innovations & Entrepreneurship Training	China	01
Total			**12**

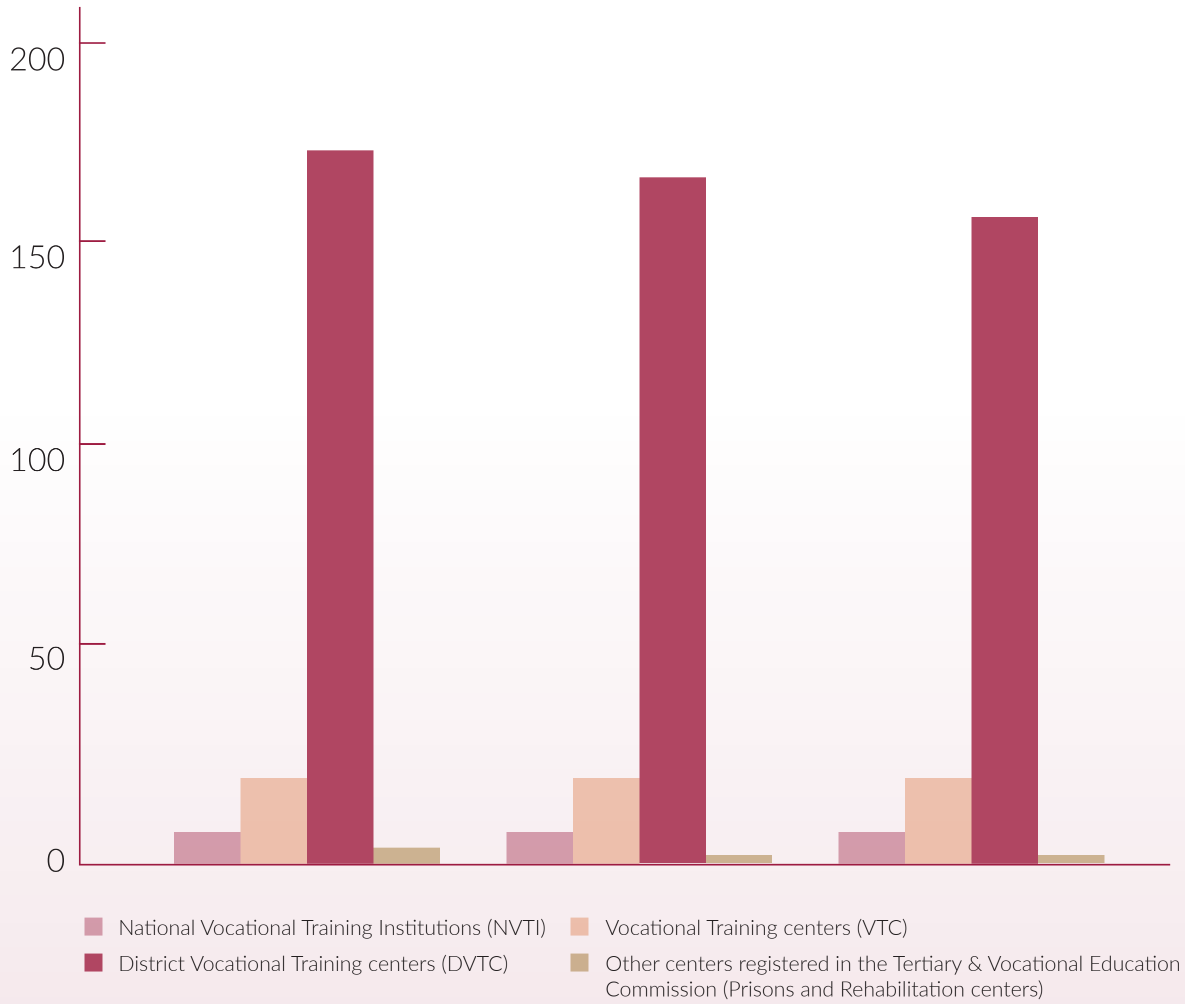
DISTRIBUTION OF VOCATIONAL TRAINING CENTERS

The number of training centers functions Island widely in the year 2024 is as follows. Number of courses which completed the accreditation

Training centers	2022	2023	2024
National Vocational Training Institutions (NVTI)	08	08	08
District Vocational Training centers (DVTC)	22	22	22
Vocational Training centers (VTC)	179	172	162
Other centers registered in the Tertiary & Vocational Education Commission (Prisons and Rehabilitation centers)	03	02	02
Total	**212**	**204**	**194**

During the year 2024, the 10 vocational training centers which are not functioned effectively and efficiently have been attached to the closest centers considering the following criteria during the year 2024.

- The center which has no possibility to do further improvements due to its ownership is not under the Authority.
- Infrastructure facilities available in the center
- The courses conducted in the center were less than 3 and inadequate recruitments of the apprentices.

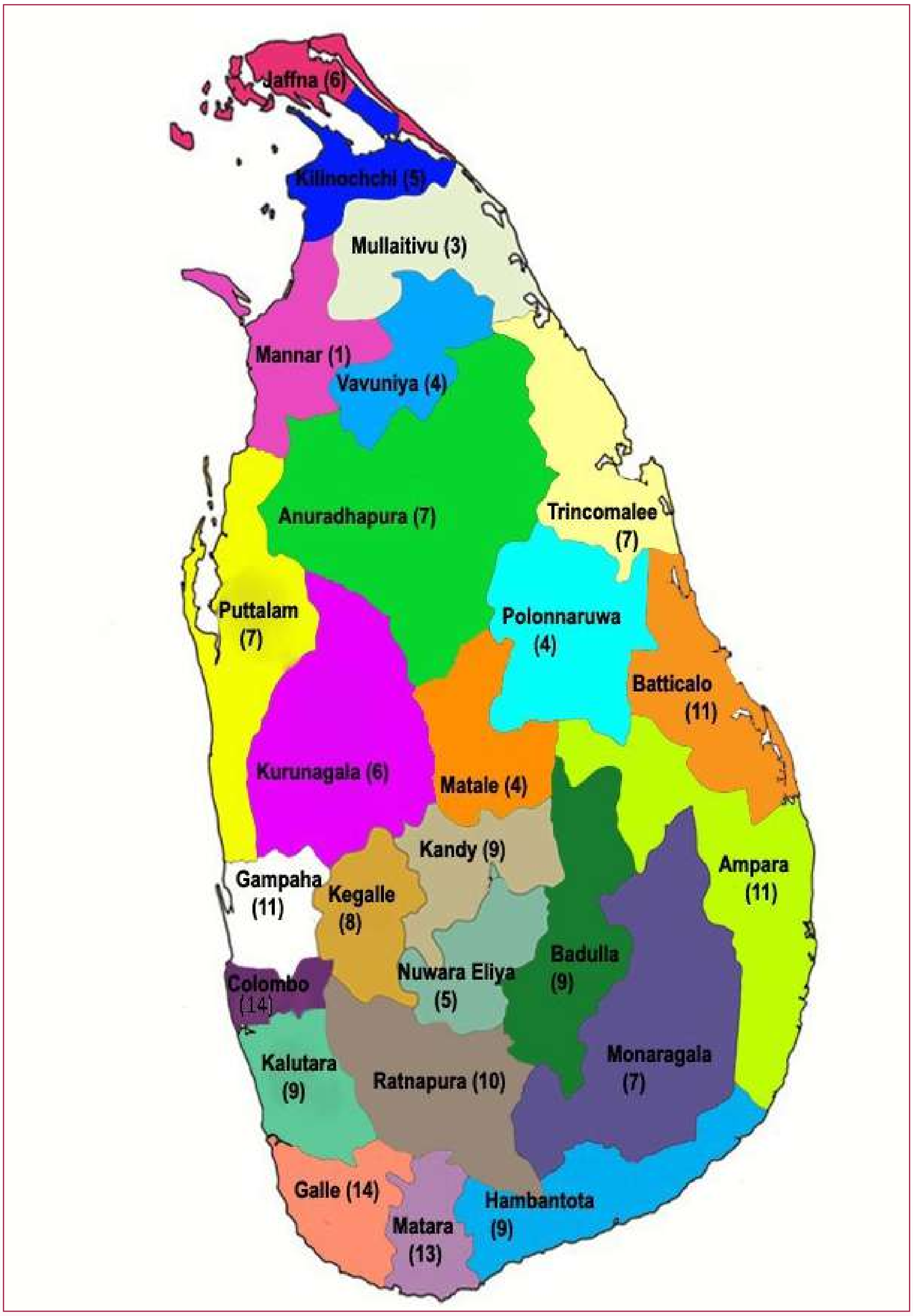


DISTRIBUTION OF THE VOCATIONAL TRAINING CENTERS IN 2024

Province	District	No. of Institutions					Total
		NVTI	DVTC	VTC	Attachment	Prison Camp	
Western	Gampaha	-	1	10	2	-	11
	Colombo	3	1	10	-	-	14
	Kalutara	-	1	8	1	1	9
North Western	Puttalm	-	1	6	-	-	7
	Kurunegala	-	1	5	-	-	6
North	Jaffna	-	1	5	-	-	6
	Kilinochchi	-	1	4	-	-	5
	Mulativu	-	1	2	-	-	3
	Mannar	-	-	1	-	-	1
	Vavunia	-	1	3	1	-	4
East	Trincomalee	-	1	6	-	-	7
	Baticaloa	1	-	10	-	-	11
	Ampara	-	1	10	1	-	11
South	Galle	2	1	11	2	-	14
	Matara	1	-	12	-	-	13
	Hambantota	1	1	7	-	-	9
Sabaragamuwa	Kegalle	-	1	7	1	1	8
	Rathnapura	-	1	9	-	-	10
Uva	Badulla	-	1	7	-	[1]	9
	Monaragala	-	1	6	-	-	7
Central	Kandy	-	1	8	-	2	9
	Matale	-	1	3	-	-	4
	Nuwara Eliya	-	1	4	-	-	5
North Central	Anuradhapura	-	1	6	1	-	7
	Polonnaruwa	-	1	2	-	[1]	4
Total		**8**	**22**	**162**			**194***

NVTI	-	National Vocational Training Institution	8
DVTC	-	District Vocational Training Centers	22
VTC	-	Vocational Training Centers	164 (Including [2] Prison centers)
At	-	Affiliated	
PC	-	Prisons	
Reh	-	Rehabilitation Centers	
[ ]	-	Centers registered as training centers in TVEC	

*Number of centers registered in the Tertiary & Vocational Education Commission



194 Centers

National Vocational Training Institutes (NVTI) – 08

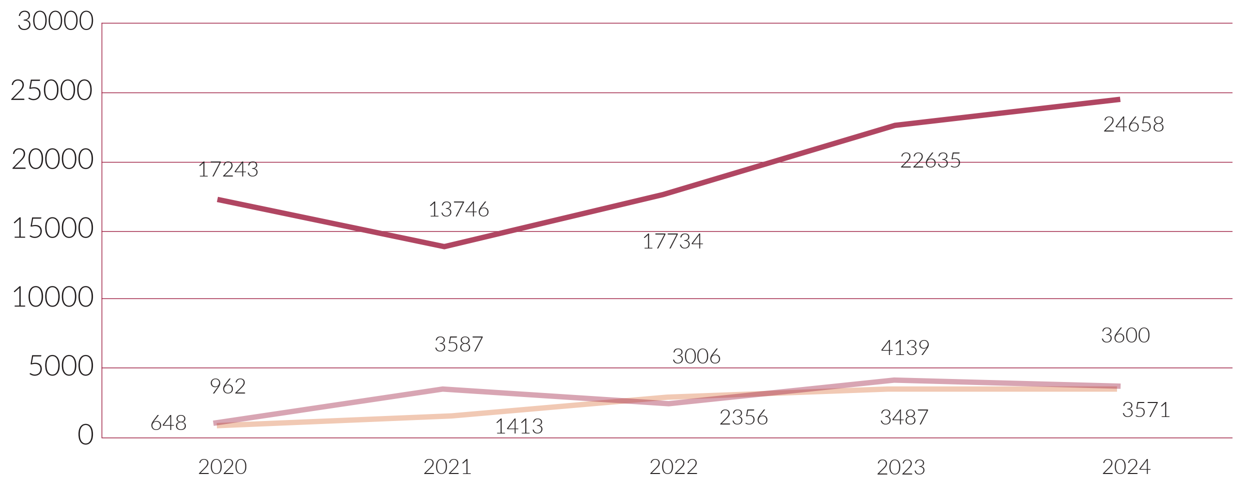
1.	Narahenpita	5.	Niyagama
2.	Thalalla	6.	Baddegama
3.	Rathmalana	7.	Baticaloa
4.	Mirijjawila	8.	Orugodawaththa

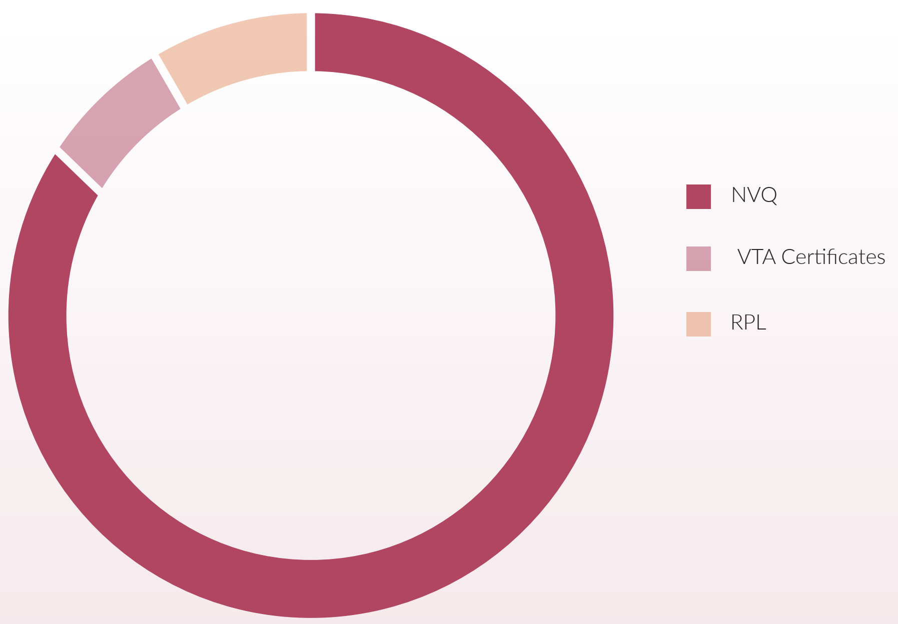
District Vocational Training centers (DVTC) - 22 | Vocational Training centers (VTC) - 164

VOCATIONAL TESTS & ASSESSMENTS

The trained trainees are evaluated through an Assessment System of Vocational Training Authority of Sri Lanka and awarded certificates for them. More than Rs. 73 Mn is incurred annually for this. Confirming a significant motivation to the vocational training, the number of certificates which have been issued in the year 2024 is 31,829. It was 5% increasement than the year 2024.

No	Category	2020	2021	2022	2023	2024
01	National Vocational Qualification (NVQ)	17,243	13,746	17,734	22,635	24,658
02	Vocational Training certificates (VTA Certificates)	962	3587	2356	4139	3571
03	Recognition of Prior Learning (RPL)	648	1,413	3,006	3,487	3,600
Total		**18,853**	**18,746**	**23,096**	**30,261**	**31,829**





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CAREER GUIDANCE & COUNSELLING

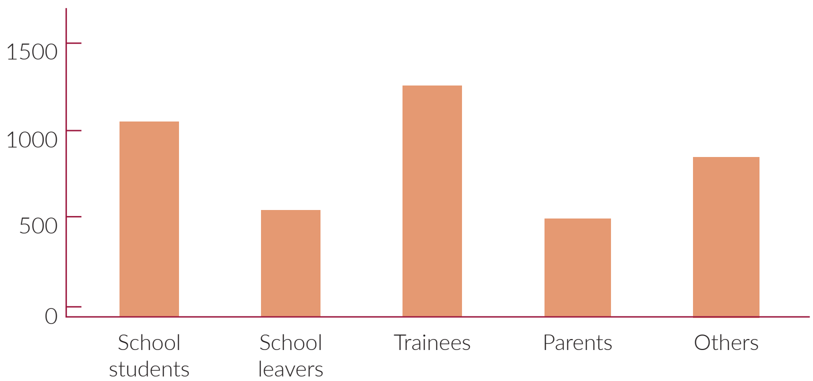
Confront the economic crisis prevailed in past years the majority of the male and female youth were motivated to follow vocational training courses aiming to find overseas employments. It was observed that they were in less knowledge to identify the vocational training and skills development.

Taking into the consideration of such context the Vocational Training Authority of Sri Lanka has taken actions to give broad publicity on career guidance & Counseling which is one of it's key objective out of the main role. In view of that, VTASL acquired a set of qualified officials and they direct the youth from rural level to urban level to select vocational trades as per their preferences and qualifications which will be most appropriated for their future betterment.

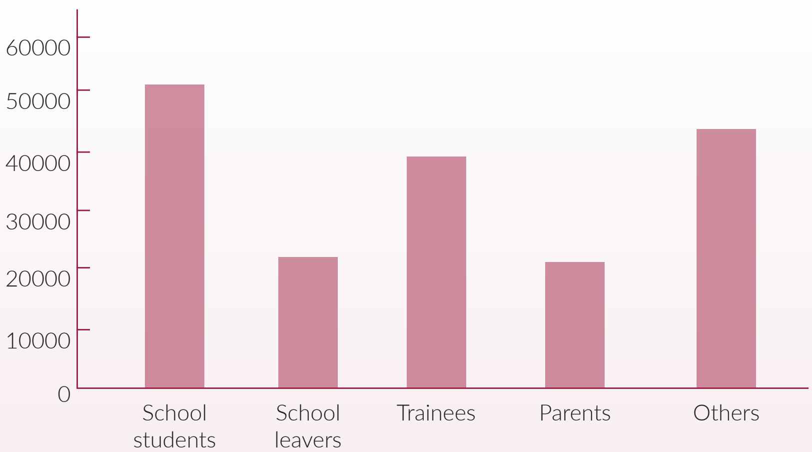
Accordingly, the career guidance programs implemented in the year 2024 are as follows.

Target group	Number of programs conducted	Number participated
School students	1,017	50,624
School leavers	534	20,843
Trainees	1,226	38,133
Parents	508	20,317
Others	830	42,658
Total	**4,115**	**172,575**

No. Of Career Guidance Programs Held In The Year 2024



No. Of Participants For The Carrer Guidance Programs In The Year - 2024



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INDUSTRY LIAISONS AND JOB PLACEMENTS

The Industry Liaison Division of the VTASL is a main Unit which produces skilled craftsmen in each training areas through directing the trainees for further improve their theoretical and practical knowledge.

At present this Unit has combined with gigantic industries and directs the trained trainees for practical training. As such the trainees those who acquired the further training would be placed in employments in local and foreign institutions which are registered under the VTASL. This achievement is a solution for the unemployment problem arising among the youth and also a strategy to earn foreign exchange to the country.

Moreover in the present world, the new methodologies in the industry sector are being upgraded day by day. Therefore the youth who step to such background should be updated with modern technological knowledge. VTASL takes often efforts to join with the experts in industry sector and equip the youth though that knowledge. The officers in this Unit refer the trainees for industry observation excursions and provide technical knowhow to them on the world of work.

Those who obtained the certificates are being placed in employments as such and the trainees who belong to following categories would not be referred to place in employments. Accordingly, 60% of the certificates holders are being placed in employments.

- Members who are under three security forces and follow a course
- Prisoners
- Considerable amount of the trainees who follow below mentioned courses are obtained the training to fulfill their personal requirements.

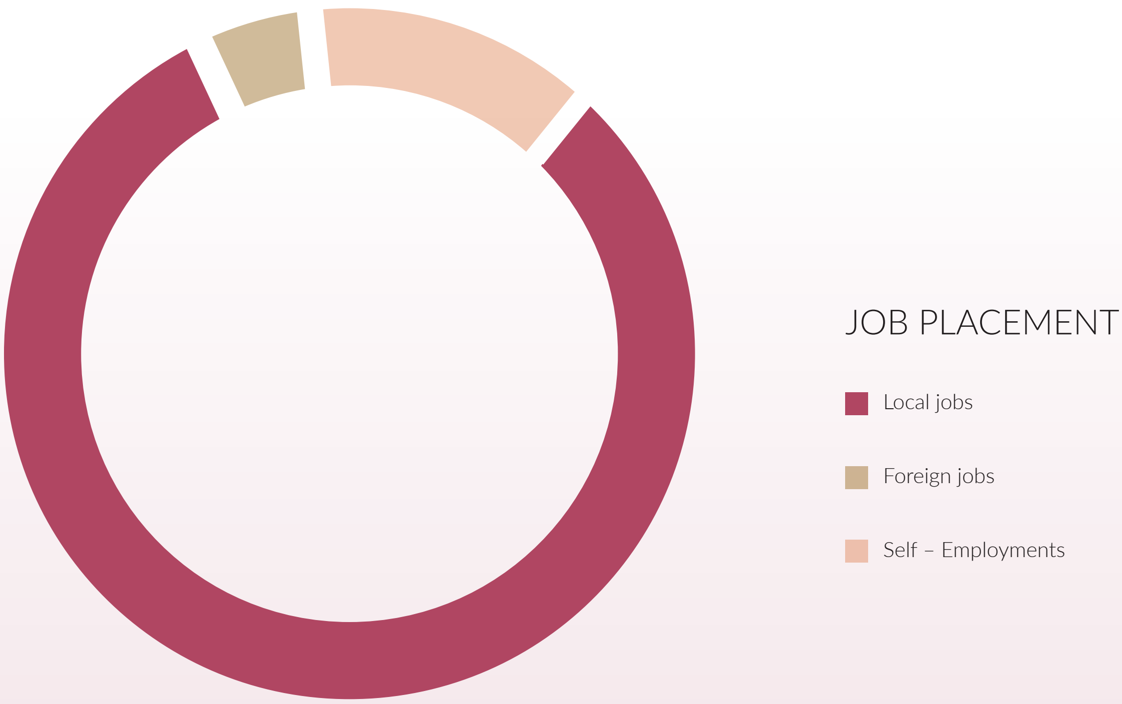
  a. Beauty culture
  b. Hair Stylist
  c. General Sewing

- Apprentices who follow NVQ 3 & 4 level courses and intend to do Advanced NVQ levels and who wish to do higher education.
- Those who follow part time courses are only intended to improve knowledge and skills through following a course.
- Most of the trained trainees in rural training centers are not willing to engage in an employment in an urban area which has more job opportunities and inadequate salaries to do an employment with accommodations.
- Trainees who engage in foreign employments through the Agencies which are not registered in the VTASL.

Accordingly, 12,809 trained trainees were placed in employments as per the data confirmed as at 31.12.2024 and the actions are being taken to confirm the rest of the job placements.

No	Training sector	Number of trained trainees placed in employments			
		Local	Foreign	Self	Total
01	Buildings & Constructions	1,059	20	147	1,226
02	Automobile Repairing & Maintenance	1,221	14	58	1,293
03	Electrical, Electronic & Telecommunication	1,155	18	138	1,311
04	Refrigeration & Air Conditioning	303	10	3	316
05	Food Technology	1,174	46	47	1,267
06	Communication & Multi Media Technology	1,537	13	63	1,613
07	Hotel & Tourism	1,514	23	22	1,559
08	Metal & Light Engineering	513	16	18	547
09	Wood Related	266	2	59	327
10	Gem & Jewellery	10	6	5	21
11	Printing & Packages	9	-	2	11
12	Textile & Garments	1,163	9	530	1,702
13	Personal & Social	1,302	19	223	1,544
14	Agriculture, Plantation & Livestock	28	1	-	29
15	Leather Products	-	-	1	1
16	Office Management	40	2	-	42
Total		**11,294**	**199**	**1,316**	**12,809**

Category	No of employed	Contribution to the National economy (Rs. Million) (Assumed)
Local jobs	11,294	6,560.32
Foreign jobs	199	400.08
Self – Employments	1,316	1,004.46
Total	**12,809**	**7,964.86**



Job Placement And Contribution To National Economy (Roughly)

The contribution to the national economy has been calculated based on the annual income earned during a year through monthly salary of each employee. The data have received through the information of Labor Market Bulletin of the Tertiary and Vocational Education Commission (TVEC) and as per the data issued by the Institutions.

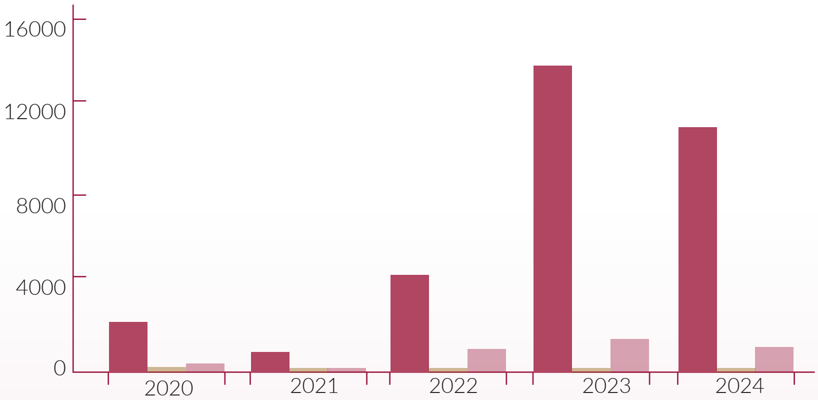
Eg: Bakery course (For 10 persons)

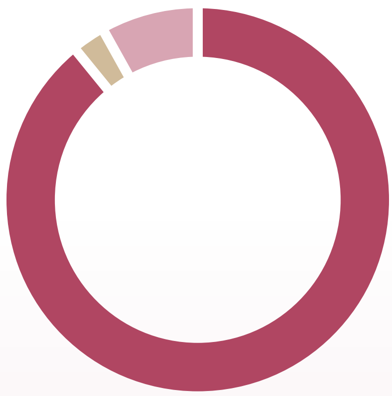
Category	Monthly income	Contribution to the national economy (monthly) (Rs.)	Contribution to the national econ (annually) (Rs.)
Local	50,000.00	500,000.00	6,000.000.00
Foreign	190,000.00	1,900,000.00	22,800,000.00
Self-Employments	75,000.00	750,000.00	9,000,000.00

Job placements of 05 years

Year	Local Employments	Foreign Employments	Self-Employments	Total
2020	2,316	13	426	2,755
2021	935	28	175	1,138
2022	4,519	139	1,027	5,685
2023	14,096	351	1,654	16,101
2024	11,294	199	1,316	12,809

(The information on job placements by VTASL only)





Local Employments   Foreign Employments   Self-Employments

PROGRAMMES IMPLEMENTED JOINTLY WITH THE PUBLIC & PRIVATE INSTITUTIONS

Vocational Training Authority of Sri Lanka takes often efforts to contribute technicians to the world of work equipped with knowledge and skills. Therefore, it implements various technological knowledge exchange programs jointly with Private sector. The key objective of this achievement is to produce trainee with skills who is eligible to work world. The programs implemented during the year 2024 are as follows.

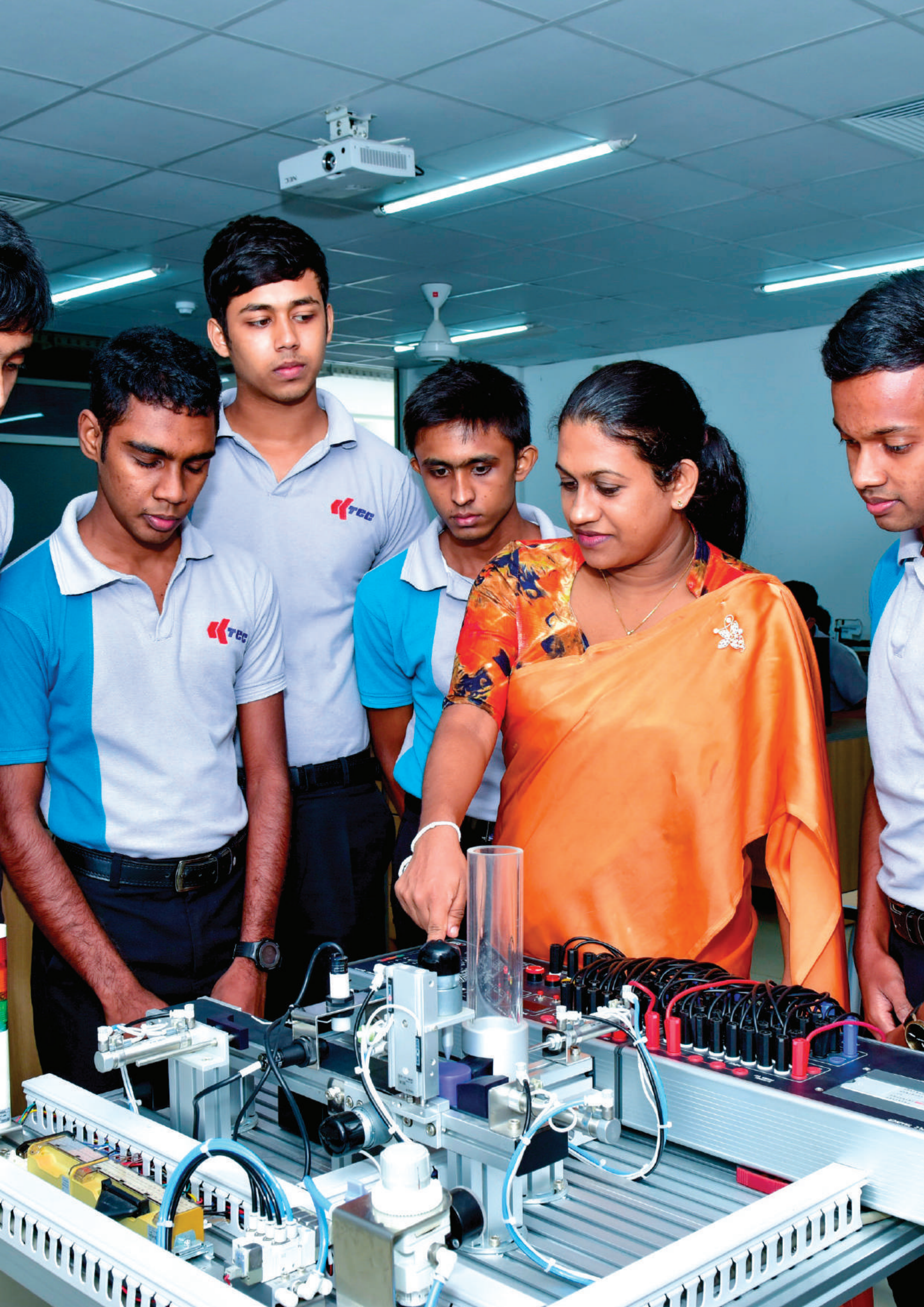
Program	No of Programs	No. of participated	Sponsoring institution
Laying of Tiles	13	477	Lanka Tiles Company
Beauty Culture, Hair Cutting	7	730	Nature Beauty Creation / Tiara Marketing Company
Aluminium Fabrication	6	243	Swisstec Aluminium / Alumex
Electrician	6	259	ACL Cables
Bakery Products	2	60	Keels Food/AB Mayuri
Motor cycles and three-wheelers maintenance	1	16	TATA Company
Welding	1	32	Maharaja
Total	**36**	**1,817**	

The number of programs would be decided by the Authority since the sponsorship is given by the Private Sector.

CONDUCT ENTERPRENEURSHIP DEVELOPMENT PROGRAMS

Encourage the youth entrepreneurs and improve their entrepreneurship skills and give hands to them is one of another the key objective of the Vocational Training Authority of Sri Lanka.

Accordingly, VTASL conducted 14 entrepreneurship development training programs and provided entrepreneurship development training for 249 trainees who follow the courses. Training activities were carried out on the provisions which allocated for a year.



CHALLENGES

01 In order to establish an economy with productions in the country, the contribution which can be obtained through vocational education is highly available and it is required the physical and financial resources as well as policy decisions to launch broaden publicity programs aiming to provide awareness among the society and to develop attitudes.

02 Unavailability of financial and physical resources to implement competitively with the vocational training providers in private sector who used vivid marketing strategies.

03 Approximately 150,000 youth are not referred to the Higher Education subsequent to the school education annually. Out of them 40,000 apprentices are being intake for the training as per the capacity of the VTASL for a year, the issue of the shortage of instructors is severely impacted to achieve this target.

04 No much tendency of the youth for the courses in the construction sector, which have high labor demand in the industrial sector.

05 Inability to retain instructors who acquired knowledge and experience for the improvement of quality and often developments of the training programs as a result of less salary scales.

06 Unavailability of training centers which are equipped with equal level facilities and infrastructure facilities to attract the modern world youth.

07 Non – availability of adequate human and physical resources to build up more strong industrial relationships to be directed the apprentices who completed vocational training successfully to local, foreign and self- employment opportunities.


4
9

AUDIT COMMITTEE OF VOCATIONAL TRAINING AUTHORITY OF SRI LANKA PERFORMANCE – 2024

Internal Audit Division

Internal Audit means, internal assessment function in the Authority which existing for reviewing the activities by supporting as a service accomplished for the management. Auditing controls the Internal Control system, Financial Performances and also operate as a system to control the assessment, evaluation & reporting of the effectiveness of other facts in order to provide assistance to utilize resources effectively and efficiently in an Institution.

The Chief Internal Auditor as the chief official of the Internal Audit Division presents audits through the Audit Committees and all the administrative activities are reported only to the Chairman of the Authority. The Chief Internal Auditor executes duties together with the Audit Committees to prepare & order the pioneer activities, formulate the audit plan and to provide main inquired facts and information accurately and timely to the Board of Directors through Audit Committees.

Report of the Audit Committee

Composition

Members of the Committee during the year under review are as follows.

Chairman

Mrs. T.D.R. Prabodani

Chairman of the Committee and a Member of the Board of Directors

Members

Mrs. Himali Athaudage, Member of the Committee and the member of the Board of Directors

Mr. J.A.D. Roshan, Member of the Committee and the member of the Board of Directors

The Audit Superintend of the National Audit Office and the Chief Internal Auditor of the Skills Development, Vocational Education, Research & Innovation Division of the Ministry of Education were participated as the observers and all the Heads of the Divisions were participated for the meetings on par to the invitations given for them.

Name	No. of meetings participated	Total number of the meetings held during the year 2024
Mrs. T.D.R. Prabodhani	01	
Mrs. Himali Athaudage	01	01
Mr. J.A.D. Roshan	01	

Objective

The Internal Audit Guidelines has defined clearly the objective of the Committee.

The Audit Committee provides assistance to the Board of Directors to perform the duties including following responsibilities.

- Prepare and present the Financial Statements and adequacy of revealings, within the Financial Statements, in comply with the Sri Lanka Financial Reporting Standards.
- Comply with the Financial reporting requirements, Vocational Training Authority Act No 12 of 1995 and other regulations and orders relevant to financial reporting.
- Responsible for the procedures those internal control systems of the Institution are sufficient to fulfil the orders of the Sri Lanka Audit Standards.
- Ensure the internal audit activities and performances.
- Report the transactions of respective parties relevant to members of the Board of Directors and officials of the Upper Management.

Internal Audit

The Audit Committee reviewed the facts of the scope of the internal audit, performance, efficiency of the duties of Internal Auditor and impartial nature of the Internal Auditors.

External Audit

The Audit Committee review the Report of the Auditor General, it's key points and the actions taken by the management for the issues and recommended the required remedies and activities in that regard in necessary occasions.

Compliance and non – compliances

The Committee supervises on the adequacy and productivity of the internal control systems as well as rules and regulations. In similar manner the Committee supervise the non – compliances of those affairs and the follow up actions which have taken by the Authority in that regard.

Summaries of the pioneer areas which concentrate in the Audit Committees and the decisions which have taken

Below mentioned areas were considered in the year under review.

Review the Government Audit Inquiries, constructions in the districts, Procurement process, Find out the progress of implementing the orders of the COPE Committee, progress of submitting the Annual Reports to Parliament, performance of the District Offices & solving issues, regulate the duties of the Transport Division, grant recommendations to conduct workshops to aware the officers in the Authority, review the progress of giving replies for the government audit inquiries, review the general erroneous and shortages identified by the Internal Audit Division, giving instructions for governing orders and to complete the personal files of the staff.

As such, when considering the total process, Committee provides a considerable responsibility for the performance of the Authority.

T.D.R. Prabodhini
Chairman
Audit Committee

FORWARD

Financial Statement For The Year Ended 31st December 2024 Vocational Training Authority Of Sri Lanka

During the year under review a total grant of Rs. 2,817,960,407.53 was released to the Authority by the Treasury, Ministry. The details are given below. In addition to that VTA has earned its own income from Full Time Courses Part Time Courses and other revenues.

1.1 Government Grant	Allocation (Rs)	Amount Released (Rs)
Treasury Grant – Recurrent	1,939,420,000	1,633,727,000
Treasury Grant – Capital	120,000,000	116,948,000
Ministry of Education		
i. Development of Vocational Education	29,456,772	29,456,772
ii. Incentive for Instructors	117,702,315	117,702,315
iii. Nipunatha Sisu Sawiya	160,325,000	160,325,000
Skill for inclusive growth (SFIG)	2,356,000	2,356,000
HRDK Niyagama Project	33,486,808.53	33,486,808.53
Income	723,958,512	723,958,512
Total	**3,126,705,407.53**	**2,817,960,407.53**

The Financial Statements for the year ended 31st December 2024 are presented here with for the approval of the Board of Directors.

The following Component is included with the Financial Statement:

01. Statement of Financial Position as at 31st December 2024

02. Statement of Financial Performance for the year ended 31st Dec.2024

03. Cash flow statement for the year ended 31st December 2024

04. Statement of changes in Net Assets for the year ended 31st December 2024

05. Notes to the Financial Statement

J.A.D.S. Nishamini
Director Finance (Act.)

Vijitha Weerathunga
Chairman/CEO

Statement Of The Chariman On Behalf Of The Board
The Financial Statement For The Year Ended 31st December 2024
Vocational Training Authority Of Sri Lanka

The Financial Statements of the Vocational Training Authority of Sri Lanka for the financial year ended 31st December 2024 have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards and in the form and manner specified by the Vocational Training Authority of Sri Lanka Act No. 12 of 1995 and the Finance Act. No.38 of 1971.

Financial rules and procedures prescribed by the Vocational Training Authority of Sri Lanka have been complied with, and the systems of controls have been maintained as far as practicable to ensure & safeguard the assets and effectiveness and efficiency of the transactions. To best of knowledge, the Financial Statements for the year ended 31st December 2024 have been prepared satisfactorily and exhibits a true and fair view of the financial position of the Vocational Training Authority of Sri Lanka.

Chairman/CEO
On behalf of the Board of Directors
Vocational Training Authority of Sri Lanka

Director of the Board

Director of the Board

Vocational Training Authority Of Sri Lanka
Statement Of Financial Position As At 31st December 2024

Assets	Note	2024 Rs.		2023 (Rs.) as Restated	
Non - Current Assets					
Property Plant and Equipment	2	6,713,205,622.71		7,024,293,721.15	
Capital Work in progress	3	68,221,100.85		33,165,475.22	
Other Financial Assets					
Fixed Deposit		57,378,167.02	6,838,804,890.58	48,979,692.88	7,106,438,889.25
Current Assets					
Inventories	4	43,485,173.60		47,899,891.12	
Receivables	5	107,717,874.28		76,087,444.93	
Staff Loans	6	43,783,344.12		44,293,949.83	
Cash and Cash equivalent	7	263,208,451.53	458,194,843.53	202,579,262.73	370,860,548.61
TOTAL ASSETS			**7,296,999,734.11**		**7,477,299,437.86**
Equity & Liabilities					
Accumulated Surplus (Deficit)		3,198,646,879.74		3,451,671,662.69	
Revaluation Surplus	8	3,088,702,509.69		3,088,702,509.69	
			6,287,349,389.43		6,540,374,172.38
Non - Current Liabilities					
Provision for Gratuity	9	770,144,110.42	770,144,110.42	650,390,105.72	650,390,105.72
Current Liabilities					
Finance Lease Liability (BOC)	10	-		5,457,479.26	
Payables	11	180,912,868.30		202,309,011.45	
Accrued expenses	12	58,593,365.96	239,506,234.26	78,768,669.05	286,535,159.76
Total Equity & Liabilities			**7,296,999,734.11**		**7,477,299,437.86**

These Financial Statements have been prepared & presented in compliance with Sri Lanka public Sector Accounting Standards issued by the Institute of Charterd Accountansts of Sri Lanka.

J.A.D.S.Nishamini
Director Finance(Act.)

Vijitha Weerathunga
Chairman/CEO

The Board of the Management is responsible for the preparation and presentation of these Financial Statements. The Financial Statements were approved by the Board of Management and Signed on their behalf.

Director of the Board
Date:

Director of the Board
Date:

The Significant Accounting Policies and the notes from pages 14 to 29 from and integral part of these financial Statements.

Vocational Training Authority Of Sri Lanka
Statement Of Financial Performance For The Year Ended 31st December 2024
(Illustrating The Clssification Of Expenses By Nature)

Description	Note	2024 (Rs.)	2023 (Rs.) as Restated
Operating Revenue			
Recurrent Grant - Treasury		1,633,727,000.00	1,671,239,905.00
Other Income			
Other Income	13	573,601,943.11	209,589,984.35
Production Unit Income (Net)	14	150,356,569.51	147,520,011.37
Fund Received For Special projects	15	284,630,690.72	280,378,985.34
Recovered Revaluation Loss			-
Total Revenue		**2,642,316,203.34**	**2,308,728,886.06**
Operating Expenses			
Staff Cost	16	1,538,180,958.90	1,284,613,427.50
Travelling	17	21,440,651.66	16,045,399.06
Supplies and consumable used	18	62,145,650.24	47,848,474.71
Maintenance	19	94,376,447.55	32,885,932.19
Contractual services	20	270,489,238.64	260,124,691.45
Training material		169,837,835.07	150,966,328.01
Staff Training		4,451,465.00	1,995,174.85
Promotional & Carrier Guidance		17,405,553.27	6,978,044.99
Job placement, Research & Entrepreneurship	21	9,650,805.20	22,016,578.90
Depreciation		592,307,435.35	1,059,115,133.57
Interest on Finance Lease		260,440.74	1,245,187.95
Lease/Rent Vehicle Under Operating Lease		6,032,875.60	4,667,567.04
Other operating expenses	22	147,207,058.87	124,285,567.58
Expenditure on Special projects	23	284,630,690.72	280,378,985.34
Finance Cost	24	236,241.38	233,251.93
Total Operating expenses		3,218,653,348.19	3,293,399,745.07
Current Surplus /(Deficit) for the period		**(576,337,144.85)**	**(984,670,859.01)**
Non Exchange Revenue - Capital grant	25	337,533,220.94	287,295,233.37
Depreciation expenses		(14,220,859.04)	(7,185,776.89)
Surplus/ (Deficit) for the period after accounting for capital grant		323,312,361.90	280,109,456.48
Total surplus/(deficit) for the period		**(253,024,782.95)**	**(704,561,402.53)**
Equity			
As at 1st January as Restated		3,451,671,662.69	4,156,233,065.22
Differed Income Grant			
Net surplus/(deficit) for the period		**(253,024,782.95)**	**(704,561,402.53)**
Balance as at 31st December		**3,198,646,879.74**	**3,451,671,662.69**

Vocational Training Authority Of Sri Lanka
Cash Flow Statement
For The Year Ended 31st December 2024

Description	2024 (Rs.)		2023 (Rs.) as Restated	
Operating Activities				
Surplus /(deficit)for the period		(576,337,144.85)		
Adjustment for				(984,670,859.01)
Depreciation	592,307,435.35		1,059,115,133.57	
Recovered Revaluation Loss	-		0.00	
Fixed Deposit Interest	(11,510,719.43)		(8,146,268.00)	
Gratuity provision	174,116,379.71		69,088,975.57	
Gratuity paid	(54,362,375.01)		(60,075,869.45)	
(Increase) / Decrease in receivables	(31,630,429.35)		(19,163,539.27)	
(Increase) / Decrease in Staff Loans	510,605.71		555,109.86	
Increase/(Decrease) in Go. Grant Capital	-		12,408,516.28	
Increase/(Decrease) in Lease payable	(5,457,479.26)		(8,159,992.04)	
Increase/(Decrease) in payable	(21,396,143.15)		51,195,568.33	
Increase/(Decrease) in accrued expenditure	(20,175,303.09)		10,960,591.96	
(Increase)/Decrease in inventories	4,414,717.52	626,816,689.00	(9,389,687.39)	
Net cash flow from operating activities		50,479,544.15		113,717,680.41
Investing Activities				
Purchases of property plant & Equipment	(115,954,858.73)		(44,525,225.57)	
Work in Progress	(35,055,625.63)		(12,310,492.44)	
Fixed Deposit	(8,398,474.14)		(8,146,268.22)	
Net cash flows from investing activities		(159,408,958.50)		(64,981,986.23)
Financing Activities				
Government Grant Capital	116,948,000.00		54,989,000.00	
Other Income Grant	41,099,883.72		686,613.55	
Fixed Deposit Interest	11,510,719.43		8,146,268.00	
Net cash flow from Financing Activities		169,558,603.15		63,821,881.55
Net increase/decrease in cash & cash Equivalents		60,629,188.80		112,557,575.73
Cash & cash equivalents at beginning of period		202,579,262.73		90,021,687.00
Cash & cash equivalents at end of period		**263,208,451.53**		**202,579,262.73**

Vocational Training Authority Of Sri Lanka
Statement Of Changes In Net Assets For The Year Ended 31st December 2024

Description	Accumulated Fund	Revaluation Surplus	Total
Balance as at 1st January 2023	4,156,233,065.22	3,088,702,509.69	7,317,012,678.87
Grant received during the year	-	-	54,989,000.00
Amount transferred to differed income Grants	-	-	(67,397,516.28)
Surplus / (Deficit) for the year	(704,561,402.53)	-	(704,561,402.53)
Balance as at 31st December 2023 as Restated	**3,451,671,662.69**	**3,088,702,509.69**	**6,540,374,172.38**
Balance as at 1st January 2024	3,451,671,662.69	3,088,702,509.69	6,540,374,172.38
Opening balance restated	3,451,671,662.69	3,088,702,509.69	6,540,374,172.38
Grant received during the year	-	-	116,948,000.00
Amount transferred to differed income Grants	-	-	(116,948,000.00)
Amortization for the year	-	-	-
Surplus / (Deficit) for the year	(253,024,782.95)	-	(253,024,782.95)
Balance as at 31st December 2024	**3,198,646,879.74**	**3,088,702,509.69**	**6,287,349,389.43**

ACCOUNTING POLICIES

1.0 Corporate Information

1.1 Vocational Training Authority of Sri Lanka (VTASL) is a Statutory Board Incorporated in Sri Lanka under the Act No. 12 of 1995 of Vocational Training Authority of Sri Lanka.

1.2 The principal place of business is situated at No. 354/2, 'Nipunatha Piyasa', Elvitigala Mawatha, Narahenpita,Colombo 05.

1.3 During the year, the principal activity of the Authority was providing of vocational training to students.

1.4 General Policies

1.4.1 Statement of Compliance

The Statement of financial position, statement of financial performance, statement of changes in net asset and cash flow statement, together with the accounting policies and notes to the financial statements have been prepared in compliance with the Sri Lanka public sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.

1.4.2 Basis of preparation

The financial statements, presented in Sri Lanka rupees, have been prepared on an accrual basis and under the historical cost convention unless stated otherwise.

1.4.3 Comparative Information

The accounting policies applied by the authority are, unless otherwise stated, consistent with those used in the previous year. Previous year's figures and phrases have been re-arranged wherever necessary, to conform to the current year's presentation.

1.4.4 The notes to the financial statements on pages 04 to 28 form an integral part of the financial statements.

1.4.5 The value presented in the financial statements are in Sri Lanka Rupees unless otherwise indicated. The significant accounting policies are shown below.

1.4.6 Events after the balance sheet date

No circumstances have arisen since the Balance Sheet date which requires adjustments to or disclosure in the accounts.

1.5 Taxation

No provisions for income tax is made as the Authority is not expected to earn profits which operate on Government funds.

1.5.1 Deferred tax

The tax effect for timing difference has not occurred according to the taxation policy of the Authority. Therefore, the deferred taxation is not provided.

1.6 Valuation of Assets and Their Measurement Bases

1.6.1 Recognition of Property, Plant & Equipment

Cost of an item of Property, Plant & Equipment should be recognized when,

a) It is probable that future economic Benefits associated with the asset will flow to the Vocational Training Authority.

b) Cost of the asset to the Vocational Training Authority can be measured reliably

The capitalization threshold of Vocational Training Authority is Rs. 5,000/-. However, identification of Property, Plant & Equipment not only depends on the capitalization threshold but the following facts should also be considered.

(i) Expected useful life time of the asset

(ii) Intended purpose of the asset.

(iii) Durability of the asset

(iv) Whether the asset is a consumable or not

1.6.2 Inventories

Inventories are valued at lower of cost and net realizable value, after making due allowances for obsolete and slow moving items. The costs incurred in bringing inventories to its present location and condition are accounted on FIFO basis as follows:

1. Training materials	-at cost
2. Stationeries	-at cost
3. Raw materials (printing)	-at cost
4. Other consumables	-at cost

1.6.3. Property, Plant and Equipment

a) Property, plant and equipment are stated at cost or valuation less accumulated depreciation. Items of property, plant and equipment are derecognized upon replacement, disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognizing of the asset is included in the income statement in the year the asset is derecognized.

The property plant & equipment owned by Vocational Training Authority as at 31.12.2022 has been revalued. The difference between the revaluation and the book written down value has been transferred to the differed income grant. Reconciliation between the revaluation and the book value of the assets is given in respective notes to this financial statement.

b) b.1 Depreciation

Conventionally VTA depreciation policy is reducing balance method. But LKAS 16 has been mentioned the depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.

Furthermore, VTA is used reducing balance method for newly purchase assets as following table.

Category	%
Building & Improvements	5%
Motor vehicles	25%
Other Machinery & Equipment	20%

b) b.2 revaluation Assets

Depreciation method based on assets future economic benefits is applied for the all-revaluation assets.

c) Capital Work-in progress Projects are valued at cost of work completed.

1.6.4 Receivables

Receivables are stated at the amounts they are estimated to realize, net of provisions for bad and doubtful receivables. A provision for doubtful debt is made when the debt exceed 365 days and collection of the full amount is doubt.

1.6.5. Cash and Cash equivalents

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand net of outstanding bank overdrafts.

1.7 Liabilities and provisions

1.7.1 All known liabilities have been accounted for in preparing the Financial Statements.

1.7.2 Staff Retirement Gratuity

The liability for retirement gratuity is computed on the basis of half (1/2) a month salary for each completed years of service in respect of all employees.

However, as per the Payment of Gratuity Act No. 12 of 1983 the liability arises only upon completion of five (05) years continued service.

The Gratuity liability is not assessed on Projected Unit Credit Method as the Gratuity liability is funded by General Treasury. No fund has been created in respect of this

1.7.3 Defined Contribution Plans

Employees Provident Fund & Employees Trust Fund

Employees are eligible for Employees' Provident Fund contributions and Employees' Trust Fund contributions in line with respecting statutes and regulations.

1.7.4. Government Grants and Subsidies.

a) Government grant on which the organization depends for its expenditure are being accounted on receipt basis. Grant related to recurrent expenditure are being presented as a credit to the income and expenditure account whereas the grant related to capital expenditure are being credited to Capital Grant Account.

b) Initially grants received form donor agencies related to the assets are recognized as a liability until it is utilized. The amount utilized from the grant is transferred to the Differed Income Grant and subsequently amortized during the useful life time of the asset.

1.7.5 Provisions and Contingent Liabilities

When it is probable that such an obligation will result in an outflow of resources and a reliable estimate can be made of the quantum of the outflow.

All contingent liabilities are disclosed under note 28 to the financial statement and equipment in a state of efficiency has been charged to income in arriving at the net surplus or deficit for the year.

1.8 Income & Expenditure Statement

1.8.1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Authority, and the revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

The following specific criteria are used for recognition of revenue.

a) Grants received for recurrent expenditure

Grants received from General Treasury for recurrent expenditure is recognized as income.

b) Initially the grants received from donor agencies are recognized as a liability until it is utilized. The amount utilized from the grant is transferred to income.

c) Income from training courses

Students fees for training courses are recognized on an accrual basis.

d) Income from student production units

The income of student production units are recognized on an accrual basis.

e) Rental Income

Rental income is recognized on an accrual basis over the term of the lease.

f) Other income is recognized on an accrual basis

1.8.2 Expenditure Recognition

a) Expenses are recognized in the Income & Expenditure Statement on the basis of direct association between the costs incurred and the earnings of specific items of income. All expenditure incurred in the running of the VTASL and in maintaining the Property, Plant and equipment in a state of efficiency has been charged to income in arriving at the net surplus or deficit for the year.

Notes to the Financial Statements

Description	Land	Building & Improvement	Motor Vehicles	Lease Vehicle	Other Machinery & Equipment	Total
At the beginning of the year						
Additions during the year	1,617,983,527.97	6,756,371,573.20	246,874,187.62	35,670,270.00	1,733,098,231.88	10,389,997,790.67
(-) Transferred to Revaluation Acct	-	18,004,355.82	3,708,013.52	-	273,727,826.61	295,440,195.95
Revaluation Amount	-	-	-	-	-	-
At the end of the year	-	-	-	-	-	-
	1,617,983,527.97	6,774,375,929.02	250,582,201.14	35,670,270.00	2,006,826,058.49	10,685,437,986.62
Accumulated Depreciation						
At the beginning of the year	-	2,334,538,948.55	187,989,151.29	25,295,293.13	817,880,676.55	3,365,704,069.52
Charge for the year						
Depreciation on Opening Assets		221,091,631.23	14,721,259.08	2,593,744.22	353,900,800.82	592,307,435.35
Depreciation on During the year Addition	-	628,623.56	99,995.76	-	13,492,239.72	14,220,859.04
(-) Transferred to Revaluation Acct		-	-	-	-	-
At the end of the year	-	2,556,259,203.34	202,810,406.13	27,889,037.35	1,185,273,717.09	3,972,232,363.91
Written Down Value						
As at 31st December 2024	**1,617,983,527.97**	**4,218,116,725.68**	**47,771,795.01**	**7,781,232.65**	**821,552,341.40**	**6,713,205,622.71**
As at 31st December 2023	**1,617,983,527.97**	**4,421,832,624.65**	**58,885,036.33**	**10,374,976.87**	**915,217,555.33**	**7,024,293,721.15**

2.1 Adjustment to the Opening Balance

	Cost			Depreciation		
Assets Category	**Opening Balance Before Adjustment**	**Adjustment made**	**Opening Balance After Adjustment**	**Opening Balance Before Adjustment**	**Adjustment made**	**Opening Balance After Adjustment**
Other Machinery & Equipment	1,733,186,231.88	(88,000.00)	1,733,098,231.88	817,949,154.60	(68,478.05)	817,880,676.55
Total	1,733,186,231.88	(88,000.00)	1,733,098,231.88	817,949,154.60	(68,478.05)	817,880,676.55

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
3	**Capital Work in Progress-Buildings**			
	Anuradhapura		8,646,538.48	-
	Badulla		334,750.50	334,750.50
	Batticaloa		158,850.00	158,850.00
	Colombo		3,701,481.47	-
	Galle		4,647,028.73	718,970.00
	Gampaha		18,478,213.93	-
	Hambantota		19,927,497.73	19,053,095.65
	Kalutara		1,664,717.04	1,664,717.04
	Nuwara Eliya		6,164,822.92	10,355,685.60
	Rathnapura		879,406.43	879,406.43
	Trincomalee		3,617,793.62	-
			68,221,100.85	**33,165,475.22**
4	**Inventories**			
	Training Materials		657,565.49	40,295,814.86
	Stationary		6,135,420.77	4,808,514.26
	Other Consumables		36,692,187.34	2,795,562.00
			43,485,173.60	**47,899,891.12**
5	**Receivables**			
	Advances for programs		95,380.90	70,000.00
	Advance payment for Land		9,280,000.00	9,280,000.00
	Deposit for compensation		3,885,120.75	3,227,736.75
	Deposits		2,162,250.00	1,662,250.00
	Receivable course fees		67,216,395.50	38,509,646.50
	Receivable salary		949,270.92	1,114,847.12
	Shortage of income		11,732.00	11,732.00
	State Organizations		20,000.00	-
	Trade & Other receivables		23,793,755.91	22,164,613.59
	Prepayments		303,968.30	46,618.97
			107,717,874.28	**76,087,444.93**
6	**Staff Loans**			
	Balance at the beginning of the year		44,293,949.83	44,849,059.69
	Add: Loans granted during the year		41,674,377.00	42,401,944.00
			85,968,326.83	**87,251,003.69**
	Less: Repayments during the year		(42,184,982.71)	(42,957,053.86)
	Balance at the end of the year		**43,783,344.12**	**44,293,949.83**

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
7	**Cash & Cash Equivalents**			
	Gold coins		394,500.00	193,025.00
	Cash in hand		-	14,231.00
	Peoples Bank		262,813,951.53	202,372,006.73
			263,208,451.53	**202,579,262.73**

7.1 Two gold coins have been received by the Authority as rewards from Seylan Bank. Each gold coin weight is 8.02 grams and each gold value is 22.03 karat.

	Description	Note	2024	2023 as Restated
8	**Revaluation Surplus**			
	Balance at the beginning of the year		3,088,702,509.69	3,088,702,509.69
	Add: During the year transfers		-	
			3,088,702,509.69	**3,088,702,509.69**
9	**Provision for Gratuity**			
	Balance at the beginning of the year		650,390,105.72	641,376,999.60
	Add: Provision Made During the year		174,116,379.71	70,682,172.69
			824,506,485.43	**712,059,172.29**
	Less: Payments during the year		(54,362,375.01)	(61,669,066.57)
			770,144,110.42	**650,390,105.72**
10	**Lease Interest Payable**			
	CBH 1166			1,068,772.00
	CBI 8163			2,254,437.00
	CBI 6076			2,394,711.00
			-	5,717,920.00
	Less- Interest in suspense			(260,440.74)
			-	**5,457,479.26**

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
11	**Payables**			
	Audit Fees		1,425,296.75	1,406,413.00
	Course fee payable		691,285.00	330,400.00
	Deposit		31,000.00	55,000.00
	Employee Provident Fund		-	14,965,300.79
	Employee Trust Fund		-	2,244,795.76
	Lecture fees		13,140,520.00	18,446,370.00
	Other Payables		15,517,769.95	20,151,561.14
	Min.of Youth Affairs & Dev. - 13 Years		18,352,367.66	27,409,701.46
	Project funds Payable		14,319,376.23	3,576,482.86
	Nipunatha Sisusaviya		7,868,00.00	3,348,000.00
	Skill For Inclusive Growth (SFIG)		4,490,026.27	4,664,598.87
	Received in Advance		47,284,047.92	49,297,891.50
	Refundable Tender Deposit		1,868,312.14	1,764,019.32
	Retention Money		3,488,563.52	4,661,610.48
	Salary payable		2,890,912.92	2,479,836.26
	Staff Incentive payable		78,950.00	104,500.00
	Student insurance scheme		37,883,500.00	37,883,500.00
	Trade Creditors		11,582,939.94	9,519,030.01
			180,912,868.30	**202,309,011.45**
12	**Accrued expenses**			
	Carrier Guidance		72,150.00	60,350.00
	Electricity		6,410,303.83	10,018,126.58
	Examination & Evaluation		5,084,395.00	11,248,210.50
	Fuel & Lubricant		39,500.00	22,405.00
	Janitorial Services		1,993,838.00	1,838,355.00
	Maintenance		8,941,338.14	2,085,671.41
	News papers & periodicals		900.00	97,240.00
	On The Job Training Payable		120,750.00	435,500.00
	Overtime & Holiday pay		2,550,267.26	2,118,556.64
	Part Time Expenses Payable		17,203,234.02	30,888,121.00
	Promotional Activities		870,842.50	1,835,630.48
	Rent, Rates & Taxes		278,001.32	76,538.00
	Season tickets		5,559,549.96	6,590,894.27
	Security Charges		5,046,254.42	6,448,254.39
	Telephone		1,440,706.90	2,685,834.34
	Transport		147,420.00	102,100.00
	Travelling		1,706,175.30	782,178.80
	Water		1,127,739.31	1,384,702.64
	Vehicle hire charges		-	50,000.00
			58,593,365.96	**78,768,669.05**

Notes to the Financial Statements

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
13	**Other Income**			
	Contribution 10%		4,087,607.22	5,714,490.57
	Auction Income		2,412,485.00	1,513,250.00
	Course fees		477,312,219.00	123,979,905.00
	Canteen income		122,740.00	157,400.00
	MOU Registration Fees		280,000.00	240,000.00
	Daily Diary		4,475,200.00	4,980,400.00
	Enterprenure Development programmes		35,500.00	47,500.00
	Fines		1,520,491.74	1,296,511.37
	Insurance Claim		-	1,617,969.89
	Hall Income		2,402,700.00	4,233,700.00
	Hostel Fees		1,361,815.00	2,597,230.00
	Katharagama circuit Bangalow		314,240.00	293,000.00
	Loan Interest		1,756,055.54	1,835,496.86
	Miscellaneous		11,576,301.93	5,205,001.00
	Non Refundable Tender deposit		310,500.00	82,500.00
	Record Book		5,843,250.00	7,226,000.00
	Registration fees		14,232,750.00	16,711,150.00
	Sale Finish goods		583,243.25	467,823.00
	Savings A/C Interest		11,510,719.43	8,418,775.66
	Supplier Registration		781,000.00	1,186,000.00
	Exam Fees		31,305,825.00	21,332,281.00
	On The Job Training Book Income		1,377,300.00	453,600.00
			573,601,943.11	**209,589,984.35**
14	**Production Unit Income**			
	Income from Part time courses	14.1	54,759,387.48	70,416,772.68
	Printing School -Narahenpita	14.2	(11,684.60)	120,994.80
	Recognition of prior learning (RPL)	14.3	59,009,460.44	39,792,521.31
	Trade test	14.4	13,956,727.25	-
	Seascape Hotel Ahangama	14.5	964,701.24	405,035.68
	Part Time Short Course	14.6	19,921,126.81	33,686,533.10
	Other Production Income	14.7	1,756,850.89	3,098,153.80
			150,356,569.51	**147,520,011.37**

Notes to the Financial Statements

	Description	Note	2024		2023 as Restated	
			Rs.	Rs.		
14.1	**Income from Part time courses**					
	Part Time Registration Fee income		3,062,500.00		4,555,400.00	
	Part Time Course Fees Income		99,145,806.40		128,734,657.25	
	Part Time Record Book Income		67,300.00		89,650.00	
	Part Time Daily Diary Income		33,500.00		148,650.00	
	Part Time Exam Fees Income		7,167,350.00	109,476,456.40	5,438,300.00	138,966,657.25
	50% Discount (Part Time)		182,360.00		181,304.00	
	75% Discount for Staff (P/T)		18,150.00		417,525.00	
	Approved Dropouts (P/T)		7,954,168.00		4,345,650.00	
	Part Time Electricity		1,239,024.50		912,163.70	
	Part Time Examination & Evaluation		2,673,272.55		1,754,013.00	
	Part Time Lecture Fees Expenses		29,802,128.29		43,341,310.17	
	Part Time Miselleaneous Expenses		304,994.00		135,400.00	
	Part Time Staff Incentive		419,481.00		732,808.00	
	Part Time Stationary		122,360.00		67,252.50	
	Part Time Supervision & Other Allowance		160,062.50		515,182.00	
	Part Time Telephone		56,112.50		233,698.48	
	Part Time Water		378,898.50		199,789.00	
	Part Time Training Materials		11,406,057.08	(54,717,068.92)	15,556,788.72	(68,392,884.57)
	Part Time Income			**54,759,387.48**		**70,573,772.68**
14.2	**Printing School - Narahenpita**					
	Printing School Income			-		801,800.00
	Printing School Training Materials			(11,684.60)		(680,805.20)
				(11,684.60)		**120,994.80**
14.3	**Recognition of prior learning (RPL)**					
	RPL Income		73,836,312.00	73,836,312.00	54,885,827.00	54,885,827.00
	Expenditure for ILO (RPL)		-		31,670.00	
	RPL Expenses		5,743,786.46		12,590,001.48	
	RPL Expenses - Examinationa & Evaluation		7,849,221.50		-	
	EPL Expenses - Pannel Board & Supervision		912,155.00		1,575,774.50	
	EPL Expenses - Staff Incentive		2,900.00		35,750.00	
	EPL Expenses - Training Materials		318,788.60	(14,826,851.56)	860,109.71	(15,093,305.69)
				59,009,460.44		**39,792,521.31**
14.4	**Trade Test**					
	Trade Test Income			20,432,903.00		-
	Trade Test Staff Insentive		1,636,777.00		-	
	Trade Test Staff Incentive		648,787.50			
	Trade Test Stationery		80,587.50			
	Trade Test Supervision Fee		347,400.00			
	Trade Test Traning Materials		3,733,073.75			
	Trade Test Training Materials		29,550.00	(6,476,175.75)	-	-
				13,956,727.25		-

	Description	Note	2024		2023 as Restated	
			Rs.	Rs.		
14.5	Seascape Hotel - Ahangama					
	Food & Bevarages Income		-		550,650.00	
	Hall Income (Seascape)		-		15,500.00	
	Pool Income		6,000.00		132,187.50	
	Rent Income		439,400.00		294,200.00	
	Room Income		2,133,198.07	2,578,598.07	1,845,585.71	2,838,123.21
	Electricity		409,160.70		611,017.47	
	Food & Bevarages Expenses		112,453.17		274,722.50	
	Janitorial Service		323,305.00		527,076.94	
	Laundry Charges		-		50,580.00	
	Maintenance of Building		92,920.00		219,176.00	
	Maintenance of Machinary		273,700.00		164,730.00	
	Miscellonious Expenses		16,240.00		44,865.50	
	Overtime & Holiday Pay		203,676.24		240,080.66	
	Water Bill		182,441.72	(1,613,896.83)	300,838.46	(2,433,087.53)
				964,701.24		**405,035.68**
14.6	Part Time Short Course					
	PTSP - Registration Fee income		575,800.00		1,290,400.00	
	PTSP - Course Fees Income		28,543,043.20		47,553,470.00	
	PTSP - Assesment Income		2,761,850.00		6,144,740.00	
	PTSP - Certificate Income		40,500.00	31,921,193.20	4,812,050.00	59,800,660.00
	PTSP - Electricity Expenses		-		301,596.00	
	PTSP - Examination & Evalu. Expenses		836,581.50		563,480.00	
	PTSP - Lecture Fees Expenses		7,924,115.70		17,928,510.00	
	PTSP - Supporting Staff Expenses		72,519.00		349,150.00	
	PTSP - Telephone & Int. Expenses		745,670.00		85,537.00	
	PTSP - Training Material Expenses		2,421,180.19		6,736,669.90	
	PTSP - Water Expenses		-	(12,000,066.39)	149,184.00	26,114,126.90
				19,921,126.81		**33,686,533.10**
14.7	**Other Production Unit Income**					
	Thalalla Restorent Income		1,009,845.00		1,532,254.00	
	Other Production Unit Income		1,650,685.00	2,660,530.00	4,823,392.00	6,355,646.00
	Thalalla Restorent expenses		615,607.85		1,232,063.20	
	Other Production Unit - Stationary		-		27,425.00	
	Other Production Unit - Labour expenses		4,050.00		105,780.00	
	Other Production Unit - Lecture Fees		-		1,029,125.00	
	Other Production Unit - Miscellomious Exp		107,086.26		210,494.00	
	Other Production Unit - Training Materials		-		477,630.00	
	Other Production Unit - Transport Exp		176,935.00	(903,679.11)	174,975.00	(3,257,492.20)
				1,756,850.89		**3,098,153.80**

Notes to the Financial Statements

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
15	**Funds on Special Projects**			
	Funds on SFIG		2,207,922.60	5,833,466.65
	Funds on SSDP Project		117,702,315.00	117,965,059.99
	Funds on Niyagama Project		8,556,269.52	-
	Funds on Skill Work TVEC		359,183.60	290,458.70
	Funds on Nipunatha sisusaviya		155,805,000.00	156,290,000.00
			284,630,690.72	**280,378,985.34**
16	**Staff Cost**			
	E.P.F. & E.T.F.		156,092,167.33	140,320,531.87
	Other Allowance		429,450,356.65	263,071,231.00
	Salaries & overtime		779,540,529.91	812,132,689.06
	Staff Gratuity		173,097,905.01	69,088,975.57
			1,538,180,958.90	**1,284,613,427.50**
17	**Travelling**			
	Accommodation Expenses		680,220.00	183,695.00
	Domestic		13,547,141.87	7,668,239.79
	Foreign		1,423,927.79	2,111,755.27
	Verification Expenses		5,789,362.00	6,081,709.00
			21,440,651.66	**16,045,399.06**
18	**Supplies and Other Consumables**			
	Fuel & Lubricant		27,958,926.81	28,446,279.18
	Others		1,873,532.21	1,383,898.48
	Stationary & Office Requisites		9,639,093.24	6,963,210.36
	printed Materials		22,674,097.98	11,055,086.69
			62,145,650.24	**47,848,474.71**
19	**Maintenance**			
	Building		51,013,113.63	10,032,320.09
	Office Equipment		609,085.17	4,413,217.51
	Plant & Machinery		26,158,523.00	5,544,697.05
	Vehicle		16,595,725.75	12,895,697.54
			94,376,447.55	**32,885,932.19**

Notes to the Financial Statements

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
20	**Contractual Services**			
	Advertisement		1,476,700.00	979,685.00
	Audit Fees		1,100,000.00	1,200,000.00
	Electricity		108,838,196.27	119,947,021.33
	Hire Charges		-	600,000.00
	Insurance		2,213,183.63	3,120,492.53
	Janitorial service		24,584,267.75	24,570,125.87
	News Papers & Periodicals		421,506.00	442,801.00
	Postal Charges		1,898,939.47	1,226,922.84
	Rent , Rates & Taxes		7,583,266.85	7,700,496.21
	Security Charges		78,376,873.75	57,903,657.96
	Staff Welfare & Other		-	23,960.00
	Telephone Charges		22,608,571.65	23,222,325.81
	Transport		3,130,442.84	1,766,103.01
	Water		18,257,290.43	17,421,099.89
			270,489,238.64	**260,124,691.45**
21	**Job placement, Research & Entrepreneurship**			
	Curriculum Development		2,247,840.00	93,245.00
	On the Job Training & Monitoring		4,907,512.70	20,451,600.00
	Entrepreneurship Programs		496,498.00	690,962.90
	Job Placement		806,275.50	218,434.00
	Research & Tracer study		38,500.00	71,321.00
	Private public partnership		1,154,179.00	491,016.00
			9,650,805.20	**22,016,578.90**
22	**Other Operating Expenses**			
	Examination & Evaluation		81,070,275.00	91,660,766.87
	Honorarium		428,000.00	925,000.00
	Legal Fees		471,200.00	493,750.00
	Miscellaneous		4,790,847.19	4,508,506.02
	Quality Management Accreditation		4,202,580.00	1,632,033.00
	Season Tickets		27,502,875.14	21,755,416.69
	Special Training Programme		321,065.01	-
	Building Insurance		249,233.28	-
	Tools & Consumables		5,775,580.85	1,113,245.00
	Training Monitoring		98,620.00	-
	Approved dropout		22,296,782.40	2,196,850.00
			147,207,058.87	**124,285,567.58**

Notes to the Financial Statements

	Description	Note	2024	2023 as Restated
			Rs.	Rs.
23	**Expenditure on Special Projects**			
	Expenditure for Nipunatha Sawiya		155,805,000.00	156,290,000.00
	Expenditure for Niyagama Project		8,556,269.52	290,458.70
	Expenditure for SSDP Project		117,702,315.00	117,965,059.99
	Expenditure for SFIG		2,207,922.60	5,833,466.65
	Expenditure for Skill work TVEC		359,183.60	-
			284,630,690.72	**280,378,985.34**
24	**Finance Cost**			
	Bank Charges		236,241.38	233,251.93
			236,241.38	**233,251.93**
25	**Non Exchange Revenue - Capital grant**			
	Government Grant - Capital		116,948,000.00	67,397,516.28
	13+		9,066,400.20	-
	China Project		-	341,740.00
	Gamma Pizza Project		-	1,610,470.58
	HDRK Project		172,766,977.02	-
	Ministry		29,381,843.72	50,097,733.98
	Other Donations		9,370,000.00	-
	SFIG Project		-	1,336,965.00
	SSDP Grants		-	166,510,807.53
			337,533,220.94	**287,295,233.37**

Note to the financial Statement

26. Prior year Adjustment

Following over & under provision of expenses were adjusted as prior year adjustment

Description	Dr	Cr	Net Effect
Course Fees Receivable	695,650.00		695,650.00
Salary Receivable	231,071.98		926,721.98
Salary payable		231,648.98	695,073.00
Promotional Expenses payable		210.00	694,863.00
Provision for Gratuity	26,271,752.00		26,966,615.00
Asset Disposal	19,521.95		26,986,136.95
Refundable Tender Deposit		337,732.70	26,648,404.25
Other Payable		14,300.00	26,634,104.25
Electricity Accrued		2,934.63	26,631,169.62
Maintenance payable	14,300.00		26,645,469.62
Other Receivable	7,841.63		26,653,311.25

27. Commitments and Contingencies

a) Litigation against the authority

The court cases pending were as follows

Court	31.12.2024	31.12.2023
Supreme Court	02	02
Appealed Court	02	01
High Court	-	01
District Court	02	02
Arbitration	-	02
Labor tribunal	03	03
Total	**09**	**11**

b) Capital Commitments

There were no material capital commitments as at 31.12.2024

28. Net Deficit for the Period

In the Statement for Year 2024, there is a deficit of Rs.576 million and following reasons contributed for the above deficit Gratuity provision of Rs. 174 million and depreciation of assets of Rs.592 million ware already deducted as expenditure

Vocational Training Authority of Sri Lanka

Trial Balance as at 31 st December 2024

Description	Dr.	Cr.
Acquisition of Capital Assets		
Acquisition of Land & Land improvement	1,617,983,527.97	
Acquisition of Buildings and Improvement	6,773,876,333.09	
Acquisition of Buildings and Improvement- Ministry	499,595.93	
Acquisition of Motor Vehicles	250,582,201.14	
Acq - Agricultural and Dairy Farm Equipment	4,382,000.00	
Acq - Broadcasting Equipment	87,000.00	
Acq - Communication Equipment	32,844,523.92	
Acq - Computer Equipment	332,915,546.27	
Acq - Construction Equipment	783,100.00	
Acq - Electrical Equipment	103,006,723.96	
Acq - Fire protection Equipment	160,105.00	
Acq - Furniture	158,004,668.72	
Acq - Industrial and manufacturing Equipment	902,449,331.39	
Acq - Laboratory Instruments	12,643,600.00	
Acq - Musical Instruments	62,500.00	
Acq - Office Equipment	118,616,359.45	
Acq - Paintings, Sculptures and other antiques	170,000.00	
Acq - Other Utensils	340,700,599.78	
Acquisition of Vehecle Lease Hold (Fin.)	35,670,270.00	
Provision For Depreciation		
Provision For Dep. Buildings and Improvement		2,556,259,203.34
Provision For Dep. Motor Vehicles		202,810,406.13
Provision For Dep. Lease Vehicle		27,889,037.35
Provision For Dep. Other Machinary & Eq.		1,185,273,717.09
Capital Work in Progress		
Work in Progress - Building structures - Ministry	28,882,247.79	
Work in Progress - Building structures	36,687,213.26	
Work in Progress - Building structures Niyagama Project	2,651,639.80	
Investment		
Fixed Deposit	57,378,167.02	
Inventories		
Other Consumable - Stock	657,565.49	
Stationary - Stocks	6,135,420.77	
Training Materials - Stock	36,692,187.34	

Description	Dr.	Cr.
Other Receivables		
Advances For Programs	95,380.90	
Receivable Course Fee	67,216,395.50	
Other Ledger AC	20,000.00	
Advance payment for Land	9,280,000.00	
DAS Jayaratne FO Kurunegala	217,301.00	
Deposits for Compensation	3,885,120.75	
Deposits	2,162,250.00	
Salary Receivables	949,270.92	
Shortage Of Income	11,732.00	
Trade & Other receivables	23,576,454.91	
Prepayments	303,968.30	
Staff Loan		
Distress Loan	43,559,281.62	
Festival Advance	224,062.50	
Cash & Cash Equivalents		
Gold coin	394,500.00	
Bank Accounts		
Ampara	1,997,088.55	
Anuradhapura	4,332,384.03	
Badulla	3,207,835.38	
Batticaloa	1,220,594.71	
Colombo	14,016,621.23	
Galle	5,714,192.86	
Gampaha	7,144,500.80	
Hambantota	6,718,825.77	
Head Office.	102,300,022.02	
Jaffna	2,057,951.68	
Kalutara	4,267,992.10	
Kandy	7,799,142.78	
Kegalle	5,766,048.49	
Killinochchi	3,853,935.19	
Kurunegala	5,984,699.11	
Matale	4,175,573.14	
Matara	727,020.38	
Monaragala	2,710,068.51	
Mulathive	720,907.05	
Nuwaraeliya	5,324,570.98	
NVTI - Baddegama	2,533,769.04	
NVTI - Mirijjawila	2,654,642.45	
NVTI - Narahenpita	11,074,184.37	
NVTI - Niyagama	10,258,267.98	
NVTI - Orugodawaththa	16,339,273.79	
NVTI - Rathmalana	5,607,453.68	

Description	Dr.	Cr.
NVTI - Thalalla	5,670,601.88	
Polonnaruwa	3,271,649.42	
Puttalam	5,149,949.70	
Rathnapura	1,130,277.30	
Trincomalee	3,622,830.26	
Uhana Collection 015-1002-9-0039470	3,481,747.00	
Peoples Bank Ahangama Ac 6612372	1,073,890.14	
Vavuniya	905,439.76	
Capital Grant		337,533,220.94
Reserves & Surplus		
Provision for Gratuity		770,144,110.42
Revaluation Surplus		3,088,702,509.69
Government Grant (Treasury) - Recurrent		1,633,727,000.00
Payables		
Project Funds Payable		45,029,770.16
Audit Fee Payable		1,425,296.75
Course Fee Payable		691,285.00
Deposit		31,000.00
Lecture Fees Payable		13,140,520.00
Other Payables		15,517,769.95
Received in Advance		47,284,047.92
Refundable Tender Deposit		1,868,312.14
Retention Money		3,488,563.52
Salary Payable		2,890,912.92
Staff Incentive Payable		78,950.00
Student insurance payable		37,883,500.00
Trade Creditors		11,582,939.94
Accrued Expenses		
Carrier Guidance Accrued		72,150.00
Electricity Accrued		6,410,303.83
Examination & Evaluation Accrued		5,084,395.00
Fuel & Lubricant Accrued		39,500.00
Janitorial Service Accrued		1,993,838.00
Maintenance Accrued		8,941,338.14
News Papers & Periodicals Accrued		900.00
On The Job Training Accrued		120,750.00
Overtime & holiday pay Accrued		2,550,267.26
Part Time Expenses Accrued		17,203,234.02
Promotional Expenses Accrued		870,842.50
Rent, Rates & Taxes Accrued		278,001.32
Season Tickets Accrued		5,559,549.96
Security Charges Accrued		5,046,254.42
Telephone Charges Accrued		1,440,706.90
Transport Accrued		147,420.00

Description	Dr.	Cr.
Traveling Accrued		1,706,175.30
Water Accrued		1,127,739.31
Other Income		
Auction Income		2,412,485.00
Course fee		477,312,219.00
Canteen Income		122,740.00
MOU Registration Fees		280,000.00
Daily Diary		4,475,200.00
Entrepreneurship Programme		35,500.00
Fines		1,520,491.74
Hall Income		2,402,700.00
Hostel Fee		1,361,815.00
Katharagama Circuit Banglow		314,240.00
Loan Interest		1,756,055.54
Miscellaneous Income		11,576,301.93
Non Refundable Tender Deposit		310,500.00
Record Book		5,843,250.00
Registration Free		14,232,750.00
Finished Good Sales		583,243.25
Savings A/C Interest		11,510,719.43
Supply Registration		781,000.00
Exam Fees		31,305,825.00
On The Job Training Book Income		1,377,300.00
10% Earnings		4,087,607.22
Production Unit Income		
Part Time Course		
Part Time Registration Fee income		3,062,500.00
Part Time Course Fees Income		99,145,806.40
Part Time Record Book Income		67,300.00
Part Time Daily Diary Income		33,500.00
Part Time Exam Fees Income		7,167,350.00
50% Discount (Part Time)	182,360.00	
75% Discount for Staff (P/T)	18,150.00	
Approved Dropouts (P/T)	7,954,168.00	
Part Time Electricity	1,239,024.50	
Part Time Examination & Evaluation	2,673,272.55	
Part Time Lecture Fees Expenses	29,802,128.29	
Part Time Miscellaneous Expenses	304,994.00	
Part Time Staff Incentive	419,481.00	
Part Time Stationary	122,360.00	
Part Time Supervision & Other Allowance	160,062.50	
Part Time Telephone	56,112.50	
Part Time Water	378,898.50	
Part Time Training Materials	11,406,057.08	

Description	Dr.	Cr.
Printing School		
Printing School Training Materials	11,684.60	
RPL		
RPL Income		73,836,312.00
RPL Expenses	5,743,786.46	
RPL Expenses - Exam Fees	7,849,221.50	
EPL Expenses - Panels Board & Supervision	912,155.00	
EPL Expenses - Staff Incentive	2,900.00	
EPL Expenses - Training Materials	318,788.60	
Trade Test		
Trade Test Income		20,432,903.00
Trade Test Assessment fee	1,636,777.00	
Trade Test Staff Incentive	648,787.50	
Trade Test Stationery	80,587.50	
Trade Test Supervision Fee	347,400.00	
Trade Test Board & Supervision	29,550.00	
Trade Test Training Materials	3,733,073.75	
Seascape Hotel - Ahangama		
Pool Income		6,000.00
Rent Income (Location)		439,400.00
Room Income		2,133,198.07
Electricity	409,160.70	
Food & Beverages Expenses	112,453.17	
Janitorial Service	323,305.00	
Maintenance of Building	92,920.00	
Maintenance of Machinery	273,700.00	
Miscellaneous Expenses	16,240.00	
Overtime & Holiday Pay	203,676.24	
Water Bill	182,441.72	
Part Time Short Course		
PTSP - Registration Fee income		575,800.00
PTSP - Course Fees Income		28,543,043.20
PTSP - Assesment Income		2,761,850.00
PTSP - Certificate Income		40,500.00
PTSP - Examination & Evalu. Expenses	836,581.50	
PTSP - Lecture Fees Expenses	7,924,115.70	
PTSP - Supporting Staff Expenses	72,519.00	
PTSP - Other. Expenses	745,670.00	
PTSP - Training Material Expenses	2,421,180.19	
Other Production Unit		
Thalalla Restaurant Income		1,009,845.00
Thalalla Restaurant expenses	615,607.85	
Other Production Unit Income		1,650,685.00

Description	Dr.	Cr.
Other Production Unit - Labor expenses	4,050.00	
Other Production Unit - Miscellanies Exp	107,086.26	
Other Production Unit - Transport Exp	176,935.00	
Funds On Special Projects		
Funds for SFIG		2,207,922.60
Expenditure for SSDP Project		117,702,315.00
Funds On Skill Competition		359,183.60
Funds on Nipunatha sisusaviya		155,805,000.00
Funds on Niyagama Project		8,556,269.52
Staff Cost		
E.P.F. Expenses	124,836,445.79	
E.T.F. Expenses	31,255,721.54	
Other Allowance(Staff Cost)	429,450,356.65	
Salaries & Overtime	779,540,529.91	
Staff Gratuity	173,097,905.01	
Travelling		
Accommodation Expenses	680,220.00	
Travelling - Domestic	13,547,141.87	
Travelling - Foreign	1,423,927.79	
Verification Expenses	5,789,362.00	
Supplies and Other Consumables		
Fuel Allowance	4,275,762.18	
Fuel for Other	5,151,064.03	
Fuel for Pool	18,532,100.60	
Other Supplies	1,873,532.21	
Stationary & Office Requisites	9,639,093.24	
Printed Materials	22,674,097.98	
Maintenance		
Maintenance of Building	51,013,113.63	
Maintenance of Plant & Machinery	26,158,523.00	
Maintenance of vehicle	16,595,725.75	
Service Agreement	609,085.17	
Contractual Service		
Advertisement	1,476,700.00	
Audit Fees	1,100,000.00	
Electricity Charges	108,838,196.27	
Insurance	2,213,183.63	
Janitorial Service	24,584,267.75	
News Papers & Periodicals	421,506.00	
Postal Charges	1,898,939.47	
Rent, rates & taxes	7,583,266.85	
Security Charges	78,376,873.75	

Description	Dr.	Cr.
Telephone Charges	22,608,571.65	
Transport	3,130,442.84	
Water Bill	18,257,290.43	
Job Placement, Research & Entrepreneurship		
Curriculum Development	2,247,840.00	
On the Job Training & Monitoring	4,907,512.70	
Entrepreneurship Programs	496,498.00	
Job Placement	806,275.50	
Research & Tracer Study	38,500.00	
Private Public Partnership	1,154,179.00	
Other Operating Expenses		
Approved Dropouts	22,296,782.40	
Examination & Evaluation	81,070,275.00	
Honorarium	428,000.00	
Legal Fees	471,200.00	
Building Insurance	249,233.28	
Miscellaneous expenses	4,790,847.19	
Quality Management & Accreditation	4,202,580.00	
Season Tickets	27,502,875.14	
Special Training Programme	321,065.01	
Tools & Consumables	5,775,580.85	
Training Monitoring	98,620.00	
Expenditure On Special Projects		
Expenditure for Ministry Funds	155,805,000.00	
Expenditure for Niyagama Project	8,556,269.52	
Expenditure for SSDP Project	117,702,315.00	
Expenditure for SFIG	2,207,922.60	
Expenditure formSkill Competition TVEC	359,183.60	
Finance Cost		
Bank Charges	236,241.38	
Training Materials	169,837,835.07	
Staff Training - Capacity Deve.	4,451,465.00	
Promotional Expenses	15,998,085.24	
Carrier Guidance	1,407,468.03	
Depreciation	606,528,294.39	
Interest on Finance Lease	260,440.74	
Lease/Rent Vehicle Under Operating Lease	6,032,875.60	
Profit & Loss A/C		3,478,324,973.94
Prior Year Adjustment	26,653,311.25	
	14,619,309,039.66	14,619,309,039.66

VOCATIONAL TRAINING AUTHORITY OF SRI LANKA
Financial analysis 2013 - 2024

(Ru. Mili)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Operating income	1,260.19	1,330.71	1,330.71	1,683.74	1,827.18	1,621.82	2,116.82	2,243.71	1,531.00	1,744.23	1,671.24	1633.73
Other income	123.87	156.23	156.23	179.17	42.81	61.75	84.75	68.79	116.31	177.63	357.49	723.96
Project revenues	5.33	75.69	75.69	183.44	170.20	195.65	175.43	90.71	197.30	259.09	280.38	284.63
Total income	1,389.39	1,562.63	1,562.63	2,046.35	2,040.19	1,879.22	2,377.00	2,403.20	1,844.61	2,180.95	2,309.10	2,642.32
Recurring expenses	1,014.93	1,157.94	1,398.52	1,432.36	1,610.44	1,671.17	1,753.55	1,665.55	1,678.51	1,944.54	1,927.63	2341.71
Depreciation of assets	423.09	405.46	396.42	397.27	391.66	141.35	525.32	681.46	533.66	448.37	1,059.12	592.31
Project costs	5.33	75.69	118.27	183.44	170.20	195.65	175.43	90.71	197.30	259.09	280.38	284.63
Total cost	1,443.35	1,639.09	1,913.21	2,013.07	2,172.30	2,008.17	2,454.30	2,437.71	2,409.47	2,652.00	3,267.12	3,218.65
Excess / (deficiency)	(53.96)	(76.46)	(350.59)	33.28	(132.12)	(128.95)	(77.30)	(34.51)	(564.86)	(471.06)	(958.02)	(576.33)
Net Fixed Assets	5,380.76	5,383.09	5,387.25	5,420.89	5,438.45	6,191.13	6,509.20	8,034.59	7,761.26	7,900.96	7,106.46	6,838.80
Current assets	147.59	170.47	194.29	264.68	228.78	341.69	308.58	266.42	243.84	230.30	371.80	458.20
	5,528.35	5,553.55	5,581.54	5,685.57	5,667.23	6,532.82	6,817.78	8,301.01	8,005.10	8,131.26	7,478.25	7,297.00
Rights	5,187.09	5,149.05	5,095.95	5,223.99	5,145.10	5,784.72	6,016.84	7,513.19	7,182.79	7,257.34	6,567.03	6,287.35
Reservations	234.26	283.27	373.82	306.15	369.32	437.39	506.84	587.43	612.12	641.38	624.12	770.14
Responsibilities	106.99	121.23	111.76	155.42	152.82	310.71	294.10	200.39	210.20	232.54	287.11	239.51
	5,528.35	5,553.55	5,581.54	5,685.57	5,667.23	6,532.82	6,817.78	8,301.01	8,005.10	8,131.26	7,478.25	7,297.00


M-08
Set Hair
M-09
Use of Wigs
M-10
Maintain Machinery, Tools, Equipment & Materials
M-12
K-07

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. VOT/D/VTA/1/2024/27 | ඔබේ අංකය / உமது இல. / Your No. | දිනය / திகதி / Date Dated, May 2025

Chairman
Vocational Training Authority of Sri Lanka

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Vocational Training Authority of Sri Lanka for the year ended 31 December 2024 in terms of Section 12 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 Vocational Training Authority of Sri Lanka for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in equity, cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for qualified opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Authority for the year ended 31 December 2024 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) According to the paragraph 14 (a) and (b) of Sri Lanka Public Sector Accounting Standard 7, an asset item should be recognized as an asset if, and only if: it is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost or fair value of the item can be measured reliably. But the Authority had not taken actions during the year under review to identify and account for the value of the lands used as training centers and the 28 buildings constructed on those lands or to disclose them through the notes to the financial statements of 2024.

(b) According to the paragraph 47 of Sri Lanka Public Sector Accounting Standard 7, when the fair value of a revalued asset differs materially from its' carrying value, a further revaluation is necessary in every three or five years. But lands, buildings and vehicles valued for Rs.5,883,872,047 accounted for by the authority in the revaluation format were not revalued for a period of 6 to 16 years. As such, the fair value of those 03 asset classes was not represented in the financial statements.

අංක 306/72, පොල්දුව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව   இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.   No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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எனது இல.
My No. VOT/D/VTA/1/2024/27

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உமது இல.
Your No.

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திகதி
Date Dated, May 2025

(c) According to the land summary of the Sri Lanka Vocational Training Authority, 97 lands where vocational training centers are located had not been formally acquired and accounted for.

(d) Fixed assets worth of Rs.65,170,697 and training materials worth of Rs.4,500,165 received from the Skill for Inclusive Growth (SFIG) project for training centers in Ahangama and Kaduruwala in the year 2023 and media equipment worth of Rs.1,777,500 received in the year 2022had not been included in to the financial statements. This matter had also been pointed out in the audit report of the previous year, but action had not been taken to correct even in the year under review.

(e) Training equipment worth of Rs.7,839,896 received by the Authority during January 2025 had been accounted for as assets of the year under review. As such, the value of property, plant and equipment and the value of accrued expenses in the financial statements were overstated by that amount.

(f) According to the financial statements of the year under review, when comparing the course fee income receivable of the Kegalle District Vocational Training Center and the accrued expenses of the Narahenpita National Vocational Training Institute, based on information obtained from those institutions, there was a discrepancy of Rs. 465,025 and Rs. 3,692,942 in that income and accrued expenses.

(g) A discrepancy of Rs.1,949,314 was observed in comparing the gratuity payments with the corresponding ledger as per the financial statements of the year under review.

(h) According to the financial statements of the year under review, the allowance for instructors provided by the Ministry of Education to the Authority during the year under review was Rs. 117,702,315, but according to the information provided by the Ministry that allowance was Rs. 116,987,988. As such, a discrepancy of Rs. 714,327 was observed.

(i) The course income of Rs. 539,975 for the year 2023 had been accounted for as income for the year under review. As such, the deficit for the year under review was understated by that amount in the financial statements.

(j) The outstanding rent amount of Rs. 649,130 payable to the Pradeshiya Sabha for the year 2022 for maintaining the Polgahawela Vocational Training Center in a building belonging to the Polgahawela Pradeshiya Sabha in the Kurunegala District had not been accounted for.

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

1.3 Other information included in the Annual Report 2024 of the Authority

The other information comprises the information included in the Authority's 2024 Annual Report but does not include in the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. Management is responsible for the other information.

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

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

If based on the work I have performed on the other information that I have obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority financial reporting process.

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

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

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

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

අංක 306/72, පොල්දුව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

2. Report on Other Legal and Regulatory Requirements

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

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

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

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2.1.3 The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

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

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

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

	Reference to Rules/Regulations	Non compliance
(a)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
	i. Financial Regulations 257, 272 and 322 (1)	All activities related to financial control had been carried out without any internal control and non-compliance with financial regulations.
	ii. Financial Regulation 1646	The daily running charts for 92 vehicles, comprising 23 vehicles at the head office of the Authority and 69 vehicles at the district offices for the year 2024 had not been submitted for audit even by 31 March 2025.
(b)	Finance Regulation 371(2)(b) as amended by paragraph 9 of Public Finance Circular No. 1/2020 dated 28 August 2020	Although a maximum sub imprest up to Rs.100,000 can be given for a specific task in one occasion, contrary to that, advances ranging from Rs.101,480 to Rs.558,219 had been given in 03 occasions.
(c)	Letter No. ADM/24/02/01(vo11-11) dated 30 December 2020 from the Secretary of the Skills Development Vocational Education Research and Innovation Division	Officers had been appointed on an acting/ covering up duties basis to the post of Director (Finance) from 19 December 2019 and to the posts of Director (Planning, Research and Development) and Chief Internal Auditor from 2015.

මගේ අංකය / எனது இல. / My No. VOT/D/VTA/1/2024/27 ඔබේ අංකය / உமது இல. / Your No. දිනය / திகதி / Date Dated, May 2025

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

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

(a) Due to inefficiency in the procurement process for 02 electric motorcycles required for the motorcycle course conducted with the participation of 34 students at the Angammana and Hunupitiya Vocational Training Centers during the period from January to June 2024, the students were unable to receive the necessary practical training as the purchases were not carried out.

(b) Due to the incorrect submission of specifications during the call for bids in 2024 for the purchase of Anatomy Body Structure equipment required for the Care Giver course, the equipment had been procured from a bidder who submitted a price of Rs. 260,000, i.e. 144 percent higher than the estimated price.

2.3 Other Matters

(a) Although 1,614 instructors should be available in the Authority, presently, out of them only 595 permanent instructors are available and 271 instructors had been recruited on a contract basis during the period from the year 2007 to 2022. The maintenance of training centers had become problematic due to the attention had not paid by the management to recruit the necessary instructors for the courses conducted by the Authority.

(b) When checking the physical progress of the Skills Development Section of the Action Plan of the Authority by the end of the year under review, 39 activities related to 09 priority tasks of this section were observed. Out of that the physical progress level of 25 activities was less than 50 percent.

(c) Although the construction of the workshop building of the National Vocational Training Center in Mirijjawila, Hambantota had commenced in the year 1995, construction works had been suspended since 05 January 2015 due to the poor performance of the contractor after spending of Rs.19,053,095. However, attention had not been focused to get necessary actions against the contractor and actions had not been taken to complete the construction work in a manner that would allow the building to be put into use even by the end of the year under review.

(d) A two storied hostel building with 12 fully equipped rooms which can accommodate 52 apprentices of the Kuchchaveli Hotel School had been constructed at a cost of Rs.140.21 million in the year 2017. However, since a feasibility study report had not been obtained before the commencement construction, it has not been able to be used as a hostel for apprentices until now due to the inability to obtain a permanent water supply since that year.

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எனது இல.
My No. VOT/D/VTA/1/2024/27

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Your No.

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திகதி
Date Dated, May 2025

(e) The amount of Rs.45,029,769 given to the Authority by the Ministry and other institutions for various tasks from the year 2019 until the year under review had been kept idle in a bank current account without being used for the relevant tasks.

(f) A company with the full (100 percent) shares ownership to the Sri Lanka Vocational Training Authority had been registered under Companies Act No. 07 of 2007 under the name of VTA Holdings Ltd on 18 December 2013 without Cabinet approval using the Authority's fund. The documents required to liquidate that company had been handed over to the Department of the Registrar of Companies on 20 June 2022. Although the Secretary of the Ministry had given instructions to prepare a report on that company's bank accounts and operations activities, the report was not prepared even by 30 April 2025.

(g) The total balance of the receivable course fee account due to the authority as on 31 December 2024 was Rs. 67,216,395 and out of that an amount of Rs. 10,692,806 was outstanding for a period of 01 year to 05 years and action had not been taken by the authority to recover that balance.

(h) Although more than 6 years have passed since an advance payment of Rs.9,280,000 had been made to the Land Reforms Commission on 25 April 2018 to acquire 03 Roods and 31.3 perches from the land where the Wanarajawatta Rural Vocational Training Centre, Nuwara Eliya is located, it had not been able to acquire ownership of the land or recover the advance money even by the audit date of 28 March 2025.

(i) The land extent for 02 Roods and 33.5 Perches in Welewatta, Henkaduwa, in Hambantota District, which had purchased in the year 2010 at a cost of Rs.5,823,000, and the land extent for 01 Acre in Modharawila, Panadura, which was acquired on a long-term lease basis in 2017 at a cost of Rs.34,030,346, remained idle even by the year 2024 without being used for vocational training.

(j) The Authority had failed to recover Rs. 20,777,465 even by the end of the year under review due to the Authority from 54 officers who had left the service of the Sri Lanka Vocational Training Authority during the period from 2003 to the end of the year under review.

G. H. D. Dharmapala
Auditor General (Acting)

1.2

(a) The details of the revaluation value carried out by a private institute in the year 2008 and the non – valued buildings were indicated in the Accounts through Notes since the years 2008 to 2024. The adaptations carried out for the buildings since the year 2008 to 2024 are pointed out under the heading of buildings.

After receiving the total valuation of the buildings which are not belong to the VTASL, actions will be taken to include them in the accounts.

The data of the vocational training centers which are not belong to the VTASL but conducting courses of the VTASL could not be revealed in a Note. Actions will be taken to include it in a Note of the Financial Statement in year 2025

(b). The 06 land plots under the column of Lands and Building assets, have not been taken for the valuation so far since the vivid issues have arisen for its land ownerships. Actions will be taken to re- value all the assets and adopt those for the accounts after accurate those issues. The valuation affairs regarding to vehicles have already been prepared and the values pertinent to those will be adopted the accounts in the year 2025. However, the Board of Directors will take an action in future regarding, whether the properties, plant and equipment which belong to the Authority should be continued under the revaluation value.

The necessary actions are being taken to transfer the 97 land plots which are mentioned in the Accounts, to the Authority. As per the instructions given by the Committee of Public Enterprises (COPE) regarding this, the Authority has submitted a cabinet paper to the Line Ministry seeking the expedition of transferring affairs of these lands.

In order to prepare a common policy to follow a process for allocating lands which belong to the government and under the institutions of the government to a development project, study all the rules and regulations existing currently to transfer those lands and submit eligible amendments by including new rules and regulations too and to prepare required guidelines, a committee was appointed with the precedent of Senior Additional Secretary to HE. the President and the report given in this regard by the said Committee has submitted to the Cabinet of Ministers. After taking a final decision regarding the said report by the Cabinet of Ministers, it is eligible to follow those recommendations. The Secretary of the Ministry has informed through the letter dated 05.06.2023 that it is not required to submit another Cabinet Paper regarding this by us.

(e.) Assets could not be adjusted to the accounts based on a list of the equipment which provided by the S4IG to the VT center Kaduruwela. The district office – Polonnaruwa has confirmed with GRN receipts only for the equipment valued Rs. 1,336,965 for this. Further when testing those equipment list, it was observed that some of them are repairs and fixtures. However, the equipment valued Rs. 1,336,965 which received from the district office – Polonnaruwa have adjusted correctly in the accounts of the year 2023.

The values of the assets have been re – valued in the Board of surveys in the year 2024 and the equipment values received from the S4IG funds which are not indicated in the present financial statements will be presented in the accounts of the year 2025.The media equipment received for the Career Guidance division and the equipment received for the Hotel school in Ahangama also been adopted to the accounts ahead. The relevant board of survey committees were instructed in this regard.

(f) This asset which mentioned in your letter has included as an asset in the financial statement for the year 2024 and the institution received it in the first quarter of the year 2025. However, the high depreciation value spent as Rs. 4294 in the year 2024 will be accurate in the year 2025.

(g)

i. As per the Financial Statement the course fees income to be received from the District Vocational Training center – Kegalle is Rs. 2,606,744.00. This is correct and it is indicated in the Financial Statement as follows.

Fulltime courses	-	241,719.00
Part time courses	-	202,475.00
Special short time courses	-	262,550.00
		- 2,606,744.00

ii. The accumulated expenditure to be paid for the National Vocational Training center – Narahenpita, is Rs. 6,227,407.28 and it is indicated in sub – schedules as follows.

Electricity	895,660.51
Examination & Evaluation	25,380.00
Janitorial Service	171,690.00
On the job Training & Monitoring	14,500.00
Overtime	40,610.24
Part time Expenses Payable	49,14,570.00
Promotional Expenses Payable	8,400.00
Water	156,596.53
	6,227,407.28

(h) The amount of Rs. 54,362,375 indicated in the financial statements as gratuity paying of the year 2024 is accurate and in the event of paying that amount to the recipients a sum of Rs. 3,369,178.11 has been cut down with the consent of them. However, the following payments have not been accepted by the recipients and it has been cancelled. Later those payments were carried out and it is indicated in the Account for gratuity allocations.

EPF – 614) N.G.M. Priyanthi	490,455.00
EPF – 1548) P.B.G.I.B. Weganthale	811,720.00
EPF – 1147) A.K.Udayakumara	647,140.00
	1,949,315.00

(j) The details of the cheques which issued for the allowance of instructors in the year under review are presented herewith and the total amount is Rs. 117,702,315.00 for it and it is correct.

Allowance for performance The relevant month	Date of the cheques	No. of the cheques	Amount
October of 2023	12/31/2023	391343	9,157.274.25
November	02/13/2024	391700	9,573,475.00
December	2024/02/19 2024/02/28	391885/391724	9,793,283.25
January 2024	4/10/2024	392115	9214,470.00
February	6/3/2024	392537	9,258,455.00
March	7/03/2024	392723	9,276,335.00
April	9/06/2024	393149	9,034,030.00
May	9/06/2024	393147	8,693,682.50
June	9/06/2024	393153	8,764,785.00
July	10/07/2024	547676	8,826,922.50
August	10/07/2024	547677	8,644,325.00
September	10/24/2024	548058	8,720,940.00
October	11/28/2024	578492	8,743,337.50
Total			117,702,315.00

(k) The Industrial Management course was commenced in the Korean Technical Institute (K- Tec) – Orugodawaththa in the month of October and Sri Lanka Army has paid Rs. 500,000 for course fees during the month of October 2023. The balance amount to be received as Rs. 539,975 was received on 30.06.2024. Since the arrears amount to be received in the year 2023, Rs. 539,975 has not been indicated in the Accounts and it was not adjusted under the Heading of Receivables of the Financial Statements. The relevant officers were instructed to adjust the receivables in the proper Accounts.

(l) It is confirmed that no any arrears amount to be paid as a rental fee for a shop to the date of 31.12.2024. Furthermore, the payments have been paid to the Pradesheeya Saba - Polgahawela in formal manner as per the agreements made with them. Since the location of this center is in a landslide area, the actions will be taken to shift the location for another place and it has been informed to the Divisional Secretariat – Polgahawela in this regard through the letter dated 17.02.2022.

2.2.2

(a) i Payments should be carried out only for the vouchers approved under F.R. 257

This shortage which is pointed out in the inquiry will not be occurred in future and all the financial officers who are in charge of the District Offices were instructed in this regard.

Vouchers paid under F.R. 272

Each voucher submitted pertinent to any transaction by the Finance Division have been kept separately in safe manner, in every month and all the financial officers were given the instructions to submit those in audit inquiries in necessary occasions.

The material kept under the security of F.R. 322

A daily confirmation on the petty cash, stamps and imprest relevant to the Financial Divisions of the Head Office and District offices is already been obtained. Actions will be taken to provide instructions as per the inquiry and to find out the progress of it ahead.

ii Running charts have already been received from the District Offices and the running charts which have already been received were given for the Audit.

(a) Payments for the advances have been given to the respective institutions only through cheques in the 03 occasions which pointed out here and those cheques were issued since the said institutions have informed to pay the advances prior to provide the services as it is their condition.

i. U.J.G. Priyadharshana – Purchased Running Charts Books from Rs. 108,410.00

VTASL provides advances only for a staff officer. The above-mentioned cheque has issued for the said officer since he is the officer in charge of paying advances. Adhering to the Procurement guidelines this special line cheques was issued to the Department of Government Press to purchase Running Chart Books.

The Department of Government Press issues stationeries only if it pays advance payments.

ii. L.P.K. Weliwaththa – Repair the electricity supplying system of the workshop building of the National Vocational Training center – Niyagama

As the officer in charge of paying the advances, the aforementioned officer has carried out the payment adhering to the procurement procedure. As such the cheque was issued to the ACL Cables PLC through special line cheque. Since the company issued supplies based on an advance payment as it is their condition and it was also urgent to obtain supplies immediately, the payment was carried out formally.

iii. R. Abeygunasekara - Purchase rain covers for the 02 lorries

As the officer in charge of paying the advances the aforementioned officer has not been received an amount of Rs. 101,480.00. The relevant institution is not liable to issue loan facilities without proper approval (Relevant letter is attached herewith.) Therefore, the cheque for the advanced amount was issued to the V.V. Enterprises with formal approval.

Accordingly, it is emphasized that these 03 payments for advances were carried out to the respective companies only for necessary purchasing of the institution and those payments were carried out via aforementioned 03 officers since it is required to receive the bills receipts responsibly for the name of someone else. Hereinafter actions will be taken to pay advanced amounts for purchasing necessary goods or services to relevant companies and further guidance will be obtained in this regard from the Audit & Management Committee Meeting.

(b) Approval has been given to recruit 623 for the posts which existing vacancies including this post of the VTASL and also to recruit 75 senior instructors through giving internal promotions. Accordingly, new recruitments will be accomplished in formal manner.

2.2.4

Goods Receive Note (GRN) was issued for these motorcycles which were received to the main stores on 28.05.2024. The distributing documents for those motorcycles were received on 04.06.2024 and these vehicles were issued to the Training center – Hunupitiya on 25.06.2024. It is accepted that considerable time period has been spent since the Technical Evaluation Committee carried out the re - checking with respective specifications after receiving the motorcycles to the stores and in the transport process to distribute the motorcycles. Actions will be taken to instruct the relevant officers to take more attention in these processes hereinafter.

A medical dummy was required for this course and in order to purchase that, the quotations were called from the Yaashwa International Company. The company submitted the prices in providing the specifications, which prevailed in the year 2023. However, due to increment of the prices of medical instruments (since the increment of a unit of the dollar and the tax) the company has submitted the present price of this equipment is as Rs. 440,000/-. The Technical Evaluation Committee has confirmed that the current value of this equipment is as such.

2.3

VTASL followed the process of recruiting instructors to the institution on contract basis and appoint them for the permanent instructor post based on their performances since long time.

However, the contract period of the instructors will be re - extended based on the decision of the productivity of continuing of any course in some trade for furthermore and the satisfactory performance of the service of the instructors.

If it decides the continuation of a course is not required for furthermore or it seems a weaker performance of an instructor, actions will be taken to ended the contract period of those instructors.

Some of the instructors who serve under contract basis were recruited to the service before giving the approval to the Scheme of Recruitment (SOR). Similarly in some occasions, it was impossible to recruit instructors on contract basis for some trades who acquired the experience in NVQ level 5. Therefore, those who applied for the instructor post with the experience acquired in NVQ level 4 in any trade, were recruited for the service considering the respective experience and the service requirement.

Recruitments of the instructors are carried out compulsorily according to their eligibilities to each course and it is difficult task to select instructors who fulfilled the qualifications requested from the Scheme of Recruitment. Further, it is also difficult to recruit instructors who fulfilled the respective qualifications for the salary scales approved from the SOR. Subsequent to the appointments on contract basis their performances are subject to the evaluations and actions are taken to permanent them in the post. However, if some instructors are failure to achieve the expected output in their performances, it is impossible to permanent them in their post.

(b)

As per the Action Plan 2024, there were 09 key activities were identified which oriented the physical performance (Annexure 01). Under each of these key activities, some of the sub – activities also have been identified.

Accordingly, it seems 50% less performance in 05 key activities and the following reasons have been caused for it.

One of the key activities was developing Carrer Guidance. The progress of the Entrepreneurship Development programs which were identified as it's two sub activities was 40%.

Entrepreneurship Development Programs conduct aiming the apprentices who inspire to become entrepreneurs subsequent to the vocational training studies specifically in their selected trades. Ministry provide loans facilities via SEPI loan scheme to commence new enterprises for those apprentices. However, the loan scheme was halted during passed 03 years due to economic decline. (Provisions for the loan scheme is allocated by the line Ministry via Central Bank) Therefore, the expected output of this program could not be achieved.

The sub activity under the key activity which was identified as No. 04 was "Course inclusion". It is cropped up according to the requirement. In the year 2024, progress could not be achieved as the requirements were not arisen for new courses inclusion.

The 5th key activity was job placements of the trainees. Even though it is recorded that the overall job placements as 100%, the progress of the indirect job placements of the trainees which was the sub activity of it and is pointed out less performance.

There is no direct job placement is caried out for the course which followed by the apprentice from this but it is aimed to provide an extra qualification for a job (In the information Technology courses). In the year 2024 the majority of the apprentices followed this course and placed in direct job opportunities. Therefore, the progress of indirect job opportunities was recorded in less amount.

The progress of the job market is 46%. Actions were taken to conduct a job fair in large scale by inviting more than 60 immense employment providers and foreign employment agencies at National Vocational Training Institute - Orugodawaththa. Job fairs were not held in regional areas as there are small scale industries. Actions will be taken to hold job fairs in provincial level instead of district level in future.

The 8th key activity was industry liaisons. However, the progress of awarening the industries was recorded as 41%. The industry owners have been invited under this program and provide awareness for the apprentices and their parents in order to motivate trained trainees for further trainings and job placements. This program has not been organized since there are small scale industries abundantly existing in regional wise and the difficulties to invite large scale industry owners. Therefore, it seems the employment opportunities are less in those areas. Actions will be taken to minimize those practical issues and to work strategically in future.

The 9th key activity was carrying out follow up and feasibility studies. Even though two follow up programs were aimed to carry out, it was not able to do so since one research officer is only available for that. However, on the requirement of the institutions 10 feasibility studies were carried out. This will be regular after recruiting staff / attach the officers for the research activities.

(c.)

The construction work of the two storied building of the National Vocational Training center – Mirijjawila was halted on 05.01.2015 and the following actions were taken regarding the contract institution.

Deposited Rs. 2,130,677.83 in the account of the VTASL by transforming the performance bond of the contractor into cash dated 02.02.2015.

Deducted Rs. 2,505,549.00 as delayed charges in accomplishing final payments.

Retain the material and the equipment which belongs to the contract institution under the authority of VTASL

As the contractor was not adhering to the contract agreements, the Procurement Operation Unit of the Ministry of Finance was informed in this regard on 06.04.2022.

The following action have been taken to re – start the remained construction work of this building and to take the building for the use.

Tenders have been invited in 2016 and re- started the construction work.

2016.04.08 – Published the newspaper advertisement

2016.05.08 – Bids opening

2016.05.27 – Provide the report of the technical Evaluation Committee

2016.10.27 – Provide the report of the Procurement (Approval has not been granted to offer the contract)

Re - request were made in the year 2018 to build the building. However, provisions were not received.

Request to build the building under Skills Sector Development Program was included to the Procurement Plan in the year 2020 and due to Covid - 19 epidemic in the year 2020, it was halted.

In the year 2022, provisions have been requested from the Ministry additional provisions to construct the building.

As the building was directly exposed to the vivid climatic conditions such as sunlight, rains, wind since the year 2016, the Audit and Management Committee of the Ministry has given the instructions in its meeting to obtain accurate quality assurance report pertinent to the structure of the relevant building through qualified institution and to do the future initiatives accordingly. It also instructed to take the actions to conclude the construction contract in proper manner.

As per the aforesaid instructions, the Director General of the National Engineering Research Development Center (NERD) which is under this Ministry in that time, was informed in this regard on 29.03.2022 and an initial report was submitted by the said institution on 01.10.2022 pertinent to this matter.

According to that report, it was informed to do a structural test of this building jointly with Atomic Energy Board and to give detailed report. Therefore, requests were submitted to the NERD dated 11.07.2022, 04.10.2022 and 09.08.2023 to take actions accordingly.

The special Technical Evaluation Committee was appointed to obtain recommendations regarding retaining the building construction material and the equipment in the premise of the building which belong to the contract company since the date of halted the construction. This Committee has recommended to take required future actions regarding the building according to the testing report which provide by the NERD institution jointly with Atomic Energy Board.

Even though VTASL has required continuously pertinent to this matter from the NERD, the respective institution was failure to provide an answer. Subsequently, VTASL requested the National Building Research Organization (NBRO), a state intuition which provides services similar to the NERD to give a quality report on the stability of the structure of the building through a test on 12.10.2023.

Accordingly, the initial test was carried out by the National Building Research Organization (NBRO).

Thereafter, National Building Research Organization (NBRO), accomplished its final test and provide the report to the VTASL on 26.12.2024.

The said report was handed over to the above-mentioned Technical Evaluation Committee and the Committee has re – tested the building physically and provide a report with its recommendations to VTASL on 05.02.2025.

As per the report it has recommended to build the second floor of the building along with a roof subject to the recommendations given by the NBRO and in view of that provisions have been requested through submitting estimates to the program implemented for developing the physical resources of the training centers by Ministry in the year 2025. Actions will be taken to do the future steps to construct the building after receiving the said provisions adhering to the procurement process.

(d) In the event of establishing the Hotel School – Kuchchaweli, there was no permanent water supply procedure for this Vocational training center. However, the Hotel School was commenced its' work with the agreement of supplying required water facilities from the bowsers of the National Water Supply and Drainage Board until a permanent water connection will be facilitated.

A request was already made to the branch office of the Trincomalee of National Water Supply and Drainage Board on 15.07.2024 to obtain the permanent water supply for this Vocational Training center. Accordingly, the branch office of the Trincomalee of National Water Supply and Drainage Board has visited the center and provided an estimate for this.

As per the estimates, Rs. 3,517,400.00 with all the taxes have been paid to the National Water Supply and Drainage Board and Rs. 100,322,62 with all taxes have been paid to the Road Development

Authority. As such water connection will be facilitated to the Vocational Training center – Kuchchaweli and as planned the work will be commenced since the year 2025.

(e) Ministry and other institutions provided Rs. 45,029,770.16 for various activities of the VTASL since the year 2019 to 2024. The details are as follows.

Institutions	31.12.2024
Early childhood development	2,947,482.86
13 years continuous education program	18,352,367.66
S4IG	4,490,026
Nipunatha Sisu Saviya	7,888,000
Niyagama project	11,296,964.33
Ministry	74,929.04
Total	45,029,770.16

(f) Early childhood development (Under the funds of World Bank) Rs. 2,947,482.86

Under the program of Early Childhood development initiated by the funds of World Bank, it has agreed to provide finances for the trainees so as Rs. 50,000.00 for each trainee who follow trainings in day care courses since the month of June in 2019. Accordingly, actions have been taken to develop the classrooms of the District Offices and the National centers which are conducting the said course in these premises and also purchased the required equipment for those under these financial provisions.

However, a sum of Rs. 2,947,482.86 has been remained from this total provision. Even though procurement activities have been carried out to purchase the equipment, the prices of the samples of that equipment were not match with the presented specifications as their prices have been currently increased. Therefore, the purchasing for the equipment were cancelled. Actions will be taken to do procurement procedures to purchase that equipment in future.

13 years continuous education program (Provisions received from the Ministry) Rs. 18,352,367.66

The quotations have been called for this amount and submitted to the Tender Board. Actions will be taken to accurate this amount in the year 2025.

S4IG - Rs. 4,490,026

This amount was allocated to pay salaries for 4 instructors and for the administration expenses. The payment of salaries for the instructors is carrying out monthly through this amount.

Nipunatha Sisu Saviya – Rs. 7,888,000

Apprentices those who are in less income families and also selected subject to some of the criteria are benefited from the "Nipunatha Sisu Saviya" bursary scheme. The Head Office of the VTASL obtain details of the apprentices who are in the trainings from less income families. Then provisions are requested from the Ministry by submitting the said names list. Then the provisions are released to the relevant District Offices and National centers by the Ministry. However, selected apprentices for receive the bursary provisions will not be provided the finance, if he / she is not able to fulfill the attendance in 80%, since it is a required criteria to receive the bursary funds. The amount which is not paid as such is deducted and pay the next month amount. Accordingly, payments have been carried out since January to March in year 2025.

Niiyagama Project - Rs. 11,296,964.33

The expenses relevant to this project are in progress further and in the year 2025 it will be concluded.

Ministry – Rs. 74,929.04

This amount is paid for the VAT payments of the projects which launched by the Ministry. Reimbursement of these amounts to the Ministry or relevant contractors will be accomplished in the year 2025.

(f) The key fact revealed in the initial investigations regarding winding up or write off the name from Register of the Companies of VTA/LO/VTA/Holding PVT LTD, any document that should be filed by the company, has not been submitted to the Registrar of the Companies after the year 2013. It was revealed to us in the event of examine the documents relevant to this company in the Department of the Registrar of Companies. The financial statements prepared for the year 2014 for this company, is only evidence remained up to now. Even though subsequent financial statements have been prepared, it is impossible to obtain data regarding whether the said financial statements were subjected to the audits or regarding the transactions prepared by the said PVT Ltd. if any after the year 2014. The Board of Directors has reviewed this matter and the request has been submitted to the Department of Attorney General regarding the actions to be taken in future for this.

(g) The sum of Rs. 10,692,806.00 is an amount to be received to the VTASL as courses fees receivables to the date of 31st December 2024.This is an amount prevailed for 05 years.

Rs. 124,650.00 and Rs. 123,250.00 of courses fees receivables of the apprentices should be received to the Head Office from vocational training center – Ampara and vocational training center – Dehiaththakandiya in the year 2019 respectively for conducting the Korean language course. Further, the course fees to be received in the year 2020 from the vocational training center – Ampara is, Rs. 841,650.00. As a result of breaking down the continuation of those courses within the year, these amount to be received are adjusted under the courses fees receivables of the final accounts.

VTASL has signed an agreement to teach the Korean language in collaboration with a Korean institute in the years 2019 and 2020 and agreed to pay course fees to the said institute. However, as a result of Covid -19 epidemic in the month of March in year 2020, the course was halted and it has not re – started. There were 48 apprentices in the year 2019 and 119 apprentices in the year 2020 had been enrolled for this course.

Accordingly, actions will be taken to write off the course fees receivable amount of Rs. 1,089,550.00 to be received from the VT center – Ampara and the VT center – Dehiaththakandiya from the Accounts by referring it to Board of Directors and Audit and Management Committee, since there is no action to re - charge the said amount to the Authority.

The courses fees receivables for the years 2021 and 2022 are amounts to be received from the Ministry of Education fort the "13 years continuous education program" and the Ministry has agreed to pay the amount. Furthermore, Rs. 15.4 Mn of courses fees receivables which should be received in the years 2023 and 2024 has already been received and necessary actions will be taken to charge the balance amount.

(h) The letters dated 17.09.2013, 12.01.2016 and 05.08. 2017 have confirmed that the Wanarajawaththa land located in the district of Nuwara Eliya is belong to Land Reform Commission. Accordingly, Rs. 9,280,000.00 has paid to the Land Reform Commission to purchase the said land. Since the court case No: CA/writ 307/2018 which is hearing in the Appeal Court regarding the ownership of this land with involving VTASL as a party, the transferring affairs of this land have not been concluded.

Moreover, it is kindly informed that, on the instructions of the Department of Attorney General and after receiving the recommendations and the approvals of the Secretaries of the 3 Line Ministries on which the 3 government institutions of VTASL, Janatha Estates Development Board, Land Reforms Commission belong to, the legal actions will be taken to transfer this land immediately. A letter has referred to the Department of Attorney General on 04.06.2025 inquiring the present progress of the court case in this regard.

Henakaduwa Welewaththa land

This land which is located attached to the vocational training center is utilized effectively for the extra curricular activities and daily activities of the apprentices. The operations of the Skills Sector Development Program have concluded up to now and as per the receiving of provisions in future a feasibility study will be carrying out aiming the industrial city which was planned to be established in the district of Hambantota. In the year 2022 it has requested Rs. 346 Mn. for the constructions and Rs. 3 Mn. to purchase training equipment and however, the relevant provisions were not received. Furthermore, as per the National Budget circular No 03/2022 new constructions were halted and the constructions of this building also halted. However, these spaces are currently utilized for the leadership training programs, daily morning sessions, sport activities of the apprentices.

Panadura Modarawila

New vocational training center in Panadura, Modarawila is one of the new vocational training centers out of 20 VT centers which was selected to construct for the VTASL by the provisions of Skills Sector Development Program. Selecting advisory institutions, planning, procurement activities for selecting contract institutions, handling construction work, carrying out payments for the contract institutions for constructing the new 20 VT centers will be carried out by the Skills Sector Development Program. Accordingly, Rs. 225 Mn has been received for this project from the Cabinet approval granted on 04th April 2017.

The Central Engineering Consultancy Bureau (CECB) has been selected as the consultancy providing institute for this. As the necessity of the VTASL, plans were prepared by the said Bureau and the contract institution was selected by the Skills Sector Development Program after carrying out procurement activities. However, in the year 2020, contract was not awarded for the constructions since the provisions were not approved for the Skills Sector Development Program. Since the Covid – 19 epidemic which occurred after that it took long time to commence the work and the valid period of the biddings was lapsed. Further, the operation activities of the Skills Sector Development Program were concluded in the year 2021. Even though actions have been taken to commence the work of this project by re – arranging procurement activities and selecting a contract institute, it was appeared that the work of this project could not be completed and carry out the payments for the contractors before concluding the operation activities of the Skills Sector Development Program. Therefore, the construction work of this project was suspended.

In this context, Skills Sector Development Program proposed to do this construction through the Treasury provisions received annually for the Vocational Training Authority. However, nearly Rs. 200 Mn. would have to be incurred and also the circular No: BD/CBP/01/01/04-2022 issued dated 26.04.2022, the new constructions were suspended and no any action have been taken in this regard.

More than Rs. 200 Mn is required for this project and if the Authority utilize limited provisions which granted for the building constructions for a year to a single project, the other all the constructions have to be suspended. VTASL as an institute which has more than 200 VT centers has no ability to take actions as such.

However, Authority has the plans prepared for this and if it grants provisions through any special program or project it is possible to complete this project in future. If not, actions will be taken to complete this project by phases through the provisions given by the Ministry.

(j) There are 21 officers have recovered the payments and the number of officers which have taken the actions to be recovered the paying is 33.

Wijitha Weerathunga

Chairman / Chief executive Officer
Vocational Training Authority of Sri Lanka