



National Institute of Labour Studies

Annual Report 2024



Chairman's Message

It is with great pleasure that I present the Annual Report of the National Institute of Labour Studies (NILS) for the year 2024. During the past year, NILS continued to play a vital role in advancing knowledge, research, and capacity building in the field of labour and employment in Sri Lanka.

In a period marked by economic transformation and technological change, the institute remained focused on promoting decent work, strengthening labour management relations, and supporting policy development through evidence – based research. Our training and awareness programmes reached a wide range of stakeholders, including public officials, employers and trade union representatives, contributing to a more informed and collaborative world of work.

We also made notable progress in enhancing digital learning and expanding access to our educational resources across the country. These initiatives reflect our commitment to modernization, inclusivity and continuous learning.

As we move forward, NILS will continue to serve as a center of excellence on labour studies, dedicating and supporting national development goals and promoting social justice and productivity through knowledge and dialogue.

I extended my sincere appreciation to the Board of Directors, Management, Staff and all stakeholders for their dedication and cooperation in achieving our institutional objectives. Together we look ahead with confidence to new opportunities and challenges in the world of work.

S.M.Piyatissa

Chairman

National Institute of Labour Studies

NATIONAL INSTITUTE OF LABOUR STUDIES

Financial Highlights 2015-2024

Rs.

Revenue	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Training Income	10,873,400.00	22,414,351.25	18,440,752.00	28,527,810.07	24,328,164.20	10,312,942.95	18,605,260.78	24,511,187.00	42,279,990.35	62,189,783.39
Examination Income	287,690.00	208,360.00	1,675,490.00	3,131,109.54	7,174,603.00	3,015,305.00	7,226,466.01	7,582,972.90	7,066,842.76	6,180,383.25
Fixed Deposit Interest	-	403,287.67	1,467,792.05	2,522,330.96	2,622,221.43	2,604,707.06	2,532,852.53	8,225,306.97	17,833,167.86	9,894,212.19
Treasury Allocation	11,555,041.38	8,839,191.20	11,326,103.23	11,850,789.93	10,768,853.53	6,100,000.00	10,000,000.00	11,155,098.92	-	-
Expenses	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel Emoluments	7,412,495.76	10,581,829.58	11,896,289.75	15,903,972.16	14,220,042.83	14,506,256.23	11,318,029.73	11,849,681.61	14,764,227.77	20,616,842.00
Other Operating Expenses	12,576,718.77	19,476,650.90	25,626,562.78	31,704,918.00	28,754,814.31	12,947,213.84	12,530,553.39	17,487,074.66	34,851,231.24	51,688,394.73
Depreciation & Amotisation	1,493,258.48	1,477,524.03	1,564,086.85	1,700,917.59	1,708,668.62	2,005,803.84	1,406,568.12	3,263,669.50	4,153,176.82	4,076,130.56
Treasury fee	-	-	-	-	-	-	-	-	2,315,712.33	3,328,695.84

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net Surplus/(Deficit)	1,233,658.37	329,185.61	(6,176,802.10)	(3,277,767.25)	210,316.40	(7,426,318.90)	13,109,428.08	18,874,140.02	11,095,652.81	1,883,011.54

Governing Board Details

from 2024.01.01 as at 2024.12.31



1. **R P A Wimalaweera**
Chairman/ Secretary,
Ministry of Labor and Foreign Employment
2. **H K K A Jayasundara**
Vice Chairman,
Commissioner General of Labour (Act.)
3. **W M D Suranga Gunarathna**
Member, Director General,
National Institute of Labour Studies.
4. **S P N P N Abeysekara**
Member, Deputy Director,
Department of National Planning

5. **Samangika Abesinha**
Member, Director (Planning)
Ministry of Industries.
6. **R D Jaminda**
Member, Senior Assistant Secretary,
Ministry of Education
7. **K S Chandrasiri**
Member, Professor,
University of Colombo
8. **Adhil Khasim**
Member, Deputy Director General,
The Employers' Federation of Ceylon

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Chapter One

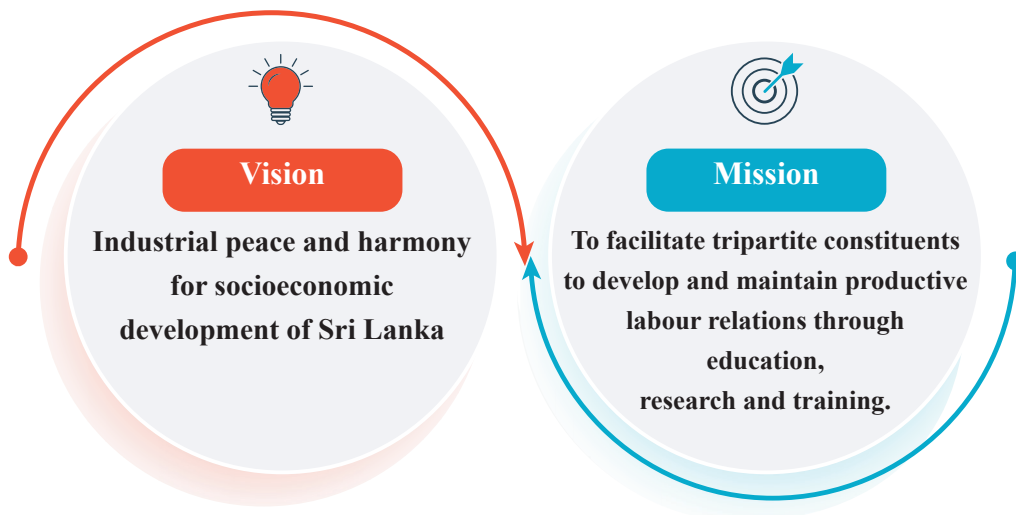
Institutional Profile/ Executive Summary

1.1 Introduction

The National Institute of Labour Studies (NILS) which functions under the Ministry of Labour was established on 11th September 2007 and was given legal effect by the National Institute of Labour Studies Act, No.12 of 2010. NILS is administered by a Board of Governors consisting of tripartite stakeholders in the field of labour, i.e. the employers, employees and public sector workers.

The primary function of the Institute is to plan and implement training and research activities required for the creation of a productive labour force well informed about labour legislations, laws, rules and regulations. With the objective of rendering a service of greater efficacy, the NILS is housed and maintained on the second floor of the Labour Secretariat.

1.2 Vision and Mission



1.3 Key Functions

- To implement workers education programmes with the collaboration of local or foreign institutes, to take measures to ensure welfare of workers in order to make them active partners in the development process;
- To conduct seminars, workshops, conferences and meetings on labour studies and publish magazines, journals, periodicals and books in relation thereto;
- To undertake research, carry out surveys and provide courses of studies relating to labour studies and to establish and maintain libraries and information services;
- To work in close collaboration with institutions, organizations, associations and societies both national and foreign, with similar objectives;
- To conduct courses including Diploma Courses on Labour Studies with the assistance of Universities and similar institutions and award certificates and diplomas where so required; and
- To engage in and promote activities aimed at maintaining industrial harmony.

1.4 Organizational Chart

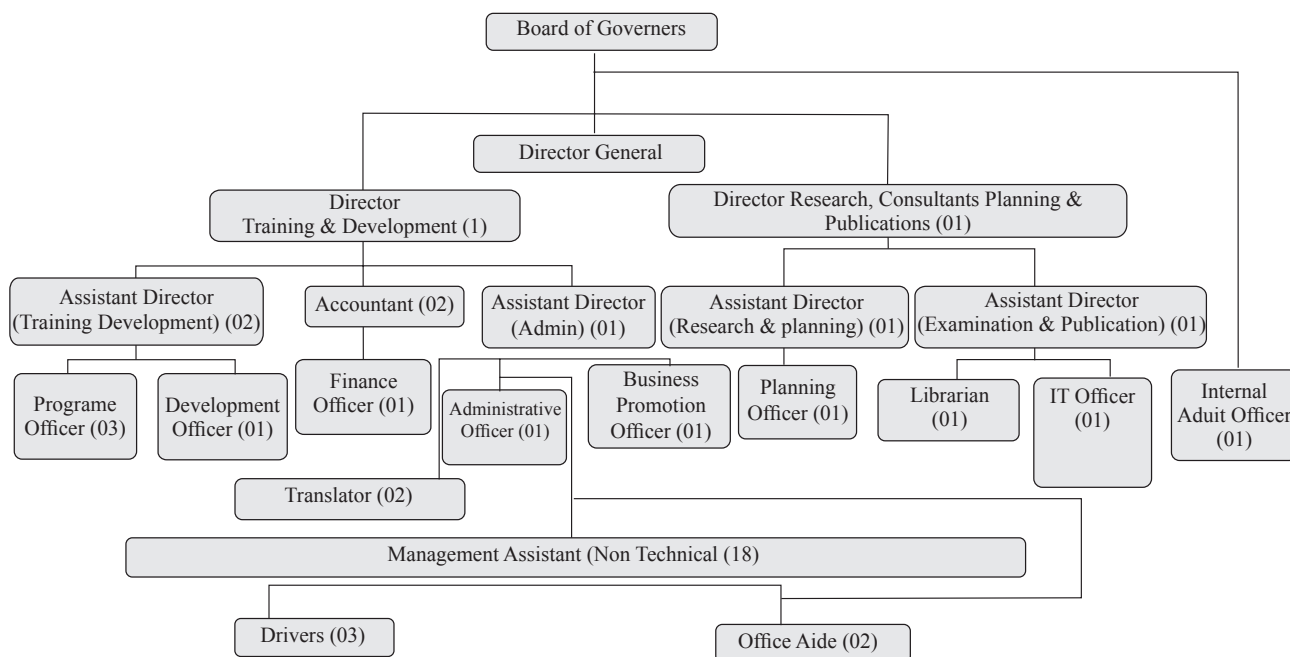


Diagram 1.1 Organizational structure

1.5 Institutional Administration

For the purpose of administering the affairs of the Institute, the Board of Governors shall exercise, perform and discharge the powers, duties and functions conferred on the Institute by this Act.

The Board of Governors consists of six ex-officio members and thirteen members appointed by the Minister in charge of the subject. The Secretary to the Ministry of the Minister in charge of subject of Labour is the Chairman of the Board and the Commissioner General of Labour is the Vice Chairman.

Table 1.1 Board of Governors of National Institute of Labour Studies from 01.01.2024 to 31.12.2024

No.	Name of the member appointed	Position of the member appointed	Substantive post and institution
1	Mr. R.P.A. Wimalaweera	Chairman of the Board of Governors	Secretary, Ministry of Labour and Foreign Employment
2	Mr. H.K.K.A .Jayasundara	Vice Chairman of the Board of Governors	Commissioner General of Labour, Department of Labour
3	Mr. W.M.D. Suranga Gunaratne	Member of the Board of Governors	Director General, National Institute of Labour Studies
4	Mr. S.P.N.P.N. Abeysekara	Member of the Board of Governors	Assistant Director, Ministry of Finance
5	Mrs. Samangika Abeysinghe	Member of the Board of Governors	Director (Planning), Ministry of Industries

6	Mr. Premakumara de Silva	Member of the Board of Governors	Senior Professor, University Grants Commission
7	Mr. R.D.Jaminda	Member of the Board of Governors	Senior Assistant Secretary, Ministry of Education
8	Mr. Leslie Shelton Devendra	Member of the Board of Governors	Nidahas Sevaka Sangamaya
9	Mrs. B.M.D.P. Chandrasiri	Member of the Board of Governors	Director (Vocational Training) Ministry of Education
10	Mrs. Visakha Wanasinghe	Member of the Board of Governors	Lecturer, University Grants Commission
11	Mr. Adheel Cassim	Member of the Board of Governors	Additional Director, Employers' Association of Ceylon
12	Mr. K.S.Chandrasiri	Member of the Board of Governors	Professor, University of Colombo
13	Mr. K.Marimuththu	Member of the Board of Governors	Chief Legal Advisor, Lanka Employees' Union

Table 1.2 Staff information of NILS as at 31.12.2024

	Post	Approved cadre	Existing cadre
1	Director General	01	01 (Secondment basis)
2	Director (Research, Consultation, Planning & Publications)	01	-
3	Director (Training & Development)	01	-
4	Assistant Director/Deputy Director	05	01
5	Accountant	01	01
6	Internal Audit Officer	01	-
7	Business Promotion Officer	01	01
8	Administrative Officer	01	01
9	Planning Officer	01	01 (Secondment basis)
10	Finance Officer	01	-
11	Programme Officer	03	02 Secondment basis) 01 Permanent basis)
12	Development Officer	01	-
13	Information Technology Officer	01	01
14	Librarian	01	-
15	Translator	02	-
16	Management Assistant (Non-Technical)	18	9
17	Driver	03	01
18	Karyala Karya Sahayaka	02	01
	Total	45	21

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Chapter Two

Progress & Future Outlook

2. Introduction

2.1 Training Programmes

The Institute has conducted training and academic activities centered on two overarching subject scopes for the creation of a productive labour force that contributes to socioeconomic development while maintaining harmonious labour relationships.

1. Labour Law and Industrial Relations
2. Human Resources Management
3. Labour Migration
4. Procurement and Contract Administration
5. Business Management

2.1.1 Resource Persons

Training programmes are conducted by a panel of experienced external resource persons with expertise in the relevant field. Amongst them are university lecturers, former and serving academics of national level education institutes, policy makers and serving/ retired senior officials of the public and private sector institutions.

2.1.2 Diploma Courses

Under the long-term training programmes, twelve diploma courses were commenced during the year 2024.

Table 2.1 Summary of Diploma courses commenced in the year 2024

S.No	Name of Diploma	No. of courses
1	National Diploma in Labour Law and Industrial Relations – Sinhala medium	1
2	National Diploma in Labour Law and Industrial Relations – English medium	1
3	Diploma in Human Resources Management - Sinhala medium	2
4	Diploma in Human Resources Management – Tamil medium	2
5	National Diploma in Public Procurement & Contract Administration	3
6	Professional Diploma in Workplace Productivity	2
7	Diploma on Practical Applications of Labour Laws	1
	Total Number of Courses	12

Table 2.2 Diploma courses conducted in the year 2024

S.No	Programme	Project No.	Date	No. of participants
1	National Diploma in Labour Law and Industrial Relations – Sinhala medium	NILS/24/TR/D/LS/01	2024.08.11	16
2	National Diploma in Labour Law and Industrial Relations – English medium	NILS/24/TR/D/LE/01	2024.04.07	20
3	Diploma in Human Resources Management – Sinhala medium	NILS/24/TR/D/HRM/01	2024.07.14	11
4	Diploma in Human Resources Management- Sinhala medium, Southern Province	NILS/24/TR/D/HRM/02	2024.12.07	51
5	Diploma in Human Resources Management -Tamil medium	NILS/24/TR/D/HT/01	2024.02.05	21
6	Diploma in Human Resources Management - Tamil medium	NILS/24/TR/D/HT/02	2024.09.27	27
7	National Diploma in Public Procurement & Contract Administration	NILS/24/D/PC/01	2024.05.26	59
8	National Diploma in Public Procurement & Contract Administration	NILS/24/D/PC/02	2024.12.18	132
9	National Diploma in Public Procurement & Contract Administration- Southern Province	NILS/24/D/PC/03	2024.12.07	51
10	Professional Diploma in Workplace Productivity	NILS/24/TR/D/WP/01	2024.02.11	23
11	Professional Diploma in Workplace Productivity –Southern Province	NILS/24/TR/D/WP/02	2024.04.20	50
12	Diploma on Practical Applications of Labour Laws	NILS/24/TR/D/PA/01	2024.05.08	57
	Total			518

2.1.3 Advanced Certificate Courses

These courses were initiated for executives engaged in human resource management in the private sector and university students studying in the faculties of human resource management and management. These courses were conducted in English and Sinhala medium and the course duration was 04 months.

Table 2.3: Summary of Advanced Certificate Courses conducted in 2024

S.No	Advanced Certificate Courses	No. of courses
1	Industrial Relations and Labour Law	3
2	Human Resources Management	1
Total number of courses		4

Table 2.4: Advanced Certificate Courses conducted in 2024

S.No	Programme	Project No.	Duration	No. of participants
1	Advanced Certificate on Labour Law and Industrial Relations - English	NILS/24/TR/C/29	2024.10.24 - 2024.02.11	21
2	Advanced Certificate on Labour Law and Industrial Relations - Sinhala	NILS/24/TR/C/36	2024.12.09 – 2025.03.20	30
3	Advanced Certificate on Labour Law and Industrial Relations - English	NILS/24/TR/C/LLIR/01	2024.08.28 – 2024.12.20	62
4	Advanced Certificate on Human Resources Management- English	NILS/24/TR/C/30	2024.10.05 – 2025.01.04	13
	Total			126

2.1.4 Certificate Courses

Certificate courses are conducted with the objective of developing knowledge, attitudes and skills of officials of the public, semi-government and private sectors covering the fields of labour laws and industrial relations, human resources management, office management, procurement, internal audit and English and Tamil languages with each component taking ten days. A summary of these courses is tabulated below.

Table 2.5 Summary of certificate courses commenced in the year 2024

S.No	Name of certificate course	No. of courses
1	Labour Migration & General Administration	21
2	Labour Law and Industrial Relations	0
3	Human Resources Management	0
4	Disciplinary Procedure	1
5	Public Procurement	1
6	Health Care Management	1
Total number of courses		24

Table 2.6 Certificate Courses Conducted for Foreign Employment Agencies

S.No	Programme	Project No.	Duration	No. of participants
1	Basic Certificate Course on Foreign Employment Foreign Employment Agencies	NILS/24/TR/C/01	2024.01.20 – 2024.01.24	5
2	Professional certificate course on "General Management & Labour Migration" – Sinhala (Colombo)	NILS/24/TR/C/02	2024.01.27 – 2024.04.20	41
3	Professional certificate course on "General Management & Labour Migration" – Sinhala (Kurunegala)	NILS/24/TR/C/03	2024.02.03 – 2024.05.04	49
4	Professional certificate course on "General Management & Labour Migration" – Colombo (English)	NILS/24/TR/C/04	2024.01.28 – 2024.05.05	31
5	Basic Certificate Course on Foreign Employment Foreign Employment Agencies	NILS/24/TR/C/06	2024.01.29 – 2024.02.02	4
6	Professional certificate course on "General Management & Labour Migration" – Sinhala (Colombo) 2nd batch	NILS/24/TR/C/08	2024.03.31 – 2024.06.23	33
7	Professional certificate course on "General Management & Labour Migration" – Sinhala (Anuradhapura)	NILS/24/TR/C/09	2024.02.22 – 2024.05.30	29
8	Professional certificate course on "General Management & Labour Migration" – Sinhala (Kurunegala)	NILS/24/TR/C/10	2024.02.14 – 2024.05.22	12
9	Basic Certificate Course on Foreign Employment Foreign Employment Agencies	NILS/24/TR/C/11	2024.02.27 – 2024.03.04	3
10	Professional certificate course on "General Management & Labour Migration" – Sinhala (Kandy)	NILS/24/TR/C/12	2024.06.15 – 2024.09.14	18
11	Basic Certificate Course on Foreign Employment Foreign Employment Agencies	NILS/24/TR/C/15	2024.05.06 – 2024.05.10	5

S.No	Programme	Project No.	Duration	No. of participants
12	Professional certificate course on "General Management & Labour Migration" – Sinhala (Kurunegala)-3rd batch	NILS/24/TR/C/17	2024.06.06 – 2024.08.29	35
13	Basic Certificate Course on Foreign Employment Agency Management	NILS/24/TR/C/18	2024.06.25 – 2024.06.30	4
14	Basic Certificate Course on Foreign Employment Agency Management	NILS/24/TR/C/19	2024.07.15 – 2024.07.19	2
15	Basic Certificate Course on Foreign Employment Agency Management	NILS/24/TR/C/20	2024.07.31 – 2024.08.04	5
16	Professional certificate course on "General Management & Labour Migration" – Sinhala (Colombo) -3rd batch	NILS/24/TR/C/21	2024.09.07 – 2024.11.30	23
17	Professional certificate course on "General Management & Labour Migration" – Sinhala (Kurunegala)-4th batch	NILS/24/TR/C/22	2024.10.05 – 2025.01.04	24
18	Basic Certificate Course on Foreign Employment Agency Management	NILS/24/TR/C/26	2024.09.13 – 2024.09.18	2
19	Basic Certificate Course on Foreign Employment Agency Management	NILS/24/TR/C/34	2024.11.07 – 2024.11.11	4
20	Basic Certificate Course on Foreign Employment Agency Management	NILS/24/TR/C/37	2024.12.05 – 2024.12.09	2
Total				336

Other Certificate Courses

21	Certificate Course on Healthcare Management -Sinhala	NILS/24/TR/C/05	03.02.2024 – 27.04.2024	23
22	Certificate Course on Disciplinary Procedure	NILS/24/TR/C/25	2024.10.22 – 2025.01.07	27
23	Certificate Course on Procurement Procedure	NILS/24/TR/C/27	2024.09.26 – 2024.12.12	46
Total				96

2.1.5 Short-term Training Courses

National Institute of Labour Studies conducts short term courses of one-day, two-day and three-day duration at its training centre and at the workplaces of client institutions for targeted parties upon their requests.

- Despite the restrictions imposed in the year 2024 on conducting training courses in the state sector, 41 short-term courses were conducted generating an income of Rs.5.83 million. The total number of participants in these courses was 931.

Table 2.7 : Summary of short-term training courses conducted in the year 2024

S.No	Name of The Course	No. of Courses
1	Office Management	23
2	Industrial Relations and Labour Law	7
3	Public Procurement	1
4	Training of Trainers Programme	1
5	Development of Soft Skills	2
6	Capacity Development	7
	Total number of courses	41

Table 2.8 Five-day training programmes conducted in the year 2024

S.No	Programme	Project No.	Duration	No. of participants
1	TOT programme	NILS/24/TR/5D/01	2024.11.25- 2025.11.29	11
	Total			11

Table 2.9 Three-day training programmes conducted in the year 2024

S.No	Programme	Project No.	Duration	No. of participants
1	Capacity development of Administrative Officers	NILS/24/TR/3D/02	2024.10.02,03 - 04	15
2	Procurement procedure and practices for executive officers .	NILS/24/TR/3D/02	2024.11.20, 27 - 2024.12.04	11
	Total			26

Table 2.10 Two-day training programmes conducted in the year 2024

S.No	Programme	Project No.	Duration	No. of participants
1	Role & responsibilities of Office Assistants	NILS/24/TR/2D/01	2024.02.20 - 21	16
2	Office System	NILS/24/TR/2D/03	2024.08.12 & 13	9
3	Role & responsibilities of Office Assistants	NILS/24/TR/2D/05	2024.08.08 & 09	17
4	Skills Development of Drivers	NILS/24/TR/2D/06	2024.08.22 & 23	13
5	Office Management & Financial Regulations	NILS/24/TR/2D/08	2024.09.26 & 27	56
	Total			111

Table 2.11 One-day training programmes conducted in the year 2024

S.No	Programme	Project No.	Duration	No. of participants
1	Disciplinary Procedure	NILS/24/TR/1D/01	2024.02.28	11
2	Official Minutes Writing & Letter Writing	NILS/24/TR/1D/02	2024.02.29	20
3	Public Sector Salary Payment Procedure	NILS/24/TR/1D/03	2024.03.03	20
4	Role and responsibility of officer in charge of leave	NILS/24/TR/1D/04	2024.03.20	17
5	Filing System	NILS/24/TR/1D/05	2024.04.02	19
6	Effective handling of Personal Files	NILS/24/TR/1D/06	2024.06.24	39
7	Role and responsibility of officer in charge of leave	NILS/24/TR/1D/07	2024.06.12	21
8	Filing System	NILS/24/TR/1D/08	2024.06.25	27
9	Public Sector Salary Payment Procedure	NILS/24/TR/1D/09	2024.07.16	18
10	Inquiry on Losses and Damages under F.R. 104	NILS/24/TR/1D/10	2024.07.25	24
11	Skills Development of Drivers & Office Assistants towards quality Work Environment	NILS/24/TR/1D/11	2024.07.10	14
12	Official Minutes Writing & Letter Writing	NILS/24/TR/1D/12	2024.07.31	24
13	Time Management	NILS/24/TR/1D/13	2024.06.06	8

S.No	Programme	Project No.	Duration	No. of participants
14	New trends in Labour Law	NILS/24/TR/1D/18	2024.08.21	29
15	Disciplinary Procedure	NILS/24/TR/1D/19	2024.08.29	34
16	Public Sector Salary Payment Procedure	NILS/24/TR/1D/14	2024.09.10	56
17	Filing System	NILS/24/TR/1D/21	2024.09.24	32
18	Modern Labour Law procedures including Case Law	NILS/24/TR/1D/24	2024.09.14	24
19	Knowledge on Industrial Law	NILS/24/TR/1D/26	2024.10.03	16
20	Provisions of Shop & Office Employees Act	NILS/24/TR/1D/25	2024.10.10	26
21	Domestic Inquiry	NILS/24/TR/1D/27	2024.10.19	14
22	Skills Development Receptionists/ Telephone Operators	NILS/24/TR/1D/29	2024.10.24	6
23	Leadership Development	NILS/24/TR/1D/30	2024.10.24	28
24	Effective handling of personal files	NILS/24/TR/1D/22	2024.10.25	39
25	Official Minutes Writing & Letters Writing	NILS/24/TR/1D/16	2024.10.29	31
26	Development of Supervisors	NILS/24/TR/1D/23	2024.10.30	24
27	Effect of Judicial Decisions in interpreting Labour Law	NILS/24/TR/1D/17	2024.11.07	17
28	Skills Development of Drivers & Office Assistants towards quality work Environment	NILS/24/TR/1D/31	2024.11.27	31
29	Maintenance of Government Vehicles	NILS/24/TR/1D/32	2024.11.28	16
30	Stores Management	NILS/24/TR/1D/33	2024.11.28	31
31	Preliminary Investigation	NILS/24/TR/1D/34	2024.12.04	42
32	Skills Development Receptionists/ Telephone Operators	NILS/24/TR/1D/36	2024.12.05	9
33	Official Minutes Writing & Letters Writing	NILS/24/TR/1D/37	2024.12.11	16
	Total			783

2.1.6 Tailor made programmes on the request of client institutions

Various ministries, departments, corporations and boards and private sector institutions request our institution to design tailor made training courses to cater to their specific needs. Having due regard for such requests, training programmes with customized course content are conducted at institutions where such requests are made. Details of tailor-made courses thus conducted in 2024 is given below. A total of 32 programmes were conducted.

A summary of tailor-made programmes is tabulated below.

Table 2.12 A summary of tailor-made training programmes held in the year 2024

S.No	Programme	No. of participants
1	Office Management	11
2	Public Procurement	4
3	Labour Law & Industrial Relation / Human Resources Management	3
4	Group Activities & Employee Motivation	3
5	Training programmes for efficiency Bar Examinations	11
	Total number of courses	32

2.13 Tailor made training programmes held in the year 2024

S.No	Programme	Project No.	Duration
1	Special Workshop on Public Procurement	NILS/24/TR/In-house/01	2024.01.18
2	Training Programme based on Efficiency Bar Examination – Tertiary & Vocational Education Commission	NILS/24/TR/In-house/02	2024.02.21, 28 /2024.03. 01, 04, 05, 12, 26
3	One-day training programme based on Efficiency Bar Examination (Department of National Zoological Gardens)	NILS/24/TR/In-house/03	2024.02.05
4	Procurement Procedure- One-day training programme (NHDA)	NILS/24/TR/In-house/04	2024.03.05
5	Training on the computation of EPF & ETF for newly Appointed Officers. (Mahaweli Water Protection Investment Programme)	NILS/24/TR/In-house/05	2024.04.04
6	Training on labour laws & regulations of Sri Lanka and ILO Conventions (Control Union Inspections (Pvt) Ltd)	NILS/24/TR/In-house/06	2024.04.18

S.No	Programme	Project No.	Duration
7	Four-day Training Programme based on Efficiency Bar Examination (State Printing Corporation)	NILS/24/TR/In-house/07	2024.06.27, 28 / 2024.07.02 & 03
8	Training on "Stores Management" – Associated Newspapers Limited of Ceylon (Lakehouse)	NILS/24/TR/In-house/08	2024.05.27
9	Two-day Training Programme based on Efficiency Bar Examination (University of Vocational Technology)	NILS/24/TR/In-house/09	2024.06.10 & 11
10	Two-day Training Programme based on Efficiency Bar Examination (Disaster Management Center)	NILS/24/TR/In-house/10	2024.07.16 & 24
11	Training programmes based on Efficiency Bar Examination (Agricultural & Agrarian Insurance Board)	NILS/24/TR/In-house/11	2024.08.07, 08 ,09 , 27 , 28 ,29 ,30 /2024.06. 06
12	Skills development of Office Assistants for a quality Work Environment (Ceylon Electricity Board)	NILS/24/TR/In-house/12	2024.08.29
13	Two-day special training programme on duty procedures of office clerks & writing of Official Minutes and Official Letters (Department of Civil Security)	NILS/24/TR/In-house/13	2024.08.28 & 2024.09.10
14	One-day training programme on Sri Lanka's new Labour Law Approaches (Kotmale Dairy Products (Pvt) Ltd.	NILS/24/TR/In-house/14	2024.08.29
15	Three -day training Programme based on Efficiency Bar examination (Samurdhi Development Department)	NILS/24/TR/In-house/15	2024.08.31 & 2024.09.04, 06
16	Awareness programme on Office Management & Financial Regulations for staff officers. (Sri Lanka Accreditation Board)	NILS/24/TR/In-house/16	2024.09.18, 19 &
17	One-day training programme on Project Management (Department of Social Services)	NILS/24/TR/In-house/17	2024.10.03
18	Office System and Stress Management (Government Information Department)	NILS/24/TR/In-house/18	2024.11.08 & 2024.12.
19	Skills development of Office Assistants for a quality Work Environment (Ministry of Public Administration, Home Affairs, Provincial Councils & Local Government)	NILS/24/TR/In-house/19	2024.10.30 & 2024.11.06
20	One day special training programme on filing system (Department of Civil Security)	NILS/24/TR/In-house/20	2024.10.21
21	Self-motivation & Personal Development (Department of Pensions)	NILS/24/TR/In-house/21	2024.11.21

S.No	Programme	Project No.	Duration
22	Three -day Training Programme based on Efficiency Bar Examination (Samurdhi Development Department)	NILS/24/TR/In-house/22	2024.12.14,21 & 25
23	Team Building & Motivation (Agricultural & Agrarian Insurance Board)	NILS/24/TR/In-house/24	2024.11.23
24	Two -day training programme based on efficiency bar examination (Samurdhi Development Department)	NILS/24/TR/In-house/25	2024.12.06 & 07
25	Three -day training programme based on Efficiency Bar Examination (Sustainable Energy Authority of Sri Lanka)	NILS/24/TR/In-house/26	2024.12.04,05 & 06
26	One-day training programme on Effective Communication & etiquettes (Department of Pensions)	NILS/24/TR/In-house/27	2024.12.21
27	Two -day training programme on Annual Board of Survey (University of Vocational Technology)	NILS/24/TR/In-house/28	2024.12.17 & 18
28	Two -day training Programme based on Efficiency Bar Examination (Department of Social Services)	NILS/24/TR/In-house/29	2024.12.26 & 27
29	One-day training programme on Project Management (Department of Social Services)	NILS/24/TR/In-house/30	2024.12.23 & 26
30	One-day training programme on the Role of Accounting & Practices. (Divisional Secretariat Biyagama)	NILS/24/TR/In-house/31	2024.12.12
31	One-day training programme on Public Procurement (University of Vocational Technology)	NILS/24/TR/In-house/32	2024.12.30
32	Certificate on Procurement Procedure) (Management Development Training Institute, Southern Province)	NILS/24/TR/In-house/33	2024.12.18 - 2024.12.24

2.1.7 Special one-day training programmes

These special one-day training programmes are conducted in a location outside NILS for enhancing knowledge of private sector officers on the labour law.

Table 2.14 Summary of one-day special training programmes conducted in the year 2024

S.No	Programme	No. of courses
1	Recent Developments in Labour Law	1
Total number of courses		1

Table 2.15 Special one-day training programmes conducted in the year 2024

S.No	Programme	Project No.	Duration	No. of participants
1	Recent Developments in Labour Law	NILS/24/TR/Wo/01	2024.10.22	21
	Total			21





NILS

National Institute of Labour Studies
2nd Floor, Labour Secretarial, Narahenpita, Colombo 05.

Recent Development in Labour Law
Hotel Blue Sky - Kurunagala
22nd October

2024
COLOMBO



NILS

National Institute of Labour Studies
2nd Floor, Labour Secretarial, Narahenpita, Colombo 05.

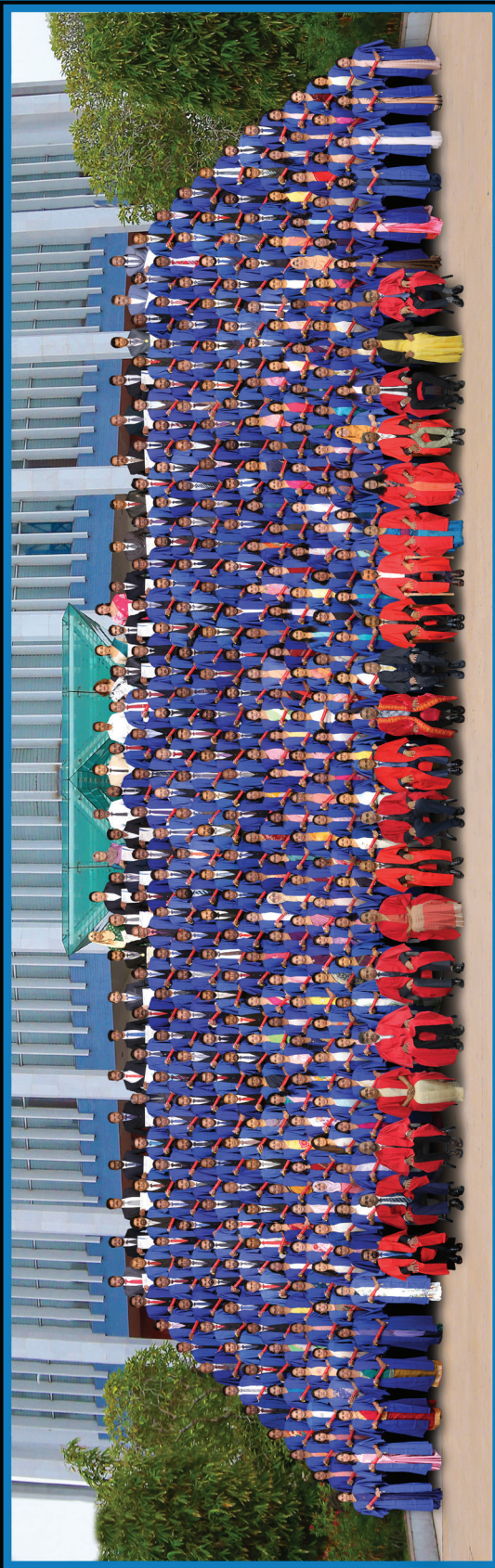
**Office Clerks Working Procedures and
Office Minutes Writing & Letter Writing**
28th August

2024
Colombo





NATIONAL INSTITUTE OF LABOUR STUDIES
MINISTRY OF LABOUR



DIPLOMA AWARDING CEREMONY - 2024
ON 24th DECEMBER 2024 AT BMICH



2.2 Role of the Examinations Division

National Institute of Labour Studies has been conducting examinations for public corporations, statutory institutions and private sector entities for many years upon requests. Amongst the examinations thus conducted upon institutional requirements are examinations for recruitment of staff, efficiency bar examinations, assessment and service promotion examinations. Further, examinations relevant to the diploma and certificate courses conducted by the Institute are also held ensuring confidentiality of examinations whilst offering speedy service to its clients.

- Despite the situation that prevailed in the country, 30 examinations were conducted during the year generating an income of Rs. 6.4 million. A total of 1435 candidates sat for these examinations.

Table 2.16 Types of examinations conducted in the year 2024

	Type of examination	No. of examinations	No. of applicants
1	Efficiency bar examinations	27	656
2	Recruitment examinations	3	779
	Total	30	1435

2.2.1 Details of Examinations

Table 2.17 Examinations conducted in the year 2024

Month	No. of examinations	File Number	Name of examination	No. of applicants
January	1	NILS/ EX/23/25	Department of Wildlife Conservation - Efficiency bar examination	4
February	2	NILS/ EX/23/29	National Zoological Department- Efficiency bar examination	2
	3	NILS/ EX/22/13	Ministry of Agriculture - Efficiency bar examination	1
April	4	NILS/ EX/23/14	Government Information Department- Efficiency bar examination	24
	5	NILS/ EX/24/03	Tertiary & Vocational Education Commission - Efficiency bar examination	13
May	6	NILS/ EX/24/15	Department of Wildlife Conservation -Efficiency bar examination	276
June	7	NILS/ EX/23/34	Ministry of Agriculture & Plantation Industries - Efficiency bar examination	1
	8	NILS/ EX/24/13	Ministry of Manpower & Employment Efficiency bar examination	5

Month	No. of examinations	File Number	Name of examination	No. of applicants
July	9	NILS/EX/24/09	National Secretariat for Elders - Efficiency bar examination	1
	10	NILS/EX/24/14	National Secretariat for Elders - Efficiency bar examination	1
August	11	NILS/EX/24/26	Department of Wildlife Conservation – Recruitment examination	215
	12	NILS/EX/23/18	Disaster Management Centre- Efficiency bar examination	12
September	13	NILS/EX/24/28	Department of Labour - Efficiency bar examination	6
	14	NILS/EX/23/23	Samurdhi Development Department -Efficiency bar examination	62
October	15	NILS/EX/24/01	University of Vocational Technology- Efficiency bar examination	10
	16	NILS/EX/24/37	University of Vocational Technology (Assistant Registrar) –Recruitment examination	288
	17	NILS/EX/24/18	State Printing Corporation- Efficiency bar examination	13
November	18	NILS/EX/24/21	Agricultural & Agrarian Insurance Board (DO)-Efficiency bar examination	192
	19	NILS/EX/24/21	Agricultural & Agrarian Insurance Board (MA) -Efficiency bar examination	
	20	NILS/EX/24/21	Agricultural & Agrarian Insurance Board (AD)- Efficiency bar examination	
	21	NILS/EX/24/21	Agricultural & Agrarian Insurance Board (Drivers and Office Aides) -Efficiency bar examination	
	22	NILS/EX/24/29	Department of Wildlife Conservation - Efficiency bar examination	89
December	23	NILS/EX/24/22	Land Use Policy Planning Department- Efficiency bar examination	6
	24	NILS/EX/24/43	Sri Lanka Sustainable Energy Authority - Efficiency bar examination	29
	25	NILS/EX/24/46	Ministry of Manpower & Employment -Efficiency bar examination	4
	26	NILS/EX/24/30	Department of Labour (ACL) - Efficiency bar examination	11

27	NILS/EX/24/41	Samurdhi Development Department (MN 06) -Efficiency bar examination	42
28	NILS/EX/24/42	Samurdhi Development Department (MN 04) -Efficiency bar examination	115
29	NILS/EX/24/38	Right to Information Commission - Efficiency bar examination	13
Total			1435

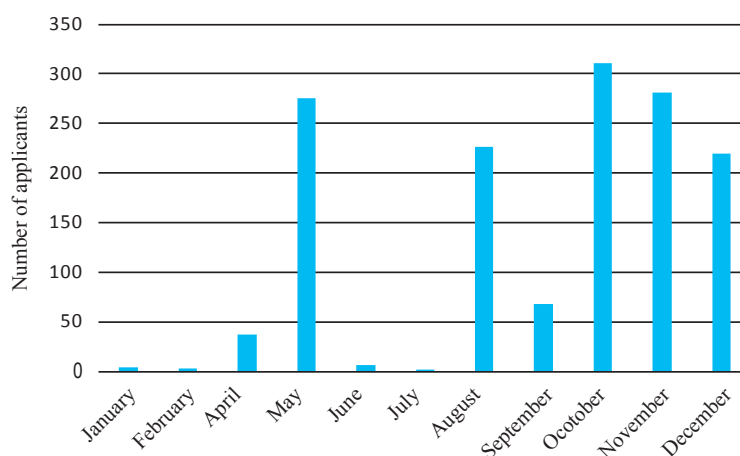


Diagram 1.2 Performance of the Examinations Division

2.3 Research

Table 2.18 Research conducted in the year 2024

Scope of the research	Duration relevant to the research	Details or report of its outcome
Through the functional learning projects of diploma courses on labour law & industrial relations, human resources management & practical applications of labour laws, conducting research studies in timely topics and issues relating to labour studies.	2024	During the year 2024, students have submitted 181 functional learning studies research reports under 03 diploma courses based on various topics (Eg: social security, emerging trends in labour laws, labour tribunals, occupational safety & health)
		A research supervisor was assigned to each student and the study research has been completed as per the set guidelines.

Scope of the research	Duration relevant to the research	Details or report of its outcome
Introducing short researches on timely topics as final assignments with the objective of providing a basic understanding to students who follow the Advanced National Certificate Course on Labour Law & Industrial Relations and engaged in labour study activities.	2024	During the year 2024, eighty four students have submitted study concept papers based on various topics (Eg: social security, emerging trends in labour laws, labour tribunals, occupational safety & health) under 03 advanced certificate courses

2.3.1 Surveys

Table 2.19 Surveys conducted in the year 2024

Topic of the survey	Duration of survey	Details or report of its outcome
Survey on salary discrepancies between men & women	2023/2024	Published on the official websites of the International Labour Organization and the National Institute of Labour Studies

2.4 Special Achievements

- As a result of the institutions work being carried on without obtaining financial provisions from the General Treasury and subsequent to same being conveyed to the Department of Public Enterprises, the NILS was placed under the monitoring and regulation of the Department of Public Services.
- As a result of all officers discharging their duties with maximum efficiency to achieve the set targets, it was possible to post a net surplus of Rs. 1.8 million in the 2024 financial year.
- During the year 2024 seven officers including a Business Promotion Officer, an Information Technology Officer and five Management Assistant Officers could be recruited whose vacancies had been a major concern for the institute.
- Further, 600 recipients of diplomas and certificates of courses conducted by the institute were awarded their diplomas and certificates in the year 2024 at a ceremony held at the main hall of BMICH.

2.5 Future Plans

- The following new strategies are to be adopted by NILS during the year 2025 for the realization of institutional objectives
 1. At present, out institute conduct only certificate courses and diploma courses and it is expected to establish links with state universities or international universities to pave the way for diploma holders to follow a degree course.

2. Adopting measures to commence a diploma course on general management and labour migration besides the certificate course implemented since 2003 for licensees and staff of foreign employment agencies to improve the quality of their service delivery.
3. Organizing awareness programmes, training courses required for the empowerment of plantation workers and the labour force of factories established at investment promotion zones.
4. Taking action to set up an e-library enabling students who follow courses to access information easily.
5. Organizing activities to educate public sector officials on improving service efficiency through the use of information technology and artificial intelligence (AI).
6. Conducting surveys on selected sectors of the labor market in collaboration with institutions under the Ministry of Labor.
7. Focusing on providing consulting services to external institutions in addition to the conducting of training programs by the National Institute of Labor Studies.
8. Initiation of Care Officer Certificate Courses to Empower Trade Union Members.
9. Entering into agreements to conduct training courses in collaboration with local training institutions recognized by the government.
10. Making arrangements to hold courses of the National Institute of Labour Studies outside of Colombo in the districts of Galle, Kurunegala, Kandy, Jaffna and Batticaloa.
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12. Taking steps to bring courses closer to the public using new technological methods for the sustenance of the National Institute of Labour Studies as a self-financing entity.

03

Chapter Three

Financial Performance

3.1 Overall Financial Performance for the year ended 31.12.2024

	Note	2024 (Rs.)	2023 (Rs.)
Operating revenue			
Revenue	4	78,264,378.83	67,180,000.97
Total revenue		78,264,378.83	67,180,000.97
Operating expenses			
Personal emoluments	5	20,616,842.00	14,764,227.77
Travelling	6	493,742.34	490,517.05
Supplies and consumables used	7	1,975,653.36	3,966,841.68
Maintenance	8	5,096,022.35	3,387,681.66
Contractual services	9	8,756,184.37	7,606,254.57
Depreciation and amortization	10	4,076,130.56	4,153,176.82
Other operational expenditure	11	4,781,322.98	5,457,279.28
Programme activities	12	30,585,469.33	16,258,369.33
Total operating expenses		76,381,367.29	56,084,348.16
Net surplus (deficit)		1,883,011.54	11,095,652.81

3.2 Statement of Financial Position as at 31.12.2024

	Note	2024 Rs.	2023 Rs.
Assets			
Non-current assets			
Property, plant and equipment	13	23,382,404.61	24,409,641.73
Fixed Deposit Investment	21	105,873,253.92	93,722,218.26
Distress loans (Staff)		500,000.00	-
Current assets			
Inventories	14	1,466,069.42	600,585.65
Receivables	15	10,422,991.22	10,681,939.01
Cash & Cash equivalents	16	842,603.48	998,808.52
Total assets		142,487,322.65	130,413,193.17
Current liabilities			
Receipts of advances	17	6,777,500.00	3,248,512.00
Accrued expenditure	18	9,567,929.65	4,772,210.44
Dividends payable		3,328,695.84	
Pension benefits	22	2,573,170.00	1,763,517.50
Total net assets		22,247,295.49	9,784,239.94
Net assets		120,240,027.16	120,628,953.23
Accumulated fund			
Balance B/F as at 01.01.2024		120,628,953.23	109,423,887.16

	Note	2024 Rs.	2023 Rs.
Adjustments for the previous year	19	1,056,258.23	109,413.26
Adjusted balance as at 01.01.2024		121,685,211.46	109,533,300.42
Reassessed value		500.00	-
Surplus/deficit for the year		1,883,011.54	11,095,652.81
Proposed dividends		(3,328,695.84)	-
		120,240,027.16	120,628,953.23

The accounting policies on page 07 to 09 and notes on pages 10 to 20 form an integral part of these financial statements. The Board of Directors are responsible for the preparation and presentation of these Financial Statements in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAs). These financial statements were approved by the Board of Directors and signed on their behalf.



Lankika Weerasinghe
Accountant



H.K.K.A. Jayasundara
Commissioner General of Labour



B.H.C. Shiromali
Director General



S.M. Piyatissa
Chairman

3.3 Cash Flow Statement

	Note	2024 Rs.	2023 Rs.
Cash flow from operating activities			
Surplus/ (Deficit) from operating activities		1,883,011.54	11,095,652.81
Adjustment for:			
Depreciation	10	4,076,130.56	4,153,176.82
Interest income from fixed deposit	21	(9,894,212.19)	(17,833,167.86)
Withholding tax	9.1	639,940.60	876,697.53
Writing offs	11.1	22,410.34	34,478.26
Retirement benefits	22	976,987.50	161,515.00
Operating profit before working capital charges		(2,295,731.65)	(1,511,647.44)
Increase/Decrease in Working Capital			
Increase)/decrease in distress loans		(500,000.00)	
Increase)/decrease in inventories	14	(865,483.78)	60,848.94
(Increase)/decrease in receivables	20	(2,637,816.29)	(1,368,060.88)
(Increase)/decrease in cash advances	17	3,528,988.00	2,048,512.00
(Increase)/decrease in accruals	18	4,795,719.21	3,093,506.92
Previous year adjustments	19	1,056,258.23	(78,648.24)
Earnings from operating activities		3,081,933.72	2,244,511.30
Employee pension benefits		(167,335.00)	-
Net cash flows from operating activities		2,914,598.72	2,244,511.30
Net cash flow from investing activities			
Acquisition of property, machinery and goods		(3,075,503.76)	(278,449.76)
Cash received from the sale of property, plant & equipment		4,700.00	
Investment in fixed deposits		-	(3,000,000.00)
Net cash flow from investing activities		(3,070,803.76)	(3,278,449.76)
Net Cash Flow from Financing Activities			
Treasury Grant - Capital		-	-
Net Cash Flow from Financing Activities		-	-
Net increase/(decrease) in cash & cash equivalents		(156,205.04)	(1,033,938.46)
Cash & cash equivalents at the beginning of the year	16	998,808.52	2,032,746.98
Cash & cash equivalents at the end of the year	16	842,603.48	998,808.52

Note: 4	2024	2023
<u>Revenue</u>	<u>Rs.</u>	<u>Rs.</u>
Diploma Course	21,326,830.00	22,303,260.54
Certificate Course	26,236,425.00	11,457,525.00
One day program	3,936,650.00	2,325,000.00
Two day Program	1,169,925.00	1,340,000.00
Three day Program	720,000.00	495,000.00
Special Program	4,084,875.00	2,545,704.81
Examination Income	6,180,383.25	7,066,842.76
Work Shops	260,000.00	-
Fixed Deposit Interest	9,894,212.19	17,833,167.86
Other Income	3,118,009.39	852,010.00
Decent Work/ILO	1,337,069.00	961,490.00
Total	78,264,378.83	67,180,000.97

Note: 5	2024	2023
<u>Personnel Emoluments</u>	<u>Rs.</u>	<u>Rs.</u>
Staff Salaries	9,751,356.18	7,910,680.59
Secondment Salary	4,225,987.51	2,660,523.54
Secondment Allowances	436,643.25	250,912.81
Pension Fund Contribution	462,487.39	268,599.06
Chairman Allowance	186,436.25	225,000.00
Trainee Allowances	1,078,700.00	817,000.00
EPF Contribution	1,149,971.40	939,339.67
ETF Contribution	287,492.86	234,834.93
Holiday Payment	327,202.50	169,748.50
Staff Overtime	1,035,867.57	801,073.67
Other Allowances	559,709.59	325,000.00
Retirement benefit	976,987.50	161,515.00
Agrahara	138,000.00	-
Total	20,616,842.00	14,764,227.77

Note: 6	2024	2023
<u>Travelling Expenses</u>	<u>Rs.</u>	<u>Rs.</u>
Domestic	64,400.00	43,012.50
Foreign	429,342.34	447,504.55
Total	493,742.34	490,517.05

Note: 7	2024	2023
<u>Supplies & Consumerble Items</u>	<u>Rs.</u>	<u>Rs.</u>
Printing & Stationery	1,521,343.36	3,088,364.44
Fuel	423,000.00	878,477.24
News Paper	31,310.00	-
Total	1,975,653.36	3,966,841.68

Note: 8	2024	2023
<u>Maintenance</u>	<u>Rs.</u>	<u>Rs.</u>
Computer maintenance	234,475.00	25,975.00
Office equipment & Office maintenance	2,210,316.95	1,152,667.67
Vehicle maintenance	1,884,730.40	1,112,788.99
Air Conditioner Maintenance	766,500.00	1,096,250.00
Total	5,096,022.35	3,387,681.66

Note: 9	2024	2023
<u>Contractual Services</u>	<u>Rs.</u>	<u>Rs.</u>
Building Rent	3,750,000.00	3,750,000.00
Telephone	456,939.21	333,442.67
Cleaning Expenses	1,641,080.83	909,735.23
Electricity	1,165,410.61	901,002.95
Water	93,071.68	94,096.99
Stamps & Postage	834,395.00	667,240.00
Service Agreements	175,346.44	74,039.20
With Holding Tax (9.1)	639,940.60	876,697.53
Total	8,756,184.37	7,606,254.57

Note: 10	2024	2023
<u>Depreciation (Schedule 13.1)</u>	<u>Rs.</u>	<u>Rs.</u>
Machinery & Equipments	688,718.54	810,602.82
Furniture & Fittings	342,917.61	237,664.49
Computers	346,969.29	370,871.01
Name Boards & Others	670,413.20	706,926.58
Motor Vehicles	797,500.00	797,500.00
Partitions & Cubicles	1,229,611.92	1,229,611.92
Total	4,076,130.56	4,153,176.82

Note: 11	2024	2023
<u>Other Operating Expenses</u>	<u>Rs.</u>	<u>Rs.</u>
Advertising & Promotion	3,982,342.14	2,555,630.15
Office welfare	254,278.00	198,835.50
Governing Board Expenses	216,092.50	90,437.00
Audit Committee Meeting	64,200.00	-
General Audit fee	240,000.00	240,000.00
Loss on Disposal (11.1)	22,410.34	34,478.26
Treasury fee	-	2,315,712.33
Miscellaneous Expenses	2,000.00	22,186.04
Total	4,781,322.98	5,457,279.28

Note: 12	2024	2023
<u>Programme Activities</u>	<u>Rs</u>	<u>Rs.</u>
Lecture fees	7,760,325.00	6,343,872.50
Refreshment	6,723,793.40	3,285,223.82
Examination Expenses	1,760,123.02	1,310,757.44
Project Expenses	9,202,666.23	3,633,561.30
Training and Development	179,500.00	66,384.58
Diploma Awarding Ceremony	4,959,061.68	1,618,569.69
Total	30,585,469.33	16,258,369.33

Note: 13	2024	2023
<u>Property, Plant & Equipment</u> (13.1)	<u>Rs.</u>	<u>Rs.</u>
Machinery & Equipments	3,964,992.24	4,416,352.50
Furniture & Fittings	3,008,961.40	1,310,318.87
Computers	1,411,512.10	988,506.38
Name Boards & Others	461,988.52	1,132,401.72
Motor Vehicle	5,816,287.67	6,613,787.66
Partitioning & Cubicals	8,718,662.68	9,948,274.60
Total	23,382,404.61	24,409,641.73

Note: 14	2024	2023
<u>Inventories</u> (14.1)	<u>Rs.</u>	<u>Rs.</u>
Printing & Stationaries	1,346,004.42	587,763.15
Office equipment maintenance	120,065.00	12,822.50
Total	1,466,069.42	600,585.65

Note: 15	2024	2023
<u>Receivable Income</u> (15.1)	<u>Rs.</u>	<u>Rs.</u>
One-day Programs	311,975.00	475,000.00
Two-Days Programs	100,000.00	400,000.00
Three-Day Programs	180,000.00	-
Special program	87,500.00	-
Diploma Programs	4,691,000.00	2,388,838.00
Certificate Courses	1,075,500.00	473,500.00
Work Shops	10,000.00	-
Examinations	857,418.00	944,477.00
Decent Work	-	311,530.00
Subtotal (15.1)	7,313,393.00	4,993,345.00
Fixed Deposit Interest (21.e)	2,791,829.94	5,688,594.01
Refundable Deposit BMICH awarding Ceremony	317,768.28	
Total	10,422,991.22	10,681,939.01

Note: 16	2024	2023
<u>Cash & Cash Equivalents</u>	<u>Rs.</u>	<u>Rs.</u>
Bank of Ceylon, Narahenpita A/C 0071451995	816,223.48	948,908.52
Stamp in Hand	26,380.00	49,900.00
Total	842,603.48	998,808.52

Note: 17	2024	2023
<u>Received in Advance</u>	<u>Rs.</u>	<u>Rs.</u>
Training Programme 17.1)	6,777,500.00	2,629,000.00
Examination	-	619,512.00
Total	6,777,500.00	3,248,512.00

Note: 18	2024	2023
<u>Accrued Expenses</u>	<u>Rs.</u>	<u>Rs.</u>
Staff Over Time	195,173.99	40,738.46
Staff Travelling	2,800.00	3,200.00
Office Cleaning expenses	171,699.81	79,310.30
Telephone	42,389.22	69,923.93
Staff Salaries	157,958.93	85,725.00
Trainee Allowance	39,500.00	13,500.00
Other Allowances	857,500.00	325,000.00
General Audit Fee	240,000.00	240,000.00
Examination expenses	383,807.50	52,645.00
Electricity	151,677.90	73,251.21
Lecture fee	662,187.50	67,050.00
Advertising & Promotion	892,275.00	670,000.00
Diploma Awarding Ceremony	1,261,620.00	-
Holiday Payment	45,816.75	-
Stamp & Postage	3,500.00	2,425.00
Office Renovation Stage I & II Retention 5%	450,584.21	450,584.21
Project Expenses	251,261.00	250,000.00
Water	8,600.00	7,500.00
Office Equipment's - Toner	-	25,645.00
Treasury fee	2,315,712.33	2,315,712.33
Maintenance AC & Vehicle	200,210.51	-
Stationery	45,000.00	-
News Paper	3,420.00	-
Building Rent	625,000.00	-
Refreshment	48,235.00	-
Staff Distress Loan	500,000.00	-
Diploma Refunds	12,000.00	-
Total	9,567,929.65	4,772,210.44

Note: 19	2024	2023
<u>Adjustments for the Previous Years</u>	<u>Rs.</u>	<u>Rs.</u>
Accrued Expenses - Over Provision	442,034.82	22,866.76
Accrued Expenses - Under Provision	(5,288.59)	(51,515.00)
Refund money- The Halo Trust	-	(40,000.00)
Refund money- Tuwan Abdul Rahman	-	(10,000.00)
Error entry on Examination	619,512.00	-
	1,056,258.23	(78,648.24)
Error in Disposal - Furniture & Fittings 2022	-	188,061.50
Total	1,056,258.23	109,413.26

Note: 20	2024	2023
<u>Decreasing Receivable Income</u>	<u>Rs.</u>	<u>Rs.</u>
Receivable Income (Note 15)	10,422,991.22	10,681,939.01
Fixed Deposit Receivables (Note 21.e)	(2,791,829.94)	(5,688,594.01)
Total	7,631,161.28	4,993,345.00

Note 21
Fixed Deposits

FD	(a)			(b)	(c)	(d)	(e)	f=(a+b+c-d) Balance as at 31.12.2024
	31.12.2023	Receivable as at 31.12.2023	01.01.2024					
2	19,001,016.50	424,789.85	19,425,806.35	-	1,194,721.45	80,975.57	418,669.23	20,539,552.23
10	5,502,206.95	300,284.83	5,802,491.78	-	279,165.96	28,972.54	197,945.83	6,052,685.20
11	2,656,125.00	345,660.10	3,001,785.10	-	160,386.29	25,302.32	193,368.64	3,136,869.07
12	6,715,776.28	731,927.62	7,447,703.90	-	480,224.00	60,607.58	404,897.57	7,867,320.32
13	1,887,479.41	205,709.40	2,093,188.81	-	134,967.70	17,033.86	113,797.09	2,211,122.65
14	6,687,705.66	728,868.30	7,416,573.96	-	478,216.76	60,354.25	403,205.18	7,834,436.47
17	21,078,834.81	545,739.70	21,624,574.51	-	1,884,967.58	121,535.36	521,424.40	23,388,006.73
18	3,176,875.00	71,022.74	3,247,897.74	-	199,751.45	13,538.71	69,999.40	3,434,110.48
19	11,454,556.53	197,708.78	11,652,265.31	-	1,014,905.09	60,630.69	155,250.40	12,606,539.71
20	1,403,772.07	12,307.04	1,416,079.11	-	129,223.95	7,076.55	9,798.29	1,538,226.51
21	5,650,034.43	49,534.55	5,699,568.98	-	520,112.75	28,482.37	39,437.09	6,191,199.36
22	5,507,835.61	1,430,000.00	6,937,835.61	-	550,780.37	99,430.80	-	7,389,185.18
23	3,000,000.00	645,041.10	3,645,041.10	-	74,958.90	36,000.00	264,036.82	3,684,000.00
	93,722,218.25	5,688,594.01	99,410,812.26	-	7,102,382.25	639,940.60	2,791,829.94	105,873,253.92
Interest Income for the year 2024								9,894,212.19

Note : 22**Retirement Benefit Obligation**

Balance as at 01/01/2024	1,763,517.50
Add: Provision for the year	976,987.50
	2,740,505.00
Less: Payment for the year (M.I.F.Sharmila)	167,335.00
Balance as at 31/12/2024	2,573,170.00

	Calculation for the year 2023			Calculation for the year 2024		
	Salary Dec-2023	Completed no of years as at 31/12/2023	Provision as at 31/12/2023	Salary Dec-2024	Completed no of years as at 31/12/2024	Provision as at 31/12/2024
Ms.Lankika Weerasinghe (13 Yrs)	76,635.00	12	459,810.00	105,545.00	13	686,042.50
Ms.W.K.J.Darshika (08 Yrs)	37,810.00	7	132,335.00	53,110.00	8	212,440.00
Ms.M.I.F.Sharmila (07 yrs)	37,810.00	7	132,335.00			
Mr.G.S.Liyanage (08 Yrs)	35,980.00	7	125,930.00	51,250.00	8	205,000.00
Mr.P.M.D. Sanjeeva (08 Yrs)	34,300.00	7	120,050.00	49,550.00	8	198,200.00
Ms.K.A.D.P.N.Karunaratne (08 Yr)	55,705.00	7	194,967.50	72,980.00	8	291,920.00
Ms.S.M.D.M.Ariyawansa (07 Yrs)	37,510.00	6	112,530.00	52,510.00	7	183,785.00
Mr.W.W.H.S.Ranathunga(07 Yrs)	37,510.00	6	112,530.00	52,510.00	7	183,785.00
Ms.W.M.K.H.Wanigasekara(07 Yrs)	35,510.00	6	106,530.00	52,510.00	7	183,785.00
Ms.W.D.D. Weerathunga(06 Yrs)	53,420.00	5	133,550.00	70,675.00	6	212,025.00
Mr.S.A.D.Priyantha Kumara(05 Yrs)	66,475.00	4	132,950.00	86,475.00	5	216,187.50
Ms. A. N. S. Arampathy	-	-	-	50,710.00	-	-
Ms. M A P M Muthukuda	-	-	-	50,710.00	-	-
Ms. K A Pulasinghe	-	-	-	50,710.00	-	-
MS. N G Rajapakse	-	-	-	50,710.00	-	-
Mr. V P R L Vidhanapathirana	-	-	-	65,400.00	-	-
Ms. S A K P Gayanthi	-	-	-	65,400.00	-	-
Ms. T Nirojani	-	-	-	50,710.00	-	-
			1,763,517.50			2,573,170.00

3.4 Notes to Financial Statements

3.4.1 Institutional Information

3.4.1.1 General Introduction

National Institute of Labor Studies is a statutory body under the Ministry of Labour. This institution was established in September 2007 under the Ministry of Labor by restructuring the Employee Education Division of the Department of Labor and was legally established by Parliament through the enactment of Act No. 12 of 2010. In accordance with this Act, the Institute is governed by a Board of Governors comprising representatives of tripartite stakeholders in the field of labour, including clients, representing employers, trade unions and government officials. At present, this institution is located at the second floor, General Secretariat of Labour, Narahenpita, Colombo 05.

3.4.1.2 Principal activities and Nature of Operations

Conducting various training programs and workshops in the field of labor law and industrial relations, increasing workplace productivity and publishing activities can be mentioned as the primary activities of the National Institute of Labor Studies

3.4.1.3 Staff of the Institute

Although the National Institute of Labor Studies started its operations in September 2007, the approval of the cadre of the National Institute of Labor Studies took place in March 2014. Under this background, the Ministry of Labor and the Department of Labor have assigned an operational staff to the institute. Since 2016, the National Institute of Labor Studies has been recruiting staff to successfully carry out its operations. However, from the year 2023, all expenses (capital and recurring) of the institution, including salaries and wages, have been covered by the money earned by the institution without obtaining treasury allocations.

3.4.1.4 Financial management of NILS

From the inception of the institution until September 30, 2011, the financial management of the institution has been done by the Ministry of Labour. (Due to staffing and other constraints)

3.4.2. Basis of Preparation

3.4.2.1 Statement of Compliance

The financial statements of the National Labor Study consist of the statement of financial position, the statement of financial performance, the statement of cash flows, the statement of changes in equity, and the notes to the financial statement. These statements have been prepared in accordance with the Public Sector Accounting Standards of Sri Lanka as prescribed by the Institute of Chartered Accountants of Sri Lanka.

3.4.2.2 Basis for Measurement

The financial statements have been prepared on accrual basis and no adjustments have been made for goodwill in the financial statements.

3.4.2.3 Going Concern

The Directors have made an assessment to establish their ability to continue as a going concern and they do not intend to liquidate or cease trading.

3.4.2.4 Comparative Information

The accounting principles used by the organization are constantly updated and therefore they are not consistent with those used in the previous year. Data information and statements of the previous year are restated and used only when necessary to confirm the presentation of the current (current) year.

3.4.2.5 Functional and Presentation Currency

This financial statement is presented in Sri Lanka Rupees, the functional currency of the National Institute of Labor Studies.

3.4.2.6 Accounting policies of significance

The accounting policies set out below have been applied consistently for all periods presented in these financial statements.

3.4.3 Property, Plant and Equipment

The cost of acquisition or construction of property that accompanies certain expenses incurred in bringing the asset to its working condition for its intended use., Plant and equipment costs. After initial recognition as an asset at cost, Revalued assets are carried at their revalued amount after deducting any resulting depreciation. All other assets, Capital and equipment are stated at cost less accumulated depreciation. In cases where an item of equipment consists of accessories and equipment having different useful lives, That property, Process and equipment are accounted for as a separate item. Furthermore Public Sector Accounting Standards of Sri Lanka 7 SLPS 7 Property Plant and Equipment Depreciation of plant and equipment is calculated on a straight-line basis as described below.

The basic annual rates used are as follows.

3.5 Annual Rates

	2024
Machinery and Equipment	10 years
Wood products and equipment	13 years (7.5%)
computers	10 years
Nameplates etc	Year 03
Books	Year 05
vehicles	10 years

Property by the Valuation Department as on 02.10.2013, The plant and equipment have been re-assessed and the relevant report has been issued on 07.01.2014.

3.5.1 Inventories

Inventories used during the financial year were charged to income and expense statements at cost.

3.5.2 Cash and cash equivalents

This includes cash and cash equivalents. (stamp)

3.5.3 Liabilities and Provisions

A liability is recognized in the balance sheet when a present obligation exists as a result of past events. Its settlement is expected to result in an outflow of resources embodying economic benefits. Obligations due at the request of a debtor or within one year of the balance sheet date are considered current liabilities on the balance sheet. As a result of a past event, Provisions are recognized if there is a current legal or approved drawdown that can be reliably measured and an outflow of economic benefits is required to settle the obligation.

3.5.4 Revenue Recognition

Revenue from the sale of goods/services is recognized when the goods are delivered and assigned. Received from rebates and sales related taxes collected on behalf of the Government of Sri Lanka or net income receivable measured at the fair value of its consideration.

3.5.5 Basis for Revenue

Revenue is calculated on an accrual basis when making payments to course participants. Due to unavoidable reasons some participants drop out of the course before the completion of the prescribed period and some course fees are not recoverable due to various reasons. These receipts are not considered as income. However, In such cases action will be taken

to recover the remaining amount if possible. The total income of the course is determined for the year of the course.

3.5.6 Receivables

Trade receivables were recorded in amounts assessed to realize gross allowances for negative and doubtful receivables. Other receivables and payables from related parties Allowance for bad and doubtful receivables is deducted from cost.

3.5.7 Defined Contribution Plans

Defined Contributory plan means a post-employment benefit plan under which fixed contributions are paid to a separate unit and there is no legal or implied obligation to pay more. Obligations to contribute to the Employees' Provident Fund covered by each employee are recognized in profit or loss as incurred. get The company pays contributions of 12% and 3% of the gross remuneration of the employees as provident fund and trust fund respectively.

3.5.8 Statement of Cash Flows

As per Sri Lankan Accounting Standards 7 SLPS 7 The cash flow statement is prepared.

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Chapter Four
Auditor General's Report



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No. }

ඔබේ අංකය
உமது இல.
Your No. }

දිනය
திகதி
Date }

My No: LSW/B/NILS/SR/01/2024

Date: 29 May 2025

Chairman
National Institute of Labour Studies

Report of the Auditor General on the Financial Statements and other legal and regulatory requirements of the National Institute of Labour Studies for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act No. 19 of 2018.

The above report is sent herewith.

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

Copies: 1. Secretary, Ministry of Labour
2. Secretary, Ministry of Finance, Planning & Economic Development



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
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My No. }

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Your No. }

දිනය
திகதி
Date }

My No: LSW/B/NILS/SR/01/2024

Date: 29 May 2025

Chairman
National Institute of Labour Studies

Report of the Auditor General on the Financial Statements and other legal and regulatory requirements of the National Institute of Labour Studies for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Institute of Labour Studies 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 and 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. In terms of Article 154 (6) of the constitution, my report will be tabled in Parliament in due course.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 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

- In terms of paragraph 55 of the Sri Lanka Public Sector Accounting Standard 1, when the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified, unless reclassification is impracticable and when comparative amounts are reclassified, an entity shall disclose the nature, reason, the amount of each item or class of items of the reclassification, but this has not been complied with.
- In the statement of cash flows of the year 2024, prior year adjustments of Rs. 1,056,258 without cash inflows or outflows were observed.

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 opinion.

1.3 Other information contained in the Annual Report 2022 of the Institute

Other information means information, though included in the Annual Report 2024 of the Institute which is expected to be handed over to me after the date of this audit but not included in the financial statements and in my audit report thereon. Those charged with management shall be responsible for other information.

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

My responsibility in relation to my audit regarding financial statements is to read other information whenever available and consider whether there are material inconsistencies between the financial statements or my knowledge gained otherwise and other information.

In reading the annual report 2024 of the Institute, if I concluded that there are material misstatements, such matters shall be communicated to those charged with management. I have nothing to report in this regard. If there still are further misstatements, they will be included in the report that will be tabled in Parliament by me in terms of article 154(6) of the Constitution.

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 the 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 Institute's 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 intend to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

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

1.5 Auditor's Responsibility 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 skepticism throughout the audit. I also:

- 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.
- Obtain 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 Institute's internal control.
- Evaluate 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 Institution'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 Institute to cease to continue as a going concern.
- Evaluate 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 will communicate with those charged with governance regarding the significant audit findings, including any significant deficiencies in internal control that I have identified during the audit.

2. Report on other legal and regulatory requirements

2.1 Special provisions are included in respect of the following requirements in the National Audit Act No. 19 of 2018.

2.1.1 A. In terms of the requirements of section 12 (a) of the National Audit Act No. 19 of 2018, I obtained all information and explanations required for the audit and as far as it appears from my inspection, the Authority had maintained proper financial reports.

2.1.2 In terms of the requirement indicated in Section 6(1)(d) (iii) of the National Audit Act No. 19 of 2018, the financial statements presented by the Institute are consistent with the preceding year.

2.1.3 The recommendations made by me in the previous year have been included in the financial statements as per the requirement of Section 6(1)(d) (iv) of the National Audit Act No. 19 of 2018.

2.2 On the basis of the procedures followed and evidence obtained and being restricted within the material matters, nothing that warrants the making of the following statements did not come to my attention.

2.2.1 In terms of the requirement of section 12 (f) of the National Audit Act No. 19 of 2018, except for the following observations, whether the Institute has not complied with any applicable written law, or other general or special directions issued by the governing body of the Institute;

Reference to the laws, rules , regulations	Observations
(a) Section 40(1) of the National Audit Act, No.19 of 2018	Though the Accounting Officer shall appoint a competent auditor to carry out the Internal Audit, due to the non-recruitment of an officer to that post despite their being a post of internal auditor in the approved cadre, the function of the internal audit had not been fulfilled.
(b) The code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka-371	Advances had been granted contrary to financial regulations and a formal internal control system had not been in operation in incurring expenses including entertainment activities of projects.
(c) Paragraph 4.2 of Public Enterprises Circular No. 01/2021 dated 16 th November 2021	Though four audit and management committee meetings should be held per year with at least one in each quarter, only one meeting had been held during the year under review.

2.2.2 In terms of the requirement of section 12 (f) of the National Audit Act No. 19 of 2018, except for the following observations, whether the Institute has not complied with any applicable written law, or other general or special directions issued by the governing body of the Institute;

Powers, functions & duties	Non-compliance
(a) National Institute of Labour Studies Act, No.12 of 2010 (i) Subsection 3(d)	Although the establishment and maintenance of library and information services is one of the main objectives of the institute, the institute had not implemented such a library and information service until March 2025.
(ii) Section 3 (e)	Although action should be taken to work in close cooperation with national and foreign institutions, associations and societies with similar objectives, the function of signing memoranda of understanding had not been finalized.
(iii) Section 16(1)	Though the Board can appoint such number of Technical Committees as are necessary for the purpose of carrying out the functions under this Act, the capacity to appoint such committees had not been promoted even though over 24 years had lapsed since the establishment of the institute.

2.2.3 In terms of the requirement of Section 12 (f) of the National Audit Act No. 19 of 2018, whether 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.

There was a significant difference between the estimated income & expenditure and the actual income & expenditure of the diploma awards ceremony held in December of the year under review and the preparation of estimates had not been done as per a correct control method.

2.3 Other matters

Though an income & expenditure estimate is prepared by the Training Division in conducting courses, as a result of not comparing the estimated cost and the actual cost, a study had not taken place regarding costs and benefits and though the expenditure in the year 2024 had increased by 16 percent in relation to the year 2023, the cost of conducting courses had increased by 88 percent in comparison thereto.

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

NATIONAL INSTITUTE OF LABOUR STUDIES

4.2 AUDIT COMMITTEE REPORT

The Audit Committee of the National Institute of Labour Studies comprised three members of the Governing Board and was chaired by the representative from the Treasury. During the year under review, two internal audit meetings were held, with the Chief Internal Auditor acting as the Convener.

The Audit Committee is mandated to strengthen accountability, transparency, and good governance within the Institute. The scope of its activities includes the following.

- a) Determination of the responsibilities of the Internal Audit Unit and review of the annual audit plans
- b) Review and evaluate internal control systems for all activities of the entity
- c) Review performance at regular intervals for cost effectiveness and to eliminate wasteful expenditure etc.
- d) Liaise with external auditors and follow up on Auditor General's/ external auditors Management Letters.
- e) Ascertain whether statutes, regulations, rules and circulars are complied with.
- f) Review financial statements to ensure compliance with Accounting Standards
- g) Review internal audit/external audit reports, Management Letters for remedial action
- h) Review implementation of recommendations/directives of the Committee on Public Enterprises
- i) Prepare report on the findings of the Committee for inclusion in the Annual Report

COMPOSITION OF THE AUDIT COMMITTEE 2024

Audit Committee comprised of three Governing Board Members and the composition is as follows

Audit Committee Meeting held on 10.01.2024

Mr. S P N P N Abeysekara - Chairman (Treasury Representative)
Ms. Enoka De Alwis – Governing Board Member
Mr. R D Jaminda - Governing Board Member

Audit Committee Meeting held on 10.05.2024

Mr. S P N P N Abeysekara - Chairman (Treasury Representative)
Ms. Samangika Abeysinghe – Governing Board Member
Mr. R D Jaminda - Governing Board Member

An officer from the Auditor General's Department participated as an observer at the Audit Committee meetings. The Director General, Accountant, Assistant Director and Administrative Officer attended the meetings by invitation.

REVENUE

The total revenue of the Institute for 2024 amounted to **Rs. 78 million** (2023 - Rs. 67 million), reflecting a **16% increase** compared to the previous year. Detailed composition of revenue is provided in Note 4 to the Financial Statements.

The increase in revenue was mainly attributable to the growth in short term training programmes. The principal source of income continued to be training activities, generating **Rs. 62 million**. Conducting examinations contributed **Rs. 6 million**, while interest income from fixed deposits amounted to **Rs. 10 million**.

DIRECTORS' INTEREST IN CONTRACTS

The Directors have confirmed that they had no direct or indirect interest in contracts with the Institute during the year under review.

EMPLOYMENT

The Institute adheres to an Equal Opportunity Policy in all its activities, including recruitment, training, promotions, and disciplinary procedures. Equal opportunity is ensured for all employees, irrespective of gender, ethnicity, religion, marital status, political opinion, or physical attributes. The Institute remains committed to upholding fairness and inclusivity in its employment practices.

STATUTORY PAYMENTS

The Directors confirm that to the best of their knowledge, all taxes and duties payable by the Company, all contributions, and taxes payable on behalf of and in respect of the employees of the Company, and all other statutory dues, due and payable by the Company as at the Balance Sheet date have been paid or where relevant provided for.

AUDITORS

The Accounts for the year 2024 have been audited by the National Audit Office. Audit opinion on the financial statement is given in the page no. 40

CONCLUSION

The Audit Committee is satisfied that the Institute's financial reporting is transparent, in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS), and presents a true and fair view of the financial performance and position of the Institute. Furthermore, the Committee is of the opinion that the internal control framework and risk management systems in place are adequate and effective.

