Annual Report 2024

National Education Commission

Expenditure Head 335

Message from the Chairman

The year 2024 marked a period during which essential initiatives were successfully completed, leading to nationally significant education policy recommendations aligned with the core mandates of the National Education Commission.

In response to a specific request from the Ministry of Education, the National Education Commission took immediate action to submit recommendations for the regulation of international schools. Accordingly, the necessary recommendations were prepared for the formal regulation of international schools and other private schools registered under the Companies Act or the Business Names Ordinance, and the final report was submitted to the Ministry of Education. I am also pleased to announce that we have contributed to an awareness programme for Ministry of Education officials on this matter.

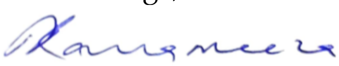
We were also entrusted with the responsibility of formulating a national policy on the medium of instruction in schools. To fulfill this task, an extensive study was conducted with the participation of a team of experts, leading to the successful completion of recommendations on a suitable medium of instruction for the primary and secondary levels in 2024. The study highlighted the importance of bilingual education and the teaching of a second language, i.e. teaching Tamil to Sinhalese students and Sinhala to Tamil students. Based on these recommendations, a discussion was held with the relevant officials regarding the Ministry of Education's responsibility to provide the necessary infrastructure for their implementation and regulation.

A study to evaluate the current status of the 13-year certified education programme was initiated in 2024, using the Western Province as the sample. The study has now been completed, and its findings will play a significant role in future policy planning. Additionally, further research was launched in 2024 in three key areas critical to national policy formulation.

Data collection has commenced for research on primary school teachers' perceptions of the readiness of children entering grade one, which is important in making decisions about the curriculum and teaching methods for preschool children.
Data collection for a research study on the career readiness of 11th-grade students is in its final stage.

A research plan is being developed to assess the readiness of schools to implement inclusive learning and teaching methods for children with special needs.

It is also a valuable opportunity for the National Education Commission to intervene, when necessary, in the implementation of the new education reforms. A major challenge faced in 2024 was the shortage of adequate staff within the Commission. I am pleased that, despite this challenge, we were able to successfully complete the assigned tasks.



Padmini Ranaweera
Chairman
National Education Commission

Prepared to be submitted to the parliament in terms of paragraph 2.4.1 of the Public Finance Circular No. 402.

2025 September

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Chapter 01 - Corporate Profile/ Implementation Summary

1.1 Introduction

The National Education Commission was established under the act 19 of 1991 to analyze the educational policies and plans, and to forward suggestions to the president on a comprehensive education policy, assuring the continuity of the education policies and to make the educational system comply with changing needs of the society.

According to the 4th chapter of the Report of the Presidential Commission on Youth, they have accepted the need to establish a "National commission on education policy" with the aim of having a common agreement on education policy. Based on the clause in presidential committee on youth "Such a commission should immediately commence preparing a 10 year plan and implementation of the plan should begin in 1991", with the view of preparing a definite education policy which is not affected by the constant changes in the political arena.

According to Section 2(1) and Section 2(3) of the National Education Commission Act, the National Education Policy, based on the report containing the recommendations submitted by the National Education Commission to the President, should be complied with by all authorities and institutions responsible for all aspects of education and be announced from time to time.

According to clause 4(1) of the National Education Commission Act, The National Education Commission consists of 10 experts in the field of education, administration and management and 5 members holding key positions in the Education sector shall be elected by the President. As per the 05th clause of the act, the National Education Commission has a full time Chairperson and two Vice Chairpersons.

The 08th National Education Commission is currently on operation. (from 2020.02.28)

1.2 The Vision, Mission and the Main Functions of the Organization

Vision

Holistic society of progressive and lifelong learners for a peaceful, cohesive Sri Lankan society attuned to facing local and global challenges

Mission

Function as the premier organization in setting national education policy, goals, competency profiles, and standards of educational qualifications with monitoring and certification roles with the view to improve quality, relevance, and standards of education.

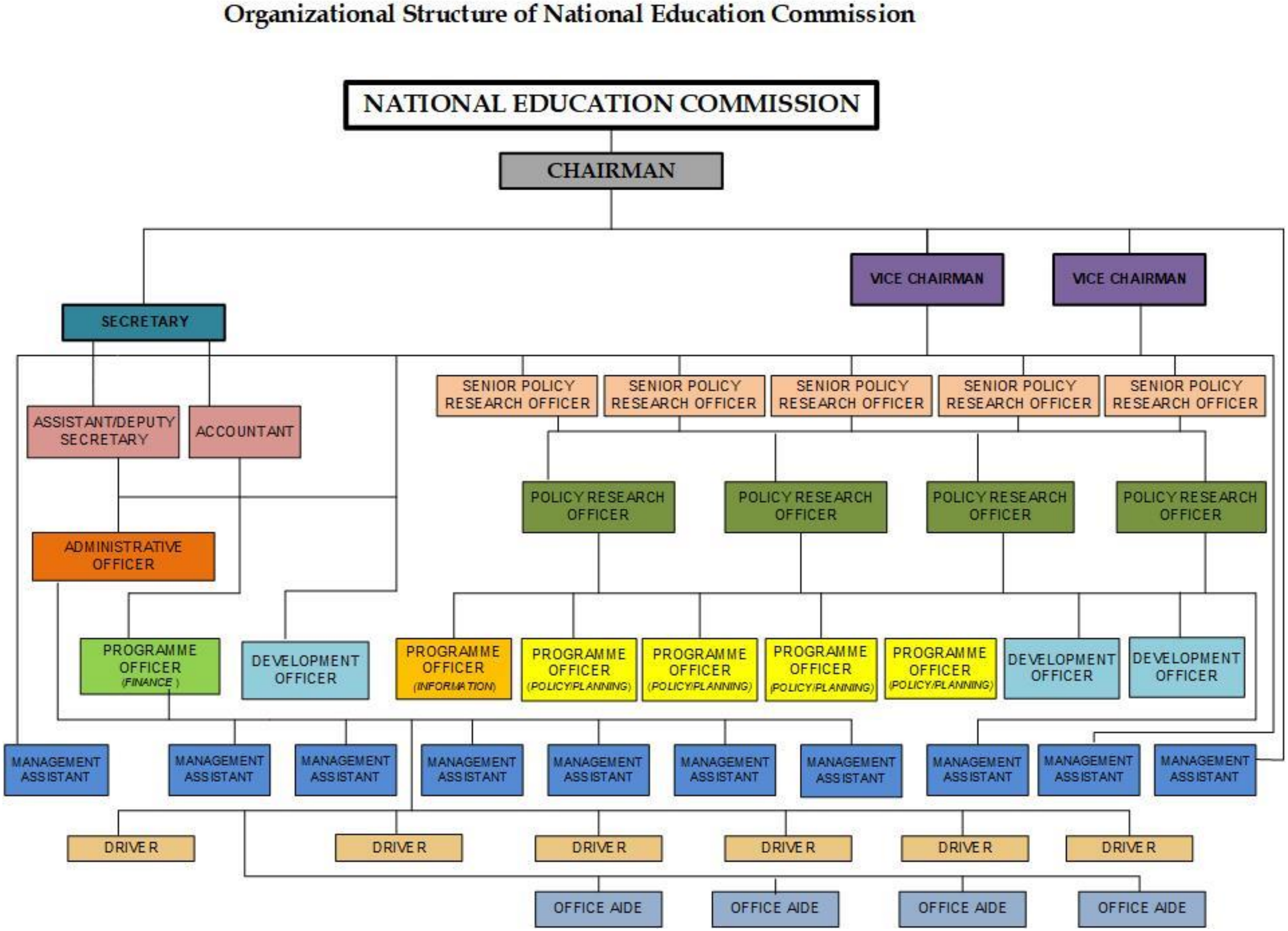
1.3 Main Functions

A) Make recommendation to the President, on educational policy in all its aspects, with a view to, ensuring continuity in educational policy and enabling the educational system to respond to changing needs in society, including an immediate review of educational policy and plans.

B) Periodic review and analysis of the National Education Policy and plans in operation and the key recommendations to the President on the changes required when necessary.

C) The President would likely to refer to the National Education Commission, to advice the president on any other matter relating to education.

1.4 Organizational Structure



Members of the Commission

Mrs. Padmini Ranaweera
Chairman

Mr. Kingsly Fernando
Vice Chairman (Planning)

Dr. Harsha Alles
Vice Chairperson (Policy)

The Ex-officio members

Prof. Sampath Amarathunga
Chairman, University Grants Commission

Eng. B.K.U.A. Wickramasinghe
Chairman, Tertiary and Vocational Education Commission

Mrs. J.M. Thilaka Jayasundara
Secretary, Ministry of Education

Mrs. Chandima Punchihewa
Director, Department of National Planning,
Ministry of Finance

Mr. M.M. Nayeemudeen
Additional Secretary, Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government

Other members

Dr. T.A. Piyasiri
Former Vice Chancellor,
University of Vocational Technology

Dr. Kapila Bandara
Dean, Faculty of Education,
University of Colombo

Dr. Anuruddha Padeniya
Pediatric Neurologist,
Lady Ridgeway Children's Hospital

Dr. Indrani Thalagala
Former Head of Division,
Early Childhood and Primary Education, Open University

Mr. D.M.A.R.B. Dissanayake
Secretary to the Prime Minister,
Prime Minister's Secretariat

Mr. Swaminathan Wimal
Senior Lecturer
Dept. of Linguistics & English
University of Jaffna

Chapter 02 – Progress and Outlook

2.1 Special achievements, challenges and future goals

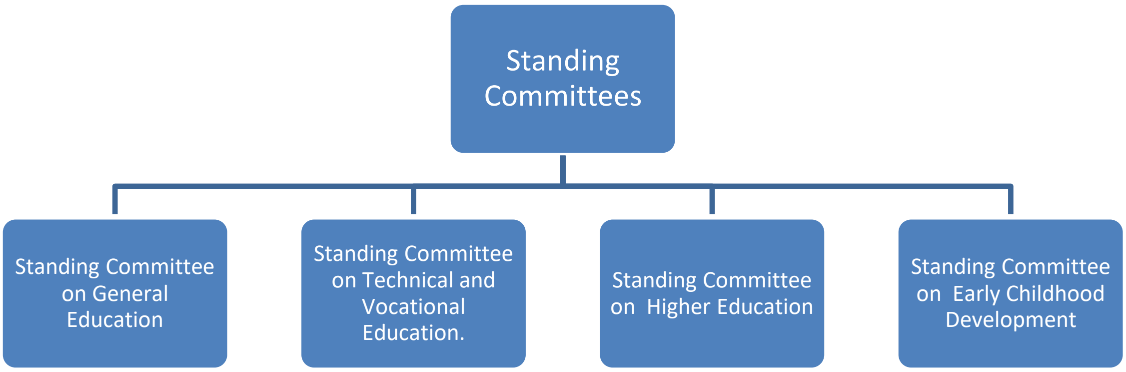
Introduction

The main tasks assigned to the National Education Commission are as follows;

1. Evaluation of the education policies of the country through review and analysis of existing programmes.
2. Updating educational policy proposals to match the current needs.
3. Providing recommendations on education policies to the President based on reviews, analyses, assessments and modernization of existing policies, plans and programmes.

The National Education Commission has established four standing committees under four areas to carry out the above tasks as mentioned below.

1. Standing Committee on General Education.
2. Standing Committee on Early Childhood Development.
3. Standing Committee on Higher Education.
4. Standing Committee on Technical and Vocational Education.



Each standing committee consists of 15 to 20 academics representing the relevant fields in the public and private sectors.

The performance of activities planned for the year 2024 can be summarized as follows.

1. Research on the current status of the 13-year Certified Education programme in schools in the Western Province of Sri Lanka.

After the introduction of any educational programme, it is essential to conduct a proper evaluation to maximize its benefits by enhancing its strengths and minimizing disparities. Therefore, it is crucial for policymakers and line ministries to evaluate the recently introduced 13-year Certified Education programme. In line with this objective, a descriptive research study was conducted using a sample of schools implementing the 13-year Certified Education programme in the Western Province of Sri Lanka. The study focused on evaluating the status of the schools, student enrollment details, available resources, and the satisfaction levels of principals and teachers with the programme. Data were collected using a self-prepared structured questionnaire through a stratified sampling method, and the data obtained were analyzed in detail using quantitative methods. According to the survey results, the principals and teachers who responded expressed satisfaction with both the programme and the teaching practices. During the six-year period from 2017 to 2022, there was a strong trend of new student enrollments in the vocational A/L stream. However, a significant parallel trend of student dropouts from vocational education was also observed.

The results further revealed a significant need for additional teaching staff to support the progress of the programme, and a lack of resources such as laboratory assistants, workshops, internet facilities, and computers within the surveyed sample. Moreover, the findings indicate that government intervention is necessary to enhance the professional development of teachers and to reduce their workload by recruiting trained academic staff in a timely manner, in accordance with vocational subject requirements. Overall, respondents in the Vocational Advanced Level stream expressed positive satisfaction with the programme, and the 13-year Continuing Education programme has been successful in attracting a sufficient number of students who did not pass the GCE Ordinary Level, aligning with its intended goal of providing compulsory education in the Western Province.

2. Primary School Teachers' Perceptions of Children's Readiness for First Grade

School readiness refers to a child's preparedness to enter school and successfully engage in learning activities. It encompasses various areas of development, including cognitive, social, emotional, and physical skills. The aim of this study is to explore and understand how primary school teachers perceive and apply the concept of school readiness in preschool children

By the end of 2024, a postal questionnaire was sent to a sample of 581 teachers representing schools across the island. The collected data is expected to be analyzed, with suggestions and recommendations to follow. A pilot test was conducted in 11 selected schools in the Western Province

3. Research on the career readiness of grade 11 students in schools

Due to a lack of proper guidance, students often face challenges in determining whether their academic pursuits align with their career goals and to develop the skills necessary for their career paths. Many students are inadequately prepared for their careers and pursue secondary, and sometimes even tertiary, education without appropriate career orientation. Therefore, it is essential to focus on preparing students for future careers during their schooling.

The primary objective of our research is to examine the career readiness of Grade Eleven students in schools under three themes: Exploring the Future, Experiencing the Future, and Thinking About the Future and to investigate the programmes currently being implemented by schools to prepare students for careers related to these themes. A questionnaire is planned to be distributed to a sample of 8,738 Grade Eleven students across 490 schools.

Tasks completed;

1. A questionnaire is being prepared for Grade Eleven students in collaboration with officers working in the field of counseling and guidance at the Ministry of Education and the National Institute of Education.

2. A questionnaire is being prepared for student counseling and guidance teachers.

3. Conducting a workshop with a group of principals, and officials from provincial and zonal education offices involved in counseling and guidance, along with teachers, to verify the validity of the questionnaire.

4. Preparing a suitable sample for distributing these questionnaires across the 9 provinces, with the assistance of the Department of Census and Statistics.

5. Conduct a pilot study in a few selected schools and update the questionnaires.

6. Distribution of questionnaires to schools relevant to the selected sample across the island.

4. Manual on the Quality Assurance Framework and Mechanism for International Schools and other private schools registered under the Companies Act or the Business Names Ordinance.

The preparation of the quality assurance framework and mechanism for international schools and other private schools registered under the Companies Act or the Business Names Ordinance was carried out in the year 2024. This work was carried out under the initiative of a formal committee and with the participation of the academic staff of the National Education Commission to bring international school education under formal regulation and improve quality as a timely need in the education sector in Sri Lanka. The final report was reviewed with a selected sample of international schools and submitted to the Ministry of Education.

The chapters of the final report also present the prerequisites for establishing a sustainable quality assurance framework for international schools and other private schools registered under the Companies Act or the Business Names Ordinance, including the quality assessment structure (criteria, good practices, standards), preparation of the self-evaluation report, the review panel, the review process, and guidelines for preparing the review report.

5. Draft Recommendations for National Policy on Medium of Instruction in Schools

Following an order issued by the Supreme Court on January 13th, 2023, in a court case, the National Education Commission appointed an expert group to prepare the 'Recommendations for the National Policy on the Medium of Instruction in Schools.' The group reviewed Supreme Court documents related to the medium of instruction used in schools from Grades 1 to 11 and further explored four areas to understand the issues and propositions regarding the medium of instruction that could have a long-term impact on Sri Lankan society.

Accordingly, the following areas were studied: (a) the historical perspectives on the medium of instruction before and after independence, along with the constitutional provisions related to it; (b) the importance of the mother tongue as the medium of instruction and the teaching of the second national language (Tamil for Sinhalese students and Sinhala for Tamil students) in schools; (c) the teaching of English as a second language and as a medium of instruction; and (d) the current status of bilingual education implementation in schools, including an analysis of circulars issued by the Ministry of Education from time to time. Subsequently, a review was conducted, and drafts of the National Policy on the Medium of Instruction with short-term, medium-term, and long-term policy recommendations were prepared and their validity was confirmed through focus group discussions with a selected sample of stakeholders. The final report has been submitted to the Ministry of Education and the Parliamentary Sectoral Oversight Committee on Education.

2.2 Existing challenges

According to the Medium-Term Performance Development Plan of the National Education Commission, the following are the institutional and administrative challenges in general education, higher education, technical and vocational education, and facilities for those studies.

- Obtaining a permanent office with proper facilities.
- Making essential recruitments.
- Failure to take necessary steps by the concerned Ministries/Institutions to implement the high-quality policies and reports made by the Commission.

2.3 Future Goals

According to the medium-term performance development plan of the National Education Commission, the challenges and future goals related to general education, higher education, technical and vocational education and administrative and institutional challenges that facilitate for the completion of above tasks are as follows.

- Establishment of National Education Commission at a new location in a sophisticated environment.

- Revising the recruitment procedure as to be recruited a new academic staff who are able to effectively implement the new plans of the institution and to retain such recruited officers for a long period of time and obtaining approval to pay the relevant remuneration allowances.

- Amending the National Education Commission Act with the purview of enforcing the National Education Commission. Thereby, amending the National Education Commission Act by establishing the National Education Commission to set standards for early childhood education, international schooling and non-government higher education institutions and to monitor compliance with those standards which is not currently being done by any standards certification and validation body;

Chapter 03 - Overall financial performance for the year

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2,024.00 Rs.	Actual 2023 Rs.	
-	Revenue Receipts		306,467		
-	Income Tax	1		-	ACA-1
-	Taxes on Domestic Goods & Services	2		-	ACA-1
-	Taxes on International Trade	3		-	ACA-1
-	Non Tax Revenue & Others	4	306,467	301,943	ACA-1
-	Total Revenue Receipts (A)		306,467	301,943	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		60,413,000	67,615,000	ACA-3
-	Deposits		8,475	10,250	ACA-4
-	Advance Accounts		1,135,803	746,879	ACA-5
-	Other Main Ledger Receipts			-	
-	Total Non Revenue Receipts (B)		61,557,278	68,372,129	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		61,863,745	68,674,072	
	Remittance to the Treasury (D)		1,187	849	
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		61,862,558	68,673,223	
	Less: Expenditure				
-	Recurrent Expenditure				
32,630,000	Wages, Salaries & Other Employment Benefits	5	24,735,479	26,908,056	ACA-2(ii)
36,707,000	Other Goods & Services	6	30,249,330	32,261,184	ACA-2(ii)
793,000	Subsidies, Grants and Transfers	7	614,230.00	1,327,238	ACA-2(ii)
-	Interest Payments	8		-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
70,130,000	Total Recurrent Expenditure (F)		55,599,039	60,496,478	
	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	-	-	ACA-2(ii)
	Acquisition of Capital Assets	11	-	313,520.00	ACA-2(ii)
1,000,000	Capital Transfers	12	-		ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
500,000	Capacity Building	14	328,831	309,625	ACA-2(ii)
8,500,000	Other Capital Expenditure	15	4,433,313	6,057,251	ACA-2(ii)
10,000,000	Total Capital Expenditure (G)		4,762,144	6,680,396	
	Deposit Payments		11,375	7,350	ACA-4
	Advance Payments		1,490,000	1,489,000	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		1,501,375	1,496,350	
	Total Expenditure I = (F+G+H)		61,862,558	68,673,223	
	Balance as at 31st December J = (E-I)		-	-	
	Balance as per the Imprest Adjustment Statement		(66,466)	(180,734)	ACA-7
	Imprest Balance as at 31st December			-	ACA-3
			(66,466)	-	

1

3.2 –

3.3 Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	44,098,319	44,506,689
Financial Assets			
Advance Accounts	ACA-5/5(a)	3,089,247	2,735,050
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**47,187,566**	**47,241,739**
Net Assets / Equity			
Net Worth to Treasury		3,039,197	2,682,100
Property, Plant & Equipment Reserve		44,098,319	44,506,689
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	50,050	52,950
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**47,187,566**	**47,241,739**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from …07…. to..33. and Annexures to accounts presented in pages from .34.. to ..38…… form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date : 27/02/2025	Date : 25.02.2025	Date : 25.02.2025
Nalaka Kaluwewe Secretary Ministry of Education, Higher Education and Vocational Education	Padmini Ranaweera Chairperson National Education Commission 1st Floor, Block 5, BMICH, Bauddhaloka Mawatha, Colombo 07, Sri Lanka.	W.D.S.P. Siriwardene Accountant National Education Commission 1st Floor, Block 5, BMICH, Colombo 07.

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3.4 Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2024

	Actual 2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	306,467	301,943
Imprest Received	60,413,000	67,615,000
Recoveries from Advance	1,135,803	746,879
Deposit Received	8,475	10,250
Total Cash generated from Operations (A)	61,863,745	68,674,072
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	54,984,809	59,048,030
Subsidies & Transfer Payments	614,230	1,327,238
Expenditure incurred on behalf of Other Heads		121,210
Imprest Settlement to Treasury	1,187	849
Advance Payments	1,490,000	1,489,000
Deposit Payments	11,375	7,350
Total Cash disbursed for Operations (B)	57,101,601	61,993,676
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	4,762,144	6,680,396
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	4,762,144	6,680,396
Total Cash disbursed for Investing Activities (E)	4,762,144	6,680,396
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(4,762,144)	(6,680,396)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3

3.5 Notes to Financial Statement

Basis of Reporting

The period from the 01st January 2024 to 31st December 2024 shall be the reporting period for the financial statements.

Financial statements have been presented in Sri Lankan rupee rounded to the nearest rupee.

3.6 Performance of Collecting Revenue

Not Relevant

3.7 Performance of Utilizing the Allocated Provisions.

Type of Provision	Allocated provisions Rs.		Actual Expenditure Rs.	Utilized provisions as a percentage(%) of final provisions
	Original Provisions	Final Provisions		
Recurrent	70,000,000	70,130,000	55,999,040	80
Capital	10,000,000	10,000,000	4,762,150	48

3.8 Provisions (recurrent) granted to this Department/District Secretariat/Provincial Council as an agent other Ministries and Departments in terms of Financial Regulations 208.

Not Relevant

3.9 Performance of Reporting Non-Financial Assets

Asset Code	Code Description	Balance as at 31.12.2024 as per the Board of Survey report Rs.000	Balance as at 31.12.2024 as per the financial status Rs. 000	To be accounted in the future	Reporting the progress as a percentage %
9152	Machinery	43,797,120	43,797,120	-	-
9154	Intangible assets	301,200	301,200		

3.10 Report of the Auditor General

NATIONAL AUDIT OFFICE

My No. EDU/C/NEC/2024/15 Your No. Date 22nd May 2025

Chairman,
National Education Commission

Head 335-Summary Report of the Auditor General in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on financial statements of National Education Commission for the year ended 31 December 2024

1. Financial Statements

1.1 Qualified Opinion

Head 335- The financial statements of the National Education Commission for the year ended 31 December 2024 comprising the Statement of Financial Position as at 31 December 2024 and the Statement of Financial Performance, and Cash Flow Statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. This Report contains my comments and observations on the financial statements which are presented to the Commission in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report in terms of Section 11 (2) of the Audit Act has been issued to the Accounting Officer on 22nd May 2025. The report which is to be presented to the Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be presented to the Parliament in due course.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements give a true and fair view of the National Education Commission as at 31 December 2024, and of its financial performance and cash flows for the year then ended, in accordance with Sri Lanka Public Sector Accounting Standards and in compliance with the basis of preparation outlined in Note 1 to the Financial Statements.

1.2 Basis for Qualified Opinion

Based on the materials mentioned above in paragraph 1.6 my qualified opinion is expressed. 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 this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Emphasis of matter- Basis of Preparing Financial Statements

I draw attention to Note 1 of the financial statements, which outlines the basis of their preparation. These financial statements have been prepared specifically for the use of the National Education Commission, the General Treasury, and the Parliament of Sri Lanka, in accordance with Financial Regulations 150 and 151, and Public Finance Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025. As such, they may not be suitable for any other purpose. This report is intended solely for the use of the National Education Commission, the General Treasury, and the Parliament of Sri Lanka. My opinion is not modified in respect of this matter.

1.4. The responsibility of the Accounting Officer and Chief Accounting Officer in respect of Financial Statements

It is the responsibility of the Chief Accounting Officer to establish appropriate internal controls for the preparation of financial statements that present a true and fair view, and to ensure that the statements are free from misstatements arising from fraud or error, in accordance with Finance Regulations 150 and 151, and Public Finance Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025.

Furthermore, as stipulated in Section 16(1) of the National Audit Act No. 19 of 2018, books and records must be maintained by the commission on income, expenditure, and liabilities to facilitate the timely preparation of financial statements

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the National Education Commission in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently

1.5. The responsibility of the Auditor on the auditing of the Financial Statement.

As a whole, my intention is to give a confirmation that the financial reports are devoid of quantitative incorrect statements due to dishonest erroneous reasons and to issue an audit report containing my opinion. Fair certification is a certification of high standard, but according to auding carried out as per the Sri Lanka Audit Standard, it is not always a confirmation revealing incorrect statements. Frauds and wrongdoings due to individual or collective influence can be erroneous statements, quantitative nature of which may have an impact on the economic decisions taken based on financial statements by the users.

According to the Sri Lankan Audit Standards, as a part of auditing I acted with professional judgment and professional suspicion. Further,

- In preparing a basis, for the auditing opinion expressed by me, in order to identify and assess the risk of the occurrence of quantitative false statements in financial statements, due to frauds or mistakes, planning auditing procedures appropriate to the situation and implemented them. The impact created by fraud is powerful than the impact created due to the false statement occurring being mentioned because of the reasons they are in alliance, by preparing false documents, by intentionally avoiding, by false representation.

- Although, it was not with the intention of expressing an opinion on the productivity of the internal administration, in order to plan auditing procedures appropriate for the situation, an understanding was obtained about the internal administration.

- The assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements appropriately and fairly.

- As a whole, the assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements were assessed.

I draw the attention of the Accounting Officer about my findings, main internal administrative weaknesses and other matters which I identified in the course of my auditing.

1.6 Expressing opinion on the financial statements.

1.6.1 Advances

Although the balance of the advances account should have been adjusted to Rs. 2,849,247 in the statement of financial position as at 31 December 2024, the credit cross-entry balance of Rs. 240,000 included in the SA 50 treasury note was not adjusted, resulting in the balance being overstated at Rs. 3,089,247.

1.6.2 Net Assets/Equity

Due to the overstatement of the advances account balance by Rs. 240,000 in the statement of financial position, the total assets, total liabilities, and treasury net assets were overstated by the same amount.

2. Financial Review

2.1 Expenditure Management

(a) Although annual estimates should be prepared as accurately as possible, with needs identified in accordance with Financial Regulation 50(1), the failure to do so resulted in provision savings in 6 objects ranging from 34% to 100%.

(b). According to the information provided by the Commission, 8 research proposals were completed in 2022, 2023, and 2024 at a cost of Rs. 2,997,075. Although the relevant research reports had been completed and submitted to the respective institutions, including the Ministry of Education, their outcomes had not been reviewed as of 5th February, 2025. As a result, the impact of these research reports on the national education sector could not be determined, and consequently, a mechanism had not been developed to assess the Commission's progress toward achieving its vision and mission.

2.2 Certifications to be made by the Accounting Officer

In terms of Section 38(1) and (2) of the National Audit Act, No. 19 of 2018, the Chief Accounting Officer is required to ensure that an effective internal control system is established and maintained for the financial control of the Commission, and to periodically review its effectiveness and make necessary changes to ensure its proper functioning. Although such reviews should have been documented in writing and a copy submitted to the Auditor General, no evidence of such reviews being conducted was presented for audit.

2.3 Non-compliance with Laws, Rules, Regulations

Below mentioned observation are made.

Reference to the Laws, Rules and Regulations	**Observation**
a. Section 2(1) of the National Education Commission Act, No. 19 of 1991, and Section 2(2) of the same.	Although a National Education Policy should be formulated by taking into account the recommendations and advice given to the President by the National Education Commission, 34 years have passed since the establishment of the Commission, and a National Education Policy for Sri Lanka has still not been approved.
(b). Public Administration Circular No. 02/2018(1) dated 30 November 2023	The Human Resources Development Plan was prepared by including only one of the 5 components related to the institution's human resources, as outlined in the guidelines for preparing the plan.

(c). Third annexure of the Circular No. 01/2021 of the Secretary to the Treasury and Annexure 03 of the Guidelines on Public Enterprises dated 16th November 2021	According to the guidelines, 4 out of the 12 minimum items that should be included in the annual report were not included in the report prepared for the year 2024.
(d). Section 13.3, Chapter Two of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	Acting appointments were made for extended periods—6 months and 52 months, respectively—to the posts of Secretary and Accountant of the Commission, in contravention of the Establishments Code.

2.4 Issuance and settlement of Ad-hoc Sub imprest

(a) In terms of Financial Regulation 371 (2) (b) as amended by paragraph 9.1 of the Public Finance Circular No. 01/2020 dated 28 August 2020, the approval of the Treasury along with the recommendation of the Chief Accounting Officer should be obtained when the financial limit of Rs. 100,000 is exceeded at one time, but the commission had given an advance of Rs. 122,000 in excess of that financial limit..

(b) When providing advances for two specific matters, arrangements were made to provide amounts of Rs. 175,000 and Rs. 151,500 in 04 vouchers each, not exceeding Rs. 100,000 per installment, to the same officer.

(c) In accordance with Financial Regulation 371(2)(b), as amended by paragraph 9.1 of Public Finance Circular No. 01/2020 dated 28 August 2020, an advance received as a sub-imprest should be settled immediately after the completion of the relevant work. However, repeated advances were granted to the same officers who still had unsettled advance balances in hand.

(d) When providing advances to the Commission's officers, funds were issued without proper estimates, and the percentage of unutilized advance funds ranged from 22% to 55%.

3. Operational Review

3.1 Performance

3.1.1 Non Execution of Functions

The action plan for the year under review included 6 tasks, but only 2 were completed—one by the officers of the Commission and the other by an external party based on the Commission's decision. Of the remaining 4 tasks, progress on 3 was less than 50%, and adequate performance could not be achieved during the year under review.

3.1.2 Annual Performance Report

Although the National Education Commission Act No. 19 of 1991 requires that challenges and targets be identified annually, with priority given to fulfilling the main tasks, such challenges and targets were not identified with the primary objective of addressing those main tasks.

3.2 Unauthorized transactions

The action plan for the year 2024, prepared based on the Commission's actual qualified staff, was approved by the Commission on 13 June 2024. Among the six research projects planned for completion in 2024 was a proposal titled 'Quality Assurance Framework and Mechanism for International Schools and Other Private Schools Registered under the Companies Act or the Business Ordinance.' This research should have been conducted impartially and independently by the Commission's staff to support regulation of the tertiary education system in Sri Lanka. However, based on a Commission decision made on 24 August 2023, it was decided to assign the research to five non-Commission officers at a cost of Rs. 900,000. The audit observes that this arrangement may hinder the Commission's ability to provide optimal and independent recommendations and advice to the President in its three main areas of work. Accordingly, the externally appointed committee was paid Rs. 750,000 along with transportation expenses, and arrangements were made to pay Rs. 75,000 more.

3.3 Procurement

(a) Although Section 4.2.1 (e) of the Government Procurement Guidelines states that the Master Procurement Plan should be updated within a period not exceeding six months, the Commission had not updated the Annual Procurement Plan, despite having acted inconsistently with the existing Procurement Plan.

(b) The Commission, which has a staff of 21, acquired office premises with security, water, electricity, and sanitation facilities that exceeded the required square footage, at a very high rent and without calling for quotations. This issue was noted in the audit as early as 2021, but the appropriate square footage for the institution's requirements had still not been obtained up to the year under review. Consequently, Rs. 22,861,637 was paid for 3,748 square feet during the year under review.

3.4 Asset management

(a) Although it was stated in the response to last year's audit report that an air conditioner purchased for Rs. 309,990 in 2018 had been sent to a private institution for repair in 2021, the Commission failed to submit the relevant evidence to the audit, even after four years. Accordingly, no action was taken in accordance with the financial regulations regarding the misplaced air conditioner, and no steps were taken to recover the losses from the responsible parties.

(b) In 2023, 36 units belonging to two categories of fixed assets, valued at Rs. 917,120, were identified for disposal. However, during the disposal process, 2 computer tables provided to schools and 3 computer printers destroyed in 2024 had not been removed from the books. In addition to the fixed assets provided to schools, 2 executive chairs were removed from the books, but no supporting evidence was presented regarding their disposal. Accordingly, the Commission had not taken steps to dispose of assets worth Rs. 699,743 out of the total identified for disposal in 2023.

(c). A comparison of 10 types of goods across two asset categories, based on the actual balance and the Fixed Assets Register in the Commission's annual Board of Survey report as of 31 December 2024, revealed a shortage of 22 units and a surplus of 30 units according to the Fixed Assets Register.

4 Sustainable Development

4.1. Identifying Sustainable Development Goals

No action had been taken to identify the Sustainable Development Goals, objectives, and indicators applicable to the Commission in accordance with the United Nations 2030 Agenda for Sustainable Development.

5 . Good Governance

5.1 Audit and Management

In accordance with Section 41 of the National Audit Act No. 19 of 2018, the Commission was required to hold 4 meetings of the Audit and Management Committee during the year under review; however, only one meeting was held.

Sgd.Illegibly
Senior Assistant Auditor General(EDU)
For Deputy Auditor General

Copy - Director General, Department of Public Finance

Head 335 - Auditor General's Summary Report in terms of Section 11(1) of the National Audit Act, No. 19 of 2018, on the Financial Statements of the National Education Commission for the year ended 31st December 2024.
Head 335

Audit Observation Number	Answer
1.6	**Commenting on financial statements**
1.6.1 1.6.2	The 2024 Advance Account of the Authority has been correctly accounted for and the 2024 Final Account has also been correctly accounted for. The Treasury has now submitted a Treasury Note updating the relevant accounting. (Annexure 01)
2.1	**Expenditure Management**
(a)	Although the 2024 annual estimates were prepared based on the needs at that time, these provisions were left over due to the instability regarding the existence of the institution, which led to the proposal to abolish this institution and establish it as an Education Committee under the Ministry of Education later (in the second quarter of 2023).
(b)	According to the National Education Commission Act No. 19 of 1991, the main objective of the National Education Commission is to make recommendations to the President regarding education policies. The relevant recommendations are to be implemented by the respective institutions and the line ministry that have the authority to implement them. The implementation of the recommendations we provide, including the line ministry that is responsible for and has the authority to implement them, is discussed at the Commission meetings held at this institution. Furthermore, these research reports are forwarded to the relevant parties for their application in planning the programs/activities carried out in those institutions and for use in future research.
2.2	**Certification to be made by the Chief Accounting Officer.**
	The Chief Accounting Officer has ensured that an effective internal financial control system is maintained for financial control. Action will be taken to conduct reviews and submit reports to the Auditor General for the year 2025 (Annexure 02).
2.3	**Non-compliance with laws, rules and regulations**
	(a) The Education Policy (First Report) prepared by our institution was submitted to the President in 1992. The 2020-2030 Ten-Year Education Policy Framework has also been submitted to the Minister of Education. Since the date of establishment of the institution, in accordance with the powers vested in the institution under the National Education Commission Act, the academic research and education policies prepared by us covering all aspects of education have been forwarded to the ministries, institutions and departments with the powers of implementation in a timely manner. The function of this commission is only to prepare policy proposals and

		recommend them to the President, and the promulgation of it as a policy (in accordance with Section 2(1) of the National Education Commission Act No. 19 of 1991) is done by the President.
	(b)	The Human Resources Development Plan 2024 was revised in accordance with Public Administration Circular 02/2018 (I). The Human Resources Development Plan 2025 was prepared in accordance with Public Administration Circular 02/2018 (I).
	(c)	The annual report has been prepared as per the recommendation and approval of the Ministry of Education. A special discussion was held to ascertain the specific format (whether an institution or a department) in which the institution should operate. Based on its conclusion, the format for the annual reports is to be determined.
	(d)	In accordance with the National Education Commission Act, an officer is appointed to the post of Secretary of the Commission by His Excellency the President. Approval has been given to recruit for the vacant positions in the institution at the Commission meeting held on 19.06.2025. Accordingly, further work is being carried out.
2.4	**Issuance and settlement of interim advances**	
	(a) (b) (c) (d)	This situation arose due to the shortage of officers in the institution and the need to obtain separate advances for workshops conducted simultaneously in relation to several academic research projects. The officers were informed regarding the provision of advances in terms of Financial Regulation 371 (2) (b) and necessary measures have been taken to prevent such a situation from arising in the future.
3.1.1	**Failure to perform duties**	
	According to the new education reform report presented by the then government, an unstable situation had arisen regarding the existence of the National Education Commission, and therefore, the Chairman was verbally informed by the Secretary to the Ministry of Education to complete all the work to be completed in 2023 within the first half of the year and temporarily not implement the work of the annual plan for 2024. Under that situation, since those works had to be started in the middle of the year, the progress that had been made at that time has been presented as follows.	
3.1.2	**Annual Performance Report**	
	Annual challenges and targets have been accurately identified. It is essential to meet the physical and human resource requirements in order to optimally perform the functions assigned to the institution in accordance with the Act. Accordingly, the permanent establishment of the National Education Commission in a building with sufficient space for conducting meetings, etc. and the filling of existing vacancies for the optimal performance of the functions of the institution have been identified as essential tasks.	

3.2	**Unauthorized transactions**	
	In accordance with the powers of the Commission, when preparing an independent report, it is always carried out by an expert committee with extensive knowledge in the subject area and is presented to the meetings of the National Education Commission and approval is obtained from them. The powers for this are duly granted by the National Education Commission Act 10.1. Based on the above, this expert committee was used to prepare the review report on international schools. This amount has been included in the annual plan and payments have been made as per the prior recommendation and approval of the Commission.	
3.3	**Procurements**	
	(අ)	Based on the new education reform recommendations, the procurement plan for the year 2024 was implemented as is due to the instability regarding the existence of the institution in the year 2024. The procurement plan for the year 2025 will be updated based on the need within the prescribed period.
	(ආ)	The lease agreement entered into with the Bandaranaike Conference Hall premises in the year 2021 has been extended annually with the approval of the Departmental Procurement Committee. At the Commission meeting held under the patronage of the Prime Minister on 19.06.2025, discussions were held regarding the provision of office space for the institution on a permanent basis. Accordingly, further work is being carried out.
3.4	**Asset Management**	
	(a)	An institutional level committee was appointed to investigate the air conditioner. The recommendations of the committee report will be discussed at the next Audit and Management Committee meeting and further steps will be taken in accordance with the financial regulations.
	(b)	The 02 computer desks provided to schools and the 03 computer printers destroyed in accordance with the recommendations for disposal of idle assets in 2024 have been removed from the books and the balances have been corrected. Of the two executive chairs provided to schools, one chair has been provided to the W/Gam/Guruwala Primary School. Since the inventory survey revealed that the other chair was in the institution, that asset has been re-entered into the asset register and the balance has been corrected (Annexure 03). Action has been taken to retain the two asset units worth Rs. 699,743.00 in the institution based on verbal instructions given by the top management to retain them.
	(c)	Further investigation will be conducted into the shortage and surplus items revealed during the goods survey and further action will be taken in this regard.

4.1	**Identifying Sustainable Development Goals**	
	Efforts are being made to identify sustainable development goals, objectives and indicators that can be adapted to the scope of the institution.	
5.1	**Audit and Management Committee**	
	Due to the uncertainty surrounding the existence of the institution in 2024 based on the new education reform recommendations, only one Audit and Management Committee meeting had to be held. Arrangements have been made to hold Audit and Management Committee meetings as scheduled for the year 2025.	

Chapter 04 – Performance

4.1 – Performance indicator of the organization

Special Indicators	Actual outputs an a percentage of the expected output			
	100%-90%	75%-89%	50%-74%	Below 50%
	Not Applicable			

Chapter 05 – Performance of the achievement of the Sustainable Development Goals

5.1 Objectives of Sustainable Development goals

Assuring an equal and qualify education for all and promoting opportunities for lifelong education.

5.2 Achievement and Challenges of the sustainable Development Goals.

Steps have been taken by the National Education Commission to achieve the relevant Sustainable Development Goals in the process of formulating education Policies. Accordingly, preparation of the report of Education policy framework 2022-2030 was begun in July 2020 and it was planned to include the policy recommendations based on achieving Sustainable Development Goals.

National Edcuation Commission scope is to formulate educational policies and plans, while the institutions responsible for implementing these policies and plans should prepare the corresponding targets and goals in line with the formulated policies.

Chapter 06 – Human resource Profile

6.1 Cadre Management

	Approval Cadre	Actual Cadre	Vacancies/(Excess)
Senior	12	05	07
Tertiary	10	03	07
Secondary	10	07	03
Primary	10	07	03

6.2 Impact of shortages an excess of the employees in the performance of the institute

Not relevant

6.3 Human Resource Development

The final training plan of the year is as follow.

Selected training Programmes	Target group	The main objective of the training programme	Time frame	Mechanism for reaching the desired level of competence
Workshop on Transport Management	Management Services Officer	Updating knowledge	01 day	Obtaining a Pass
Preparation of Advance "B" Account of the Public Officers	Management Services Officer	Updating knowledge	01 day	Obtaining a Pass
Workshop on Recruitment Procedure	Management Services Officer	Updating knowledge	02 days	Obtaining a Pass
Workshop on enhancing the attitudes and professional knowledge of office employee assistants and drivers	Office Assistants	Updating knowledge	02 days	Obtaining a Pass
Workshop on Store-keeping Management and Purchasing Procedures	Management Services Officer	Updating knowledge	02 days	Obtaining a Pass
Training Workshop on State Accounting Methodology and Preparation of Final Accounts	Management Services Officer	Updating knowledge	02 days	Obtaining a Pass
Workshop on Board of Survey and Disposal of Assets	Management Services Officer	Updating knowledge	02 days	Obtaining a Pass
Workshop on academic research	Senior Policy Research Officer, Policy Research Officer, Programme Officer	Facilitate staff efficiency and tasks, Updating knowledge	03 days	Obtaining a Pass

Tamil course	Programme Officer Management Services Officer	Gaining language proficiency	150 hours	Obtaining a Pass
Tamil course	Driver	Gaining language proficiency	100 hours	Obtaining a Pass
Tamil course	Senior Policy Research Officer, Policy Research Officer,	Gaining language proficiency	200 hours	Obtaining a Pass
Two-day capacity development training workshop	All staff	Facilitating staff efficiency and tasks,	02 days	Obtaining a Pass
Master of Public Administration in Education Management	Programme Officer	Updating knowledge/ For internal promotions	01 year	Obtaining a Pass

Chapter 07- Compliance Report

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief explanation For Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual Financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts(Commercial Advance Accounts)		Not applicable	Not applicable
1.4	Stores Advance Accounts		Not applicable	Not applicable
1.5	Special Advance Accounts		Not applicable	Not applicable
1.6	Others	Nil	Nil	Nil
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments card has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained an update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		

2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained and update	Complied		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pas each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in term of state Accounts Circular 171/2004 dated 11.05.2014 in using the Government payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared		Internal Audit section does not exist in the NEC	Due to the absence of an internal audit division, efforts have been made to meet this requirement through the Ministry of Education's internal audit division.
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		

6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)DMA/1-2019		Internal Audit section does not exist	Answer 4.3 above applies.
6.2	All the internal audit reports has been replied within one month		Not applicable	
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40 (4) of the National Audit Act No. 19 of 2018		Not applicable	Instructions for correction are given.
6.4	All the copies of internal audit Reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)		Not applicable	
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019		01 meetings have been held.	
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was Appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		

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

12.2	A time analysis had been carried out on the loans in arrears		Not Complied	There are no such balances
12.3	The loan balances in arrears for over one year had been settled		Not Complied	There are no outstanding balances
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations		Not applicable	
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circularno.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and	Complied		

	updated in terms of Right to Information Act and Regulation			
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate /allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular		Actions are taking place	Actions are taking place
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of	Complied		

	the aforesaid Circular			
20	**Responses Audit Paragraphs**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

Y.R. Hewasiliyange
Acting Programme Officer (Finance)
National Education Commission