

বার্ষিক වාර්තාව 2022
வருடாந்த அறிக்கை 2022
ANNUAL REPORT 2022



ආරක්ෂක සේවා අණ සහ මානව ශික්ෂණ විද්‍යාලය
பாதுகாப்பு சேவை கட்டளை மற்றும் பதவிநிலை கல்லூரி
Defence Services Command and Staff College

ANNUAL REPORT

2022

RESTRICTED

MESSEGE FROM THE COMMANDANT



1. In appreciation of the effort taken for the successful culmination of the Defence Services Command and Staff College Course no 16, the Annual Report for the 2022 has been published. Especially, the involvement of the faculty and permanent staff in completing the tasks successfully is much praiseworthy and the contribution on the same spirit is also expected in the years to come.

2. The year 2022 was a challenging but eventful year for every one of us. Mainly during the first half of the year most of the events in the event calendar were disturbed due to the COVID-19 pandemic situation. However, we were fortunate to complete the tasks successfully strictly adhering to the health guidelines. As anticipated all the lectures in the course curriculum of the first half of the year were conducted using bio bubble concept along with the online method which immensely benefitted the local as well as foreign officers. The second half of the year was also a success since the spreading of the virus reduced to a certain extent enabling to get the assistance of the visiting lecturers as well as to activate the pre scheduled events/ plans as they were. As the final event of the year, the Graduation Ceremony was also proudly conducted on 8th December 2022 at the Nelum Pokuna Mahinda Rajapakse Theatre with the gracious presence of the President of the Democratic Socialist Republic of Sri Lanka honorable Ranil Wickramasinghe as the Chief Guest of the event. As the Commandant of the reputed college, I fervently honour the successful culmination of the course.

3. It is expected to perform in the same spirit in the succeeding years also even during the difficult situations in order to achieve innovative and better results. It is clear that reviewing of past activities is utmost important before launching the innovative activities. Accordingly, this report will set a picture of our organizational management, effectiveness in human, financial, material and time during the year of review. Therefore, I believe that this report will provide you a professional understanding on achieving the vision, mission and objectives of the college along with the core values.

4. Giving prominence to the motto of the college “To war with wisdom and knowledge”, the college provides an advanced professional training for the national Tri-Services and Police officers as well as the foreign Tri-Services Officers enabling to enhance the international relations which opens a forum for local students to engage in studies with foreign officers. Finally, it is vital to mention that, officers who are professionally suitable for present as well as future challenges were built up through innovative and effective training plans during the course.

BKGML RODRIGO RSP psc IG
Major General
Commandant
Defence Services Command and Staff College

RESTRICTED

CONTENTS

	<u>PAGE NO</u>
1. History	1 - 2
2. Vision, Mission and the Objectives	3
3. Out Line Organization of DSCSC	4 - 6
4. The Syllabus	6 - 8
5. Conduct of the DSCSC Course No 16	8 - 35
6. Administration and Quartering	35 - 40
7. Recommendations	40 - 41
8. Conclusion	41

Annexes:

A. Statement of the Accountant	A 1
B. Statement of Financial Position	B 1 - B 17
C. Statement of the Internal Audit Officer	C 1
D. Summary of Progress Achieved by the Student Officer - Report of Key Performance Indicators	D 1 - D 4

TABLES

	<u>PAGE NO</u>	
Table - 1	Number of the Students of DSCSC Course No 16	7
Table - 2	Results of the Course No 16	7
Table - 3	Summary of available vehicles	36
Table - 4	Number of Army vehicles	36
Table - 5	Number of Navy vehicles	37
Table - 6	Number of Air Force vehicles	37
Table - 7	Number of MOD vehicles	37
Table - 8	Hired vehicles	37

ANNUAL REPORT - 2022
DEFENCE SERVICES COMMAND AND STAFF COLLEGE

HISTORY

1. The Defence Services Command and Staff College was formerly founded as the Army Command and Staff College (ACSC). The very first course with a batch of 26 students officers, started on 16th March 1998 and the college was Officially Commissioned on 28th August 1998 by the former President, Her Excellency Mrs Chandrika Bandaranaike Kumaratunga on a request made by then Commander of the Army, Lt Gen R De S Daluwatte WWV RWP RSP VSV USP LOM ndc psc.
2. At the inception, a team of British Army Officers assisted the faculty to formulate a training curriculum similar to the British Army Command and Staff College. The British team comprised with two Lieutenant Colonels, extended a yeomen service to establish, then the ACSC by providing necessary training materials, expertise and the much needed guidance to the faculty driven through and on the job Training Programme.



Inauguration of the ACSC on 28 August 1998.

3. The ACSC was established with the aim of developing the professional knowledge and understanding of the selected Student Officers, in Command and on Staff duties, of the Sri Lanka Army. A selection of selected Students Officers from Sri Lanka Army, Sri Lanka Navy and Sri Lanka Air Force too were offered the opportunity to undergo training since the inaugural course. During the nine years of ACSC (1998-2006), the College produced 252 graduates, of whom 208 were from the Army, 22 were from the Navy, 21 from the Air Force and one from the Police. By the year 2006 the armed forces of Sri Lanka, felt the great need of joint and uniformity in planning to face the common adversary. Military operations in isolation have never harassed perceived dividends and changing tactics of adversaries compelled us to revise our doctrines in war fighting, thus setting conditions for a sound 'Joint Environment'. This triggered the idea of change from ACSC to DSCSC from the year 2007.
4. The 22nd January 2007 was an important milestone in the history of Armed Forces, where all military doctrinal and strategic level teachings were brought under one roof, as practiced by many other Armed Forces in the world. The ceremony, of official ACSC to DSCSC was graced by the Secretary to His Excellency the President, Mr. Lalith Weeratunga as the Chief Guest. Defence Services Command and Staff College Course No 1 commenced immediately after the inauguration ceremony with 36 Student Officers from the Army, 8 Student Officers from the Navy and 10 Student Officers from the Air Force symbolising a new era. Defence Services Command and Staff College Act No, 5 of 2008 was published as a supplement to part II of the Gazette of the Democratic Socialist Republic of Sri Lanka of February 22, 2008.



Inauguration of the DSCSC on 22 January 2007.



OLD CREST



NEW CREST

“TO WAR WITH WISDOM AND KNOWLEDGE”

5. The tradition of the wise old owl appears in the legends of King Arthur, where Merlin is described as having an owl perched on his shoulder. During the medieval period, owls became widely accepted as symbols of learning and in the middle age, knowledge was vastly vested in the clergy and alchemists. Thus, during this time the owl became the companion of the wise.

6. In Roman mythology, MINERVA is the goddess of War and Wisdom. Her favourite bird is the owl. Several Staff Colleges have adopted MINERVA’s owl as their mascot. In keeping with tradition the DSCSC too has selected the Sri Lankan Fish Owl as its mascot. The motto “**isyskqjKska rK forKg**” gives the literal meaning “To War With Wisdom and Knowledge”. The Army, Navy and Air Force are represented by crossed swords on a light orange background, an anchor on a dark blue background and an albatross on a light blue background respectively. The sheaves of paddy on the outer circle denotes prosperity.

THE VISION

7. The vision of DSCSC is ‘to be the premier centre of excellence in preparing emerging leaders of the three services and selected public officials to meet evolving defence and security challenges’.

THE MISSION

8. The mission of the DSCSC is ‘to develop the professional knowledge and understanding of selected mid-career officers of the three services in order to prepare them for the assumption of increasing responsibilities both in staff and command appointments in single service, joint and inter-agency operational environment’.

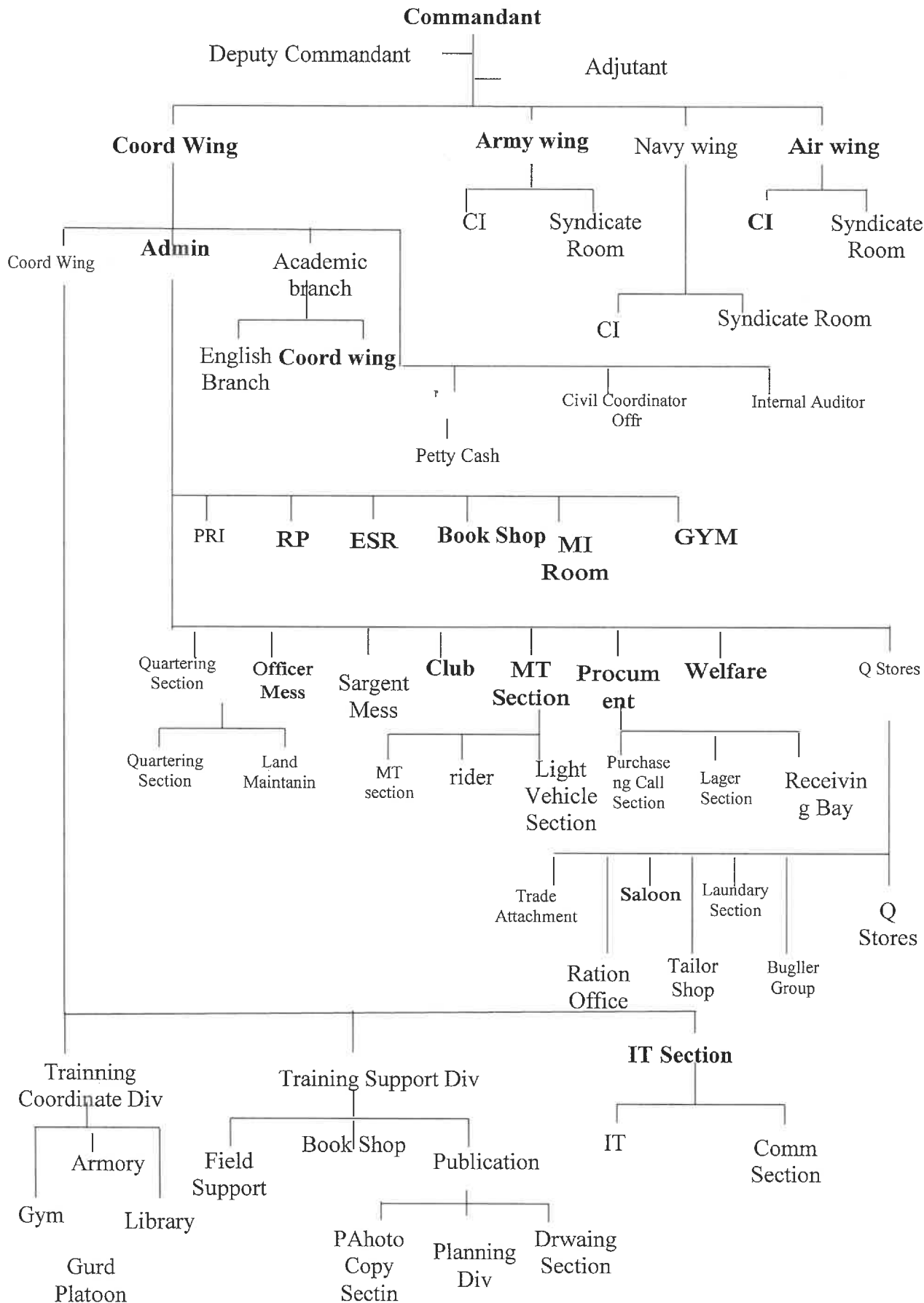
OBJECTIVES

9. The six objectives of the DSCSC are as follows:

- a. To understand the art of applying command functions and staff techniques in war, peacetime and in operation other than war.
- b. To know the roles, structure, employment, and interdependence of the Sri Lanka Armed Forces within the entire spectrum of military employment.
- c. To understand the mechanism of formulating the national defence policy and its correlation with military doctrine.
- d. To develop in-depth analytical thinking and logical reasoning capability in day to day life as well as in operational environment.
- e. To develop a comprehensive understanding on joint, inter service and inter-agency operations.
- f. Analysis of national and international issues affecting the security policies of Sri Lanka and allied countries.

**THE OUT LINE ORGANIZATION OF THE
DEFENCE SERVICES COMMAND AND STAFF COLLEGE**

10. **Organization.** The DSCSC organization approved by the MOD vide MOD/DEY/09/26/05/01 dated 11 February 2013 is as follows:



11. **Functions:** For the purpose of carrying out its objectives, the Staff College has been vested with the following functions:

- a. To admit Student Officers from the Armed Forces of Sri Lanka to follow the courses of study at the Staff College.
- b. To admit Student Officers from the Department of Police and Military establishments outside Sri Lanka to follow the courses of study at the Staff College.
- c. To admit Public Officers to follow courses of study as determined by the Board of Studies relating to Defence and Military Management at the Staff College and where necessary to levy such fees as prescribed.
- d. To conduct examination for the purpose of ascertaining the Student Officers admitted under paragraphs (a), (b) and (c) who have acquired proficiency in the selected Courses of Study.

12. **The Board of Management:** The Management and the administration affairs of the Staff College were vested to a Board of Management having following Officials as members appointed by the Minister of Defence:

- a. Secretary Ministry of Defence – Chairman.
- b. Chief of Defence Staff.
- c. Commander of the Army.
- d. Commander of the Navy.
- e. Commander of the Air Force.
- f. Additional Secretary Defence.
- g. Vice Chancellor - KDU.
- h. Secretary to the Treasury or his nominee.
- i. Commandant of the College.
- j. Brigadier Coordinating - Secretary.

13. **The Board of Management Meeting** During the year 2022 the BOM convened at three occasions to uplift the quality of training and improve the infrastructure at DSCSC.

14. **Board of Studies.** The affairs of the Staff College relating to academic and Defence Studies are vested in the Board of Studies which is consisted of the following members:

- a. Commandant of the Staff College.
- b. Representative nominated by Vice Chancellor of the General Sir John Kotelawala Defence University.
- c. Brigadier Coordinating.
- d. Chief Instructor of the Army Wing.
- e. Chief Instructor of the Navy Wing.
- f. Chief Instructor of the Air Wing.
- g. General Staff Officer I - Secretary.

15. **Audit and Management Committee:** Affairs relating to audit and finances of the College vested with Audit and Management Committee which is consisted of following members:
- a. Additional Secretary Ministry of Defence.
 - b. Commandant - DSCSC.
 - c. A representative from the Treasury.
 - d. Audit Superintendent - Auditor General's Department.
 - e. Chief Internal Auditor - MOD.
 - f. Brig Coordinating - DSCSC.
 - g. Col Admin and Quartering - DSCSC.
 - h. Accountant - DSCSC.
 - i. Internal Auditor - DSCSC.

THE SYLLABUS

16. The Course is divided in to an orientation module of three weeks and four terms.

17. **Term 1 - Foundation Studies (12 Weeks).** The term one of the Course commenced on 05 January 2022 and was concluded on 09 April 2022. The subjects covered during the term were as follows:

- a. Arms and Services.
- b. Combat Service Support.
- c. Command, Command Support and Decision Making.
- d. Doctrine, Operations and War Fighting.
- e. Intelligence Staff Duties.
- f. General and Logistics Staff Duties.
- g. Logistic Staff Duties.
- h. Operations of War.
- i. Research Methodology.
- j. Sri Lanka Studies.

18. **Term 2 - Operations of War (13 Weeks).** The Term two of the Course commenced on 18 April 2022 and was concluded on 29 July 2022. The subjects covered during the term were as follows:

- a. Air Warfare.
- b. International Affairs.
- c. Military Assistance to the Civil Authorities.
- d. Operations of War.
- e. Strategic Studies.

19. **Term 3 - Operations Other Than War (11 Weeks).** The Term three of the Course commenced on 08 August 2022 and was concluded on 14 October 2022. The subjects covered during the term were as follows:

- a. ICRC Workshop on International Humanitarian Law (IHL).
- b. International Affairs.
- c. Joint Operations.
- d. Management Studies.
- e. Maritime Warfare.
- f. Operations Other than War including Counter Insurgency.
- g. Overseas Study Tour.
- h. Strategic Studies.

20. **Term 4 - Management and Technology (7 Weeks).** The Term four of the Course commenced on 25 October 2022 and was concluded on 10 December 2022. The subjects covered during the term were as follows:

- a. Management Studies.
- b. Military Technology.
- c. UN Peace Support Operations.
- d. Training for Operations.
- e. Security.
- f. Administrative Studies.
- g. Nuclear, Biological and Chemical Warfare.

CONDUCT OF THE DSCSC COURSE NO 16

21. The Composition of Student Officers followed DSCSC Course No 16 is as follows;

Army	Navy	Air Force	Foreign	Civil	Total Strength
76	26	25	22	-	149

Table - 1

22. The composition of Foreign Student Officers followed the DSCSC Course No 16 is as follows;

a.	Bangladesh	-	03
b.	Indonesia	-	01
c.	Maldives	-	01
d.	Nepal	-	02
e.	Pakistan	-	03
f.	Rwanda	-	01
g.	Senegal	-	01
h.	India	-	03
i.	Sambia	-	01
j.	Saudi Arabia	-	05
h.	Oman	-	01

23. **Results.** Summary of the results of the DSCSC Course No 16 is as follows;

Qualified	No of Student Officers	No of Qualified
'psc'	149	149
'msc'	149	139

Table - 2

24. The Defence Service Command and Staff College Course No 16 was conducted as per the approved Course Syllabus. The Course Syllabus has been conducted by the Directing Staff and lectures pertinent to four academic terms. The Master of Science in Defence and Strategic Studies (MSc (D&SS)) programme was conducted by qualified visiting lecturers. Further, Student Officers were given opportunities to widen their horizons by facilitating them with tours/visits to important public and private sector establishments.

25. Four Academic Terms of the DSCSC Course No 16 included the following Training Activities:

a. **Exercises conducted during Term 1.**

(1) **Army Wing.**

a. **Exercise – ‘THUNDER BOLT’** This exercise was conducted on 22 January 2022 for the Army Student Officers, within the College premises with an aim of exercising them on fire planning for a battalion deliberate attack within the framework of a brigade.



b. **Exercise – ‘HOLD FAST’** This exercise was conducted on 20 January 2022 for the Army Student Officers at the College premises with the aim of exercising Student Officers on the tactical and technical aspects of Engineer Support Planning in support of defensive operations, within the framework of a Division /Brigade level.



c. **Exercise - ‘Master Writer’** This exercise was conducted on 20 January 2022 for the Army Student Officers at the College with the aim of improving their ability of writing various forms of military correspondences.



d. **Exercise - 'Tactical Notation'** This exercise was conducted on 02 February 2022 for the Army Student Officers at the College premises with the aim of preparing and practicing Student Officers in recording, displaying and briefing tactical information.



e. **Exercise – 'CARAVAN'** Exercise 'CARAVAN' was conducted on 10 February 2022 for the Army Student Officers at the College premises with the aim of exercising Student Officers in master the staff work involved in the techniques of planning of military road movement in conventional operations.



f. **Exercise – 'Pandora Box'** This exercise was conducted on 24 February 2022 for the Army Student Officers at the College premises with the aim of exercising Student Officers in practising and preparing an executive summary report.



(2) **Naval Wing**

- a. **Exercise – ‘Round Robin’** This exercise was conducted on 13 January 2022 for Navy student officers, within the College premises with the aim of improving oral expression of thoughts, developing confidence in public speaking and leadership skills.



- b. **Exercise - ‘VERBAL D’** This exercise was conducted on 22 January 2022 for the Navy Student Officers at the College premises with the aim of exercising Student Officers to deliver prepared speeches.



- c. **Exercise - ‘KILLER WHALE’** This exercise was conducted on 27 January 2022 for the Navy Student Officers at the College premises, with the aim of exercising Student Officers to instil the ability to present facts, opinions, and arguments leading to definite decisions or recommendations in formulating a service paper.



- d. **Exercise - 'MARITIME STRATAPI'**: This was held on 10 to February 2022 for the Navy Student Officers at the College premises with the aim of exercising Students Officers in planning and executing Maritime Navy Operations as joint operational staff in a Maritime Operations centre.



- e. **Exercise - 'Case Studies on international Maritime law'** The purpose of this exercise is to practically develop the case study of the International Maritime Law of Naval Officers on 25 March 2022.



(3) **Air Wing.**

- a. **Exercise - 'KSHANIKA KATHA'** This was conducted on 12 and 13 January 2022 for Air Force Student Officers at the College premises with the aim of exercising Student Officers in conducting an impromptu speech on a given subject and present it in a logical and structured manner within a short time period.



b. **Exercise - 'VIDWATH KATHA'** This was conducted on 20 January 2022 and 21 January 2022 for Air Force Student Officers at the College premises with the aim of exercising Student Officers to produce a document on a given subject and present it in a logical and structured manner.



c. **Exercise - 'SUTHASIA'** (Tutorial EX Appreciation) This was conducted from 08 March 2022 and 10 March 2022 for Air Force Student Officers at the College premises with the aim of exercising Student Officers with the metrology of writing an air appreciation through guidance delivered at specific intervals



d. **Exercise - 'THUNDER STRIKE'** This was conducted from 18 to 20 March 2022 for Air Force Student Officers at the College premises with the aim to developing knowledge and understanding on how to conduct a war game as a staff tool and to test the produced plans to find out whether the deserved objective of then planned air operations could be archived.



- e. **Exercise - 'GUWAN PRAHARA'** (EX Appreciation) This was conducted on 25 and 26 March 2022 for Air Force Student Officers at the College premises with the aim of examine the student officers knowledge on format and methodology of writing an air appreciations to a given scenario with necessary annexes.



(4) **Joint Exercices.**

- a. **Exercise – 'ROUND TABLE'**. This was conducted on 18 February 2022 for all Student Officers at the College premises with a aim of exercising Student Officers on writing a conference minute.



- (b) **'Tutorial Estimate Exercise'**: This was conducted on 26 March 2022 to 01 April 2022 for Army and Navy Student Officers at the College premises. The aim of the Tutorial Estimait Exercise package are to:

- i. Teach and practice how Intelligence Collection Plan and the Intelligence Preparation of the Battlefield (IPB) processes are integrated in to the estimate process.
- ii. Practice the techniques of conducting estimate and operational staff work including war gaming at brigade level in order to impart a clear understanding on the estimate process and its application for war fighting.



c. **'NOTEBOOK WERATON' EXERCISE.** This exercise was conducted till 05 March 2022 in the college campus for Army and Navy cadets. The purpose of this exercise is to provide an understanding of presentation.



b. **Exercises Conducted During Term 2.**

(1) **Army Wing.**

a. **Exercise - 'BRASS TACKS'.** The Exercise Brass Tacks was conducted from 23 April 2022 to 26 April 2022 in the College premises, the aim of exercising Student Officers on planning and conduct of a deliberate defence at battle group level within the framework of a brigade.



b. **Exercise - 'SHINING ARMOUR'.** This was conducted on 27 April 2022 for Army Student Officers at the College premises, with the aim of practicing Student Officers on preparation of an Operation Order.



c. **Exercise - 'UPPER CUT'** This map exercise and Tactical Exercise Without Troops (TEWT) was conducted from 06 May 2022 to 08 May 2022 for Army Student Officers in College Premises the aim of exercising Student Officers on planning a offensive operations at brigade level in the framework of a division.



d. **Exercise - 'CARRIER PIGEON'** This map exercise was conducted from 06 July 2022 to 10 July 2022 for Army Student Officers at the College premises with the aim of exercising Student Officers in planning divisional level defensive and offensive operations and associated transitional phases within the doctrinal framework of manoeuvre warfare.



(2) **Naval Wing.**

a. **Exercise - 'HARD PUNCH'** This was conducted from 28 April 2022 for Navy Student Officers at the College premises. The aim of this exercise is to comprehend the methodology of formulating of a NGFS plan and other related products.



- b. **Exercise - 'ULYSSESS'**. Ex ULYSSESS is a war gaming Exercise conducted from 02 to 07 May 2022 for the Navy Student Officers with the aim of testing war gaming skills simulating realistic Naval warfare tactics.



- c. **Exercise - 'THUNDER STRIKE'**. This was conducted on 24 to 2022 for the Navy Student Officers at the College premises. The aim of this exercise was to comprehend the technological revolution and the way forward in Naval warfare.



- d. **Exercise - 'KONTIKI'**. This was conducted from 06 July 2022 to 08 July 2022 for Navy Student Officers in general area Kithulgala to Kosgama with the aim of exercising student officers to practice/develop command and leadership skills, team work, creativity and professionalism in an atmosphere full of adventure and to develop confidence in task planning.



(3) **Joint Exercises.**

a. **Exercise - 'OCTOPUS'**. This was held on 12 to 14 May 2022 for the Navy and the Air Force Student Officers at the College premises with the aim of exercising Students Officers in planning and executing Maritime Air Operations as joint operational staff in a Maritime Operations centre.



b. **Exercise - 'CONCRETE JUNGLE'**. This map exercise and TEWT was conducted from 20 May 2022 to 25 May 2022 for Army and Air Force Student Officers in the College premises and in general area Kurunegala and Ethugala with the aim of exercising Students officers in planning and conduct of an attack and defence in the framework of operations in built-up area (OBUA).



c. **Exercise - 'GOLDEN SHIELD'**: This outdoor exercise/TEWT was conducted from 31 May 2022 to 09 June 2022 for Student Officers of Tri - Services in the college premises and in general area Galewela, Dambulla and Naula with the aim of practicing all Student Officers in the decision making process and producing of written staff work related to Land, Naval and Air power applications at strategic operational and tactical level. While Army Officers were planning defensive operations at divisional setting Navy and Air Officers were planning at operational and strategic level respectively.



d. **Exercise – ‘SHADOW DANCE’:** This map exercise was conducted from 21 June 2022 to 28 July 2022 for Student Officers of Army, Navy and Air Force at the College premises with the aim of developing Student Officers’ knowledge and understanding of the use of war gaming as a staff tool, and to confirm their understanding of the battle procedure, planning and conduct of joint offensive and defensive operations at divisional/operational level setting in Army, Navy and Air Force Student Officers respectively.



e. **Exercise – ‘PURPLE TURTLE’.** This map exercise was conducted from 15 July 2022 to 19 July 2022 for Student Officers of Tri Services at the college premises with the aim of practicing Student Officers in planning of an Amphibious Operation in a Joint operational setting.



c. **Exercises Conducted during Term 3.**

(1) **Army Wing.**

(a) **Exercise – ‘INK BLOT’.** This map exercise was conducted from 10 September 2022 for Army Student Officers at the College premises with the aim of practicing in planning a divisional deployment in a COIN scenario and testing them in writing a brigade level estimate related to a defensive operation in COIN.



(2) **Naval Wing.**

- a. **Exercise – ‘SALAMANDER’.** This was held from 23 September 2022 to 30 September 2022 for the Student Officers of Navy at the College premises with the aim of exercising Student Officers to understand the importance of Joint Planning in Amphibious Operations.



- b. **Exercise - ‘TRIDENT’.** This exercise was conducted at the SLN Hambantota harbour from 26 to 30 August 2022 for the Navy Student Officers. the aim of this exercise was to inoculate the rationale of operational planning and decisive mailing process as members of operational staff.



- c. **Exercise - ‘MARLINSPIKE’.** Ex MARLINSPIKE is an exercise conducted from 26 to 30 September 2022 for the Navy Student Officers with the aim of understanding and applying the principles and practical application of maritime consideration on COIN operations. This included a written Estimate, War Game and writing an Operation Order as a RIC examination.



- d. **Exercise Man of War.** This exercise was conducted on 08 September 2022 for the Navy Student Officers with the aim of developing staff requirement and design process at the operational level.



e. **Exercise 'PRUDENT'**. Ex PRUDENT was conducted on 05 October 2022 for the Navy Student Officers with the aim of understanding the SLN naval strategy 2025 and projecting a suitable naval platform to cater its requirements.



(3) **Air Wing.**

a. **Exercise – 'ROCK APES'**. This was conducted on 27 September 2022 to 02 October 2022 for Air Force Student Officers at the Air Force Base - China Bay and the College premises with the aim developing student officers knowledge and understanding on Air Base Defence.



(4) **Joint Exercises.**

a. **Exercise – ‘SLEDGE HAMMER’.** This map exercise was conducted from 24 September 2022 to 01 October 2022 for Army and Air Force Student Officers at the College premises. The aim was to practice Student Officers in planning and formulating the fol:

- i. Operational/tactical level campaign plans to conduct COIN operations.
- ii. Contingency plans at operational/tactical level in COIN operations.
- iii. Conducting a Wargame.



d. **Exercises Conducting during Term 4.**

(1) **Army Wing.**

a. **Exercise ‘GUIDING LIGHT’:** This exercise was conducted from 26 October 2022 to 28 October 2022 for the Army Student Officers at the College premises with the aim of practicing how brigade training instructions should be developed and planning of training is carried out in the context of the Sri Lanka Army training policy.



b. **Exercise 'GHOST WALK'**. This was conducted on 25 October 2022 in general area Ratupaswela, Wathuragama and Pilikuttuwa for Army Student Officers with the aim of exercising Student Officers to write a Tactical Exercise Without Troops (TEWT) on offensive operation at battalion level in a conventional scenario.



(2) **Joint Exercises.**

a. **Exercise – 'MAGNUM FORCE'**. This strategic planning exercise was conducted from 31 October 2022 for Student Officers at the College premises. The aim of the exercise is to apply various staff planning and decision making tools at the strategic level in conducting strategic analysis.



b. **Exercise –'CRUCIBLE'**. This exercise was conducted on 14 to 17 November 2022 for Student Officers of Tri Services at the College premises with the aim of exercising Student Officers in planning and carrying out operations when called upon to provide Military Aid to the Civil Authority (MACA).



e. **RED INK CORRECTIONS/ EXAMINATIONS (Term 1)**. The examinations are based on the exercises carried out by the three wings based on the subject which were taught during the term.

(1) **Army Wing**

(a) RIC examination MASTER WRITER 2 was conducted on 03 February 2022.

(b) RIC examination ROUND TABLE was conducted on 18 February 2022.

(2) **Navy Wing**

(a) Master Writer 2 was conducted on 03 February 2022.

(b) RIC examination ROUND TABLE was conducted on 18 February 2022.

(c) IML examination was conducted on 08 March 2022.

(3) **Air Wing**

(a) Ex MASTER WRITER 2 was conducted on 03 February 2022.

(b) Ex LIGHTNING STRIKE was conducted on 29 April 2022.

f. **Red Ink Corrections (Term 2)**

(1) **Army Wing**

(a) RIC examination UPPER CUT was held on 13 May 2022.

(b) RIC examination GOLDEN SHIELD was held on 09 June 2022.

(c) RIC examination SHADOW DANCE was held on 29 June 2022.

(2) **Navy Wing**

(a) RIC examination SMOKE-STACK was conducted on 29 April 2022.

(b) RIC examination OP ULYSSESS was conducted on 09 May 2022.

(3) **Air Wing**

(a) RIC examination DANDUMONARA was conducted on 07 May 2022.

(b) RIC examination GOLDEN SHIELD was conducted on 09 June 2022.

(c) RIC examination DRAGON FLY was conducted on 04 July 2022.

g. **Red Ink Corrections (Term 3)**

(1) **Army Wing**

(a) RIC examination SLEDGE HAMMER was held on 30 September 2022.

(2) **Navy Wing**

(a) RIC examination TRIDENT was conducted on 04 September 2022.

(b) RIC examination MARLINSPIKE was conducted on 01 October 2022.

(3) **Air Wing**

(a) RIC examination ALBATROSS was conducted on 24 September 2022.

(b) RIC examination AIR DETERRENCE was conducted on 05 September 2022.

h. **Red Ink Corrections (Term 4)**

(1) **Army/Navy/Air Wing**

- (a) RIC examination GUIDING LIGHT was held on 27 to 30 October 2022.
- (b) Submission of Commandant's Research Paper for evaluation was held and the Viva Voce were conducted from 21 November 2022.

26. The Following Examinations were conducted for all Student Officers on academic subjects which form part of Master of Science in Defence and Strategic Studies (MSc (D&SS)) Programme;

- a. **Term 2** Sri Lankan Studies and International Affairs examinations were held on 25 April and 30 May 2022 respectively
- b. **Term 3** Strategic Studies Examination was held on 16 August 2022.
- c. **Term 4** Management Studies Examination was held on 28 October 2022.

27. **PRESENTATIONS.** The Following Presentations were conducted by Student Officers of Course No 16 during the Course.

a. **Command Studies Presentations (Army Wing) – Term 1**

a. **Command Studies Presentations - Term One.**

- (1). General Norman Schwarzkopf Jr.
- (2). Field Marshal Erich von Manstein.
- (3). Marital of the Soviet Union Ivan Konev.
- (4). Field Marshal August von Mackensen.
- (5). General Tomoyuki Yamashita.
- (6). General Tadamichi Kuribayashi.
- (7). Muhammad Zia – ul- Haq.
- (8). Ahmad Shah Massoud (Lion of Panjshir).
- (9). General Douglas MacArthur.
- (10). Field Marshal Erwin Rommel.
- (11). T.E Lawrence (Lawrence of Arabia)
- (12). General George Patton
- (13). Field Marshal Bernard Montgomery.
- (14). Major General Chesty Puller.
- (15). Moshe Dayan.

- (16). General Heinx Guderian.
- (17). Dwight D. Eisehower.
- (18). Lieutenant General Denzil Kobbekaduwa.
- (19). Major General Vijaya Wimalarathna.
- (20). Field Marshal Sam Manekshaw.

b. **War Studies Presentations - Term Two.**

- (1). Napoleon's Invasion of Russia (1812).
- (2). Battle of Waterloo (1815).
- (3). German Spring Offensive (1918).
- (4). Second Sino Japanese War (1937 - 1945).
- (5). Battle of Belgium (May 1940).
- (6). Battle of France (May - June 1940).
- (7). Operation Compass (Dec 1940 - Feb 1941).
- (8). Malayan Campaign (Dec 1941 - Jan 1942).
- (9). Japanese Conquest of Burma (Jan - May 1942).
- (10). Battle of Singapore (Feb 1942).
- (11). Allied Invasion of Italy (Sep 1942).
- (12). Operation Torch (Nov 1942).
- (13). Operation Overload (June - Aug 1944).
- (14). Allied Advance from Paris to Rhine (Aug - Sep 1944).
- (15). Battle of the Netherlands (Oct - Nov 1944).
- (16). Bombing of Hiroshima and Nagasaki (1945).
- (17). The Korean War (Jun 1950 - Jul 1953).
- (18). Battle of IA Drang Valley (Nov 1965).
- (19). The Six Day War (Jun 1967).
- (20). Soviet Invasion of Afghanistan (1979 - 1989).
- (21). Operation Desert Storm (1991).
- (22). Armenian - Azerbaijani War (1994).
- (23). The US led coalition Invasion of Iraq (2003).
- (24). Russian Invasion of Ukraine (2022).

c. **Historical Case Studies Presentations - Term Three.**

- (1). Rohingya Conflict.
- (2). North Yeman Civil War (1962-1970).

- (3). Mozambican Civil War.
- (4). Barsque Conflict (1959-1960).
- (5). The Chechen Conflict in Russia.
- (6). Kurdish Insurgency in Turkey.
- (7). Mau Mau Uprising.
- (8). Internal Conflict in Peru (1980 - 1992).
- (9). Colombian Conflict (1964 - 2015).
- (10). First Sudanese Civil War (Anyanaya Rebellion 1955 - 1972).
- (11). Eritrean War of Independence (1961 - 1991).
- (12). Libyan Crisis (2011 - present).
- (13). Syrian Civil War (2011 to present).
- (14). Chittagong Hill Tracts Conflict.

d. **Sri Lankan COIN Operations Case Studies Presentations - Term Four.**

- (1). The 'politico-mil apch' of govt and the failed peace attempts, a strategic analysis.
- (2). 1988 / 89 JVP Insurrection.
- (3). Capturing of Jaffna – A comparison of operation 'RIVIRESA and operation PAWAN'.
- (4). Why it took 30 years (a critical analysis of campaign against the LTTE)?
- (5). Operation 'BALAVEGAYA I and II'.
- (6). LTTE deep operations.
- (7). Operation SATHJAYA I, II, III.
- (8). Siege at the Jaffna Fort and the rescue mission.
- (9). Easter Sunday attack, lessons learnt and the way forward.
- (10). Communal violence at Digana (2018), military deployment and lessons learnt.
- (11). Naval operations against Sea Tigers.
- (12). Evolution of Sea Tigers, Asymmetric Warfare at sea: Crossroads from beginning to end.
- (13). Sri Lanka Navy deep sea operations against Sea Tigers: Disabling the critical capability of LTTE.
- (14). Conduct of air operations against LTTE by SLAF - Disabling of critical capabilities of LTTE, a decisive factor to defeat terrorism.

(15). Role of SLN and SLAF to maintain essential services in North and East during the Eelam War.

(16). Ground and air threat of LTTE against air bases: Challenges faced and countering strategy.

c. **Historical Case Studies Presentations – Term 3**

- (1). Rohingya Conflict.
- (2). North Yeman Civil War (1962-1970).
- (3). Mozambican Civil War.
- (4). Barsque Conflict (1959-1960).
- (5). The Chechen Conflict in Russia.
- (6). Kurdish Insurgency in Turkey.
- (7). Mau Mau Uprising.
- (8). Internal Conflict in Peru (1980 - 1992).
- (9). Colombian Conflict (1964 - 2015).
- (10). First Sudanese Civil War (Anyanaya Rebellion 1955 - 1972).
- (11). Eritrean War of Independence (1961 - 1991).
- (12). Libyan Crisis (2011 - present).
- (13). Syrian Civil War (2011 to present).
- (14). Chittagong Hill Tracts Conflict.

d. **Sri Lankan COIN operations case studies Presentations –Term 4**

- (1). The ‘politico-mil apch’ of govt and the failed peace attempts, a strategic analysis.
- (2). 1988 / 89 JVP Insurrection.
- (3). Capturing of Jaffna – A comparison of operation ‘RIVIRESA and operation PAWAN’.
- (4). Why it took 30 years (a critical analysis of campaign against the LTTE)?
- (5). Operation ‘BALAVEGAYA I and II’.
- (6). LTTE deep operations.
- (7). Operation SATHJAYA I, II, III.
- (8). Siege at the Jaffna Fort and the rescue mission.
- (9). Easter Sunday attack, lessons learnt and the way forward.
- (10). Communal violence at Digana (2018), military deployment and lessons learnt.
- (11). Naval operations against Sea Tigers.
- (12). Evolution of Sea Tigers, Asymmetric Warfare at sea: Crossroads from beginning to end.

(13). Sri Lanka Navy deep sea operations against Sea Tigers: Disabling the critical capability of LTTE.

(14). Conduct of air operations against LTTE by SLAF - Disabling of critical capabilities of LTTE, a decisive factor to defeat terrorism.

(15). Role of SLN and SLAF to maintain essential services in North and East during the Eelam War.

(16). Ground and air threat of LTTE against air bases: Challenges faced and countering strategy.

28. **EDUCATIONAL PROGRAMMES.** The Following educational programmes were conducted at the Defence Services Command and Staff College in year 2022;
conducted by an ICRC delegation from 14 March 2022 to 16 March 2022

b. **Joint Warfare Workshop.** Joint Warfare Workshop was conducted by the Delegation from Defence Services Command and Staff College, Mirpur, Bangladesh from 13 Jun 2022 to 18 Jun 2022.

c. **Workshop on Religious Extremism and Countering Radicalisation.** The subject workshop was conducted by the well reputed scholars represented from Bandaranaike International Diplomatic Training Institute (BIDTI) on 20 August 2022 during the third term.

d. **Military Technology Workshop.** Military Technology Package was conducted by a delegation from India from 08 November to 11 November 2022.

29. **Visits;** Education tour which was organized in order to enhance the knowledge of student officers on Governmental and Non-Governmental institutions due to the COVID 19 Pandemic situation. An education tour to Air Force Camp, Katunayake was taken place.

a. **Term 1**

(1) Visit to SLAF Base at Katunayake was visited on 15 March 2022.



30. **Special Events.**

a. Conducting foreign delegation visits to this college. The following foreign delegations visited the Defense Services Command and Staff College during the year 2022.

(1) Colonel PJ Kalaiton MBE Senior Officer, Security Adviser, UK High Commission visited the College on 27th January 2022.



(2) Pakistan Naval Staff War College Commander Muhammad Fahad Malik Senior Officer visited this college on 05 July 2022.



b. Senior military officers tour the college. The following senior officers of the three armed forces have toured the Defense Services Command and Staff College in the year 2022.

(1) Air Chief Air Marshal SK Pathirana WW&Bar, RWP&Bar, RSP Bar3, VSV, USP MSC, (MOA) USA MSC, NDC, PSC Senior Officer visited the College on 21st November 2022.



(2) Commander of the Army Lieutenant General HLVM Liyanage RWP RSP NDU, a senior officer, visited the college on 01 December 2022.



(3) Chief of Defense Staff General LHSC Silva WWV RWP RSP VSV USP NDC PSC Senior Officer visited the College on 02 December 2022.



(4) Defense Secretary General GDH Kamal Gunaratne WWV RWP RWP RSP USP NDC PSC (Retd) a senior officer visited the college on 05 October 2022.



31. Other social activities of the school. The following activities were held in the school in the year 2022.

a. The College Tombola Night was held on 20 July 2022 in the College Grounds.



b. College “Annual Run” was conducted on 12 September 2022 with the participation of officers and their families.



c. College “Hash Run” program was conducted on 09 September 2022 with the participation of officers and their families.



d. College “Diners Club” program was conducted on 10 November 2022 with the participation of officers and their families.



e. College “Pantomime” program was conducted on 08th December 2022 in the college premises to showcase the acting skills of officers.



32. **Sports and Recreation.** Collage provides required sports and recreation facilities to Student Officers in order to maintain physical and mental fitness to support strenuous education process.

a. Inter Syndicate Soft Ball Cricket Tournament was held at Petroleum Corporation Ground on 13 March 2022 incorporating students, members of the permanent staff and all families promoting not only the sport activity but also social life within the Collage.



b. State of the art Indoor Fitness Centre.



d. Table Tennis Facilities.



e. Squash Complex.



33. **Ladies Club.** Inaugural meeting of the Ladies' Club was held with the participation of all spouses of officers' on 13 March 2022 in order to develop the acquaintances among the spouses and to share their knowledge. Some of the activities during the year were as follows:



34. **Graduation Ceremony.** of the DSCSC Course No 16 was held at the Nelum Pokuna Mahida Rajapacska Theatre on 08 December 2022, Chief Guest of the event was the The President Of Sri Lanka, Secretary of Defence, Chief of Defence Staff and Commanders of the Army, Navy, Air Force and many other distinguished officials also participated on the occasion. The award winners of the DSCSC Course 16 were as follows;

- a. The first in the order of merit of the Army wing receiving the 'Golden Owl Award' from the President of Sri Lanka.



- b. The first in the order of merit of receiving the 'Golden Owl Award' from the President of Sri Lanka.



- c. A Navy cadet receiving merit awards from His Excellency the President.



- d. A cadet officer of the Air Force receiving merit awards from His Excellency the President.



- e. **Graduation Ball;** Graduation Ball was held on 10 December 2022 at the Atthidiya Eagle Lakeside



A total of 149 student Officers participated in the DSCSC Course No 16 and 149 Officer passed the course, out of which 139 officers qualified for the postgraduate Degree in Defence studies conduct by the Kothalawala Defence University.

ADMINISTRATION AND QUARTERING

35. Administration and Quartering Branch is responsible for acquisition and provisioning of facilities and services for the effective functioning of the College. Following sections were placed subordinated to this branch for its effective function:

- a. Procurement Section.
- b. Receiving Bay.
- c. Transport Section.
- d. Officers' Mess.
- e. WOs' and Sgts' Mess.
- f. Cpls' Clubs.
- g. Other Ranks Mess.
- h. Quartering Section.
- i. Engineer Service Regiment (ESR) Section.
- j. Medical Centre.
- k. Stores Centre

36. Detailed services provided by the above institutions during Year 2022 are stated below:

a. Procurement Section. This section is responsible of procuring facilities and items required by the College by following the correct tender procedure and the provisions given in the financial regulations. The details of the procurement carried out by Year 2022 areas listed below.

- (1) Purchasing of engineering equipment.
- (2) Purchasing of barrack items.
- (3) Purchasing of photocopiers/computers/Refrigerator Machines.
- (4) Purchasing of spare parts for mechanical transport.
- (5) Transport services and repairs.
- (6) Purchasing of stationary.
- (7) Lecture fees, entertainment expenditure and decorations.
- (8) Purchasing of sport equipment.

- (9) Purchasing of building materials for the Constructions.
- b. **Receiving Bay.** The role of the receiving bay is to make correct registration and ledgering of the items purchased on the recommendation of tender board, and handover them to quartering stores for appropriate use on the approval of the Commandant.
- c. **Transport Section.**
- (1) Summary of available vehicles;

Army	Navy	Air Force	MOD	Rented
13	05	04	08	15

Table - 03

- (2) The detailed list of vehicles available at the DSCSC is shown below:

(a) **Vehicles Provided by the Sri Lanka Army.**

Ser	Vehicle No	Vehicle Model
(a)	(b)	(c)
1	UHA 26138	Toyota Coaster Bus
2	UHA 26141	Toyota Coaster Bus
3	UHA 23080	Tata SD 13 x 13 Truck
4	UHA 4138	Tafe Tractor
5	UHA 18048	Land Rover Defender
6	UHA 21504	Mitsubishi L 300 Van
7	UHA 19072	Isuzu Double Cab
8	UHA 19039	Mitsubishi L 200 Double Cab
9	UHA 26416	Toyota Star AC Bus
10	UHA 98321	Toyota Hilux
11	UHA 23439	TATA 709
12	UHA 1894	Prado Jeep
13	UHA 85228	Tractor Trailer
Acquired Vehicles on Rent Basis		
14	UHA 50399	Toyota KDH
15	UHA 49935	Mitsubishi L 200 Cab
16	UHA 51685	Mitsubishi Car
17	UHA 51746	Toyota Hilux
18	UHA 51408	Toyota KDH

Table - 04

(b) **Vehicles Provided by the Sri Lanka Navy.**

Ser	Vehicle No	Vehicle Model
(a)	(b)	(c)
1	NAHA 6545	Nissan Civilian Bus
2	NAHA 4858	Platina Motorbike
3	NAHA 7930	Hero Honda Motorbike (Under Repair)
4	NAHA 6053	Nissan Van
5	NAHA 3001	TATA Viger Van

Table - 05

(c) **Vehicles Provided by the Sri Lanka Air Force.**

Ser	Vehicle No	Vehicle Model
(a)	(b)	(c)
1	G 3627	Rosa Bus (A/C)
2	G 3822	Lanka Asoka Leyland
3	G 5530	Hero Glamor Motorbike
4	G 6001	Land Rover Defender

Table - 06

(d) **Vehicles Provided by the Ministry of Defence.**

Ser	Vehicle No	Vehicle Model
(a)	(b)	(c)
1	KF 1966	Blue Bird Car
2	KI 9966	Toyota corolla
3	KG4851	Cab
4	KW 4345	Toyota Car
5	CAC 8375	Toyota Car
6	DAF 1329	CAB
7	PE 9641	Toyota KDH
8	NC 6665	Toyota van
9	PF 0568	Toyota Town Ace
10	RA 3388	Tafe Tractor

Table - 07

(e) **Hired Vehicles on the Approval of Ministry of Defence.**

Ser	Vehicle No	Vehicle Model
(a)	(b)	(c)
1	BEG 1963	Bajaj Platina
2	BEG 2012	Bajaj Platina
3	KR 8591	Marti Suzuki
4	KR 8614	Marti Suzuki
5	NA 7343	Mitsubishi Fuso
6	NB 1012	ashok leyland
7	LF 3072	Tata bowser
8	RA 8869	Massey Ferguson 240

Table - 08

d. **Officers' Mess.** Approximately 122 Student Officers, 48 Officers of the faculty 41 permanent staff belong to Sri Lanka Armed Forces and 25 Foreign Officers who followed the DSCSC Course No 16, were provided with appropriate mess facilities during the Year 2022.

e. **Warrant Officers' and Sergeants' Mess.** There are approximately 83 warrant officers and sergeants utilize facilities of this institution. Messing and accommodation facilities have been developed considerably under the supervision of an officer.

f. **Corporals' Club.** There are approximately 222 Corporals utilize facilities of the Corporals' Club. Standards of the Corporals' Club have been supervised and elevated under the supervision of an officer.

g. **Other Ranks' Mess.** There are approximately 86 Soldiers utilize facilities of the Other Ranks' Mess. Standards of the Other Ranks' Mess have been supervised and elevated under the supervision of an Officer.

h. **Quartering Section.** This section is responsible for repairs and maintenance of all quarters within the College premises and also supports the Training Support Section in outdoor and indoor exercises. Quartering section is also responsible for permanent staff, local and foreign officers' accommodation and their requirements.

i. **Engineer Service Regiment (ESR) Section.** Responsibilities of the Engineer Service Regiment Section was carried out following tasks.

- (1) Maintenance and construction of buildings, other facilities and training equipment of the College.
- (2) Supply of Water and Electricity.
- (3) Following construction works have been completed by the ESR section in 2022.
 - (a) Construction of two accommodation building for student officers.
 - (b) Construction of administration and office balding for the Officers Mess.
 - (c) Water and Electricity repairs.
 - (d) Repairing and maintaining of Student Officers quarters.
 - (e) Made required training aids.
 - (f) Made required administration equipment.
 - (g) Maintaining of the AC machines.

j. **Medical Centre;** The DSCSC Medical Centre provides routine OPD services and minor medicinal treatments. The patients requiring further medical treatment are referred to the respective service hospitals. Medical Officers from Tri Services are quarterly provided to DSCSC. Numbers of personnel have been undergone medical treatment during the year 2022 is as follows.

(1) Following total numbers of personnel have been treated during the year 2022.

(a)	Officers	-	224
(b)	Officers' Family	-	43
(c)	Services Personnel	-	1126
(d)	Civil Personnel	-	126
(e)	Foreign Students	-	18

(2) Dental

(a)	Officers	-	65
(b)	Officers' Family	-	10
(c)	Other Ranks	-	131
(d)	Civil Personnel	-	17
(e)	Foreign Students	-	09
(f)	Other Ranks Family	-	01

k. Apart from the above, following medical duties also have been carried out by the Medical Centre.

- (1) Provisioning of medical facilities for sports events, outdoor exercises, annual/term physical efficiency tests.
- (2) Medical and health education programmes.
- (3) Special programmes to prevent infectious diseases such as:
 - (a) Dengue.
 - (b) Food handlers' inspection.
 - (c) Monthly Medical inspection of the DSCSC.

37. **Welfare Facilities.** Following welfare facilities have been provided for the Officers and Other Ranks serving in the College;

- a. Well-equipped Cafeteria facilities.
- b. Upgrading the Welfare and Canteen facilities.
- c. A routine free of charge bus service between Kiribathgoda and the DSCSC.

38. **Account Office.** An accountant of the Central Bank of Sri Lanka had been appointed to the DSCSC by the State Ministry of Defence. Later an officer from the Sri Lanka Army assumed duties as the accountant of the DSCSC on July 2015.

- a. Function of the accounts office includes.
 - (1) Preparation and timely submission of Financed Statements.
 - (2) Preparation of budget (annual) estimates.
 - (3) Classification and reporting of all income & expenses.
 - (4) Preparation of monthly bank reconciliations.
 - (5) Establishing and maintaining accounting control procedure.
 - (6) Co-operation with other institutions such as Ministry of Defence, Ministry of Finance and Planning, Inland Revenue Department.
 - (7) Request funds and make payments timely.
 - (8) Preparation of monthly wages of the College civil servants.
 - (9) Maintaining and updating of Fixed Asset Register.
 - (10) Implementing other duties of the DSCSC according to requirement.
- b. Accounts Office consists of an Accountant and 3 Management Assistants.
- c. Approved Financial Statements by the Board of Management of the year 2022, have been forwarded to the Ministry of Defence. Financial Statement is attached as Annex "B" to the Annual Report.
- d. Account office has paid recurrent and capital expenses respectively during the year 2022 and maintained the cash books, vote ledgers and other control register on such payments.

39. **Civil Administration Office.** There are 73 civil servants who were directly recruited to the DSCSC up to 31 Dec 2022.

- a. The Civil Administration office is responsible for:
 - (1) Maintain daily administrative matters of civil employees of the DSCSC.
 - (a) Maintaining the in and Out Register of the Civil Staff.

(b) Maintaining the Leave/Short Leave Register (Attendance) of Civil Staff.

(c) Deploy the civil servants to the duties according to the requirement.

(2) Obtaining the approval for the recruitment of civil servants, recruiting and deploying them to the internal duties of the College.

(3) Obtaining the Security Clearance of the recruited civil servants through the Government Intelligence Bureau.

(4) Making arrangement for the retirement of civil servants.

(5) Maintaining the discipline among the civil servants and advise them.

(6) Deploy the civil servants as per the functions/duties as required by the DSCSC.

(7) Making arrangement on payments and allowances of civil Employees.

(8) Payment of over time / traveling and combined allowances for the civil servants who are deployed at the Outdoor exercises of the DSCSC.

b. Civil Administration Office consists of Civil Administrative Officer and 2 Management Assistants.

40. **Internal Audit Office.**

a. After being an independent statutory body, an Internal Audit Office was established as a separate section of the Finance Division. However, this section is directly responsible to the Board of Management, through the Commandant.

b. Internal Audit Office consists of an Internal Audit Officer and 2 Management Assistants.

c. Functions of the Internal Audit Office are as follows:

(1) Preparation of Annual Audit Plan and implementing the same.

(2) Evaluate the existing internal control system periodically and identifying strength and weaknesses of the system and propose remedial actions to restore it.

(3) Convene the Audit and Management Committee and review periodical reports such as Financial Statements, Stock Reports and also review facts enumerated in External Auditor's Reports.

(4) Ascertain whether the statutes, regulations, rules, circulars, and guidelines are complied with.

(5) Review implementation of recommendations/directives of Committee on Public Enterprises as well as General Treasury.

d. During the year 2022, three Audit and Management Committee meetings have been held to discuss issues identified, in order to strengthen the internal control system of the College. Internal Audit Officer Statement is attached as Annex "C" to the Annual Report.

RECOMMENDATIONS

41. The Defence Services Command and Staff College doesn't have lighting protection system and during the lighting sum electronic equipment's were damage. Therefore it is required to installed Lighting Protection System.

42. The Defence Services Command and Staff College existing accommodation facilities for the Non Commission Officers are not sufficient. Therefore, it is recommended to construct of four story accommodation building.
43. The Defence Services Command and Staff College Tri - Forces Snr Non Commission Officers existing accommodation facilities are not sufficient. Therefore, it is required to construction of three story building.
44. The Defence Services Command and Staff College excising kitchen facilities are to be developed and Renovate with modern facilities.
45. Exciting storage facilities of the Q Stores of the Defence Services Command and Staff College is not sufficient. Therefore, it is required to construction of two story building.
46. The Defence Services Command and Staff College exciting accommodation facilities for Student Officers are not sufficient. Therefore, it is required to construction of three storied accommodation building.
47. Construction of a Headquarter Building for the Defence Services Command and Staff College with all facilities in order to bring the College administrative, training and logistic wings in one place for smooth functioning.
48. The Defence Services Command and Staff College Course being a residential course, the students need to be provided with a well-equipped Indoor Gymnasium Complex in order to uplift their physical and mental status, which will also be beneficial for the academic and non-academic staff.
49. The existing accommodation facilities for Civil Staff is not sufficient. Therefore, it is required to construction of accommodation building for the Civil Staff.

CONCLUSION

50. The Defence Service Command and Staff College has been able to achieved significant growth and progress in the midst of the Covid - 19 epidemic in 2022, enabling the College to reach its goals and Objectives Newly purchased Computers and applications also enhanced computers Literacy in the Collage, thereby enhancing the ability to study online The education development achieved through the specially designed multiple methods in the year 2022 enabled the knowledge, skills and attitudes of the students officers to be directed towards a unique development Orientation.

RESTRICTED

ANNEX A TO
ANNUAL REPORT 2021

ACCOUNTANT'S STATEMENT

1. Financial year 2021 can be considered as another successful year of DSCSC. Account branch showed its success in achieving its financial obligations towards utilization of funds allocated by ministry of finance in the manner of effectively and efficiency.
2. Financial statement could be prepared and submitted within correct time frame in accordance with the public sector accounting standards issued by institute of chartered accounts Sri Lanka as well as, in line with the other guidelines and circulars enabling the auditor general department to carry out the audit and submit its report in time.
3. It is glad to state that the vision of the Commandant have succeed which concentrated on financial discipline. Other than that Internal Auditor Section paved the way to handle the financial matters in transperence manner.
4. As a whole the achievements in this year was the reduction of operation expenditure from Rs 136.08Mn to Rs 151.95Mn and Rs 15.87.5Mn for Year 2021 capital. In capital and recurrent votes which facilitated refurbishment of most of the buildings & compete to existing construction project.
5. So that our endeavor should be to avoid mistakes of year 2021 and pay more concentration on financial matters in order to succeed in year 2022



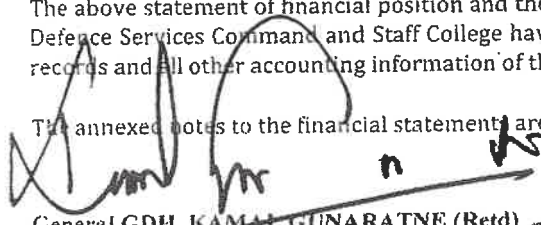
LDS Perera
Accountant

DEFENCE SERVICES COMMAND AND STAFF COLLEGE - SAPUGASKANDA
STATEMENT OF FINANCIAL POSITION

		As at 31 December 2022	As at 31 December 2021
Note	Rs	Rs	
ASSETS			
Non Current Assets			
Property, plant and equipment	02	1,259,978,138.21	1,295,490,281.94
Total Non Current Assets		1,259,978,138.21	1,295,490,281.94
Intangible Assets			
Computer software		95,000.00	95,000.00
Short term investments	03	198,455,892.89	7,145,397.24
Current Assets			
Inventories	04	20,915,277.01	17,463,001.92
Receivables, Deposits, Advances and Prepayments	05	3,172,674.87	398,993.05
Cash and Cash Equivalents	06	1,586,784.99	54,328,558.18
Loans		3,147,598.80	3,501,743.22
Total current assets		28,822,335.67	75,692,296.37
TOTAL ASSETS		1,487,351,366.77	1,378,422,975.55
EQUITY AND LIABILITIES			
Equity and non current liabilities			
Accumulated fund	07	1,276,741,826.02	1,230,852,517.27
Deposit account	08	54,556,409.11	7,562,438.45
Other grants	09	-	-
Gratuity Provision		12,359,540.00	12,744,325.00
Revaluation Reserve	10	121,150,231.11	121,150,231.11
Total Equity and Non Current Liabilities		1,464,808,006.24	1,372,309,511.83
Current liabilities			
Accrued expenses and other payables	11	3,731,917.65	2,952,298.77
Sundry creditors	12	18,811,442.88	3,161,164.95
Total Current Liabilities		22,543,360.53	6,113,463.72
TOTAL EQUITY AND LIABILITIES		1,487,351,366.77	1,378,422,975.55

The above statement of financial position and the attached statement of comprehensive income of the Defence Services Command and Staff College have been prepared according to the books of accounts, records and all other accounting information of the Defence Services Command and Staff College.

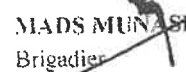
The annexed notes to the financial statements are an integral part of these financial statements.


General GDH KAMAL GUNARATNE (Retd)
WWW RWP RSP USP ndc psc MPhil

General Kamal Gunaratne (Retd)
Secretary, Ministry of Defence
Chairman, Board of Management
Defence Services Command & Staff College
Sri Jayawardenapaya
Kotte


BKGML RODRIGO RSP

Major General
Commandant
Defence Services Command & Staff College


MADS MUNASINGHE RWP RSP
Brigadier
Secretary, Board of Management
Defence Services Command & Staff College


LDS PERERA
Accountant
Defence Services Command & Staff College

RESTRICTED

DEFENCE SERVICES COMMAND AND STAFF COLLEGE - SAPUGASKANDA

STATEMENT OF COMPREHENSIVE INCOME

Year ended 31 December

		2022	2021
	Note	Rs	Rs
Government grants	13	150,967,675.00	150,289,774.01
Other income	14	179,647,945.89	108,562,604.16
Total receipts		330,615,620.89	258,852,378.17
Expenses			
Personal emoluments	15	48,620,404.97	57,564,614.49
Supplies and consumables		63,401,356.82	35,155,213.03
Maintenance		7,308,121.47	10,564,874.53
Contractual services		51,677,149.44	48,662,644.66
Total expenses		171,007,032.70	151,947,346.71
Excess from operations before depreciation		159,608,588.19	106,905,031.46
Depreciation for the year	16	(72,871,956.69)	(77,945,520.54)
Surplus/(deficit) for the year		86,736,631.50	28,959,510.92

The annexed notes to the financial statements are an integral part of these financial statements.

RESTRICTED

DEFENCE SERVICES COMMAND AND STAFF COLLEGE - SAPUGASKANDASTATEMENT OF CHANGES IN EQUITY

	Accumulated Fund	Deposit Account	Revaluation Reserve	Other Grants (Capital)
	Rs	Rs	Rs	Rs
Balance as at 01 Jan 2021	1,220,397,177.08	7,562,438.45	62,703,007.21	34,681,610.00
Increase during the year	34,681,610.00	-	58,447,223.90	-
Decrease during the year	(53,185,780.43)	-	-	(34,681,610.00)
Deficit for the year	28,959,510.62	-	-	-
Balance as at 01 Jan 2022	1,230,852,517.27	7,562,438.45	121,150,231.11	-
Increase during the year	653,085.91	47,089,965.65	-	-
Decrease during the year	(41,500,408.66)	(95,994.99)	-	-
Surplus for the year	86,736,631.50	-	-	-
Balance as at 31 Dec 2022	1,276,741,826.02	54,556,409.11	121,150,231.11	-

The annexed notes to the financial statements are an integral part of these financial statements.

RESTRICTED

DEFENCE SERVICES COMMAND AND STAFF COLLEGE - SAPIGASKANDA

STATEMENT OF CASH FLOWS

Year ended 31 December

	<u>2022</u>	<u>2021</u>
	Rs	Rs
CASH FLOWS FROM OPERATING ACTIVITIES		
<u>Receipts</u>	272,165,490.31	161,459,848.92
Government grants - Recurrent	150,967,675.00	126,249,000.00
Other receipts - Recurrent & Capital	1,362,830.81	3,456,803.92
Foreign students Courses Fee	119,834,984.50	31,754,045.00
<u>Payments</u>	(165,122,519.56)	(131,457,739.31)
Personal emoluments	(48,039,647.93)	(44,772,777.70)
Suppliers	(58,861,500.91)	(25,272,868.37)
Maintenance	(7,153,274.96)	(10,609,001.46)
Contractual services	(51,076,870.76)	(50,816,066.78)
Stamp Duty Payable	8,775.00	12,975.00
Net cash flows from operating activities	107,042,970.75	30,002,109.61
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of fixed assets	(31,850,105.90)	(20,544,779.04)
Development expenditure	-	(10,780,034.64)
Short term Investment	(157,884,421.94)	(7,145,397.24)
Fixed assets acquired using NRFC Account	-	(2,862,051.36)
Interest income-NRFC Account	566,951.15	138,968.04
Exchange Gain on NRFC Account balance	1,037.79	755,717.93
Net cash flows from investing activities	(189,166,538.90)	(40,437,576.31)
CASH FLOWS FROM FINANCING ACTIVITIES		
Government grants - capital	28,870,000.00	27,184,000.00
Encashment of Bid security from bank	-	13,525.00
Distress Loan Installment	1,811,794.96	1,339,014.36
Distress Loan	(1,300,000.00)	(2,200,000.00)
Net cash flows from financing activities	29,381,794.96	26,336,539.36
Net increase / (decrease) in cash and cash equivalents	(52,741,773.19)	15,901,072.66
Cash and cash equivalents at beginning of the year	54,328,558.18	38,427,485.52
Cash and cash equivalents at end of the year	1,586,784.99	54,328,558.18

Analysis of Cash & cash equivalents as at 31.12.2022

Cash - Capital	21,886.38	15,867,574.51
Cash - Recurrent	256,131.05	182,562.57
Cash - Distress Loan	1,134,706.50	622,911.54
NRFC Account	174,061.06	37,655,509.56
Total	1,586,784.99	54,328,558.18

The annexed notes to the financial statements are an integral part of these financial statements.

DEFENCE SERVICES COMMAND AND STAFF COLLEGE – SAPUGASKANDA
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

DEFENCE SERVICES COMMAND AND STAFF COLLEGE - SAPUGASKANDA
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1 ACCOUNTING POLICIES AND EXPLANATORY NOTES

1.1 Reporting Entity

The Defence Services Command and Staff College (DSCSC) was incorporated under Act of Parliament No 5 of 2008 on 19 February 2008 and inaugurated on 22 January 2007 as the successor to the Army Command and Staff College (ACSC). ACSC was inaugurated on 16 March 1998.

The principal place of the college is located at Sapugaskanda, Makola South.

First set of financial statement of DSCSC was prepared in 2010 once DSCSC was recognized as a separate institution having separate vote allocations.

The Board of Directors is responsible for the preparation & presentation of this financial statements.

1.1.1 Principle Activities

The principle activities of the college are as follows.

- To admit student officers from the Armed Forces, Department of Police and public institutions of Sri Lanka and military establishments outside Sri Lanka to follow the courses offered by the college.
- To conduct examinations for the purpose of ascertaining of the student officers.
- To issue Certificates and grant and confer the designation “psc” (passed staff college) on student officers on the successful completion of the courses of study.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1.2 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

(a) Statement of Compliance

The financial statements of the college comprise the statement of financial position, statements of comprehensive income, statements of changes in equity, statements of cash flows and notes to the financial statements together with the summary of significant accounting policies.

These financial statements are prepared in compliance with Volume I and II of Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka.

DSCSC has used the same accounting policies in its statement of financial position and throughout all periods presented in its financial statements.

(b) Basis of Measurement

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

No adjustments have been made for inflationary factors in the financial statements.

(c) Functional and presentation currency

The functional currency of the College is determined to be Sri Lanka Rupees and the Financial Statements are also presented in Sri Lankan Rupees.

1.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Property, plant and equipment

(i) Recognition and measurement

- Property, plant and equipment are stated at historical cost or valuation amount less accumulated depreciation and any accumulated impairment losses. A valuation of property, plant and equipment was carried out as to the date of 31.12.2009 in order to prepare the first set of financial statements for the year 2010. The valuation was carried out by qualified persons using effective depreciation rates and market values.

RESTRICTED

DEFENCE SERVICES COMMAND AND STAFF COLLEGE – SAPUGASKANDA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

- This college constructed building in the land “Heiyanthuduwa watta” that belong to National Youth Center Makola South and is effectively utilizing them. It is noted map the DSCSC is striving to get the legal accruing of the asset in coordination with the Land Reform Commission. Future arrangements have been made to acquire the asset in line with the estimated value 2008
- Vehicles assigned to DSCSC by the Ministry of Defence (formerly the Ministry of Defence & Urban Development) and the Sri Lanka Army, which are still under the legal ownership of the respective institutions, have been recognized under property, plant and equipment because most of the risks and rewards associated with those assets are controlled by DSCSC and economic benefits of those assets are utilized by DSCSC. Action has already been initiated to obtain the legal ownership of such vehicles to DSCSC.
- Advance given to acquire the land has been considered as property, plant and equipment in the financial statements.
- The cost of property, plant and equipment is the cost of acquisition or construction together with any expenses incurred in bringing the asset to its working condition for its intended use.
- Subsequent costs are capitalized to the property, plant and equipment when incurred and if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

(ii) Depreciation

- The provision for depreciation is calculated on the cost/valuation of all property, plant and equipment as follows.

<u>The class of assets</u>	<u>Depreciation rate</u>
Building and structures	2%
Plant and machinery	12.5%
Furniture and office equipment	20%
Vehicles	20%
Computer and accessories	20%
Library books & Publications	20%

Depreciation is recognized in the statement of comprehensive income on a straight line basis over the estimated lives of property, plant and equipment.

DEFENCE SERVICES COMMAND AND STAFF COLLEGE – SAPUGASKANDA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

- Depreciation is provided for the complete year on property, plant and equipment purchased/constructed during the year. However, no depreciation has been provided for land and Work- in- Progress items.
- Depreciation is not provided for the item of property, plant and equipment which have been derecognized during the year.

Special Disclosure

To provide more reliable, rational and accurate figures of net assets / depreciation, and as a result of performance and financial position, the depreciation was carried out during the financial year are as follows. (According to the provision of LKAS 16 (para 43).

a. For the purchases/constructions during the financial year

From the date of purchased/constructed to end of financial year

b. For the Disposals of Fixed Assets during the year

From the beginning of the financial year to the date of disposal of the asset

(iii) Derecognition

- The gain or loss arising from the Derecognition of an item of property, plant and equipment has been included in the statement of comprehensive income, when the item is derecognized.
- Cost and accumulated depreciation on derecognized property, plant and equipment have been reversed in the financial statements.

(b) Accounting for Government Grants

Government grants have been accounted in compliance with Sri Lanka Accounting Standards – LKAS 20 (Accounting of Government Grants and Disclosure of Government Assistance). Accordingly, Government grants have been presented in the Financial Statements as follows.

Presentation of grants related to income

Government grants related to income is treated as income in the statement of comprehensive income and presented as “Government Grants”.

DEFENCE SERVICES COMMAND AND STAFF COLLEGE – SAPUGASKANDA

NOTES TO THE FINANCIAL STATEMENTS

7

For the year ended 31 December 2022

Presentation of grants related to assets

Government grants related to assets is presented in the Statement of Financial Position either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the assets.

Accordingly, grants related to assets have been utilized for acquisition, improvements and constructions of capital assets and recognized as deferred income and shown under accumulated fund and release to the statement of comprehensive income on a systematic basis over the useful life of the assets.

Non monetary grants received from the government/government institutions for the use of the college have been accounted in the financial statements as other income and assets at the fair value.

(c) **Other assets**

Other assets include deposits, prepayments and inventories.

Deposits and prepaid expenditure

Expenditure which is deemed to have a benefit or relationship to more than one financial year is classified as deposits and prepaid expenditure. Such expenditure is written off over the period, to which it relates, on a time proportion basis.

Inventories

Inventories include all consumable items and are stated at the lower of cost or net realizable value.

(d) **Statement of cash flows**

Statement of cash flow has been prepared using direct method as it is encouraged to report statement of cash flows in direct method as per Sri Lanka Public Sector Accounting Standards (SLPSAS) no 02 – Cash flow statements.

Grants received during the year by way of non monetary assets have been excluded from the statement of cash flows.

DEFENCE SERVICES COMMAND AND STAFF COLLEGE – SAPUGASKANDA
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

(e) **Liabilities and provisions**

All known liabilities have been accounted for in preparing the financial statements

(f) **Income recognition**

The revenue of the college represents the income from government and other grants of recurrent nature. All income and expenditure have been recognized on accrual basis.

(g) **Employee Benefits**

Defined contribution plans

Civil employees of DSCSC were eligible for Public Service Provident Fund (PSPF) contributions in line with the statutes and regulations up to 31.08.2022. Accordingly DSCSC contributed 12% of emoluments of civil employees to PSPF and from 01.09.2022 onwards it was changed to EPF and ETF with respective registrations under the relevant statutory bodies and as a result DSCSC contribute 12% and 3% for both EPF and ETF respectively. Those amounts were recognized as expenses in the statement of comprehensive income as incurred.

(h) **Other non operating expenses**

All expenditure incurred in the operations of the college and in maintaining the capital assets in a state of efficiency have been charged to the statement of comprehensive income in arriving at the college's surplus/ (deficit) for the year.

(i) **Comparative information**

Comparative figures have been rearranged to confirm with the current year's presentation, where necessary.

(j) **Events after the date of Statement of Financial Position**

The materiality of events occurring after the date of Statement of Financial Position has been considered and appropriate adjustments, wherever necessary, have been made in the financial statements.

DEFENCE SERVICES COMMAND AND STAFF COLLEGE – SAPUGASKANDA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

(k) **Related party activities**

Nearly 116 officers and 682 other rankers from Tri-forces were serving at the end of the year at the college and their pay and allowances are paid by the respective services. The amounts paid by respective forces for the year 2022, are as follows.

	Officers	Other Ranks	Total Salaries and Allowances
SL Army	59	461	528,743,537.59
SL Navy	15	116	136,197,863.95
SL Air Force	42	105	166,372,500.23

Sri Lanka Air Force and Sri Lanka Navy have attached 3 vehicles to the college. Maintenance cost of those vehicles are incurred by them.

RESTRICTED

2

Note 02 : Property, Plant and Equipment

Description	Cost/valuation				
	Balance as at 01.01.2022	Additions/Improvements during the year	Revaluation	Disposals/transfers during the year	Value as at 31.12.2022
Land	105,838,788.68	-			105,838,788.68
Buildings & structures	1,258,930,043.80	3,980,544.19			1,262,910,587.99
Plant and machinery	158,215,790.59	13,152,861.98			171,368,652.57
Vehicles	31,040,000.00	150,000.00			31,190,000.00
Furniture and office equipments	82,587,226.92	9,090,911.04			91,678,137.96
Computer & accessories	129,915,746.30	11,213,018.00			141,128,764.30
Work in progress	-	-			-
Library Books & Publications	2,323,809.00	-			2,323,809.00
Communication and other project	7,517,412.95	-			7,517,412.95
Total	1,776,368,818.24	37,587,335.21	-	-	1,813,956,153.45

Description	Depreciation				
	Balance as at 01.01.2022	For the year	Adjustment	On Disposals	Value as at 31.12.2022
Land	-	-	-	-	-
Buildings & structures	200,687,529.80	25,520,147.28	-	-	226,207,677.08
Plant and machinery	83,605,811.54	16,136,224.40	(379,203.75)	-	99,362,832.19
Vehicles	28,322,000.00	2,868,000.00	-	-	31,190,000.00
Furniture and office equipments	56,046,724.80	15,110,947.91	-	-	71,157,672.71
Computer & accessories	108,389,178.12	11,733,154.51	606,726.00	-	120,729,058.63
Library Books & Publications	2,323,809.45	-	-	-	2,323,809.45
Communication and other project	1,503,482.59	1,503,482.59	-	-	3,006,965.18
Total	480,878,536.30	72,871,956.69	227,522.25	-	553,978,015.24

Written down value - 31.12.2022

1,259,978,138.21

Written down value - 01.01.2022

1,295,490,281.94

RESTRICTED

NOTE 03 : Short Term Investments During the year

Srl No	Date of investment	Invetment period	Currency	Last Interest Rate	Value -LKR
1	27/12/2021	3 months -auto renewal	LKR	24%	8,021,438.68
2	05/02/2022	3 months -auto renewal	USD	8.75%	123,322,864.21
3	29/12/2022	1 months -auto renewal	USD	7.50%	67,111,590.00
Total investment					198,455,892.89

RESTRICTED

Note 04 : Inventories	2022	2021
	Rs	Rs
Stationery at DSCSC	14,007,565.01	9,618,537
Other inventory of DSCSC	675,498.00	400.54
Building Material	5,167,907.00	3,945.45
Barrack Items	1,064,307.00	3,492,659
	20,915,277.01	17,463,001
Note 05 : Receivables, Deposits, advances and prepayments	2022	2021
	Rs	Rs
Vehicle Insurance	-	57,173
Plant & Machinery	-	17,917
Information Technology	548,164.93	291,700
Telecommunication	-	28,153
Miscellaneous	-	4,040
Festival Advance	20,000.00	
Special Advance	4,887.90	
Interest Income Receivables	2,599,622.04	
	3,172,674.87	398,993
Note 06 : Cash and cash equivalents	2022	2021
	Rs	Rs
Cash balance - Capital	21,886.38	15,867,574
Cash balance - Recurrent	256,131.05	182,562
NRFC account	174,061.06	37,655,509
Cash balance - Distress Loan Account	1,134,706.50	622,911
	1,586,784.99	54,328,558
Note 07: Accumulated fund	2022	2021
	Rs	Rs
Opening balance	1,230,852,517.27	1,220,397,177
Adjustments		
Transferred from Sundry creditors	-	(226,447
Accumulated Depreciation	(227,522.25)	(1,859,058
Cancellation of stale cheques	163,842.59	-
Capitalization of fixed assets	150,000.00	-
Unidentified PSPF deductions	243,248.04	-
Unidentified Deposit Account balances	95,994.99	-
Accrued Expenses	0.20	(2,495,388
B/F error of cents cash book (Manual Ledger)	0.09	-
Other Government Grant	-	34,681,610
Adjusted balance as at 01 January	1,231,278,080.93	1,250,497,892
Government grants - Capital	(41,272,886.41)	(48,604,885
Surplus/(deficit) for the year	86,736,631.50	28,959,510
Balance as at end of the year	1,276,741,826.02	1,230,852,517

RESTRICTED

Note 08 : Deposit account	2022	2021
	Rs	Rs
Opening balance	7,562,438.45	7,562,438.45
Over payment of course fee	46,854,984.50	-
Exchange Loss from over paid course fee	234,981.15	-
Transferred for Accumulated Fund	(95,994.99)	-
	54,556,409.11	7,562,438.45

Note 09: Other grants (Capital)	2022	2021
	Rs	Rs
Opening Balance	-	34,681,610
Accumulated Fund	-	(34,681,610)
Balance as at end of the year	-	-

Note 10: Revaluation Reserve	2022	2021
	Rs	Rs
Opening Balance	121,150,231.11	62,703,007.21
Increase During the Year	-	58,447,223.90
Decrease during the year	-	-
Balance as at end of the year	121,150,231.11	121,150,231.11

Note 11 : Accrued Expenses and Payable	2022	2021
	Rs	Rs
Telecommunication	551,166.91	487,597.70
Electricity	1,477,938.03	1,740,871.92
Water	577,337.74	710,854.01
Rent and hire charges	1,116,699.97	0.33
Newspapers	-	(0.19)
Stamp Duty	8,775.00	12,975.00
	3,731,917.65	2,952,298.77

Note 12: Sundry creditors	2022	2021
	Rs	Rs
Personal emoluments	1,190,792.89	225,329.50
Suppliers and consumables	6,561,371.51	886,488.02
Maintenance expenses	2,444,246.83	-
Contractual services	1,255,123.95	30,000.00
Capital - Building & Structure	1,772,678.39	1,772,678.39
Capital - Plant & machinery	2,526,981.26	-
Capital - Furniture & Office Equipment	3,060,248.05	-
PSPF Payable	-	246,669.04
	18,811,442.88	3,161,164.95

RESTRICTED

Note 13: Government Grants	2022	2021
	Rs	Rs
Approved provision for the year (Recurrent)	181,000,000.00	167,000,000.00
Cash not released by the treasury	(30,032,325.00)	(16,710,225.99)
Total released by the Treasury	150,967,675.00	150,289,774.01

Note 14: Other income	2022	2021
	Rs	Rs
Differed income transferred from capital grant	70,142,886.41	75,788,885.53
Interest Income -NRFC A/C	3,166,573.19	138,968.04
LKR Fixed Deposit interest	876,041.44	-
Exchange Gain - NRFC A/C	32,316,088.91	755,717.93
Distress loan interest	162,538.44	107,066.46
Special Advance interest	3,816.80	4,389.20
Course fee of foreign students	72,980,000.70	31,767,577.00
	179,647,945.89	108,562,604.16

Note 15: Expenses	2022	2021
	Rs	Rs
Personal emoluments	48,620,404.97	57,564,614.49
Salaries and wages	33,100,564.72	31,910,744.69
PSPF & EPF Expenses	2,988,735.68	-
ETF Expenses	281,231.96	-
Other allowances	10,900,512.61	12,196,799.80
Gratuity	1,349,360.00	13,457,070.00
Suppliers and consumables	63,401,356.82	35,155,213.03
Stationery and office requisites	6,486,622.44	7,876,762.79
Fuel & lubricants	33,997,675.00	12,833,000.00
Barrack	9,561,822.00	4,993,877.18
Refreshment	3,798,389.86	2,560,897.94
Newspapers	87,755.00	45,720.00
Graduation & accommodation	9,469,092.52	6,844,955.12
Maintenance expenses	7,308,121.47	10,564,874.53
Vehicles	1,599,094.91	1,513,040.92
Plant, machinery & equipments	4,240,590.42	3,474,812.25
Building & structures	238,132.71	4,938,362.68
Ground maintenance	282,259.04	265,668.00
Information technology	429,644.39	89,690.68
Communication Equipment	518,400.00	283,300.00
Contractual services	51,677,149.44	48,662,644.66
Telecommunication	6,271,612.24	6,623,866.91
Electricity	23,733,545.53	21,248,811.23
Water	7,591,191.82	6,998,910.13
Rents & hire charges	7,418,833.26	7,471,374.92
Cleaning services	1,489,091.25	1,106,129.59
Lectures & other fees	1,228,500.00	1,854,000.00
miscellaneous	3,944,375.34	3,359,551.88
	171,007,032.70	151,947,346.71

RESTRICTED

Note 16 : Depreciation

	2022	2021
	Rs	Rs
Buildings & structure	25,520,147.28	25,178,600.88
Plant and machinery	16,136,224.40	16,492,271.45
Vehicles	2,868,000.00	2,718,000.00
Furniture and office equipments	15,110,947.91	14,232,940.99
Computer & accessories	11,733,154.51	17,820,224.63
Communication and other project	1,503,482.59	1,503,482.59
Depreciation for the year	72,871,956.69	77,945,520.54


STATEMENT OF THE INTERNAL AUDIT OFFICER

1. The main aim of the Internal Audit Section during the financial year ending 31 December 2022 was to work to an elaborated plan to achieve aims of the section. In that the section evolved a plan and put it into action covering Internal control systems, complying with financial regulations, Procurement Guideline and relevant government circulars, stock maintenance, effectiveness of management plans and decisions and preparing of financial statements / submission. I am pleased to report that due to this effective multi facet approach towards achieving desired goals, the section did complete its tasks as expected and brought out under mentioned facts at the audit and management meeting for compliance.

- a. Review the financial statement of the year 2021 and instruction given to improve some areas in the following year.
- b. Direction to follow accounting standards improving effectiveness of the accounting system.
- c. Emphasizing the weaknesses of procurement activities and importance of rectifying this weakness in accordance with Procurement Guideline.
- d. Analyzing the recurrent and capital expenses of the collage, within the funds which have been allocated by the general Treasury.
- e. Importance of following government circulars and financial regulations, carrying out the collage accounting and other activities.
- f. Importance of doing the annual board of survey according g to the Financial Regulation.
- g. Review the progress of the action plan and procurement plans of the year 2022 and importance of adjusting the identified weakness in the following year plans accordingly.
- h. Review the utilization of funds which have allocated by the General Treasury at the end of each quarter.

2. The Internal Audit Section brought the above mentioned observations to the notice of the management for necessary rectification and onward actions.

3. The college ended the 2022 financial year with a sound note with 3 Audit and management committee meetings. Representatives from Auditor General Department and Internal Audit Section of Ministry of Defence were present at these meetings as observers.

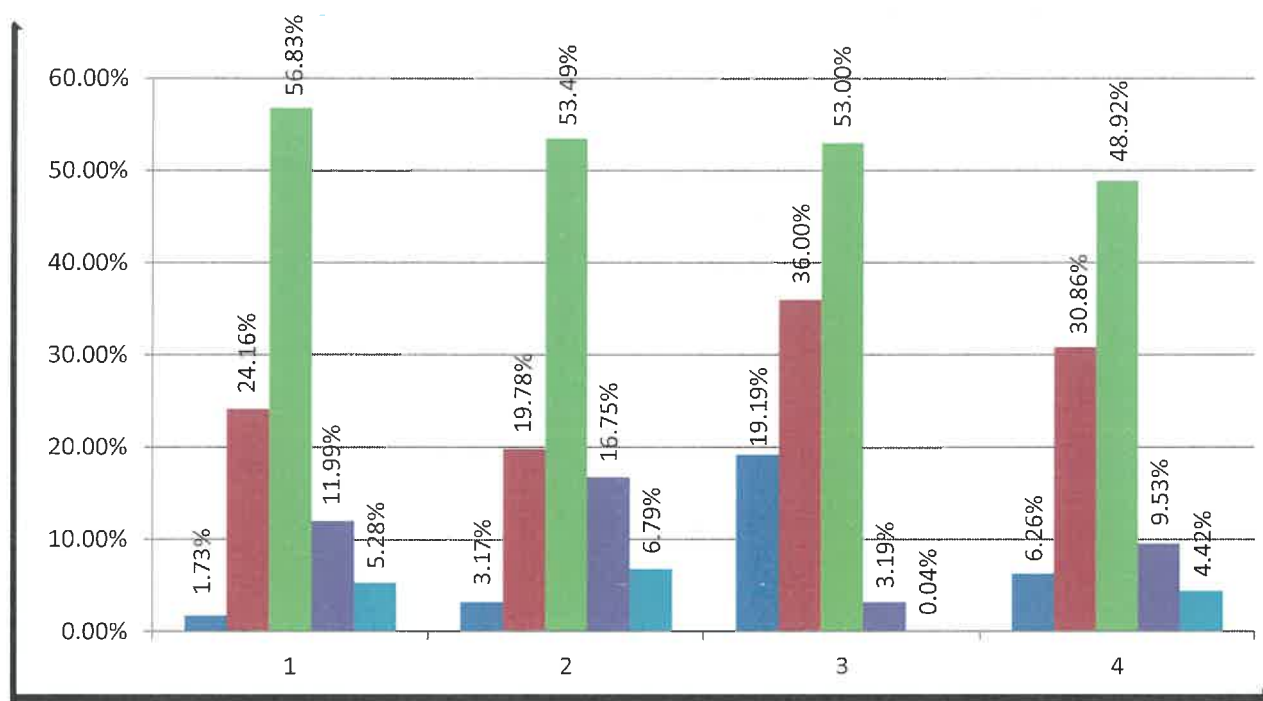


C S Hettiarachchi
Internal Audit Officer

Summary of the Progress Achieved by the Student Officers From First to Fourth Terms.

Ser	Description of Results	1 st Term					2 nd Term				
		>80% Excellent	70 - 80% Very Good	50 - 70% Good	40 - 50% Adequate	<40% Poor	>80% Excellent	70 - 80% Very Good	50 - 70% Good	40 - 50% Adequate	<40% Poor
1.	Output, The progress on Command & Staff Duties of Students	1.73%	24.16 %	56.83 %	11.99 %	5.28 %	3.17 %	19.78 %	53.49 %	16.75 %	6.79 %
2.	Output 2: The progress on Post Graduate Studies of Students (Pass Rate)	100 %					100 %				

Ser	Description of Results	3 rd Term					4 th Term				
		>80% Excellent	70 - 80% Very Good	50 - 70% Good	40 - 50% Adequate	<40% Poor	>80% Excellent	70 - 80% Very Good	50 - 70% Good	40 - 50% Adequate	<40% Poor
1.	Output, The progress on Command & Staff Duties of Students	19.19%	36.00%	53.00 %	3.19 %	0.04 %	6.26 %	30.86 %	48.92 %	9.53 %	4.42 %
2.	Output 2: The progress on Post Graduate Studies of Students (Pass Rate)	100 %					93.29 %				

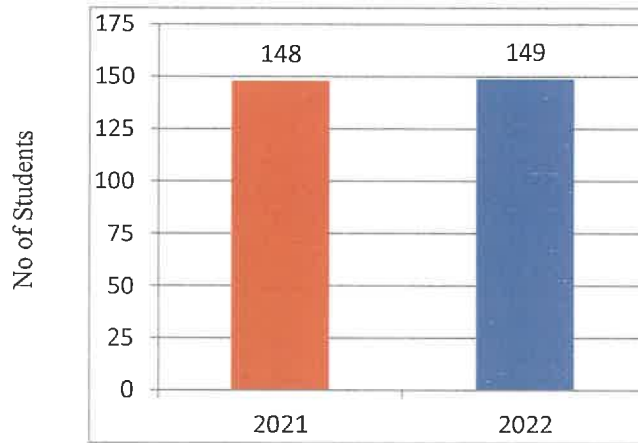


Report of Key Performance Indicators..

Ser	Key Performance Indicator	Measurement	Target/Milestone Reached
1.	Academic Indicator. a. No of Local/ Foreign Students participation. b. No of 'psc' and MSc (D & SS) recipients. c. Knowledge transfer and wider engagement.	a. Increasing the student participation of Tri- Services. b. Increasing of the percentage of qualifying the Staff Course up to Optimum Level. c. Increasing the percentage of awarding of MSc (D & SS) Degree. d. Increasing Foreign Student Participation. e. Gradual improvement of international exposure. f. Development of IT facilities.	a. Local/Foreign Student Officers participated in Staff Course was 145 in year 2021. b. Retained in optimum level of student participation. c. Foreign Student Officers participated for Staff Course was 18 in year 2021. d. Successful completion of DDICV and Visit of the Bangladesh DSCSC delegation. e. Infrastructure facilities have been developed to conduct the online lectures and online examinations.
2.	Infrastructure Development Indicator. d. Introducing User friendly access to training materials and opportunities.	g. Improving the quality and quantity of reading materials at the library.	f. 7.94 Mn worth of training aids and other infrastructure requirement were purchased from the capital vote for the development of training facilities for the student officers. g. Expansion of eLibrary

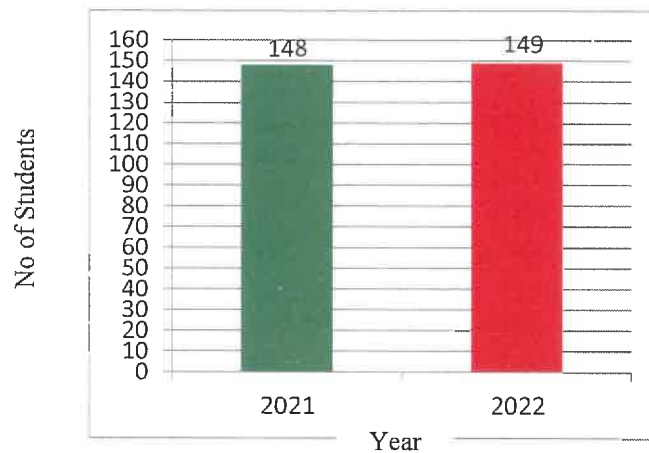
7. Academic Indicator Student Participation

(a) Tri - Services Participation.



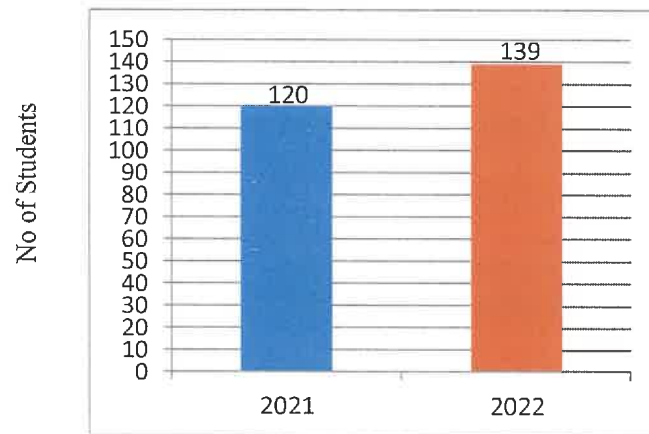
Year

(b) Qualifying of Staff Course.



Year

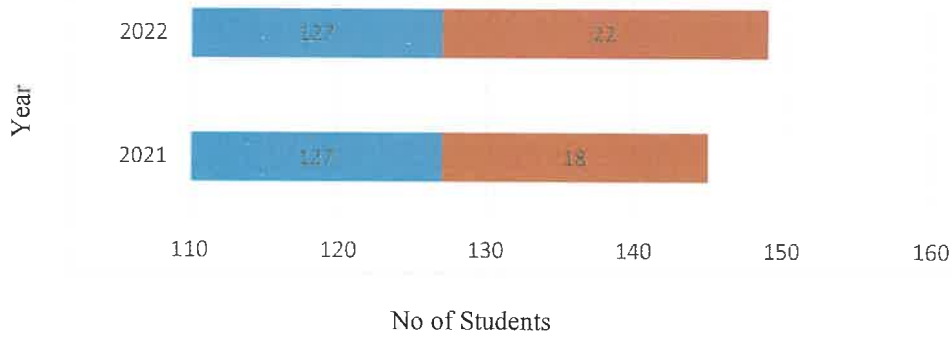
(c) Awarding of Master of Science Degree (MSc).



Year

RESTRICTED

(b) **Local and Foreign Student Participation.** No of local student officer participation in 2022 was 127 and foreign student officer participation was 22.



05. **Target Reached for Key Performance Indicators**

Ser	Key Performance Indicator	Measurement	Target/Milestone Reached
(a)	(b)	(c)	(d)
1	<p>Indicator.</p> <p>a. Improving the quality and quantity of reading materials at the library.</p> <p>b. Improving of modern training aids quantitatively and qualitatively.</p>	<p>a. Number of books available in the year 2021 was 13072 and it was developed up to 13910 in year 2021. The Library system was computerized and developed.</p> <p>b. It was developed the number of e-books up to 2200 in the year 2022.</p>	<p>a. 7.94 Million worth of training aids and other infrastructure requirement were purchased from the capital vote for the development of training facilities for the student officers.</p>

8. **Academic Development Indicator. Development in Library Facilities.**

