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திறன் அபிவிருத்தி, தொழிற்சார் கல்வி, ஆராய்ச்சி மற்றும் புதிய கண்டுபிடிப்புக்கள் இராஜாங்க அமைச்சு
State Ministry of Skill Development Vocational Education Research and Innovation

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வருடாந்த அறிக்கை
Annual Report

2021



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இலங்கை தொழிற்பயிற்சி அதிகாரசபை
Vocational Training Authority of Sri Lanka



Institution	– Vocational Training Authority of Sri Lanka
Ministry	– State Ministry of Skill Development Vocational Education Research and Innovation
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Auditors	– Auditor General Department of Auditor General
Bankers	– Peoples Bank

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VISION

To be the most dynamic and innovative vocational training provider in Sri Lanka catering to the global employment market

MISSION

To facilitate the fulfilment of the international skilled employment demand by developing competencies in individuals through methods and technologies in vocational training and education.

We realize this mission by setting the highest standards in our services and facilities and focusing on global employability trends.

FUNCTIONS

- Prepare vocational training programmes and provide vocational training required to obtain talents for an employment to the qualified youth, directly or through a State or Private sector representing agency.
- Conduct National Trade Tests and examinations and issue certificates and other offers for the apprentices who obtained the vocational training.
- Conduct researches on vocational training and develop vocational training.
- Examine and supervise the vocational training centers to maintain the formal standards of those centers.
- Order and charge fees or other charges for the facilities and equipment provided for vocational training by the Authority.
- Acquisition, affords, lease or let, mortgage, rent or execution of any movable or immovable property required for the functions of the Authority.
- Facilitate monetary aid and welfare facilities for the apprentices who are under training in the Authority and the employees.
- Enter to all the agreements required to accomplish the objective of the Authority and implement them.
- Enter to agreements with employers to provide vocational training for the apprentices who are selected for the vocational training and register them in the Authority.
- Authorize for the fact that each employer who intended to provide vocational training to the apprentices of the Authority should enter to an agreement with the trainee and the said agreement should be registered in the Authority.
- Implement Career Guidance programmes and provide counseling.

ACKNOWLEDGEMENT

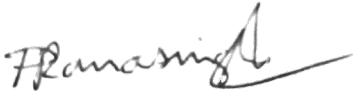
Hon. Minister Dr. Susil Premajayantha,
Minister of Education,
Ministry of Education,
Isurupaya,
Battaramulla.

Hon. Minister,

Annual Report - 2021
Vocational Training Authority of Sri Lanka (VTASL)

I submit the Annual Report of the Vocational Training Authority of Sri Lanka for the year 2021, in terms of Section 25 of the Sri Lanka Vocational Training Authority.

Yours faithfully,



Air Vice Marshal (Retired) Prasanna Ranasinghe
Chairman / CEO
Vocational Training Authority of Sri Lanka

INTRODUCTION & STRUCTURE

The Vocational Training Authority of Sri Lanka was established under the Vocational Training Authority of Sri Lanka Act No 12 of 1995.

The Board of Governors of Vocational Authority of Sri Lanka is compiled with the Chairman, Vice Chairman including 12 members appointed as per the Section 5 of the Vocational Training Authority of Sri Lanka Act No 12 of 1995.

Board of Directors (Since 08.04.2021 to 31.12.2021)

- | | |
|---|---|
| <ul style="list-style-type: none"> • Mr. Eranga Basnayake
<i>Chairman</i>
Vocational Training Authority of Sri Lanka • Mr. Mahesh Ariyaratne
<i>Vice Chairman</i>
Vocational Training Authority of Sri Lanka • Mr. Tharanga Nalin Gamlath
<i>Chairman</i>
National Apprentice & Industrial Training Authority • Mr. B.K. Prabath Chandrakeerthi
<i>Commissioner General (Labour)</i>
Department of Labour • Mr. T.M.J. Bandara
<i>Director</i>
Ministry of Finance. Economic Affairs & Policy Development • Mr. Saman Waduge
<i>Additional Secretary</i>
Ministry of Sports & Youth Affairs | <ul style="list-style-type: none"> • Mr. Vindika Piyaathne
<i>Director</i>
Ministry of Technical Development, Industry & Logistic Management • Mrs. Badra Vithanage
<i>Director</i>
Ministry of Education • Dr. Maneesha Bartha Kodithuwakku • Mr. Sajeewa Suraweera • K.A.M.D.K. Kollure • Mr. Piyadasa M. Marambage |
|---|---|

Board of Governors (Since 01.01.2021 to 31.03.2021)

- **Mr. Damitha Wickckramasinghe**
Chairman
Vocational Training Authority of Sri Lanka
- **Mr. Sanjaya Jayamanna**
Vice Chairman
Vocational Training Authority of Sri Lanka
- **Mr. Tharanga Nalin Gamlath**
Chairman
National Apprentice & Industrial Training Authority
- **Mr. B.K. Prabath Chandrakeerthi**
Commissioner General (Labour)
Department of Labour
- **Mr. T.M.J. Bandara**
Director
Ministry of Finance, Economic Affairs & Policy Development
- **Mr. Saman D. Waduge**
Additional Secretary
Ministry of Sports & Youth Affairs
- **Mr. R.P. Ranjan**
Lecturer
- **Vindika Priyarthne**
Director
Ministry of Technical Development, Industrial & Logistic Management
- **Mrs. Badra Vithanage**
Director
Ministry of Education
- **Mr. W.J.M. Damith Lokubandara**
- **Mr. Yasith Gamage**
- **Mrs. Swarna Neelawala**

REPORT OF THE BOARD OF DIRECTORS

The Vocational Training Authority of Sri Lanka was established on 16th August 1995, under the Vocational Training Authority of Sri Lanka Act No 12 of 1995. The Authority implements a network of 213 vocational training centers consisted of 08 National Vocational Training Institutions, 22 District Vocational Training Centers, 179 Regional Vocational Training Centers and 04 registered Prisons & Rehabilitation Centers in the year 2021 and conducted 1,328 full time & 19 part time vocational training programmes for 33,416 youth. The Institution celebrated its 26th anniversary in this year

Achievements of the year 2021

Even though it was planned to intake 58,585 youth for the full time and part time courses in 213 island wide training centers in the year 2021, only 33,416 youth were intake as 25,089 for full time courses and 8,327 for part time courses for the first quarter of the year 2021 due to Covid - 19 epidemic. Even though the Covid – 19 epidemic was further more existed in the country, the second academic term for the year 2021, was commenced in the month of November through on- line teaching system. The first quarter of the courses were concluded on December 2021 and the remained studies are scheduled to be completed on the year 2023.

- Under the pilot programme of training skilled technocrats for the national work force, provide full time vocational education for 25,089 youth who completed the school education in 213 island wide training centers.
- Provide part time training for 8,327 apprentices who expects further vocational improvements while carrying out an occupation and the apprentices who aspires to access an employment as their own preferences.
- Take actions to re - develop the training courses and commence new training programmes.
 - Implement 15 training courses under “Apparel Design Technician”sector.
 - Train 819 apprentices for “Tourists Drivers” course jointly with Tourists Development Authority.
 - Commence Elder Care and Child Care courses.
 - Implement Cyber Security Network Essential course through on – line education system and train 5,546 trainees.
 - Intake 22 trainees by commencing the pilot programme of “Visal Training’ programme to attract current youth generation to the construction sector. As such 13 trainees were trained and given NVQ level III and placed in employments.
- Issued 18,746 certificates as 13,746 National Vocational Qualification (NVQ) certificates, 3,587 Non – NVQ certificates and 1,413 certificates under Recognition of Prior Learning (RPL) system.
- Conduct 10 programmes for Quality Improving System (QIS) and Quality Management System (QMS)in vocational training centers and obtain accreditation for 25 courses.
- Aware 58,463 persons including school students, school leavers, parents, teachers on vocational training through conducting 1,247 Career Guidance programmes using on – line system in year 2021.
- In view of implementing Digital Promotion Programmes” produce 111 Video Clips for 11 NVQ level courses through V TV - Youtube and aware 1,290 persons including parents, school students, teachers on vocational training, through 31 programmes using Zoom technology.
- Conduct 06 Special Vocational training promotion Programmes in district wise. (Anuradhapura, Nuwara Eliya, Trincomalee, Galle, Matara and Hambantota)
- Enter to a Memorandum of Understandings (MOU) aiming to improve the quality of the vocational training courses and to adopt new technology.

PROGRAMMES & TARGETS FOR THE YEAR 2022

1. vocational training sectors train 42,365 apprentices as 31,915 for full time courses and 10,450 for part time courses.
2. Plan to train 4,630 trainees by following a blended training method as on – line system and institutional training, through distributing the courses under following vocational training sectors.

• Cyber Security	- 2000
• Computer Application Assistant (Blended)	- 570
• Child Care Giver (Child Fund)	- 15
• Computer Graphic Designer	- 275
• Tourist Driver	- 580
• Tourist Driver Refresher	- 800
• Apparel Designing Technician	- 260
• Auto Mobile Mechanic	- 40
• Bathik Artist	- 90
3. Following a formal assessment method, issue 28,165 NVQ certificates and 14,900 non – NVQ certificates.
4. Establish fully equipped 10 Career Guidance Units in Provincial level in view of expanding the conduct of Career Guidance Programmes.
5. Offer certificates for 600 electricians under Recognition of Prior Learning (RPL) jointly with Public Utilization Commission.
6. Conduct 1,600 island wide Career Guidance Programmes and provide awareness on Vocational training.
7. As a strategic plan to attract modern youth generation to the vocational training, establish VT centers equipped with modern technology and developed infrastructure facilities. As such commenced the renovations in VT centers of Kalutara, Bulathsinghala and Ingiriya.
8. Conduct 56 Entrepreneurship Development programmes and establish two new incubators as the pilot programme to encourage new inventions. It has planned to establish one incubator in K- Tech jointly with the support of SLASSCOM.
9. Conduct 60 programmes to improve the craft level talents under Public and Private sector Partnership. (PPP)
10. With the aim of aware the new trends of the vocational training sector and to identify new trends in industry sector, conduct 15 workshops to aware industry owners and 25 job markets.
11. Provide 10,000 employments for the trained trainees as 8,500 and 1,500 respectively for local and self- employments through conducting job markets and registration of industries.

12. In view develop the staff, conduct 20 Institutional Training Programmes for academic and non – academic staff using on - line teaching system.
13. Provide a value to the skills of 1,000 migrated foreign employees due to covid – 19 epidemic by carrying out assessments under RPL jointly with International Labour Organization (ILO).
14. Conduct assessments for 5,000 workers under Recognition of Prior Learning (RPL) system who represent the sectors in Electricians, Masonry, Plumber, Solar Power Technician, by signing an agreement with Public Utilization Commission



Eranga Basnayake
Chairman / Chief Executive Officer
Vocational Training Authority of Sri Lanka

UPPER & SENIOR MANAGEMNT STAFF

Chairman

1. Mr. Eranga Basnayake (Since 08.04.2021 up to now)
2. Mr. Damitha Wickckramasinghe (09.11.2020 to 31.03.2021)

Vice Chairman

1. Mr. Mahesh Ariyaratne (Since 08.04.2021 up to now)
2. Mr. Damitha Wickckramasinghe (09.11.2020 to 31.03.2021)

Director General

Mrs. H. Chulangani Perera

Directors

1. Mr. W. A. Ranaweera (Human Resources & Administration)
2. Mr. Saman Kulasooriya (Career Guidance, Job Placement and Promotions) (Resigned from the service with effect from 22.09.2021.
3. Mr. U.K. Nandha (Examinations & Evaluations)
4. Mrs. S.M. Edirisinghe (Training)
5. Mr. M.A. Najeed Ahamad (Planning, Research & Development since 21.05.2020)
(On Secondary basis)
6. Mr. J.A.D.S. Nishamani (Finance) (To cover up duties since 19.12.2019)
7. Mr. C.J. Vidhanapathirana Career Guidance, Job Placement and Promotions
(To cover up duties since 19.12.2019)
- 8.
9. Mrs. G.H.P. Damayanthi (Planning, Research & Development)
Up to the date 20.05.2020 – Acting basis)
10. Mr. J.A.D.S. Nishamani (Finance) (Acting basis since 29.09.2021)

Chief Internal Auditor

1. Mr. R.P. Hettiarachchi (Duty cover up) (Retired form the service on 03.08.2021)
2. Mr. L.N.G.S. Kumara (To do the duties) Since 17.11.2021

Deputy Directors

1. Mr. N.S.D. Nawarathne (Retired from the date of 29.01.2021)
2. Mr. D.R.S.L. Dasanayake (Retired from the date of 10.03.2021)
3. Mr. E.A.D.S. Senarathne
4. Mr. G.V.P.N. Perera
5. Mr. H.W. Rohan Priyantha
6. Mr. W.G. Wijerathne
7. Mr. A.M.T.S. Atigala
8. Mr. V. Kanagasundaram
9. Mr. T. Vinodharaja
10. Mr. P.N. Abeysinghe
11. Mr. D.A.S. Athukorala
12. Mr. R.M.R. Rathnayake
13. Mr. B.H.A. Nelson
14. Mr. H.A.P. Gunawardana
15. Mr. M.G.G. Saman
16. Mr. R. Sunil
17. Mrs. G.H.P. Damayanthi
18. Mrs. N.M.V.K. Herath
19. Mr. M.K.B. Jayathilaka
20. Mr. V.G. Nimalsiri
21. Mr. S. Maddegoda
22. Mr. M.B. Naleem
23. Mrs. R. Pathirage
24. Mr. A.A. Jabeer (19.02.2020)
25. Mr. G.L.A. Peris
26. Mr. K.D.N. De Silva
27. Mrs. P.J. Jayawardhana
28. Mrs. W.M.A.S.L. Wijenayaka

Assistant Directors

- | | |
|-----------------------------------|----------------------------------|
| 1. Mr. Radha Krishnan Madhurathan | 27. Mr. L.P.K.W. Weliwaththa |
| 2. Mr. K. Niranjana | 28. Mr. D.M. Yahampath |
| 3. Mr. A.A.W.G.R.R. Bandara | 29. Mr. K.P.D.P. Sirisena |
| 4. Mr. P.G. Prasanna | 30. Mr. N.A.A.D. Nagahawaththa |
| 5. Mrs. H. Edirisinghe | 31. Mr. M.M.N.B. Madurasinghe |
| 6. Mr. Mr. A.A.D.T. Shantha | 32. Mrs. N.D.D. Edirisinghe |
| 7. Mr. T.V.W. Dewapriya | 33. Mrs. M.T. Daluwaththa |
| 8. Mr. U.G.J. Priyadhrshana | 34. Mr. K.S.G.S. Gunarathne |
| 9. Mrs. R.D. Pradeepika | 35. Mrs. D.A.M. Amarasinghe |
| 10. Mr. E.J. Wijethunga | 36. Mr. T.M.A. Tennakoon |
| 11. Mr. H.L. Sisira | 37. Mrs. I.U. Wickckramanayaka |
| 12. Mr. W.K. Sumith Wasantha | 38. Mr. K.D.P. Kumara |
| 13. Mr. R. Ahilan | 39. Mr. H.A.D.R. Jayarathne |
| 14. Mr. H.T.D.R.S. Wijesinghe | 40. Mr. H.W.R.S. Jayawardhana |
| 15. Mr. Thilina Ranasinghe | 41. Mrs. A.K. Jayawardhana |
| 16. Mrs. G.D. Shayamali | 42. Mr. N.G.D.I. Gunarathne |
| 17. Mr. C.D. Samaranyaka | 43. Mr. K.W. Ranjith Lal |
| 18. Mrs. C.U.M. Kodithuwakku | 44. Mr. S.M.S.B. Samarakoon |
| 19. Mr. Sunil Abeysinghe | 45. Mr. S.A.A.S. Atukorala |
| 20. Mr. G.K.D.C. Kumara | 46. Mr. K.G. Bathitay Amaranatha |
| 21. Mr. S.M.J. Suwendra | 47. Mr. J.M.N. Dissanayake |
| 22. Mrs. S.M.M.K. Siyamudhali | 48. Mrs. B.G.D.K. Kariyawasam |
| 23. Mrs. N.K. Ambagahawaththa | 49. Mr. R.K. Sogeesman |
| 24. Mrs. D.C.O. Vithana | 50. Mr. D.N. Ranaweera |
| 25. Mr. A.D.S. Samarasinghe | 51. Mrs. K. Abhishadana |
| 26. Mr. A.P. Jagath Nishantha | |

52. Miss. J. I. U.G. Gunawardana (Resigned on 2021.10.07)
53. Mr. R.M.S.G.G.K. Rathnayake (Resigned on 2021.10.18)
54. Mr. D.M.P.S. Athukorala (Resigned on 2021.08.05)
55. Mr. M.G.H. Kusumsiri (Resigned on 2021.06.13)

Legal Officer

Mrs. D.A.S. Aloka de Silva

COMPOSITION OF THE STAFF

As per the provisions of the Department of Management Services, the composition of the staff of the Vocational Training Authority of Sri Lanka is 1,918 employees as at 31.12.2021 and the approved cadre for the year 2020 is 2,656.

	Designation	Approved staff	Staff as at the end of the year	Vacancies / Surplus at the end of the year	Service category
01.	Director General	1	1	0	HM 2 - 1
02.	Director	6	5	1	HM1-1
03.	Chief Internal Auditor	1	0	1	
04.	Principal	1	0	1	MM 1-3
05.	Deputy /Assistant Director	85	77	8	MM 1-1
06.	Assistant Director - Procurement	1	1	0	
07.	Assistant Director – Academic	3	0	3	
08.	Assistant Director – Mechanic	1	0	1	
09.	Assistant Registrar	1	0	1	
10.	Legal Officer	1	1	0	
11.	Internal Auditor	1	0	1	
12.	Engineer	1	0	1	
13.	Administrative Officer	3	2	1	JM 1-1
14.	Testing & Evaluation Officer	13	7	6	
15.	Investigation Officer	1	1	0	
16.	Transport Officer	1	0	1	
17.	Supplies Officer	1	1	0	
18.	Printing Officer	1	0	1	
19.	Internal Auditor	3	3	0	
20.	System Analyst	1	0	1	
21.	Welfare Officer	1	1	0	
22.	Finance Officer	33	29	4	
23.	Senior Programme Officer	10	9	0	

24.	Training Officer	98	51	47	
25.	Research Officer	2	2	0	
26.	Planning Officer	2	1	1	
27.	Personal Assistant to Chairman	1	0	1	
28.	Personal Assistant*	7	5	0	
29.	Translator (Sinhala / English)	1	0	1	MA 5-2
30.	Translator (Sinhala / Tamil)	3	0	3	
31.	Senior Instructor	201	117	84	MA 4
32.	Programme Officer	70	60	10	
33.	Audit Assistant*	3	0	0	
34.	Assistant Librarian	1	0	1	MA 3
35.	Project Assistant*	34	7	0	
36.	Technical Assistant	3	1	2	MA 2-2
37.	Instructor	1,529	1,120	409	
38.	Sports Instructor	31	0	31	
39.	Planning Officer	1	0	1	
40.	Quantity Surveyor	2	0	2	
41.	Technical Officer (Civil)	5	0	5	
42.	Management Assistant	196	190	6	MA 1-2
43.	Assistant Instructor (LRUC)*	38	31	0	
44.	Compositor (Printing)	3	1	2	
45.	Hostel Keeper	2	0	2	
46.	Supervisor (Printing)	1	0	1	
47.	Supervisor (Building)	1	0	1	
48.	Driver	67	59	8	PL - 3
49.	Store Keeper*	2	2	0	PL 2
50.	Printing Assistant	3	2	1	
51.	Book Binder (Printing)	2	1	1	
52.	Machine Operator (Printing)	2	2	0	

53.	Office Assistant	8	5	3	PL - 1
54.	Watchers*	65	37	0	
55.	Labourers	101	87	14	
	Total	2,656	1,918	669	

* These posts have been approved in order to personal for the person who hold the position. Since then the post will be revoked.

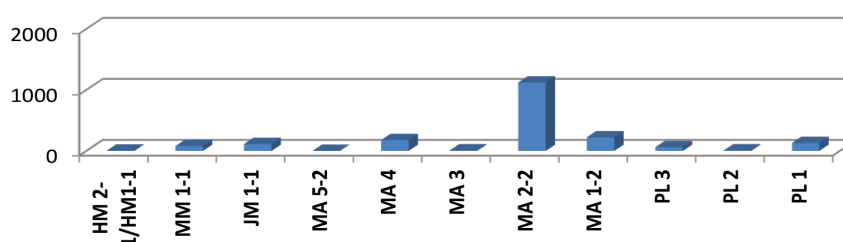
COMPOSITION OF THE STAFF (AS PER THE SERVICE CATEGORY)

	Designation	Approved staff	Staff as at the end of the year	Vacancies / Surplus at the end of the year
01.	HM 2-1 Senior Manager	08	06	02
	HM 1 -1 Senior Manager	01	0	01
	HM 1-3 Principal			
02.	HM – 1-1 Manager	94	79	15
03.	JM 1-1 Junior Manager	178	112 (*05)	62
04.	MA 5 -2 Enforcing / Implementing Extension Officers	04	0	04
05.	MA 4 Operational / counselling Service	274	174 (*0)	94
06.	MA 3 Associated Officers	35	07(*07)	1
07.	MA 2 -2 Management Assistant - Technical	1571	1121	450
08.	MA 1-2 Management Assistant Non - Technical	241	201	33 (*31 personal)
09.	PL 3 Primary Skilled	67	59	8
10.	PL 2 Semi Primary Skilled	09	07 (*02)	02
11.	PL 1 Non – Primary Skilled	174	129 (*37)	17
	Total	2,656	1,918	669

* These posts have been approved in order to personal for the person who hold the position. Since then the post will be revoked.

STAFF AS PER THE SERVICE CATEGORY

Staff as per the service category

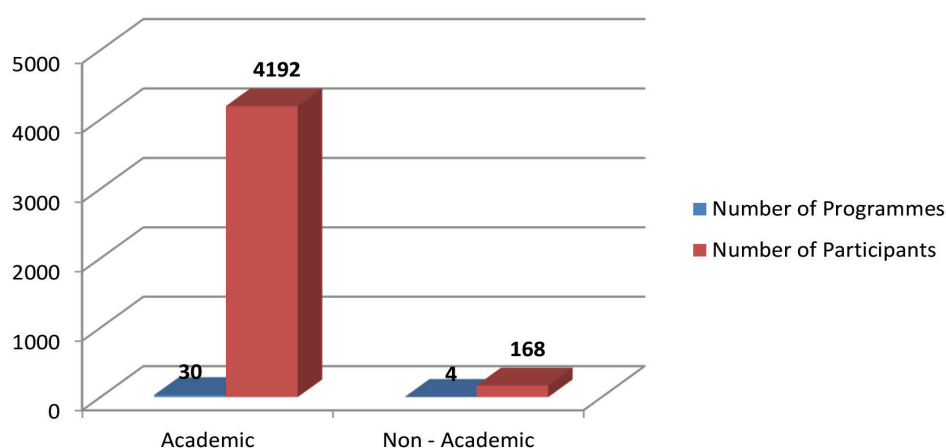


IMPROVE THE KNOWLEDGE, ATTITUTDES & THE SKILLS OF THE STAFF

Vocational Training Authority of Sri Lanka develops the knowledge, skills and attitudes of the staff annually and in view of that Rs 8 MN has allocated for the Academic and non – academic staff development, in the year 2021. However, the staff development was temporally halted due to Covid -19 epidemic and through on – line system, the training programmes were conducted.

In the year 2021, it was able to participate the staff in relevant programmes under following categorization.

	Number of Programmes	Number participated
Academic	30	*4192 (Including on – line system)
Non – Academic	4	168



PROVISION OF VOCATIONAL TRAINING TO THE YOUTH THROUGH THE IMPLEMENTATION OF VOCATIONAL TRAINING PROGRAMMES

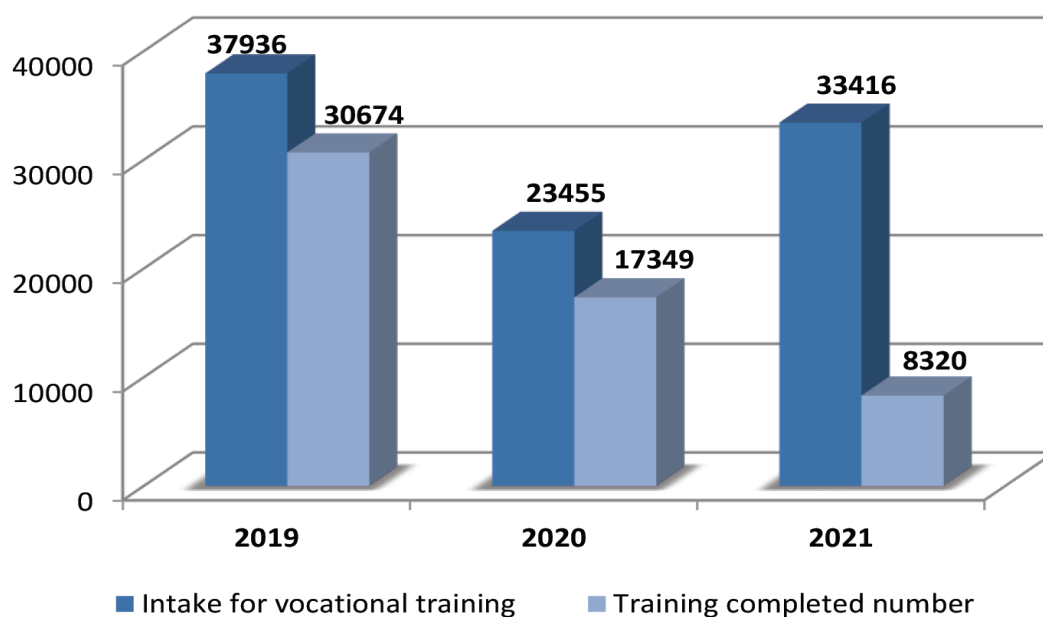
33,916 of apprentices have been trained in the Institutional training through island wide training programmes comprising of 191 full time and part time courses in the year 2021.

Intakes for vocational training / completion of the training

Year	2019	2020	2021
Number intakes for training	37,936	23,455	33,416
Number completed training	30,674	17,349	8,320

*The apprentices who intake for the courses in the year 2021, are scheduled to be completed their trainings in the month of March 2022, since the impact of Covid -19 epidemic.

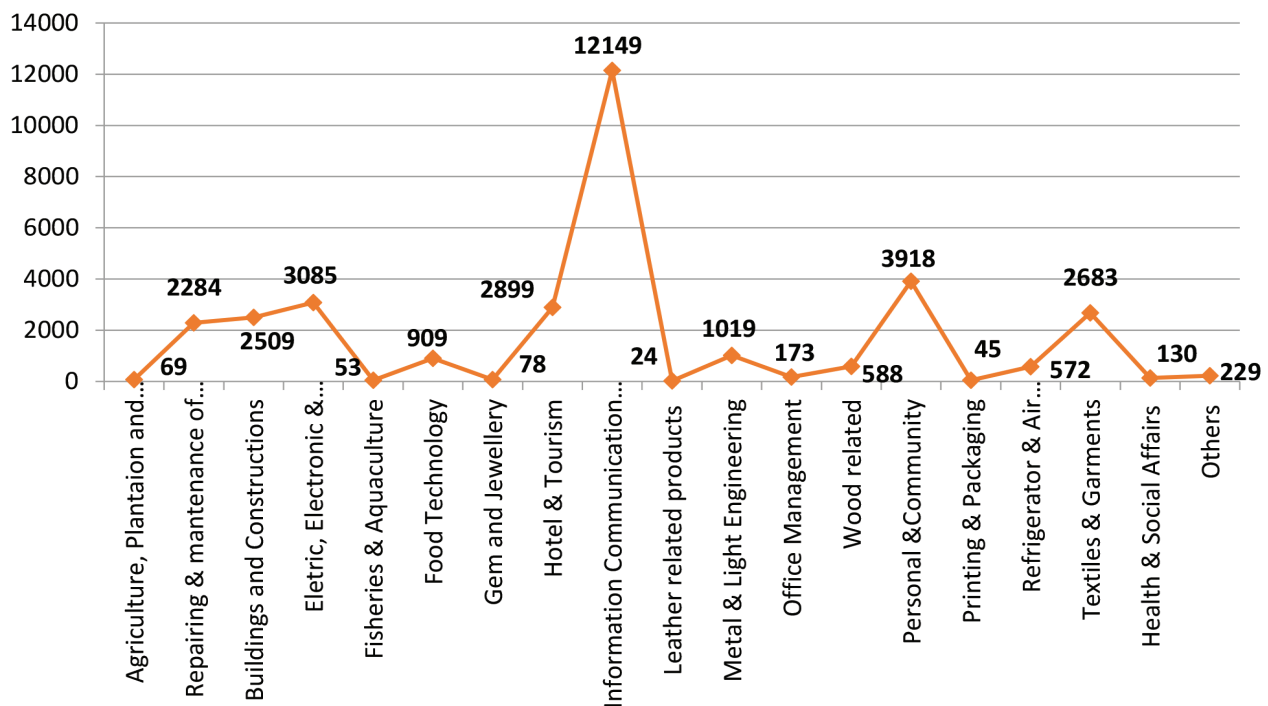
ENROLLMENT TO THE VOCATIONAL TRAINING /COMPLETION OF THE TRAINING



DEMAND OF THE APPRENTICES FOR TRAINING SECTORS – 2021

	Sector	No of enrolled apprentices (Institutional Training)	Percentage
1.	Agriculture, Plantations & Livestock	69	0.21%
2.	Automobile Repair & Maintenance	2,284	6.84%
3.	Buildings & Constructions	2,509	7.51%
4.	Electrical, Electronic & Telecommunication	3,085	9.23%
5.	Fisheries & Fishing Cultivation	53	0.16%
6.	Food Technology	909	2.72%
7.	Gem & Jewellery	78	8.68%
8.	Hotel & Tourism	2,899	8.50%
9.	Information Communication Technology & Multi Media Technology	12,149	36.36%
10.	Leather associated Products	24	0.07%
11.	Metal & Light Engineering	1019	3.05%
12.	Office Management	173	0.52%
13.	Wood Related	588	1.76%
14.	Personal & Social	2,918	11.72%
15.	Printing & Packaging	45	0.13%
16.	Refrigerator & Air Conditioning	572	1.71%
17.	Textiles & Garments	2,683	8.03%
18.	Health & Social Activities	130	0.39%
19.	Others	229	0.69%
	Total	33,416	100.00

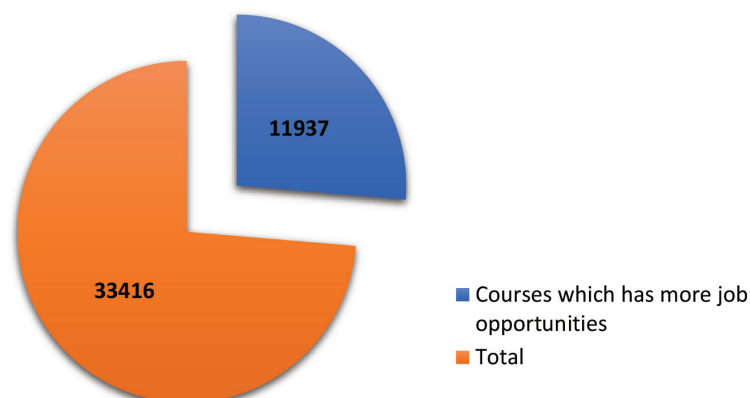
Intake for the Training- 2021



RECRUITMENT FOR THE TRAINING - 2021

The number of apprentice's intake to the courses which have more employment opportunities and labour market demand is 35.73% from total enrolment.

Sector	Male	Female	Total	Percentage
Automobile Repairing & Maintenance	2,224	60	2,284	6.84%
Buildings & Constructions	1,885	624	2,509	7.51%
Electrical, Electronic & Telecommunication	2,984	101	3,085	9.23%
Hotel & Tourism	2,453	446	2,899	8.68%
Wood Associated	540	48	588	1.76%
Refrigeration & Air Conditioning	571	1	572	1.71%
Total	10,657	1,280	11,937	35.73%



DISTRIBUTION OF THE TRAINING CENTERS

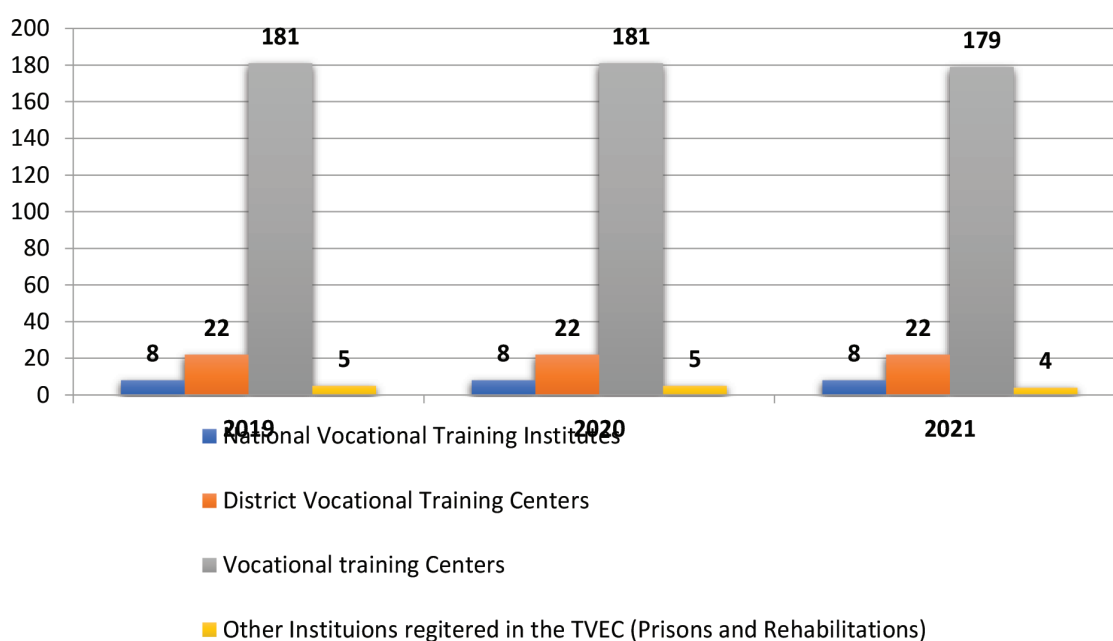
The number of training centers Functions Island widely in the year 2021 is as follows. In addition to that, vocational training has conducted in 03 centers in Prisons, 01 centers in rehabilitation centers.

Training centers	2019	2020	2021
National Vocational Training Institutions	08	08	08
District Vocational Training centers	22	22	22
Vocational Training centers	181	181	179
Other centers, prisons and Rehabilitation centers registered in the Tertiary & Vocational Education Commission	05	05	04
Total	226	216	213

There are 215 vocational training centers have been functioned island wide in the year 2021 and the vocational training center which was being functioned in the Prison of Dalupotha in Gampaha district has been closed and the vocational training center in Ranwala in Kegalle district was shifted to Wewaladeniya. Therefore, the total number of vocational training centers is 213.

DISTRIBUTION OF THE TRAINING CENTERS

Distribution of Training Centers - 2021

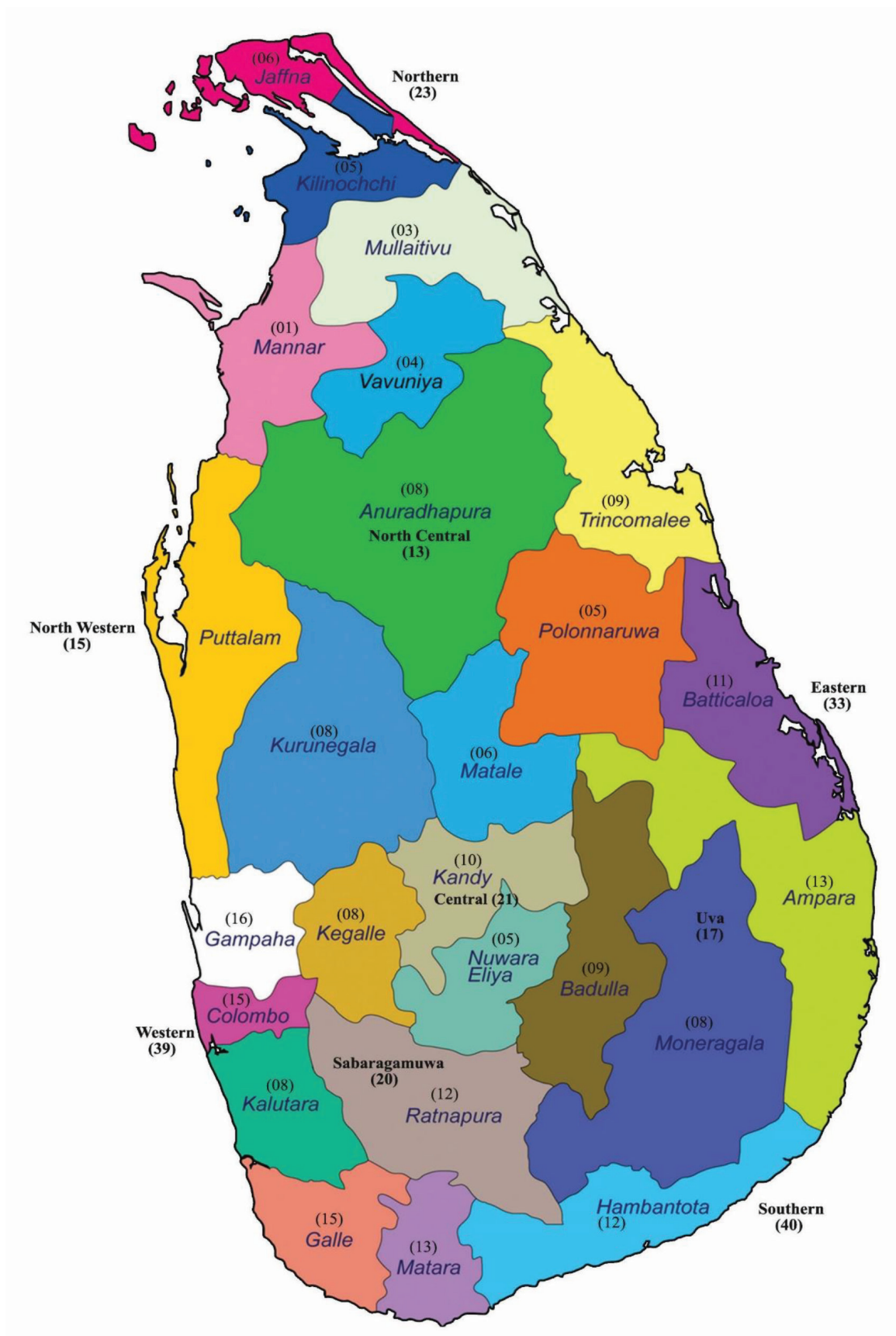


DISTRIBUTION OF THE VOCATIONAL TRAINING CENTERS IN 2021

Province	District	Number of Institutions						Total
		<i>NVTI</i>	<i>DVTC</i>	<i>VTC</i>	<i>AT</i>	<i>PC</i>	<i>Reh</i>	
Western	Gampaha	-	1	13	3	-	-	14
	Colombo	3	1	10	1	[1]	-	15
	Kalutara	-	1	7	1	-	-	08
North Western	Puttlam	-	1	6	-	-	-	07
	Kurunegala	-	1	7	-	-	-	08
North	Jaffna	-	1	5	0	-	-	06
	Kilinochchi	-	1	4	-	-	-	05
	Mulativu	-	1	2	-	-	-	03
	Mannar	-	-	1	-	-	-	01
	Vavuniya	-	1	3	3	-	-	04
East	Trincomalee	-	1	7	-	-	-	08
	Bataloa	1	-	10	-	-	-	11
	Ampara	-	1	12	1	-	-	13
South	Galle 2	1	12	3	2	-	15	
	Matara	1	-	12	-	-	-	13
	Hambantota	1	1	09	-	-	-	11
Sabaragamuwa	Kegalle	-	1	7	1	1	-	08
	Rathnapura	-	1	11	-	-	-	12
Uva	Badulla	-	1	7	-	1	-	08
	Monaragala	-	1	7	-	[1]	-	09
Central	Kandy	-	1	8	-	2	-	09
	Matale	-	1	5	-	-	-	06
	Nuwara Eliya	-	1	3	-	-	-	05
North Central	Anuradhapura	-	1	7	1	1	-	8
	Polonnaruwa	-	1	3	1	[1]	[1]	6
	Total	8	22	179	15	03	1	213

- NVTI** - National Vocational Training Institutions
DVTC - District Vocational Training Centers
VTC - Vocational Training Centers
At - Affiliated
PC - Prisons
Reh - Rehabilitation Centers
[] - Centers registered as training centers in TVEC

VTA Training Center Network - 2021

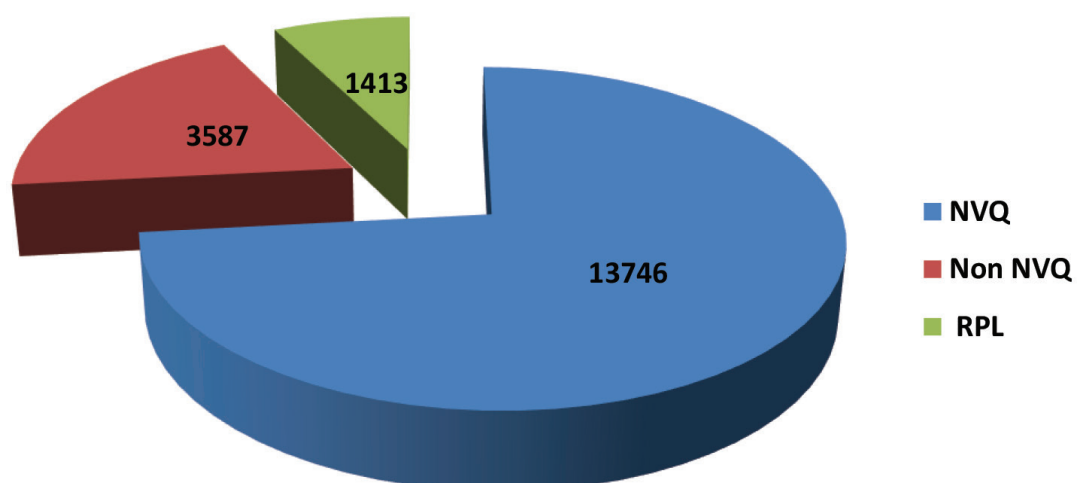


VOCATIONAL TRAINING TESTS & ASSESSMENTS

The trained trainees are evaluated through an Assessment System of Vocational Training Authority of Sri Lanka and award certificates for them. Rs. 40 Mn is incurred annually for this. Even in the Covid -19 period, the following number of certificates were issued in the year 2021.

No	Category	Number of certificates issued
01	National Vocational Qualification (NVQ)	13,746
02	Non – National Vocational Qualification	3,587
03	Recognition of Prior Learning (RPL)	1,413
	Total	18,746

Number of certificates issued

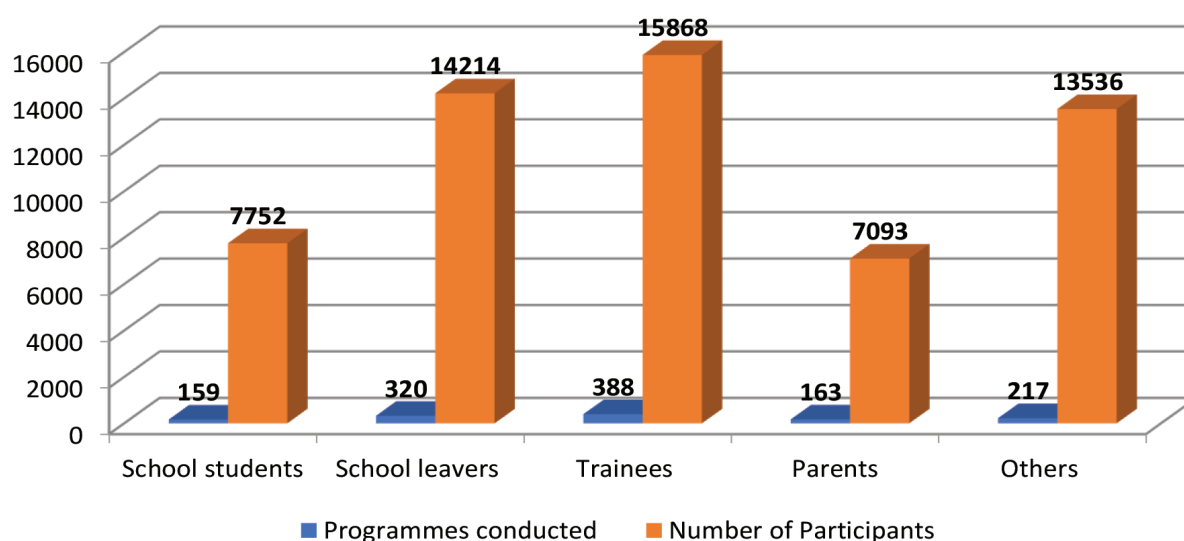


CAREER GUIDANCE & COUNSELLING

The Vocational Training Authority of Sri Lanka directs the youth to select suitable vocational sectors according to their preferences and qualifications. A set of qualified officials perform island wide carrier guidance programmes to provide the assistance to the youth to select vocational trades as per their preferences and qualifications. The programmes implemented in the year 2021 is as follows. Most of the programmes were conducted through “online system” under “Village to Village” Programme.

Target group	Number of programmes conducted	Number participated
School students	159	7,752
School leavers	320	14,214
Trainees	388	15,868
Parents	163	7,093
Others	217	13,536
Total	1247	58,463

Career Guidance Programmes



JOB PLACEMENTS

The Industry Liaison Division of the VTASL is functioning jointly with vivid private sector Institutions at present which established with the aim of engage the vocational trainees in further training, direct the trainees to employment opportunities, and to update the existing courses.

The Industry Liaison Division directs the trainees who completed the training in the Institutions for further training opportunities and placed them in local and foreign employments through the Institutions which are registered in the VTASL.

Those who completed successful training are placed in employments as such and the categories stipulated as below are not referred to employment opportunities.

- Members who are under three security forces and follow a course
- Prisoners
- Trainees who follow the below mentioned courses in Eastern Province and Puttalm District, are following training courses with aiming to receive a personal success in their careers
 - Beauty culture
 - Hair Stylist
 - General Sewing
- Apprentices who follow NVQ 3 & 4 level courses and intend to do Advanced NVQ levels and who wish to do higher education.
- Those who follow part time courses are only intended to improve knowledge and skills through following a course.
- Most of the trained trainees in rural training centers are not willing to engage in an employment in an urban area which has more job opportunities and inadequate salaries to do an employment with accommodations.
- Trainees who engage in foreign employments through the Agencies which are not registered in the VTASL.

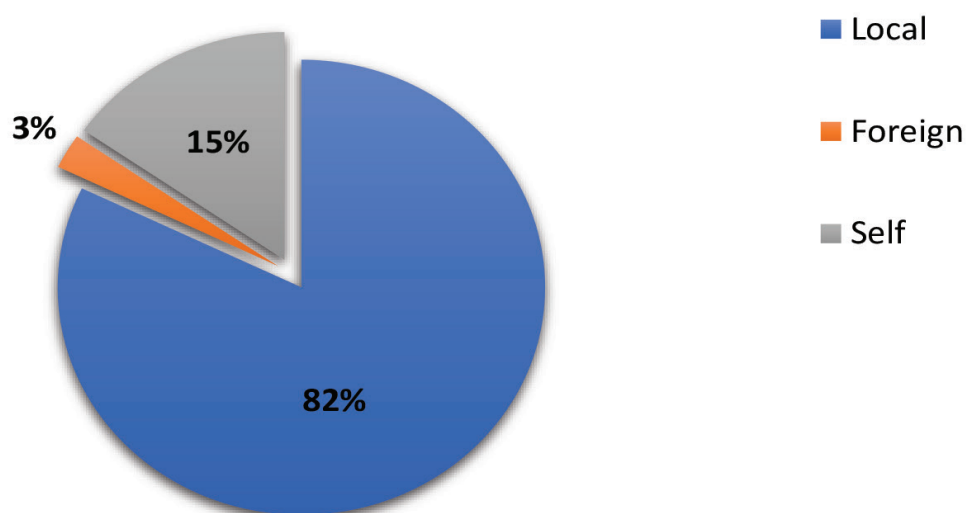
Even though, it is not easy to find employments due to Covid - 19 situation, it is reported that 1,138 trained trainees were placed in employments as at 31.12.2021 and the other details of job placements are being endorsed by the VTASL in future.

Industry Liaison Division has set up Industry sessions and job markets in district wise and it is expected to increase job placement number of the trained trainees through it.

No	Training sector	Number of trained trainees placed in employments			
		Local	Foreign	Self	Total
01.	Buildings & Constructions	103	3	14	120
02.	Automobile Repairing & Maintenance	68	6	16	84
03.	Electrical, Electronic & Telecommunication	132	2	4	138
04.	Refrigeration & Air Conditioning	25	15	1	41
05.	Food Technology	52	-	5	57
06.	Communication & Multi Media Technology	190	-	5	195
07.	Hotel & Tourism	46	1	-	47
08.	Metal & Light Engineering	52	-	01	53
09.	Wood Associated	27	-	6	33
10.	Gem & Jewellery	29	6	-	33
11.	Printing & Packages	-	-	-	-
12.	Textile & Garments	78	-	86	164
13.	Personal & Social	129	1	37	167
14.	Office Management	4	-	-	04
	Total	935	28	175	1,138

JOB PLACEMENT

Job Placement



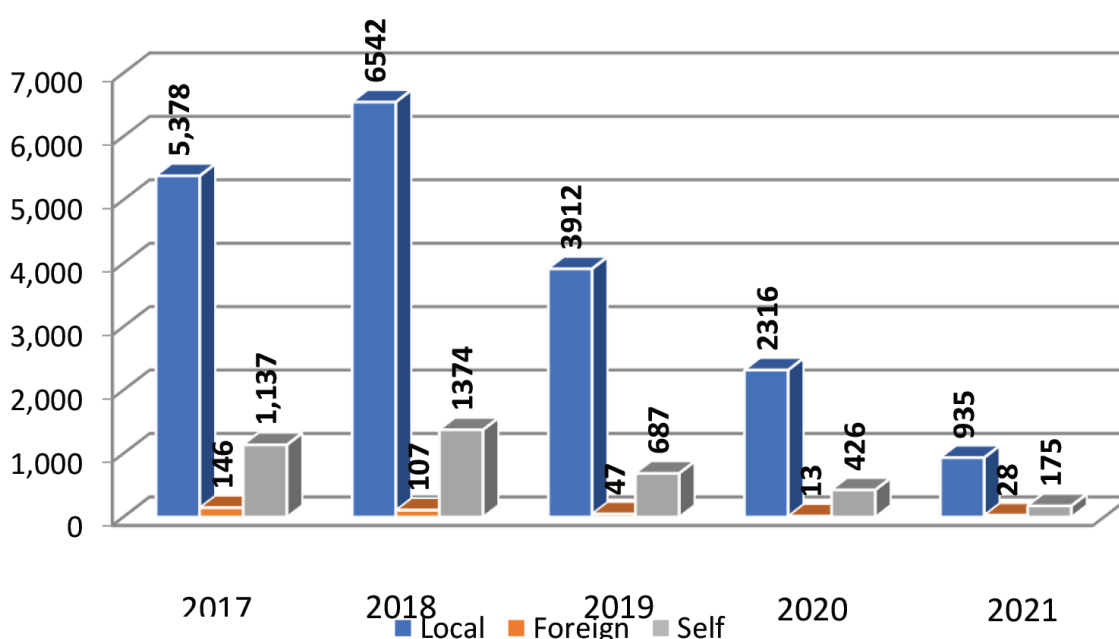
CONTRIBUTION GIVEN TO THE NATIONAL ECONOMY THROUGH JOB PLACEMENT

Category	No of employed	Contribution to the National economy (Rs. Million)
Local jobs	935	390
Foreign jobs	28	34
Self – Employments	175	70
Total	1,138	494

(Prepared on the basis of the information of Labor Market Bulletin of the Tertiary and Vocational Education Commission (TVEC) and as per the data issued by the Institutions which placed the trainees in the jobs on estimating approximately the income earned by the trainees within one year who placed in employments for the year 2021)

Year	Local	Foreign	Self	Total
2017	5,378	146	1,137	6,611
2018	6,542	107	1,174	8,023
2019	3,912	47	687	4,646
2020	2,316	13	426	2,755
2021	935	28	175	1,138

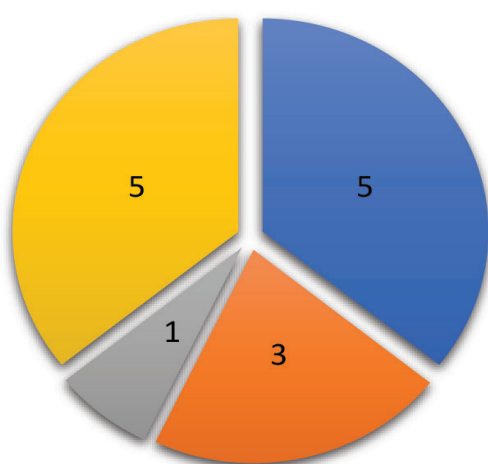
(The Information on Job Placement by the VTASL only)



PROGRAMMES IMPLEMENTED JOINTLY WITH THE PUBLIC & PRIVATE INSTITUTIONS

Programme	No of Programmes	No. of participated	Sponsoring institutions
Lying of Tiles	05	215	Lanka Tiles Company
Beauty Culture, Hair Cutting	3	340	Nature Beauty Creation Tiara Marketing Company
Aluminium Fabrication	1	41	Swistech Aluminium
electrician	5	56	ACL Cables
Total	14	1,156	

Vocational training Authority of Sri Lanka implements various craft talented programmes jointly with Private sector to encourage the youth community. Even though it was planned to hold 33 programmes during the year 2021 only 14 programmes were held due to Covid - 19 epidemic.



- Tiling
- Beauty Culture & Hair Cutting
- Aluminium Fabrication
- Electrician

CONDUCT ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES

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

Accordingly, VTASL conducted 17 entrepreneurship development training programmes and provided entrepreneurship development training for 313 persons. The programmes were limited due to Covid – 19 epidemic and the loan provision under SEPI loan Scheme to commence self-employments also been halted in this year.

CHALLENGES

- Insufficient resources to absorb modern technological training methods to the courses implementing at present.
- Tendency to vacate the posts by the essential instructors who required to provide a quality training, due to non-receive of sufficient salaries and other facilities for them.
- 3. To enhance the quality of the training courses, dearth of instructors with knowledge, skills, ability to teach, using modern technology and failure to pay high level salaries for them.
- Due to Covid – 19 epidemic, it was unable to implement the expected programmes.
- Shortage of sufficient monetary and physical resources to meet the demand created through the commencement of delivering free education.
- No much tendency of the youth for the courses which have high labour demand in the industrial sector.
- More efforts have to be taken to attract the youth for the vocational training and insufficient monetary facilities to implement broaden publicity programmes.
- Due to the availability of more facilities in the vocational providers in the non-government organizations and other institutions than the public sector vocational training providing centers, high competition has created.
- Implementation of the work competitively with the private sector institutions which provides vocational training.
- Launch wide publicity programmes to aware the society on the importance of vocational training and to develop attitudes.
- Insufficient financial facilities to provide infrastructure facilities for vocational training centers.
- Failure to provide equal level facilities to each vocational training center which implement island widely.
- 13. Insufficient capital and recurrent provisions allocated by the government for VTASL as a service providing institution.
- 14. Shortages of modern technological equipment required to minimize the mismatch between the training sectors and the demand for the employments.

Vocational Training Authority of Sri Lanka

Performance of the Audit & Management Committee Meetings of Vocational Training Authority of Sri Lanka for the year 2021

There are 03 Audit & Management Committee Meetings were held for the year 2021 and the composition of the members of the meeting is as follows.

Members of the Committee

Mr. T.M.J. Bandara	-	Chairman of the Committee & the member of the Board of Directors
Mr. Saman D. Waduge	-	Member of the Committee & member of the Board of Directors

The important decisions taken by the Audit & Committee meeting during the year 2021 are as follows.

- Strengthen the procedures & systems with avoiding the shortages and weaknesses pointed out by the Audit Reports on existing procedures & systems.
- Followed formal procedure to prepare the answers through reviewing the drafted answers for the government audit inquiries.
- Review the audit plans & audit programmes and provide the required guidance to implement it.
- Provide required instructions to conduct the Accounts policy and other affairs of the Authority in optimum level.

FORWARD

FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021 Vocational Training Authority of Sri Lanka

During the year under review a total grant of Rs.2,063,185,920.00 was released to the Authority by the Treasury, Ministry, Skill Sector Development Project and other Organizations the details are given below.

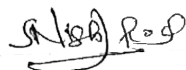
In addition to that VTA has earned its own income for part Time Courses.

1 1.1 Government Grant	Allocation (Rs)	Amount Released (Rs)
TTreasury Grant – Recurrent	1,917,200,000	1,531,000,000
Treasury Grant – Capital	130,000,000	115,700,000
Skill Sector Development Project	126,682,222	126,689,222
Ministry Funds	105,590,714	105,590,714
Income	95,120,000	95,120,000
Other Projects	89,085,984	89,085,984
Total	2,463,685,920	2,063,185,920

The Financial Statements for the year ended 31st December 2021 are presented here with for the approval of the Board of Directors.

The following Component is included with the Financial Statement:

01. Statement of Financial Position as at 31st December 2021
02. Statement of Financial Performance for the year ended 31st Dec.2021
03. Cash flow statement for the year ended 31st December 2021
04. Statement of changes in Net Assets for the year ended 31st December 2021
05. Notes to the Financial Statement



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



Eranga Basnayake
Chairman/CEO

STATEMENT OF THE CHARIMAN ON BEHALF OF THE BOARD**THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021
VOCATIONAL TRAINING AUTHORITY OF SRI LANKA**

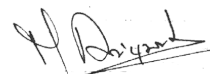
The Financial Statements of the Vocational Training Authority of Sri Lanka for the financial year ended 31st December 2021 have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards and in the form and manner specified by the Vocational Training Authority of Sri Lanka Act No. 12 of 1995 and the Finance Act. No. 38 of 1971.

Financial rules and procedures prescribed by the Vocational Training Authority of Sri Lanka have been complied with, and the systems of controls have been maintained as far as practicable to ensure & safeguard the assets and effectiveness and efficiency of the transactions. To best of knowledge, the Financial Statements for the year ended 31st December 2021 have been prepared satisfactorily and exhibits a true and fair view of the financial position of the Vocational Training Authority of Sri Lanka.



Chairman/CEO

On behalf of the Board of Directors
Vocational Training Authority of Sri Lanka



Director of the Board

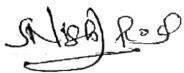


Director of the Board

VOCATIONAL TRAINING AUTHORITY OF SRI LANKA
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2021

	Note	2021 (Rs.)		2020 (Rs.) as Restated	
ASSETS					
<u>Non - Current Assets</u>					
Property Plant and Equipment	2	7,653,967,591.89		7,971,202,922.92	
Capital Work in progress	3	67,295,818.35		23,387,324.77	
<u>Other Financial Assets</u>					
Fixed Deposit		40,000,000.00	7,761,263,410.24	40,000,000.00	8,034,590,247.69
<u>Current Assets</u>					
Inventories	4	35,480,811.41		31,340,350.93	
Receivables	5	35,411,636.74		69,762,581.92	
Staff Loans	6	45,128,880.65		45,650,093.12	
Cash and Cash equivalent	7	107,984,612.56	224,005,941.36	119,671,492.24	266,424,518.21
TOTAL ASSETS			7,985,269,351.60		8,301,014,765.90
EQUITY & LIABILITIES					
<u>Accumulated Surplus (Deficit)</u>		(1,050,040,401.90)		(989,421,892.87)	
Revaluation Surplus	8	2,653,836,821.05		2,653,836,821.05	
Gov.Grant - Capital	9	11,033,669.11		14,291,743.97	
Differed Income Grant	10	5,538,533,346.09	7,153,363,434.35	5,834,482,268.96	7,513,188,941.11
<u>Non - Current Liabilities</u>					
Finance Lease Liability (BOC)	11	11,320,000.00		18,360,000.00	
Provision for Gratuity	12	612,115,013.60	623,435,013.60	587,431,040.50	605,791,040.50
<u>Current Liabilities</u>					
Finance Lease Liability (BOC)	13	7,040,000.00		7,040,000.00	
Payables	14	160,315,861.97		147,175,702.87	
Accrued expenses	15	41,115,041.68	208,470,903.65	27,819,081.42	182,034,784.29
TOTAL EQUITY & LIABILITIES			7,985,269,351.60		8,301,014,765.90

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



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



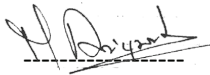
Eranga Basnayake
Chairman/CEO

Certification

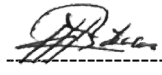
We Certify that the above Financial Statements give a true and fair view of affairs as at December 31st 2021 and its surplus/(Defecit) for the year ended December 31st 2021

The Board of the Management is responsible for the preparation and presentation of these Financial Statements.

The Financial Statements were approved by the Board of Management and Signed on their behaf.



Director of the Board



Director of the Board

VOCATIONAL TRAINING AUTHORITY OF SRI LANKA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2021
(ILLUSTRATING THE CLASSIFICATION OF EXPENSES BY NATURE)

Description	Note	2021 (Rs.)	2020 (Rs.) as Restated
Operating Revenue			
Recurrent Grant - Treasury		1,531,000,000.00	1,562,250,000.00
Differed Income Grant		539,764,710.83	681,456,883.11
Other Income			
Other Income	16	58,369,600.13	45,041,126.35
Production Unit Income (Net)	17	30,716,383.56	23,747,453.32
Fund Received For Special projects	18	197,297,881.04	90,707,598.51
Total Revenue		2,357,148,575.56	2,403,203,061.29
Operating Expenses			
Staff Cost	19	1,259,483,440.90	1,301,983,539.51
Travelling	20	8,800,867.82	8,132,371.96
Supplies and consumable used	21	29,845,971.08	23,022,528.20
Maintenance	22	68,487,961.64	23,836,455.21
Contractual services	23	160,849,245.83	157,862,857.84
Training material		81,979,378.69	70,166,921.06
Staff Training		4,175,124.67	1,823,212.43
Promotional & Career Guidance		16,822,287.80	11,644,305.07
Job placement, Research & Entrepreneurship	24	5,740,758.83	6,341,996.16
Depreciation		539,764,710.83	681,456,883.11
Interest on Finance Lease		2,365,180.00	2,365,180.00
Lease/Rent Vehicle Under Operating Lease		4,276,540.80	4,276,540.80
Other operating expenses	25	37,745,222.76	53,983,587.78
Expenditure on Special projects	26	197,297,881.04	90,707,598.51
Finance Cost	27	132,511.90	108,617.80
Total Operating expenses		2,417,767,084.59	2,437,712,595.44
Net Surplus /(Deficit) for the period		(60,618,509.03)	(34,509,534.15)
Statements of Accumulated Surplus/Deficit			
As at 1st January as Restated		(989,421,892.87)	(954,912,358.72)
Net surplus/(deficit) for the period		(60,618,509.03)	(34,509,534.15)
Balance as at 31st December		(1,050,040,401.90)	(989,421,892.87)

VOCATIONAL TRAINING AUTHORITY OF SRI LANKA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2021

	2021 (Rs.)	2020(Rs.) as Restated
<u>Operating Activities</u>		
Surplus /(deficit)for the period	(60,618,509.03)	(34,509,534.15)
Adjustment for:		
Depreciation	539,764,710.83	681,456,883.11
Amortization of deferred income grant	(539,764,710.83)	(681,456,883.11)
Gratuity provision	48,738,478.66	94,673,961.02
Gratuity paid	(24,054,505.56)	(14,083,807.02)
(Increase) / Decrease in receivables	34,350,945.18	(2,644,173.89)
(Increase) / Decrease in Staff Loans	521,212.47	275,986.68
Increase/(Decrease) in Lease payable	(7,040,000.00)	(1,033,144.00)
Increase/(Decrease) in payable	13,140,159.10	(77,737,854.46)
Increase/(Decrease) in accrued expenditure	13,295,960.26	(7,896,772.05)
(Increase)/Decrease in inventories	(4,140,460.48)	74,811,789.63
	(6,944,423.49)	(15,390,227.21)
Net cash flow from operating activities	14,193,280.60	(49,899,761.36)
<u>Investing Activities</u>		
Purchases of property plant & Equipment	(222,439,139.80)	(167,901,536.83)
Work in Progress	(43,908,493.58)	13,786,172.67
Fixed Deposit	-	
Net cash flows from investing activities	(266,347,633.38)	(154,115,364.16)
<u>Financing Activities</u>		
Government Grant Capital	115,700,000.00	48,400,000.00
Other Income Grant	124,767,473.10	105,959,318.94
Net cash flow from Financing Activities	240,467,473.10	154,359,318.94
Net increase/decrease in cash & cash Equivalents	(11,686,879.68)	(49,655,806.58)
Cash & cash equivalents at beginning of period	119,671,492.24	169,327,298.82
Cash & cash equivalents at end of period	107,984,612.56	119,671,492.24

VOCATIONAL TRAINING AUTHORITY OF SRI LANKA
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st DECEMBER 2021

Description	Accumulated Fund	Government Grant Capital	Differed Income Grant	Revaluation Surplus	Total
Balance as at 1st January 2020	(954,912,358.72)	15,477,668.39	4,300,623,086.56	2,653,836,821.05	6,015,025,217.28
Grant received during the year		48,400,000.00			48,400,000.00
Amount transferred to differed income Grants		(49,585,924.42)	362,671,581.18		313,085,656.76
Amortization for the year			(681,456,883.11)		(681,456,883.11)
Surplus / (Deficit) for the year	(34,509,534.15)				(34,509,534.15)
Balance as at 31st December 2020 as Restated	(34,509,534.15)	14,291,743.97	3,981,837,784.63	2,653,836,821.05	6,615,456,815.50
Balance as at 1st January 2021	(989,421,892.87)	14,291,743.97	3,981,837,784.63	2,653,836,821.05	5,660,544,456.78
Opening balance Adjustments	0.00		1,852,644,484.33		1,852,644,484.33
Opening balance reststed	(989,421,892.87)	14,291,743.97	5,834,482,268.96	2,653,836,821.05	7,513,188,941.11
Grant received during the year		115,700,000.00			115,700,000.00
Amount transferred to differed income Grants		(118,958,074.86)	243,815,787.96		124,857,713.10
Amortization for the year			(539,764,710.83)		(539,764,710.83)
Surplus / (Deficit) for the year	(60,618,509.03)				(60,618,509.03)
Balance as at 31st December 2021	(1,050,040,401.90)	11,033,669.11	5,538,533,346.09	2,653,836,821.05	7,153,363,434.35

1 - ACCOUNTING POLICIES

1.0 Corporate Information

- 1.1 Vocational Training Authority of Sri Lanka (VTASL) is a Statutory Board Incorporated in Sri Lanka under the Act No. 12 of 1995 of Vocational Training Authority of Sri Lanka.
- 1.2 The principal place of business is situated at No. 354/2, 'Nipunatha Piyasa', Elvitigala Mawatha, Narahenpita, Colombo 05.
- 1.3 During the year, the principal activity of the Authority was providing of vocational training to students.

1.4 General Policies

1.4.1 Statement of Compliance

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

1.4.2 Basis of preparation

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

1.4.3 Comparative Information

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

- 1.4.4 The notes to the financial statements on pages 04 to 32 form an integral part of the financial statements.

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

1.4.6 Events after the balance sheet date

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

1.5 Taxation

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

1.5.1 Deferred tax

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

1.6 Valuation of Assets and Their Measurement Bases

1.6.1 Recognition of Property, Plant & Equipment

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

- a) It is probable that future economic Benefits associated with the asset will flow to the Vocational Training Authority.
- b) Cost of the asset to the Vocational Training Authority can be measured reliably
The capitalization threshold of Vocational Training Authority is Rs. 2,000/-. However, identification of Property, Plant & Equipment not only depends on the capitalization threshold but the following facts should also be considered.
 - (i) Expected useful life time of the asset
 - (ii) Intended purpose of the asset.
 - (iii) Durability of the asset
 - (iv) Whether the asset is a consumable or not

1.6.2 Inventories

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

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

1.6.3. Property , Plant and Equipment

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

The property plant & equipment owned by Vocational Training Authority as at 31.12.2018 has been revalued by professional revaluation. The difference between the revaluation and the book written down value has been transferred to the differed income grant. Reconciliation between the revaluation and the book value of the assets is given in respective notes to this financial statement.

- b) **Depreciation**

Provision for depreciation has been calculated by providing depreciation in the year of purchase. The following depreciation rates are applied.

Category	%
Building & Improvements	5%
Motor vehicles	25%
Furniture & Office Equipment	10%
Training Equipment	20%
Computer Equipment	20%

c) Capital Work-in progress

Projects are valued at cost of work completed.

1.6.4 Receivables

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

1.6.5. Cash and Cash equivalents

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

1.7 Liabilities and provisions

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

1.7.2 Staff Retirement Gratuity

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

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

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

1.7.3 Defined Contribution Plans

Employees Provident Fund & Employees Trust Fund

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

1.7.4. Government Grants and Subsidies.

- Government grant on which the organization depends for its expenditure are being accounted on receipt basis. Grant related to recurrent expenditure are being presented as a credit to the income and expenditure account whereas the grant related to capital expenditure are being credited to Capital Grant Account.
- Initially grants received from donor agencies related to the assets are recognized as a liability until it is utilized. The amount utilized from the grant is transferred to the Deferred Income Grant and subsequently amortized during the useful life time of the asset.

1.7.5 Provisions and Contingent Liabilities

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

All contingent liabilities are disclosed under note 27 to the financial statement and equipment in a state of efficiency has been charged to income in arriving at the net surplus or deficit for the year

1.8 Income & Expenditure Statement

1.8.1 Revenue Recognition

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

The following specific criteria are used for recognition of revenue.

a) Grants received for recurrent expenditure

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

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

c) Income from training courses

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

d) Income from student production units

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

e) Rental Income

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

f) Other income is recognized on an accrual basis

1.8.2 Expenditure Recognition

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

Notes to the Financial Statements

2 Property, Plant & Equipment

	Land	Building & Improvement	Motor Vehicles	Lease Vehicle	Furniture & Office Equipment	Training Equipment	Computer Equipment	in Rs. Total
Cost or Valuation								
At the beginning of the year	1,578,682,117.97	6,447,706,540.34	245,372,793.96	35,670,270.00	315,213,688.16	1,396,073,990.48	335,558,431.83	10,354,277,832.74
Additions during the year	39,301,410.00	53,799,033.80	-	-	17,930,614.91	84,637,897.09	26,860,424.00	222,529,379.80
At the end of the year	1,617,983,527.97	6,501,505,574.14	245,372,793.96	35,670,270.00	333,144,303.07	1,480,711,887.57	362,418,855.83	10,576,807,212.54
Accumulated Depreciation								
At the beginning of the year		1,627,647,494.68	98,015,069.61	11,092,505.99	87,459,066.16	442,348,590.68	116,512,182.70	2,383,074,909.82
Charge for the year		247,692,214.27	45,318,989.68	6,133,360.67	29,881,132.23	166,656,880.48	44,082,133.52	539,764,710.83
At the end of the year	-	1,875,339,708.95	143,334,059.29	17,225,866.66	117,340,198.39	609,005,471.16	160,594,316.22	2,922,839,620.65
Written Down Value								
As at 31st December 2021	1,617,983,527.97	4,626,165,865.19	102,038,734.67	18,444,403.35	215,804,104.68	871,706,416.41	201,824,539.61	7,653,967,591.89
As at 31st December 2020	1,578,682,117.97	4,820,059,045.66	147,357,724.35	24,577,764.01	227,754,622.00	953,725,399.80	219,046,249.13	7,971,202,922.92

2.1 Adjustment to the Opening Balance

Cost

Assets Category	Opening Balance Before Adjustment	Adjustment made	Opening Balance After Adjustment
Building & Improvement	4,594,041,224.51	1,853,665,315.83	6,447,706,540.34
Total	4,594,041,224.51	1,853,665,315.83	6,447,706,540.34

Depreciation

Assets Category	Opening Balance Before Adjustment	Adjustment made	Opening Balance After Adjustment
Building & Improvement	1,465,334,310.59	162,313,184.09	1,627,647,494.68
Total	1,465,334,310.59	162,313,184.09	1,627,647,494.68

Notes to the Financial Statements

2.2 Unvalued Land & Buildings

1. The Land and Buildings at Following Vocational Training Centers has not been included in the annual A/C as it was not been valued.

• Vocational Training Center Matale	- Matale
• Vocational Training Center Yakkalamulla	- Galle
• Vocational Training Center Ginimellagaha	- Galle
• Vocational Training Center Akmimana	- Galle
• Vocational Training Center Wathurawila	- Galle
• Vocational Training Center Katana	- Gampaha
• Vocational Training Center Kirinda	- Hambantota
• Vocational Training Center Siribopura	- Hambantota

The valuation of the above Land & buildings is ongoing, after getting the values; those values will be accounted in the year 2022

2. The following Buildings are constructed on funds from skill Development Project at lands which are not belongs to VTA. The valuation of the above land & building will be included in year 2022

• Vocational Training Center Bingiriya	- Kurunegala
• Vocational Training Center Veyangoda	- Gampaha
• Vocational Training Center Yakkalamulla	- Galle
• Vocational Training Center Niyagama	- Galle
• Vocational Training Center Ruwanwella	- Kegalle
• Vocational Training Center Kantale	- Trincomale
• Vocational Training Center Hambanthota	- Hambanthota
• Vocational Training Center Waskaduwa	- Kalutara
• Vocational Training Center Haldumulla	- Badulla
• Vocational Training Center Welimada	- Badulla
• Vocational Training Center Wellawaya	- Monaragala
• Vocational Training Center Bibila	- Monaragala
• Vocational Training Center Mihinthale	- Anuradhapura
• Vocational Training Center Galnewa	- Anuradhapura
• Vocational Training Center Thabuththegama	- Anuradhapura
• Vocational Training Center Rajanganaya	- Anuradhapura
• Vocational Training Center Minneriya	- Polonnaruwa
• Vocational Training Center Yatiyanthota	- Kegalle
• Vocational Training Center Kilinochchi	- Jaffna
• Vocational Training Center Rathmalana	- Colombo

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
3	Capital Work in Progress-Buildings		
	Badulla	334,750.50	334,750.50
	Batticaloa	158,850.00	158,850.00
	Colombo	1,790,806.79	3,263,083.69
	Galle	7,513,665.06	718,970.00
	Hambantota	19,053,095.65	19,053,095.65
	Gampaha	3,981,709.58	
	Kegalle	4,701,113.00	
	Mathale	8,146,727.00	
	Rathnapura	10,854,974.29	879,406.43
	Matara	7,345,744.04	
	Killinochchi	956,519.44	
	Polonnaruwa	2,457,863.00	
			24,408,156.27
	Less:-Opening balance adjustment		(1,020,831.50)
		67,295,818.35	23,387,324.77
4	Inventories		
	Training Materials	27,531,225.63	24,743,377.29
	Stationary	4,976,944.56	5,645,499.64
	Other Consumables	2,972,641.22	951,474.00
		35,480,811.41	31,340,350.93
5	Receivables		
	Advances for programs	145,400.00	25,000.00
	Advance payment for Land	9,280,000.00	43,342,340.00
	Mobilization advance for construction	-	-
	Deposit for compulsion	3,227,736.75	3,227,736.75
	Deposits	1,662,250.00	1,662,250.00
	Ministry of Vocational Training & Rural Industrial	3,548,334.94	3,548,334.94
	Receivable course fees	15,873,717.50	19,040,130.00
	Receivable salary	1,153,808.19	1,255,462.71
	Shortage of income	11,732.00	11,732.
	State Organizations	1,964,635.71	1,964,635.71
	Trade & Other receivables	4,042,093.40	1,197,930.46
	Prepayments	14,898.90	-
	Vehicle Service Income Receivables	-	-
		40,924,607.39	75,275,552.57
	Less:- Provision for Bad Debts	(5,512,970.65)	(5,512,970.65)
		35,411,636.74	69,762,581.92

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
6 Staff Loans			
Balance at the beginning of the year		45,650,093.12	45,926,079.80
Add: Loans granted during the year		43,605,761.00	28,010,000.00
		89,255,854.12	73,936,079.80
Less: Repayments during the year		(44,126,973.47)	(28,274,782.84)
Less:-Opening balance adjustment			(11,203.84)
Balance at the end of the year		45,128,880.65	45,650,093.12
7 Cash & Cash Equivalents			
Gold coins		193,025.00	193,025.00
Cash at Banks			
Cash in hand		46,120.00	37,254.00
Peoples Bank		107,745,467.56	119,441,213.24
		107,984,612.56	119,671,492.24
7.1	Two gold coins have been received by the Authority as rewards from Seylan Bank. Each gold coin weight is 8.02 grams and each gold value is 22.03 karat.		
8 Revaluation Surplus			
Balance at the beginning of the year		2,653,836,821.05	2,653,836,821.05
balance at the end of the year		2,653,836,821.05	2,653,836,821.05
Government Grant - Capital			
Balance at the beginning of the year		14,291,743.97	15,477,668.39
Add: Grants received during the year		115,700,000.00	48,400,000.00
		129,991,743.97	63,877,668.39
Less: Transfers to Differed Income Grant		(118,958,074.86)	(49,585,924.42)
Balance at the end of the year		11,033,669.11	14,291,743.97

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
10	Differed Income Grant		
	Balance at the beginning of the year	5,834,482,268.96	4,300,623,086.56
	Add: Transfers during the year	9.1 243,815,787.96	362,671,581.18
		6,078,298,056.92	4,663,294,667.74
	Less: Amortized for the year	(539,764,710.83)	(681,456,883.11)
	Add:- Opening balance adjustment		1,852,644,484.33
	Balance at the end of the year	5,538,533,346.09	5,834,482,268.96
10.1	Transfers to Differed Income		
	Government Grant - Capital	119,048,314.86	38,175,085.65
	SSDP Grants	10,257,086.06	256,066,921.06
	13 Years	10,175,000.00	52,644,275.24
	National planning		3,700,000.00
	Early Child Hood Development		7,926,295.30
	Ministry	104,335,387.04	4,159,003.93
		243,815,787.96	362,671,581.18
11	Finance Lease Liability (BOC)		
	Vehicle No		
	CBH 1166	4,275,088.00	7,481,404.00
	CBI 8163	5,260,353.00	8,266,269.00
	CBI 6076	5,587,659.00	8,780,607.00
		15,123,100.00	24,528,280.00
	Less- Interest in suspense	(3,803,100.00)	(6,168,280.00)
		11,320,000.00	18,360,000.00
12	Provision for Gratuity		
	Balance at the beginning of the year	587,431,040.50	506,840,886.50
	Add: Provision Made During the year	48,738,478.66	94,673,961.02
		636,169,519.16	601,514,847.52
	Less: Payments during the year	(24,054,505.56)	(14,083,807.02)
	Balance at the end of the year	612,115,013.60	587,431,040.50

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
13	Lease Interest Payable		
	CBH 1166	3,206,316.00	3,206,316.00
	CBI 8163	3,005,916.00	3,005,916.00
	CBI 6076	3,192,948.00	3,192,948.00
		9,405,180.00	9,405,180.00
	Less- Interest in suspense	(2,365,180.00)	(2,365,180.00)
		7,040,000.00	7,040,000.00
14	Payables		
	Audit Fees	2,255,563.00	2,222,963.00
	Course fee payable	120,300.00	296,430.00
	Deposit	55,000.00	60,000.00
	Employee Provident Fund	-	17,130,486.10
	Employee Trust Fund	-	2,569,572.81
	Lecture fees	7,999,941.42	8,297,688.50
	Other Payables	13,060,901.68	7,779,308.67
	Min.of Youth Affairs & Dev. - 13 Years	33,179,501.46	43,354,501.46
	Project funds Payable	18,015,275.58	2,806,065.20
	Nipunatha Sisusaviya	16,964,000.00	
	Received in Advance	5,787,625.00	1,781,400.00
	Refundable Tender Deposit	2,269,726.24	1,965,217.71
	Retention Money	18,372,053.10	19,905,181.57
	Salary payable	1,060,563.69	107,575.25
	Staff Incentive payable	151,600.00	157,500.00
	Student insurance scheme	37,883,500.00	37,883,500.00
	Trade Creditors	3,140,310.80	812,970.60
	W & O.P	-	45,342.00
		160,315,861.97	147,175,702.87

Notes to the Financial Statements

		Note	2021 Rs.	2020 Restated Rs.
15	Accrued expenses			
	Carrier Guidance		45,184.00	38,077.00
	Electricity		3,255,398.61	1,961,756.26
	Examination & Evaluation		3,848,413.00	718,556.00
	Fuel & Lubricant		97,013.00	19,000.00
	Janitorial Services		1,525,975.69	1,256,671.00
	Maintenance		8,263,305.32	1,194,419.39
	News papers & periodicals		13,560.00	11,710.00
	On The Job Training Payable		316,500.00	296,500.00
	Overtime & Holiday pay		3,167,891.38	1,759,267.40
	Part Time Expenses Payable		10,848,796.20	11,790,078.45
	Promotional Activities		1,086,432.00	566,522.00
	Rent, Rates & Taxes		105,000.00	457,500.00
	Season tickets		657,069.26	668,301.39
	Security Charges		3,695,304.00	4,253,258.16
	Stipend		154,000.00	336,000.00
	Telephone		2,530,656.35	1,373,551.30
	Transport		136,720.00	55,960.00
	Travelling		413,475.93	332,561.21
	Water		735,346.94	620,891.86
	Vehicle hire charges		219,000.00	108,500.00
			41,115,041.68	27,819,081.42

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
16 Other Income			
Auction Income		2,030,410.00	357,255.25
Course fees		2,194,700.00	2,144,500.00
Canteen income		432,110.00	309,520.00
Company registration		-	0.00
Daily Diary		4,337,900.00	3,376,050.00
Enterprenure Development programmes		28,500.00	86,500.00
Fines		469,608.63	176,060.77
Hall Income		221,975.00	448,325.00
Hostel Fees		1,268,234.99	554,185.00
Katharagama circuit Bangalow		192,740.00	226,880.00
Loan Interest		1,847,623.59	1,631,896.76
Miscellaneous		4,651,236.65	2,407,708.83
Non Refundable Tender deposit		509,563.00	140,000.00
Record Book		5,991,300.00	4,967,300.00
Registration fees		14,417,100.00	11,763,600.00
Sale Finish goods		218,302.75	247,187.75
Savings A/C Interest		2,385,420.52	4,051,456.99
Supplier Registration		614,250.00	603,800.00
Exam Fees		16,558,625.00	11,548,900.00
		58,369,600.13	45,041,126.35

Notes to the Financial Statements

	Note	2021	2020 Restated
		Rs.	Rs.
17 Production Unit Income			
Contribution 10%		1,174,746.00	2,141,723.16
Income from Part time courses		19,977,177.88	17,059,349.92
Printing School -Narahenpita		346,857.80	65,043.10
Recognition of prior learning (RPL)		8,424,120.50	3,332,908.60
Thalalla restaurant		3,869.50	39,281.91
Other Production Income		789,611.88	1,101,372.63
		30,716,383.56	23,747,453.32

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
18 Funds on Special Projects			
Skill sector development project		115,496,742.48	87,778,342.51
Funds on Muslim Aid		-	311,000.00
Funds on Mahaweli Authority			2,238,000.00
Funds on Ministry - 13 Years		-	74,945.00
Funds on Early child hood Development		-	305,311.00
Funds on Nipunatha sisusaviya		81,674,000.00	
Funds on Ministry		127,138.56	
		197,297,881.04	90,707,598.51
19. Staff Cost			
E.P.F. & E.T.F.		153,473,330.57	155,522,519.17
Other Allowance		178,822,530.00	181,639,119.15
Salaries & overtime		878,485,860.58	871,883,090.17
Staff Gratuity		48,701,719.75	92,938,811.02
		1,259,483,440.90	1,301,983,539.51

Notes to the Financial Statements

Note	2021 Rs.	2020 Restated Rs.
20 Travelling		
Accommodation Expenses	588,553.00	120,900.00
Domestic	3,994,686.82	4,227,749.96
Foreign	4,217,628.00	0.00
Varification Expenses	-	3,783,722.00
	8,800,867.82	8,132,371.96
21 Supplies and Other Consumables		
Fuel & Lubricant	17,583,189.10	14,496,956.75
Others	2,030,926.29	1,921,252.54
Stationary & Office Requisites	7,736,987.53	6,122,496.71
printed Materials	2,494,868.16	481,822.20
	29,845,971.08	23,022,528.20
22 Maintenance		
Building	39,891,444.49	8,201,959.24
Office Equipment	2,415,603.12	1,276,494.34
Plant & Machinery	10,261,786.10	6,771,174.27
Vehicle	15,919,127.93	7,586,827.36
	68,487,961.64	23,836,455.21
23 Contractual Services		
Advertisement	2,322,988.20	1,338,259.20
Audit Fees	1,100,000.00	1,100,000.00
Consultation & Professional Fee	534,032.26	598,965.50
Electricity	38,171,290.66	44,072,200.47
Hire Charges	3,338,554.00	2,338,005.00
Insurance	2,365,350.06	3,310,186.38
Janitorial service	21,385,546.46	16,614,978.78
News Papers & Periodicals	327,114.40	1,078,765.40
Postal Charges	831,355.92	872,459.34

Rent , Rates & Taxes	7,998,414.44	8,773,939.74
Security Charges	50,752,569.58	46,077,600.76
Staff Welfare & Other	2,308,274.48	396,345.00
Telephone Charges	17,357,282.53	20,810,585.68
Transport	2,295,157.35	1,223,893.00
Water	9,761,315.49	9,256,673.59
	160,849,245.83	157,862,857.84

Notes to the Financial Statements

	Note	2021 Rs.	2020 Restated Rs.
24 Job placement, Research & Entrepreneurship			
Curriculum Development	-	-	80,830.00
On the Job Training & Monitoring	4,361,760.00	4,361,760.00	4,753,750.00
Entrepreneurship Programs	407,212.33	407,212.33	75,493.00
Job Placement	827,827.00	827,827.00	254,534.00
Research & Tracer study	7,302.50	7,302.50	966,325.33
Private public partnership	136,657.00	136,657.00	211,063.83
	5,740,758.83	5,740,758.83	6,341,996.16
25 Other Operating Expenses			
Examination & Evaluation	25,689,326.80	25,689,326.80	33,798,801.75
Honorarium	423,800.00	423,800.00	555,200.00
Legal Fees	485,500.00	485,500.00	739,820.00
Miscellaneous	4,970,583.80	4,970,583.80	4,988,281.77
Quality Management Accreditation	3,059,385.30	3,059,385.30	1,519,793.08
Season Tickets	1,745,422.86	1,745,422.86	2,946,599.53
Special Training Programme	57,000.00	57,000.00	94,217.85
Stipend Allowance	57,500.00	57,500.00	8,765,249.80
Tools & Consumables	770,904.00	770,904.00	271,924.00
Training Monitoring	1,500.00	1,500.00	1,700.00
Approved dropout	484,300.00	484,300.00	302,000.00
	37,745,222.76	37,745,222.76	53,983,587.78

Notes to the Financial Statements

	Note	2021	2020 Restated
		Rs.	Rs.
26 Expenditure on Special Projects			
Expenditure for Ministry fund		81,674,000.00	0.00
Skill sector development project		115,496,742.48	87,778,342.51
Expenditure for Muslim Aid Fund		-	311,000.00
Expenditure for Mahaweli Authority		-	2,238,000.00
Expenditure for Ministry - 13 Years		127,138.56	74,945.00
Expenditure for Early child hood Development		-	305,311.00
Expenditure for K-Tech Project			
Expenditure for Other Project			
		197,297,881.04	90,707,598.51
27 Finance Cost			
Bank Chages		132,511.90	138,173.10
		132,511.90	138,173.10

Note to the financial Statement

28. Commitments and Contingencies

a) Litigation against the authority

The court cases pending were as follows

Court	31.12.2021	31.12.2020
Supreme Court	2	2
Appealed Court	1	1
High Court	-	1
District Court	2	2
Labour tribunal	2	3
Labour Department inquiries	-	-
Total	7	8

b) Capital Commitments

There were no material capital commitments as at 31.12.2021

29. Bad debts Provision

Out of the bad debts Provision amounting Rs. 5,512,970.65 a sum of Rs.3,548,334.94 due from Ministry of Youth Affairs & Skills Development and Security service receivables for which a decision is expected due cause.

30. Net Deficit for the Period

In the Statement for Year 2021, there is a deficit of Rs.60 million and following reasons contributed for the above deficit

Gratuity provision of Rs. 94 million was already deducted as expenditure

Vocational Training Authority of Sri Lanka
Trial Balance as at 31 st December 2021

2021.12.31

Description	Dr.	Cr.
<u>Acquisition of Capital Assets</u>		
Acquisition of Land & Land improvement	1,617,983,527.97	
Acquisition of Buildings and Improvement	6,501,505,574.14	
Acquisition of Computer Equipment's	362,418,855.83	
Acquisition of Furniture & Fittings	333,144,303.07	
Acquisition of Motor Vehicles	245,372,793.96	
Acquisition of Training Equipment's	1,480,711,887.57	
Acquisition of Vehicles Lease Hold (Finance)	35,670,270.00	
<u>Provision For Depreciation</u>		
Provision For Dep. Buildings and Improvement		1,875,339,708.93
Provision For Dep. Computer Equipment's		160,594,316.22
Provision For Dep. Furniture & Office Equipment		117,340,198.39
Provision For Dep. Motor Vehicles		160,559,925.95
Provision For Dep. Training Equipment's		609,005,471.16
<u>Capital Work in Progress</u>		
Work in Progress - Building structures	67,295,818.35	
<u>Investment</u>		
Fixed Deposit	40,000,000.00	
<u>Inventories</u>		
Training Material	27,531,225.63	
Stationary	4,976,944.56	
Other Consumables	2,972,641.22	
<u>Other Receivables</u>		
Advances For Programs	145,400.00	
Advance payment for Land	9,280,000.00	
<u>Mobilization advance for construction</u>		
Deposits for Compulsation	3,227,736.75	
Deposits	1,662,250.00	
Ministry of Youth Affairs & Skills Deve	3,548,334.94	
<u>Vehicle Service Income Receivable</u>		
Receivable Course Fee	15,873,717.50	
Salary Receivables	1,153,808.19	
Shortage Of Income	11,732.00	

Description	Dr.	Cr.
State Organization	1,964,635.71	
Trade & Other receivables	4,042,093.40	
Prepayments	14,898.90	
Provision for Bad Debts		5,512,970.65
<u>Staff Loan</u>		
Distress Loan	44,726,380.65	
Festival Advance	402,500.00	
<u>Cash & Cash Equivalents</u>		
Gold coin	193,025.00	
<u>Bank Accounts</u>		
Ampara	1,630,064.68	
Anuradhapura	260,193.29	
Badulla	197,179.97	
Batticaloa	409,412.49	
Colombo	2,166,729.42	
Galle	659,327.97	
Gampaha	3,292,633.11	
Hambantota	1,576,472.79	
Head Office.	71,224,073.30	
Jaffna	894,625.17	
Kalutara	872,654.49	
Kandy	1,927,899.77	
Kegalle	235,681.17	
Killinochchi	504,928.40	
Kurunegala	162,558.36	
Matale	495,955.60	
Matara	212,660.35	
Monaragala	174,763.76	
Mulathive	1,236,061.67	
Nuwaraeliya	1,044,731.12	
NVTI - Baddegama	1,228,299.53	
NVTI - Mirijjawila	1,103,462.47	
NVTI - Narahenpita	2,002,598.15	
NVTI - Niyagama	324,628.03	
NVTI - Orugodawaththa	2,055,030.93	
NVTI - Rathmalana	937,339.47	
NVTI - Thalalla	766,930.81	
Polonnaruwa	1,587,113.11	
Puttalam	630,093.32	

Description	Dr.	Cr.
Rathnapura	4,044,062.99	
Trincomalee	1,618,154.73	
Uva Province	381,273.73	
Western Province	202,475.23	
Vavuniya	600,499.42	
Sabaragamu Province	351,496.50	
Central Province	147,862.28	
Southern Province	181,061.39	
North Western province	231,446.09	
North central province	173,032.50	
Cash-in-hand	46,120.00	
<u>Cheque in hand</u>		
Government Grant Capital		11,033,669.11
Government Grant (Treasury) - Recurrent		1,531,000,000.00
Differed Income Grant - Recurrent		539,764,710.83
<u>Reserves & Surplus</u>		
Differed Income Grant		5,538,533,346.09
Provision for Gratuity		612,115,013.60
Revaluation Surplus		2,653,836,821.05
<u>Non Current Liability</u>		
BOC - Finance Lease Liability		24,528,280.00
Interest in Suspence	6,168,280.00	
<u>Payables</u>		
Audit Fee Payable		2,255,563.00
Course Fee Payable		120,300.00
Deposit		55,000.00
E.P.F Payable		
E.T.F. Payable		
Lecture Fees Payable		7,999,941.42
Other Payables		13,060,901.68
Project Funds Payable		18,015,275.58
Nipunatha Sisusaviya		16,964,000.00
Min. of Youth Affairs & Development -13 years		33,179,501.46
Received in Advance		5,787,625.00
Refundable Tender Deposit		2,269,726.24
Retention Money		18,372,053.10
Salary Payable		1,060,563.69
Staff Incentive Payable		151,600.00
Student insurance payable		37,883,500.00

Description	Dr.	Cr.
Trade Creditors		3,140,310.80
W & O P Payable		
<u>Accrued Expenses</u>		
Carrier Guidance Accrued		45,184.00
Electricity Accrued		3,255,398.61
Examination & Evaluation Accrued		3,848,413.00
Fuel & Lubricant Accrued		97,013.00
Janitorial Service Accrued		1,525,975.69
Maintenance Accrued		8,263,305.32
News Papers & Periodicals Accrued		13,560.00
On The Job Training Accrued		316,500.00
Overtime & holiday pay Accrued		3,167,891.38
Part Time Expenses Accrued		10,848,796.20
Promotional Expenses Accrued		1,086,432.00
Rent, Rates & Taxes Accrued		105,000.00
Season Tickets Accrued		657,069.26
Security Charges Accrued		3,695,304.00
Stipend Allowance Accrued		154,000.00
Telephone Charges Accrued		2,530,656.35
Transport Accrued		136,720.00
Traveling Accrued		413,475.93
Water Accrued		735,346.94
Vehicle hire charges		219,000.00
<u>Other Income</u>		
Auction Income		2,030,410.00
Course fee		2,194,700.00
Canteen Income		432,110.00
<u>Company registration</u>		
Daily Diary		4,337,900.00
Entrepreneurship Programme		28,500.00
Fines		469,608.63
Hall Income		221,975.00
Hostel Fee		1,268,234.99
Katharagama Circuit Banglow		192,740.00
Loan Interest		1,847,623.59
Miscellaneous Income		4,651,236.65
Non Refundable Tender Deposit		509,563.00
Record Book		5,991,300.00
Registration Free		14,417,100.00

Description	Dr.	Cr.
Finished Good Sales		218,302.75
Savings A/C Interest		2,385,420.52
Supply Registration		614,250.00
Exam Fees		16,558,625.00
<u>Production Unit Income</u>		
10% Earnings		1,174,746.00
Part Time Courses		19,977,177.88
Printing School Narahenpita		346,857.80
RPL		8,424,120.50
Trade Test		
Thalalla Restuarent		3,869.50
Other Production Unit		789,611.88
<u>Funds On Special Projects</u>		
Funds for SSDP		115,496,742.48
Funds for Muslim Aid Fund		
Funds for Ministry - 13 Years		
Funds For Early Childhood Developm		
Funds on Nipunatha sisusaviya		81,674,000.00
Funds For Ministry		127,138.56
<u>Staff Cost</u>		
E.P.F. Expenses	122,670,490.52	
E.T.F. Expenses	30,802,840.05	
Other Allowance(Staff Cost)	178,822,530.00	
Salaries & Overtime	878,485,860.58	
Staff Gratuity	48,701,719.75	
Surcharge for gratuity		
<u>Travelling</u>		
Accommodation Expenses	588,553.00	
Travelling - Domestic	3,994,686.82	
Travelling - Foreign	4,217,628.00	
Verification Expenses		
<u>Supplies and Other Consumables</u>		
Fuel & Lubricant Charges	17,583,189.10	
Other Supplies	2,030,926.29	
Stationary & Office Requisites	7,736,987.53	
Printed Materials	2,494,868.16	
<u>Maintenance</u>		
Maintenance of Building	39,891,444.49	

Description	Dr.	Cr.
Maintenance of Plant & Machinery	10,261,786.10	
Maintenance of vehicle	15,919,127.93	
Maintenance of Office Equipment	2,415,603.12	
<u>Contractual Service</u>		
Advertisement	2,322,988.20	
Audit Fees	1,100,000.00	
Electricity Charges	38,171,290.66	
Hire Charges	3,338,554.00	
Insurance	2,365,350.06	
Janitorial Service	21,385,546.46	
News Papers & Periodicals	327,114.40	
Postal Charges	831,355.92	
Rent, rates & taxes	7,998,414.44	
Security Charges	50,752,569.58	
Staff Welfare & Other	2,308,274.48	
Telephone Charges	17,357,282.53	
Transport	2,295,157.35	
Water Bill	9,761,315.49	
Consultation & Professional Fee	534,032.26	
<u>Job Placement, Research & Entrepreneurship</u>		
Curriculum Development		
On the Job Training & Monitoring	4,361,760.00	
Entrepreneurship Programs	407,212.33	
Job Placement	827,827.00	
Research & Tracer Study	7,302.50	
Private Public Partnership	136,657.00	
<u>Other Operating Expenses</u>		
Examination & Evaluation	25,689,326.80	
Honorarium	423,800.00	
Legal Fees	485,500.00	
Miscellaneous expenses	4,970,583.80	
Quality Management & Accreditation	3,059,385.30	
Season Tickets	1,745,422.86	
Special Training Programme	57,000.00	
Stipend Allowance	57,500.00	
Tools & Consumables	770,904.00	
Training Monitoring	1,500.00	
<u>Expenditure On Special Projects</u>		
Expenditure for Nipunatha sisusawiya	81,674,000.00	

Description	Dr.	Cr.
Expenditure for SSDP	115,496,742.48	
Expenditure for Muslim Aid Fund		
Expenditure for Ministry	127,138.56	
Expenditure For Early Childhood Developm		
Expenditure For Mahaweli Authority		
Finance Cost		
Bank Charges	132,511.90	
Training Materials	81,979,378.69	
Staff Training - Capacity Deve.	4,175,124.67	
Promotional Expenses	14,878,627.07	
Carrier Guidance	1,943,660.73	
Depreciation	539,764,710.83	
Interest on Finance Lease	2,365,180.00	
Lease/Rent Vehicle Under Operating Lease	4,276,540.80	
Profit & Loss A/C	991,200,526.21	
Prior Year Adjustment		1,778,633.34
Approved Dropouts	484,300.00	
Total	14,328,757,833.70	14,328,757,833.70



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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எனது இல.
My No.

VTY/E/VTA/01/19/21

ඔබේ අංකය
உமது இல
Your No.

திகதி
Date

16 December 2021

VOT/D/VTA/1/2021/19

June 2022

Chairman

Vocational Training Authority of Sri Lanka

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Vocational Training Authority of Sri Lanka for the year ended 31 December 2021 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 Vocational Training Authority of Sri Lanka for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance, statement of changes in equity, cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for qualified opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Authority for the year ended 31 December 2021 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) A company was registered under the Companies Act No. 07 of 2007 in the name of VTA Holdings (Private) Limited on 18 December 2013 with the full (100%) share ownership in Sri Lanka Vocational Training Authority. But due to the fact that the relevant financial statements were not submitted to the audit from 18 December 2013 to 31 December 2021, the consolidated financial statements were not submitted by the Authority.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව.

இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.

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- (b) Although revenue and expenses should not be offset unless permitted in terms of Section 48 of Sri Lanka Public Sector Accounting Standard 01, expenditure amounted to Rs. 23,917,086 had been off set against 05 revenue subjects amounted to Rs. 53,382,820 and the net value of Rs. 29,465,734 had been stated in the financial statements.
- (c) The value of 29 lands belonging to the authority had not been valued and accounted for, in terms of Section 14 of Sri Lanka Public Sector Accounting Standard 7.
- (d) According to paragraph 47 of Sri Lanka Public Sector Accounting Standard 7, the fair value of property, plant and equipment should be revalued in every 03 or 05 years, the land and buildings owned by the authority were not revalued after 2008.
- (e) Treasury and other government grants received during the year under review amounted to Rs. 240,467,473 had not been recognized and measured in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard 11.
- (f) Freehold lands and leased lands had not been stated separately in the Financial Statement in accordance with the Sri Lanka Public Sector Accounting Standard 12 and five leased lands valued for Rs. 9,842,565 had not been amortised according to the reference standard.
- (g) Due to double calculation of depreciation for assets in relation to 03 asset classes purchased in the year 2018 at a total cost of Rs. 25,775,505, the depreciation for the year under review was over accounted by Rs. 2,943,759 and the depreciation for the years 2019 and 2020 was over accounted by Rs. 9,221,628. As such, the deficit of the year by Rs. 2,943,759 and the debit balance of Accumulated Fund by Rs. 9,221,628 were over stated in the financial statements.
- (h) Revalued assets total valued for Rs. 198,889,054 as on 31 December 2018, purchased under government capital grants and fully depreciated and completely written off as deferred income, due to further accounting of the same amount as deferred income while amortizing the assets on their revaluation value, the deficit for the year by Rs. 18,780,149 and the debit balance of Accumulated Fund by Rs. 76,820,627 were understated in the financial statements.
- (i) The cost and accumulated depreciation related to the assets disposed of during the year under review were not removed from the respective accounts and a sum of Rs: 2,030,410 received from the sale of assets were accounted as other income without recognizing the profit on disposal of the assets.
- (j) 24 vehicles with a net value of Rs.4,496,902 as on 31 December 2018 were omitted in the revaluation conducted in that year, but no action was taken to rectify the same even during the year under review.



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 NATIONAL AUDIT OFFICE

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

1.3 Other information included in the Annual Report 2021 of the Authority

The other information comprises the information included in the Authority's 2021 Annual Report but does not include the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. Management is responsible for the other information.

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

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

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

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

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

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

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

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



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

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

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

- 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 Authority'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 Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- 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 communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



2. Report on Other Legal and Regulatory Requirements

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

- 2.1.1 Except for the effects of the matters described in the basis for qualified opinion section of my report, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Authority as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.
- 2.1.2 The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- 2.1.3 Except paragraphs (a), (c), (d), (e) and (a) given in the Basis for Opinion section, the financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.
- 2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;
- 2.2.1 To state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018
- 2.2.2 To state that the Authority has not complied with any applicable written law, general and special directions issued by the governing body of the Authority as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except for;



	Reference to law/ direction	Observations
(a)	Financial Regulations of Democratic Socialist Republic of Sri Lanka	
	i. General Form 288 of the Schedule 04 of the Financial Regulation	Although a fixed assets register should be maintained by each entity, the Authority had not maintained a fixed asset register for the fixed assets worth of Rs.6,279,859,791 as on 31 December 2020.
	ii. Financial Regulation 1646	Although the running charts of the pool vehicles should be submitted to the Auditor General before the 15th day of the following month, the daily running charts for the period from January 2019 to December 2021 related to 123 pool vehicles were not submitted for audit. As such, a sum of Rs. 28,280,105 spent for fuel of all those vehicles in the relevant period could not be checked.
(b)	Circulars	
	i. Public Finance Circular No, 03/2015 dated 14 July 2015	Although ad-hoc sub imprest up to maximum limit of Rs. 100,000 for certain specific activity could be given to the executive level officers in one instance as per the Paragraph 371 (2) of the circular, contrary to that ad-hoc imprests from Rs. 107,500 to Rs. 300,000 in 10 instances had been given at district offices and head office.
	i. Secretary to the Treasury Circular No. PED / 2020 dated 27 January 2020	(a) Despite being informed that new recruitment should not be done in appointing new chairmen as per the referred circular, two consultants were recruited which are not in the approved cadre of the Authority and a total sum of Rs. 1,749,872 had been paid as allowances and fuel allowances during the year.
		(b) It has been emphasized that the Chairmen of the Institutions should not receive any additional allowance or financial benefit in addition to the provisions in the Circular, contrary to that a sum of Rs. 446,673 as additional fuel allowance and a sum of Rs. 435,982 as external travelling, hotel accommodation and meals expenses had been paid to the Chairman.



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

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

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

2.3 Other Matters

- (a) A surcharge amount of Rs. 7,898,073 had been paid in the year 2019 due to not considering the cost of living allowance in the calculation of Employee Trust Fund contribution from the year 2006 to the month of May 2015 and action had not been taken to recover the surcharge amount from the parties responsible for it.
- (b) 157 equipment worth of Rs. 15,743,838 given to the Orugudawatta Korean Tech Institute under the authority in the year 2019, from the Korean loan project for the construction of the Colombo Vocational Training Center and the Gampaha Technical College, was remained idle without any use and 07 equipment total valued for Rs. 1,784,794 remained inactive. Further, even the doctor or nurse posts were not approved for that institution, medical equipment and medicines worth of Rs. 3,500,000 using by doctors were provided and the validity dates of those medicines had expired without being used.

W.P.C. Wickramaratne
Auditor General

Replies for the Report of the Auditor General on the Financial statements and other legal Regulatory Requirements of the vocational training Authority of Sri Lanka for the year ended 31st December 2021 in terms of Section 12 of the National audit Act No. 19 of 2018

1.2

- a.) Actions have been taken to write off this Company and informed it to the Department of Company Registrar on 20.06.2022.
- b.) The income and expenditure in respect of this 05 Items in Revenue are indicated in ledgers Separately and its net income only included in the Financial Statement. This income and expenditure will be included separately in preparing Financial Statements – 2022.
- c.) Information have been submitted to the Department of Valuation to value the valuations of 29 lands which were transferred and purchased to the Sri Lanka Vocational Training Authority. Accordingly, the Department of Valuation has given the valuation reports for 17 lands on 21.06.2022.
- d.) The Department of Valuation is being already valued the lands and the buildings. After complete those affairs the accounts will be adjusted.
- e.) As per the previous years the capital grants received from the Treasury and other foreign countries have been accounted in the Financial Standards in 2021. However, as per the amendments of Accounting Standard II, actions will be taken to account accurately in the year 2022.
- f.) Rs. 9,000 is being paid by the VTASL as a rent for the land in Yatiyanthota under Operation Lease basis and no rent is paying for other 04 lands. Accordingly, as per the Standard 2, the amortizing only for the land Yatiyanthota will be adjusted to the Accounts in year 2022.
- g.) The relevant adjustment for this will be carried out when preparing the accounts in the year 2022.
- h.) As per the Sri Lanka Accounting Standard No. 13, market cost and price cost are considered to reevaluate the assets. Therefore, if the year or cost which purchased are not known, above market cost is followed. Since the VTASL has assets transferred from the Department of Labour since the year 1996, it is inconvenienced to state the time period which the assets purchased. As such, the above method has followed. However, it is practically difficult to do the valuation inquired as per the Audit Inquiry.
- i.) The Authority sold the assets without identifying the respective asset separately so far and the earned income through that has accounted as other income. Assets will be identified accurately in the year 2022 and actions will be taken to do the auctions.
- j.) The Department of Motor Traffic has examined 16 Motor vehicles Registered books. An officer of the Department of Motor Traffic has appointed to examine those vehicles physically to remove the chassis number. Actions will be taken to cancel the registration after complete the respective task.

2.2.2

(a.)

- i. The software prepared to Fixed Assets Register should be updated and the actions are being carried out to do it.
- ii. Actions will be taken to take Running Charts in formal manner since 2022. The Running Charts received up to 31.05.2022 have been referred to the Audit Division on 27.06.2022. Actions are being taken to called the Running Charts which has not submitted so far.

- (b.) The Director General of the Department of Management Services has informed through a letter to reconsider and explain the way of payments to the coordinating officers recruited as per the Part time basis, in consequence to the Management Services Circular No 05/2017.

Therefore, on the Instruction of the Chairman, the Director (Finance) has informed to halt temporally, the cutting from their salary until the instructions are given by the Department of Management Services.

- (c.) Board Paper has submitted to the Board of Directors in this regard. Board of Directors have informed to submit recommendations, by appointing a committee, representing all the Divisions. Therefore, a Board Paper has to be re - submitted.

2.2

- (a.) When calculating the contribution funds for EPF and ETF in respect of the period of 2006 to May of 2015, surcharge has been charged from the EPF. The EPF has informed that the legal actions will be taken against the VTASL if it fails to pay the said surcharge amount. Therefore, on the approval of the Board of Directors, this amount has paid. It is emphasized, that this is not a neglect and it has incorrectly defined as an inter- allowance in the Audit.
- (b.) Actions have been taken to install relevant equipment in formal manner. 07 equipment which are in idle manner, have been repaired through a Sri Lankan Agency and the medicines cannot utilize without recommendations of the doctors. Only the medicines for injuries and bruises are used in urgent occasions.



Eranga Basnayaka

Chairman / Chief Executive Officer,
Vocational Training Authority of Sri Lanka

