Annual Performance Report for the Year 2023

Department of Technical Education & Training

Expenditure Head No: 215

Contents **Page No.**

Chapter 1

Institutional Profile/ Executive Summary

1.1 Introduction

Technical and Vocational Education and Training in Sri Lanka was formally started with the first Technical School established in 1893 by the Government in a renovated Coffee Stores at Maradana, Colombo and stepped in 130 years in 2023. The Department of Technical Education & Training (DTET), which originated with the establishment of the Technical Schools, became operational under the Education Act of Sri Lanka and was upgraded to a Grade 1 Department in 1994. Currently, the Department functions under the Skills Development and Vocational Education Division, Ministry of Education. The network of 09 Colleges of Technology and 30 Technical Colleges situated Island wide provides the modern technical and technological training to youths and employing them in various industry sectors of the country. More than 100 courses, including NVQ and Certificate levels, are conducted under 18different Industry sectors. Courses are conducted in Sinhala, Tamil and English mediums.

All Technical Colleges conduct National Vocational Qualification (NVQ) levels 03 & 04 and non-NVQ courses. The eligible students can follow the NVQ levels 05 & 06 Diploma and Higher Diploma level courses at Colleges of Technology (COTs) located in 09 Provinces of the country. The qualifications of different NVQ Levels have been identified to suit the employment requirement of the country and the NVQ process help trainees to upgrade their competencies from unskilled level to master craftsperson level.

Diploma & Higher Diploma holders can enter to the University of Vocational Technology (UNIVOTEC) to follow the NVQ Level 07 programme and this will allow students to acquire a Bachelor of Technology or Bachelor of Education Technology Degree.

DTET conducts Technological courses including Automobile Technology, Farm Machinery Technology, Food Technology, Information and Communication Technology, Mechatronics, Refrigeration and Air Conditioning Technology, Telecommunication, Construction Technology, Welding Technology, and Production Technology and Vocational courses such as Pastry & Bakery, professional Cookery as well as Accountancy, Secretarial practice, Typing & Shorthand and Logistic Management in full time and part time basis. These courses are accredited by Tertiary and Vocational Education Commission (TVEC) through the continuous training provision and assessments under a Quality Assurance System. Curricular are developed from time to time to introduce new employment-oriented training programme to meet the emerging needs while existing curricular are continuously revised to suit the modern technology. Course updating in identified industrial & technical fields, infrastructure development as well as teachers' training updates were done through foreign aid projects implemented from time to time.

Over the past 130 years, the Technical and Vocational Education System was significantly changed to suit the ever-evolving needs of global industrial sectors. DTET is committed to ensure human resources development in keeping with the national and international labor market demand and recognize the importance of acquisition of competencies that aims to transform the country into an upper middle-income country with a knowledge-based economy.

1.2 Vision, Mission and Objectives of the Institution

Vision

Become an Internationally renowned, leading Technical Education and Training Provider.

Mission

Function as a provider of high quality internationally recognized Technical Education & Training to our valued customers Nationally and Internationally.

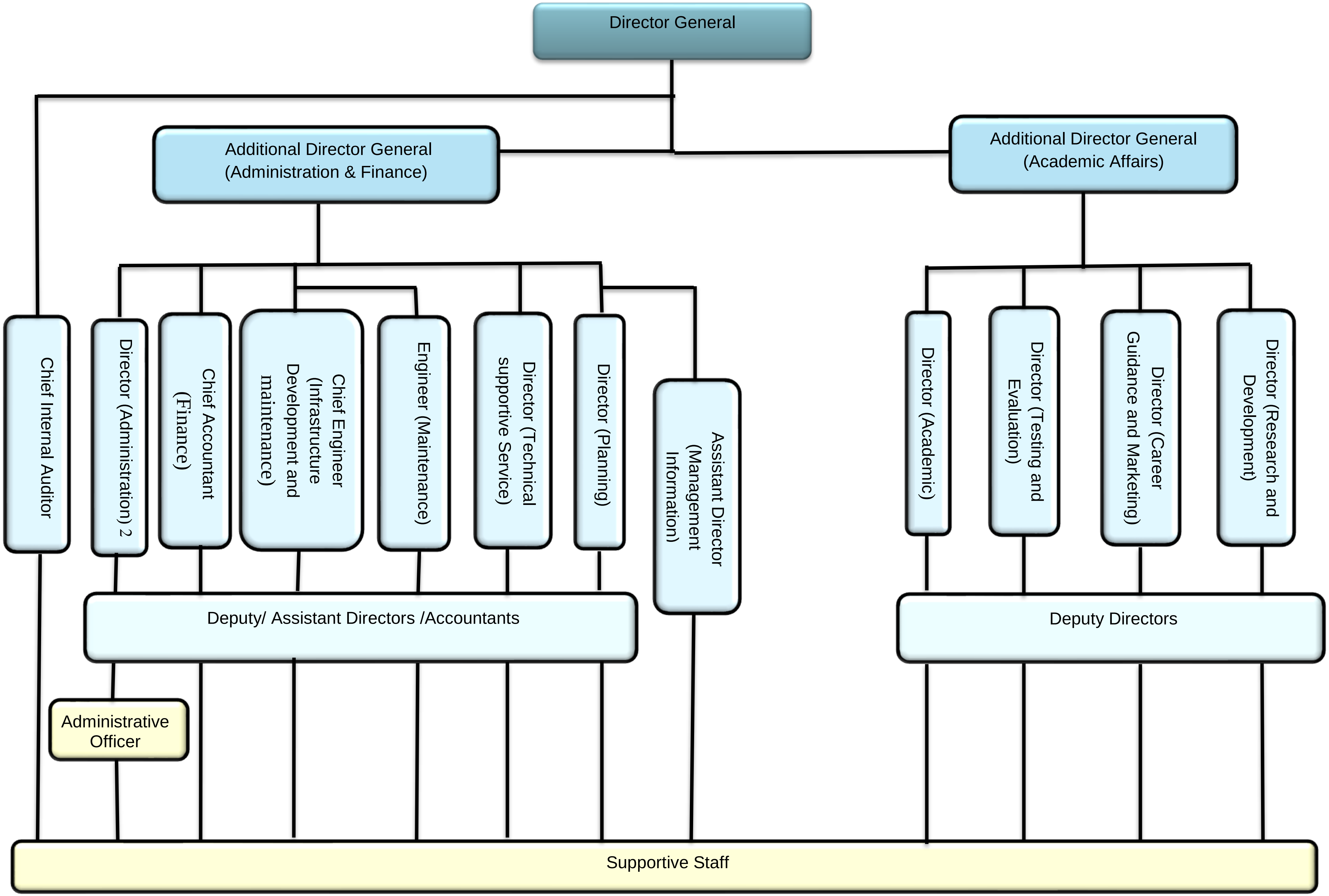
Objectives

- To provide Technical Education and Training to the school leavers and employees
- To create a pathway to reach the Degree level through Technical and Technological Education
- To provide human capital for the economic development of the country
- To provide competencies leading to self-employment and industry sector
- To cater Technical Education opportunities for 13-year continuous education and A/L Technology Stream students

1.3 Functions

- Identification, Preparation, Guidance for Implementation, Supervision and Co-ordination of Technical Education and related training programme.
- Management and development of human resources required to make the Technical Education and Training more productive and efficient.
- Implementation of courses as per the approved National Vocational Qualification (NVQ) framework in the field of Technical Education.
- Coordination with private and public sector for the development of Career Guidance and Entrepreneurship.
- Conduct research in the field of Technical Education and Training field and make assistance for innovations.

1.4 Organizational Structure of Department



1.5 Divisions under the Department

1. Administration Division
2. Academic Division
3. Testing and Evaluation Division
4. Career Guidance and Marketing Division
5. Research & Development Division
6. Technical Supportive Service Division
7. Planning Division
8. Infrastructure Development Division
9. Maintenance Division
10. Finance Management Division
11. Management Information Unit

1.6 Training Centers under the Department (Annexure 1)

Colleges of Technology - 09
Technical Colleges - 30

1.7 Funds coming under the Department

Department of Technical Education and Training received funds from different sources in year 2023 to implement following activities.

	Funding Source	Approved Allocation Rs. Mn	Expenditure as at 31.12.2023	Progress %	
				Financial	Physical
Consolidated Fund					
1	Capital Allocation	121.137	42.77	32	85
2	Recurrent Allocation	2,316.00	2,160.87	93	100
Budget Proposals					
3	Improvement of College of Technology Maradana	*20.00	19.60	98	35
	Improvement of Technical College Matara	*7.00	7.04	90	70
Foreign Grants					
4.1	Rehabilitation of workshops under the Capacity Building Project of Construction Courses in Technical Colleges & Colleges of Technology	159.500	108.728	68	100
4.2	Purchase of Fuel and Gas for workshops and laboratories	2.502	0.059	2	10
Domestic financing					
4.3	Payment of customs clearance fees for equipment received under Korean aid	115.00	114.82	99	100
4.4	Payment of VAT charges on construction	31.00	16.285	53	100
	Total	2762.139	2448.382	89	

*The remaining amount in the deposit account from the allocated amount in the year 2022.

1.7.1 Details of foreign funded projects

Name of Project	Funding Agency	Project Estimated Amount (Million)	Project duration	Project components implemented
Capacity Building Project in Construction Sector Courses in Colleges of Technology and Technical Colleges in Sri Lanka (Colleges of Technology - Maradana and Rathnapura, and Technical Colleges Matara and Ratmalana)	Korea International Cooperation Agency (KOICA)	U.S $ 4.00	2021-2024	➢ Preparation of Learning manuals. ➢ Capacity building of trainers. ➢ Promotion of on-the-job training. ➢ Provision of training equipment. ➢ Remodeling of existing workshops. (CAD Lab, Manual Drawing room & Industrial Plumbing workshop)

LOCATION OF COLLEGES OF TECHNOLOGY & TECHNICAL COLLEGES

Province	Location
Western	Sri Lanka College of Technology Colombo (Maradana)
	Technical College – Gampaha
	Technical College – Homagama
	Technical College – Kalutara
	Technical College – Ratmalana
Southern	College of Technology – Galle
	Technical College – Balapitiya
	Technical College – Beliatta
	Technical College – Matara
	Technical College – Weerawila
Sabaragamuwa	College of Technology – Ratnapura
	Technical College – Embilipitiya
	Technical College – Kegalle
	Technical College – Warakapola
Uva	College of Technology – Badulla
	Technical College – Bandarawela
	Technical College – Medagama
	Technical College – Moneragala
Eastern	College of Technology – Ampara
	Technical College – Akkaraipattu
	Technical College – Batticaloa
	Technical College – Dehiattakandiya
	Technical College – Sammanthurai
	Technical College – Trincomalee
Central	College of Technology – Kandy
	Technical College – Dambulla
	Technical College – Hasalaka
	Technical College – Matale
	Technical College – Nuwara Eliya
	Technical College – Pathadumbara
North Cental	College of Technology – Anuradhapura
	Technical College – Plonnaruwa
North Western	College of Technology – Kurunegala
	Technical College – Anamaduwa
	Technical College – Kuliyapitiya
	Technical College – Wariyapola
Northern	College of Technology – Jaffna
	Technical College – Vavuniya
	Technical College – Mannar

Chapter 2

Progress and Future Outlook

2.1 Progress and Achievements of 2023

- Intake of 24,291 students as at 31 December 2023 to 09 Colleges of Technology and 30 Technical Colleges for 121 courses conducted under 17 industry sectors. With previous years' enrollment of 8,269 students and 13-year enrolment was 678 total number of 33,238 Students were trained in the 39 colleges in 2023. Around 42% of female students were engaged in technical and vocational education in all colleges.

No.	Sector Name	Intake 2023	Student Enrolment from previous years	Enrolment under 13-year continuous education	Total Enrolment for Year
1	Agriculture Plantation & Livestock	1954	904	43	2901
2	Automobile Repair and Maintenance	4589	1651	261	6501
3	Building & Construction	4444	3036	70	7550
4	Electrical, Electronics & Telecommunication	2431	1231		3662
5	Finance Banking & Management	1312	381		1693
6	Food Technology	211	110		321
7	Gem & Jewelry	52	19		71
8	Hotel & Tourism	841	0	19	860
9	Information Communication & Multimedia Technology	3339	516	155	4010
10	Languages	1571	98		1669
11	Leather and Footwear	51	0		51
12	Mechatronic Technology	200	201		401
13	Metal and Light Engineering	1448	97	34	1579
14	Office Management	680	0		680
15	Refrigeration & Air Conditioning	709	35	17	761
16	Textile and Garments	328	0	10	338
17	Wood Related	131	0	2	133
	Total	**24,291**	**8269**	**678**	**33,238**

- Under the 13-year continuous education program, 678 students have received training enrolled in 29 colleges for 30 courses under 09 vocational disciplines recommended by the Ministry of Education.

- 196 courses were held including 90 Sinhala media courses, 59 Tamil media courses and 47 English media courses to facilitate the training opportunities to represent all ethnic groups in 39 Technical Colleges and Colleges of Technology.

- Expanded classroom and workshop facilities in Technical Colleges and Colleges of Technology offering more women-oriented courses like Bakery and Cookery, Tailoring, Batik, Agriculture Production Technology, Information Communication Technology, Secretarial practice and Typing & Shorthand. So far, the representation of women has grown more than 42% in the field of vocational education and the representation of female participation was more than 80%. for tailoring, leather production, and agriculture courses.

- A total of 24,291 students have been trained as 18,670 students for NVQ 3/ 4 full and part-time courses, 3,909 students for NVQ 5/6 full and part-time courses and 1,712 students for certificate courses.

- For the aim of enhancing vocational education and increasing the number of students' enrollment in colleges, 5 Memoranda of Understanding (MoUs) were signed with the public and private sectors. Under this, MoU signed in between Gamma Pizza Kraft Lanka (Pvt) Ltd, Sava Lanka Foundation and the Department of Technical Education and Training to commence Quick Service Restaurants (QSR) - NVQ 4) course. Training units have been established and infrastructure developed to start the course in the Colleges of Technology -Anuradhapura and Kandy, and Technical Colleges Kuliyapitiya and Nuwara-Eliya in the first phase and the training course has been started.

- From Kuliapitiya Technical College, as the first batch, 21 students have completed the course of the Quick Service Restaurant (QSR) NVQ 4 course and all of them have been employed, and so far, 41 students at Kuliapitiya Technical College, 25 students at Nuwara Eliya Technical College and 24 students at Anuradhapura Technical College have been also received the training.

- According to the Memorandum of Understanding in between the Alumex Private Company and this Department, training materials have been provided free of charge for the Aluminum fabrication Course conducted at Colleges of Technology Galle and Kandy, and Technical Colleges Matale, Nuwara-Eliya, Bandarawela, Ratmalana, Kalutara and Balapitiya.

- With the objective of issuance of RPL certificates to 800 Tilers; a Memorandum of Understanding (MoU) has been signed in between Dammika & Preshilla Foundation and this Department and completed the infrastructural development of the trained unit at College of Technology-Maradana, and the training activities are planned to be started in the future.

- To increase the number of students enrolled to Gem and Jewellery course, a five-year Memorandum of Understanding was signed with the Gem & Jewellery Research and Training Institute and it has planned to conduct courses at Colleges of Technology - Maradana, Galle, Jaffna and Technical Colleges in Beliatta, Batticaloa and the courses were started to conduct full-time and part-time courses at the Maradana College of Technology. The trained group of students who have completed the training has already employed by the Gems and Jewellery Authority.

- To provide the higher education opportunities for the students of College of Technology, Maradana, a Memorandum of Understanding was signed in between the Southern Maritime Training Institute and the Department in the field of Marine Transport Management (Logistic Management) and expected to manage the maintenance costs of building premises.

- A total of 27,151 certificates have been issued through 39 Colleges of Technology and Technical Colleges including 12,236 NVQ 3/4 level certificates, 2,800 NVQ 5/6 level certificates and 12,115 non-NVQ certificates.

- 2,707 students who completed NVQ Level 5 Diploma Courses and NVQ Level 6 Advanced Diploma Courses in the 2021/2022 academic years and the diploma certificates were awarded at the awarding ceremony held on 14^{th} November 2023 at the Bandaranaike Memorial International Conference Hall.

- Through Colleges of Technology Maradana and Badulla, Technical Colleges - Ratmalana, Matale, Wariyapola, Nuwara-Eliya, Kuliyapitiya and Homagama, 748 RPL certificates have been issued for 12 fields such as Welding, Plumbing, Aluminum Fabrication, Automobile, Carpentry, Masonry, Information and Communication Technology, Management, and Refrigeration and Air Conditioning and other crafts. In addition, Colleges of Technology and Technical Colleges have provided the workshop facilities for the RPL assessments conducted by the National Apprenticeship and Training Authority.

- For aiming the foreign job market,1203 students for Tissue Culture Technology courses under Agricultural Production Technology, 697 students for Aluminum Fabrication course, 926 students for Welding Technology course, 523 students for Bakery and Cookery course, 414 students for Machinery course and 102 students for Korean language were trained.

- Under the student welfare program, train season tickets worth 62.84 million rupees and under the Nipunata Sisu Saviya scholarship program, 3000 qualified students have been given bursaries worth 115.398 million rupees were granted. Also,850 sets of protective clothing kits provided by the Ministry and distributed to students who pursuing trade sector courses at Colleges of Technology and Technical Colleges.

- Through the 2021 budget proposals, 'Tech Udana' program has been commenced to increase the training capacity of Colleges of Technology and Technical Colleges by making them as attractive training centers based on a unique architectural plan, and the physical progress of modernization works of College of Technology, Kurunegala by 50% and College of Technology, Kandy by 70%; and Technical College, Homagama by 90% and of the Technical College, Dambulla by 80% have been achieved; and 35% of the modernization works of the College of Technology, Maradana and 70% of the modernization works of the Technical College, Matara, have been completed and both were modernized under the labor contribution of the Sri Lanka Navy through the supervision of Department.

- According to the Memorandum of Understanding signed in between the Korea International Cooperation Agency and the Department, the renovation of Industrial Plumbing workshops and Draftsmanship and computer-aided design laboratories in the beneficiary colleges of Capacity building project; Maradana, Rathnapura, Ratmalana, and Matara have been implemented by the Department and all the proposed works have been completed. As at December 31st, 2023, a total of 154.89 million has been spent.

- Under the KOICA grant, It has been installed modern workshop equipment, computers and software, training materials and furniture were donated for the industrial plumbing workshop, computer-aided design laboratory (Drafting Technology) and drafting laboratory (Draughtsmanship) in the Technical Colleges and Colleges of Technology - Maradana, Rathnapura, Ratmalana, Matara and fully equipped workshops and laboratories have started to use for the training activities of the students. The value of the training equipment is approximately 300 million rupees.

- A five-day Training of Trainers (ToT) program was conducted for 20 instructors representing the beneficiary colleges and other colleges and vocational training authority under the Capacity Building Project in Construction Sector with the aim of promoting OJT culture for industry.

- An on-the-job training pilot program was conducted with, an initial awareness program was conducted for 11 medium-scale industrialists in the construction sector and 17 students proposed to receive on-the-job training and a one-month industrial pilot program was conducted for the students. KOICA paid the allowances for the administration for the industrialists, and awarded certificates to the students who successfully completed the monthly training.

- Under the Construction sector Capacity Building Project, a 35-day residential Training of Trainer program was conducted by Korean Experts of professors in Plumbing and Architectural Design for 20 Industrial Plumbing Instructors and Demonstrators and 20 Instructors in construction Drafting field to train advanced technologies at improved workshops and laboratories in College of Technology, Maradana. Study manuals in relevant courses which was prepared by Korean professors were provided for training.

- Based on the post-evaluation observations made by the Korean representatives on the automobile workshops in the Technical Colleges - Kegalle, Bandarawela and Sammanthurai, and Colleges of Technology - Maradana, and Kandy, upgraded in the period 2013-2015 under the Korean Aid, recommending the grants of 75,500 US dollars for post-management of those workshops. The preliminary activities related to the implementation of the project have been planned and the approval for the program of work has been obtained from the KOICA.

- The national program "Derena Skill Force" with the collaboration of Derana Media Network. was held in Colleges of Technology of Maradana, Galle and Technical Colleges of Gampaha, Embilipitiya, Nuwara-Eliya and Kalutara with the aim of awareness of the youth about vocational education and training. Nearly 10,000 students have been registered during the programs.

- 224 awareness programs have been conducted to promote the awareness programs and self-employment opportunities through vocational and technical education, and 12,900 youths have been educated.

- KOICA and JICA volunteers have been assigned to Colleges of Technology; Maradana & Rathnapura and Technical College, Matara and carrying out the teaching activities of Information Technology and Korean language.

- A 100-hour capacity building training program for 108 instructors of Sri Lanka Technical Education Service was conducted by the Sri Lanka institute of Administrative Development (SLIDA)

- In order to promote skills in the construction industry, the Sri Lanka Construction Chamber jointly with German government construction agency conducted a 5-day training program by German trainers for fields of Welding Technology, Plumbing Technology and Light weight partitioning and 10 instructors were trained.

- 13 Demonstrators have been recruited to fill the posts of demonstrators in Metal Work and Motor Mechanic, Electrical and Electronic and assigned to the colleges.

- In order to update the employment data of the pass out students of vocational education and training, the facilities have been provided to enter the data through the website of the department and currently the employment information of students who have completed the courses in previous years is being entered. As a whole, the employment rate of students who have completed their training in technical and technical colleges has exceeded 70%.

- The land size of the 39 Technical and Technical Colleges under the Department of Technical Education and Training is approximately 468.25 acres and among them 82 acres of land in 13 colleges have been taken over by the department so far.

2.2 Targets and future outlook for the year 2024

- For the year 2024, it is planned to enroll 35,450 students for 141 courses under 18 different industry sectors in 09 Colleges of Technology and 30 Technical Colleges. Under this, 900 programs are expected to be conducted in 39 colleges, including 41 NVQ 5 and 6 diploma courses and 100 NVQ 3 and 4 courses.

- For opening vocational education opportunities to people of different educational levels, 31 courses for students who have failed the O/L, NVQ 3 level 40 courses for students who have passed the O/L and NVQ 5 / 6 level 48 courses for the students who have passed the Advanced Level are to be started. Information Technology, National Technology Certificate Courses, Agriculture Field Courses and 25 English courses are planned to be conducted under the online and blended education system.

- It is planned to enroll about 1000 more students for the NVQ 3,4 level courses in high demand in industries such as Gas and Arc Welding Technology, Automotive Painting, Aluminum Fabrication, Automobile Air Conditioning, Solar PV System Technician, Electrical Technician, Plumbing Technician, Automobile Electrician, and Tissue Culture Technology Assistant by improving the workshop facilities of the colleges.

- It is planned to complete the Industrial Plumbing Class room renovations in CoT, Rathnapura, TC Matara and Ratmalana and additional works at Kulasinghe Building, CoT Maradana to improve the class room facilities and sanitary facilities and other essential works by using approved remaining budget of construction component of KOICA grant aid for capacity building of construction courses.

- Under the facilities improved by the construction sector capacity building project implemented under Korean assistance, it is planned to train 200 students annually as 100 students for the Computer Aided Design Drafting Technology (NVQ 05) course, and 100 students for the Industrial Plumbing (NVQ 04) course in the beneficiary colleges - Maradana, Rathnapura, Matara and Ratmalana.

- Expected to introduce 16 courses which are in high demand in the industry, and also planned to expand courses like plumbing technology, mechatronics, cyber security technology and gas and arc welding and female oriented courses like bakery and cookery, batik, tailoring, agricultural production technology, secretarial practice, computer information technology, Typing and Shorthand courses to suit the foreign job market

- Expected to commence Care giver and Nurse Assistant courses in 11 colleges and 1360 students have been planned to be recruited to cater the current job demand in the domestic and foreign sectors.

- In order to expand the courses in the hotel and tourism sector, Pizza Hut has planned to develop infrastructure and provide training equipment to commence Quick Service Restaurant (QSR, NVQ 4) course in 5 identified colleges funding through Cooperate Social Responsibility. Students who complete the training are planned to be recruited as Pizza Hut Crew members. In addition to that Pastry, Bakery and Professional Cookery courses will be expanded to potential colleges.

- It is planned to provide practical training opportunities in the workshops and laboratories of Colleges of Technology and Technical Colleges covering 1000 school students studying in technology stream.

- It is Planned to issue 22,800 certificates including 8,300 NVQ 3/4 certificates, 1,600 NVQ 5/6 certificates and 12,900 Departmental certificates for students completing training in 2023, and 3000 RPL certificates are planned to be issued.

- Under the Tech Udana Development Program started under the 2021 budget proposals, it is expected to completed the proposed renovations in College of Technology, Maradana and Technical College, Matara to make them more attractive training centers and allocated 25 million will be used to purchase construction materials and works will be completed under the labor contribution of the Sri Lanka Navy.

- In order to reduce the cost of electricity consumption in Colleges of Technology, it is planned to installed solar panel systems for Colleges of Technology in Anuradhapura, Ampara, Jaffna and Maradana at a cost of 40 million rupees.

- The allocated budget for building renovations in 2024, it is planned to use for purchase raw materials for renovations at Technical Colleges; class room buildings at Technical College, Balapitiya, the welding workshop building at Kuliapitiya Technical College, administrative building of Batticaloa Technical College and improvement of Trainee kitchen unit at Anamaduwa Technical College.

- Under the budget allocation of 2024, it is planned to renovate the student dormitory of Ampara College of Technology and to repair the building where workshops and classrooms related and improve sanitary facilities in College of Technology, Galle, Rathnapura, Badulla, Kurunegala, Jaffna, Anuradhapura and Maradana.

- The Art of Living Foundation has planned the initial work to implement the project of updating electrical workshops in 11 colleges identified Under CSR Project. Under the first phase of this, it has been agreed to develop the infrastructure for updating the electrical workshops of 7 colleges and provide trained equipment and it is also planned to hold two-week trainer training programs for the instructors.

- It is planned to conduct 1,536 awareness programs on vocational and technical training courses to the target groups to increase the enrollment of students in Colleges of Technology and Technical Colleges by 2024. These awareness programs will be conducted jointly with representatives of other vocational training institutes and private sector.

- It is planned to recruit 200 Instructors in the fields of Construction, Automotive Technology, Wood Industry, Refrigeration and Air-Conditioning, Technical Drawing, Electrical and Electronics, Information Technology, Metal Work, Agriculture and fill up 115 vacancies of Demonstrator posts to fill vacancies in academic staff.

2.3 Challenges in the Vocational Education

- The tendency of students to drop out of courses due to the difficulty of managing the maintenance costs of vocational education institutions due to the limitation of the budget allocated for the development of the field of vocational education and the problematic situation of providing student welfare facilities.

- Due to the prevailing socio-economic impacts, there is a low tendency in enrollment of target group for vocational education and training resulting that directing to other low quality, under paid jobs.

- Low attraction of students for Trade Courses such as Welding, Masonry, and Wood work due to social perception and attributes and Female students' participation for TVET courses comparatively low

- Lack of suitable infrastructure in many colleges to conduct courses for people with special needs and lack of special courses for those people.

- The change of National Exams, like O/L and A/L in the National Calendar, also affects the intake of students to the course. The Vocational Education Intake and the National Exams are not aligned in a time frame to facilitate the selection of courses.
- Long-term prevalence of non - filling vacancies in academic cadre is directly affecting to the Quality of Vocational Education.

Chapter 3

Overall Financial Performance for the Year

3.1 Statement of Financial Performance

ACA -F

Department of Technical Education & Training
Statement of Financial Performance
for the period ended 31st December 2023

Revised Budget Allocations 2023 Rs.		Note	Actual 2023 Rs.	Actual 2022 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**			-	
-	**Non Revenue Receipts**				
-	Treasury Imprests		2,220,180,712	2,126,600,000	ACA-3
-	Deposits		195,958,187	122,458,485	ACA-4
-	Advance Accounts		48,994,470	49,035,304	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**2,465,133,369**	**2,298,093,789**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**2,465,133,369**	**2,298,093,789**	
	Remittance to the Treasury (D)		-	22,389,241	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**2,465,133,369**	**2,275,704,548**	
	Less: Expenditure				
-	**Recurrent Expenditure**		-		
1,911,750,000	Wages, Salaries & Other Employment Benefits	5	1,785,406,459	1,852,603,617	
330,949,890	Other Goods & Services	6	315,796,281	234,139,453	ACA-2(ii)
72,871,669	Subsidies, Grants and Transfers	7	70,980,752	61,984,606	
-	Interest Payments	8	-	-	
289,691	Other Recurrent Expenditure	9	289,691	148,835	
2,315,861,250	**Total Recurrent Expenditure (F)**		**2,172,473,183**	**2,148,876,511**	
	Capital Expenditure				
79,500,000	Rehabilitation & Improvement of Capital Assets	10	18,732,309	26,480,478	
39,138,750	Acquisition of Capital Assets	11	23,134,813	7,334,749	
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	
2,500,000	Capacity Building	14	620,180	698,425	
-	Other Capital Expenditure	15	-	-	
121,138,750	**Total Capital Expenditure (G)**		**42,487,302**	**34,513,652**	
	Deposit Payments		245,281,367	125,475,446	ACA-4
	Advance Payments		37,184,771	28,190,299	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**282,466,138**	**153,665,745**	
2,437,000,000	**Total Expenditure I = (F+G+H)**		2,497,426,623	2,337,055,908	
	Balance as at 31st December J = (E-I)		**(32,293,254)**	**(61,351,360.00)**	
	Balance as per the Imprest Adjustment Statement		32,293,254	61,351,360	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			-	-	

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3.2. Statement of Financial Position

ACA-P

Department of Technical Education & Training
Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	9,205,912,746	8,526,577,933
Financial Assets			
Advance Accounts	ACA-5/5(a)	81,172,335	92,982,034
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		9,287,085,081	8,619,559,967
Net Assets / Equity			
Net Worth to Treasury		24,798,522	(12,714,959)
Property, Plant & Equipment Reserve		9,205,912,746	8,526,577,933
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	56,373,813	105,696,993
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		9,287,085,081	8,619,559,967

Detail Accounting Statements in ACA format Nos.2 to 7 presented in pages from 7 to 77 and Annexures to accounts presented in pages from 78 to 125 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date :2024/02/27	Date :2024/02/26	Date :2024/02/21
Wasantha Perera Secretary Ministry of Education "Isurupaya" Pelawatta, Battaramulla.	S.C. Jagath Director General Department of Technical Education & Training P.O. Box : 557, Olcott Mawatha, Colombo 10.	B.A.P.P. Chithrananda Bamunuarachchi Chief Accountant Department of Technical Education & Training Olcott Mawatha, Colombo 10.

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3.3. Statement of Cash Flows

ACA-C

Department of Technical Education & Training
Statement of Cash Flows
for the Period ended 31st December 2023

	Actual 2023 Rs.	2022 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	150,924,115	133,190,187
Imprest Received	2,220,180,712	2,126,600,000
Recoveries from Advance	54,709,626	50,651,499
Deposit Received	195,958,187	122,458,485
Total Cash generated from Operations (A)	**2,621,772,640**	**2,432,900,171**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	2,087,523,850	2,075,363,757
Subsidies & Transfer Payments	70,980,752	62,133,441
Expenditure incurred on behalf of Other Heads	138,169,895	85,039,424
Imprest Settlement to Treasury	-	22,389,241
Advance Payments	37,329,475	27,985,210
Deposit Payments	245,281,367	125,475,446
Total Cash disbursed for Operations (B)	**2,579,285,339**	**2,398,386,519**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**42,487,301**	**34,513,652**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	42,487,301	34,513,652
Total Cash disbursed for Investing Activities (E)	**42,487,301**	**34,513,652**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(42,487,301)**	**(34,513,652)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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3.4. Notes to the Financial Statements

Basis of Reporting

Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2023.

Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

Recognition of Revenue

Exchange and non-exchange revenues are recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2023.

In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.5. Performance of the Revenue Collection

Not applicable

3.6 Performance of the Utilization of Allocation

Vote Component	Approved Allocation for the yean (Rs. Mn)	Expenditure of 31 Dec 2023 (Rs. Mn)	Financial Progress %	Physical Progress %
Capital Expenditure	**121.137**	**42.768**	**35**	**85**
Building & Structure	53.000	7.087	13	30
Purchase of Machinery & Equipment	22.000	17.605	80	90
Purchase of Furniture & Office Equipment	17.000	5.526	32	55
Repairs of Machinery and Equipment	18.500	10.403	56	70
Vehicle Repairs	8.000	1.527	19	25
Human Resource Development	2.500	0.620	0.5	20
Recurrent	**2316.000**	**2160.868**	**93**	**100**
Foreign Funds	**159.500**	**108.728**	**68**	**100**

3.6.2 Details of the Foreign Funded Projects

KOICA Grant Aid Project for Capacity Building of Construction Courses in Technical Colleges and Colleges of Technology in Sri Lanka.

The capacity development project in the construction field courses in 4 selected Technical Colleges and Colleges of Technology is implemented through a grant worth US$ 4 million provided by the Korea International Cooperation Agency (KOICA) within the time frame of 2021 - 2024. The primary objective of the project is to increase the workforce with a higher percentage of skilled workers in the construction sector in Sri Lanka and to produce skilled workers for the foreign labor market through the development of construction sector courses.

Up to 31st December 2023, under this project components; modernization of workshops in in the field of construction at the Colleges of Technology Maradana, and Rathnapura and Technical Colleges Ratmalana and Matara, updating the syllabuses, training of Teachers, providing training equipment, and preparing on-the-job training strategies for the sector have been implemented and 75% of the overall project have been completed.

According to the (MoU) Memorandum of Understanding signed between the Korea International Cooperation Agency and the Department, the Department of Technical Education and Training carried out the remodeling of the workshops and all the proposed works have been completed. An estimated amount of Rs. 205.037 was approved for these renovation works. As on 31st December

2023, the total expenditure has been 154.89 million. (The physical and financial progress as on 31.12.2023 is shown below in the table)

The beneficiary colleges, Colleges of Technology Maradana and Rathnapura, and Technical Colleges Matara and Ratmalana, modern workshop equipment, computers and software, training equipment and training materials and furniture are donated by the Korean government for improvement of industrial plumbing technology workshops, computer-aided design labs and manual design labs. Meanwhile, all the equipment has been installed and fully equipped workshops and laboratories have been started to utilize for the training activities of the students. The value of the training equipment is approximately 300 million rupees.

The 35-day Training of Trainers (ToT) program for Computer Aided Design (CAD), Draftsmanship and Industrial Plumbing courses for 40 Instructors and Demonstrators of 4 beneficiary colleges and other colleges was conducted by Korean experts using the advanced laboratories and workshops of Maradana College of Technology. Study manuals were printed and distributed to the trainers.

The promotion of On-the-Job Training (OJT) methodology was developed through on-the-job training (OJT) strategies for the construction industry, the second 5-day Training of Trainers (ToT) workshop was conducted by Korean experts using local construction industry resource persons. The target group of this program was 20 officers including Instructors, Career Guidance Officers of the beneficiary colleges and Vocational Training Authority. With the aim of popularizing on-the-job training strategies among medium-scale industrialists in the construction sector, the financial support was provided for the administration of OJT for 11 industries to implement the OJT pilot program and certificates were awarded to 17 students who completed the training successfully.

Workshop Modernization under Korea Aid Project for Capacity Building of Construction Courses in Technical Colleges and Colleges of Technology in Sri Lanka:

Physical and Financial progress as at 31.12.2023

<table>
<tr><th>Vote</th><th colspan="2">Name of HO/TC/COT</th><th></th><th>Approved budget (Rs.)</th><th>Contract Amount (Rs.)</th><th>Allocation Received in 2022 (Rs.)</th><th>Allocation approved in 2023 (Rs.)</th><th>Impress Received up to December 2023 (Rs.)</th><th>Cumulative Expenditure as at 31.12.2023 (Rs.)</th><th>Total cumulative Expenditure as at 2023.12.31 (Rs.)</th><th>Financial Progress %</th><th>Physical Progress %</th></tr>
<tr><td rowspan="5">126-02-21-14-2509 (13)</td><td>1</td><td>TC Rathmalana</td><td>Rehabilitation of CAD Lab, Manual Drawing Lab and Plumbing Workshop</td><td>62,698,408.58</td><td>47,498,794.38</td><td rowspan="5"></td><td rowspan="5">155,500,000.00</td><td rowspan="5">109,417,725.97</td><td>30,051,327.04</td><td>43,264,465.35</td><td>91%</td><td>CAD-100%
Drafting room -100%
Plumbing -100 %</td></tr>
<tr><td>2</td><td>TC Matara</td><td>Rehabilitation of CAD Lab, Manual Drawing Lab and Plumbing Workshop</td><td>46,620,034.56</td><td>37,873,079.00</td><td>29,911,616.41</td><td>39,560,578.81</td><td>100%</td><td>CAD-100%
Drafting room -100%
Plumbing -100%</td></tr>
<tr><td>3</td><td>COT Rathnapura</td><td>Rehabilitation of CAD Lab, Manual Drawing Lab and Plumbing Workshop</td><td>54,646,664.89</td><td>41,398,988.55</td><td>21,154,421.11</td><td>38,025,680.99</td><td>92%</td><td>CAD-100 %
Drafting room-100 %
Plumbing -100%</td></tr>
<tr><td rowspan="2">4</td><td rowspan="2">COT Maradana</td><td>Rehabilitation of CAD Lab, Manual Drawing Lab and Plumbing Workshop (Material purchasing + Administrative cost)</td><td>25,105,283.81</td><td>25,105,283.81</td><td>18,151,416.62</td><td>22,079,760.15</td><td>93%</td><td>CAD-100%
Drafting room -100%
Plumbing -100%</td></tr>
<tr><td>Supplying and Fixing Timber Floor for Rehabilitation of CAD, Manual Drawing Lab (out sourcing work)</td><td>15,966,720.00</td><td>12,096,000.00</td><td>9,460,065.64</td><td>11,960,065.64</td><td>84%</td><td>floor works completed in both CAD and Manual drawing room</td></tr>
<tr><td></td><td></td><td></td><td></td><td>**205,037,111.84**</td><td>**163,972,145.74**</td><td></td><td>**155,500,000.00**</td><td>**109,417,725.97**</td><td>**108,728,846.82**</td><td>**154,890,550.94**</td><td></td><td></td></tr>
</table>

3.7. In terms of F.R 208 grant of allocations for expenditure to this Department as an agent of the other Departments

Department Head	Accounted by	Accounting Code	Amount in Rs.	Institute	Remarks
215	306	1003	2,887,890.00	Railway Department	Railway Warrant
215	306	1003	6,337,473.00	Railway Department	Railway Warrant
215	306	1003	3,352,580.00	Railway Department	Railway Warrant
215	211	1201	1,390,637.50	Department of Printing	Printing of student Identity cards
Total			13,968,580.50		

3.8 Performance of the Reporting of Non – Financial Assets

Assets Code	Code Description	Balance as per Board of Survey report as at 31.12.2023 (Rs)	Balance as per financial position Report as at 31.12.2023 (Rs)	Yet to be Account	Reporting Progress as a %
9151	Building & Structure	2,948,999,568.70	2,948,999,568.70		*
9152	Machinery	1,364,393,722.41	1,341,258,909.76		98%***
9153	Land	4,557,012,250.00	4,308,992,250.00		*
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress	335,507,204.40	335,507,204.44		**
9180	Leased Assets				

***** Lands and buildings without clear ownership and submitted for valuation will be capitalized after valuation complete.

******After completion of identified defects in buildings by contractor of the Technical College, Anamaduwa, the assets will be capitalized

******* Based on the letter No: MSVRI/Acc/15/27/2024, Rs. 298,025,237.63 of Vote No**:** -2-02-126 (13) 2103, and Rs. 144,404,723.00 of Vote No:126-02-21-14(2103) (17) will be capitalized in the year of 2024.

3.9 Auditor General’s Report (English Translation)

Director General

Department of Technical Education and Training

Summary Report of the Auditor General on the financial Statements of the Department of Technical Education and Training for the year ended 31 December 2021 in terms of Section 11(1) of National Audit Act No.19 of 2018

The above-mentioned Report is herewith sent.

………………………………………..

M.P.I.M. Rashmi

Senior Assistant Auditor General

For Auditor General

CC – Secretary, Ministry of Education

Director General, Department of State Accounts

My No VOT/E/DTET/2023/FA/20 31st of May 2024

Accounting Officer

Department of Technical Education and Training

Head 215- Summary Report of the Auditor General on the financial Statements of the Department of Technical Education and Training for the year ended 31 December 2023 in terms of Section 11(1) of National Audit Act No.19 of 2018

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1. Financial Statements

1.1 Qualified Opinion

Head 215- The audit of the financial statements of the Department of Technical Education and Training for the year ended 31 December 2023 comprising the statement of financial position as at December 2023, and statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of the provisions in Article 154(1) of the Constitution of the Democratic Socialists Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018.My comments and observations on the financial statements which I consider should be reported to the Department of Technical Education and Training appear in this report in terms of the Section 11(1) of National Audit Act No.19 of 2018. The Annual Detailed Management Audit Report was issued to the Chief Accounting Officer on 30 May 2024 in terms of Section 11(2) of the National Audit Act No.19 of 2018. The Report of the Auditor General to be submitted in terms of Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the Section 10 of the National Audit Act No.19 of 2018 will be tabled in due course.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give and fair view of the financial position of the Department of Technical Education and Training as at 31 December 2023 and its financial performance and the cash flows for the year then ended in accordance with the Generally Accepted Accounting Principles.

1.2 Basis for qualified opinion

My opinion is qualified based on matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lank Auditing Standards (SLAUSs). My responsibilities in relation to the financial statements are further described in the Auditor’s responsibilities section of my report. I believe that audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibility of the Chief Accounting Officer and the Accounting Officer related to the financial statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and the provisions specified in the section 38 of the National Audit Act no.19 of 2018 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

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

The Accounting Officer ensures that an effective internal control system is prepared and maintained for the financial control of the Department in terms of subsection 38(1 (c) of the National Audit Act and the periodic review should be carried out on the effectiveness of said system and the required changes should be made to effectively perform the system accordingly.

1.4 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 judgement and maintain professional skepticism throughout the audit. I also

- Appropriate audit procedure was designed and performed identify and assess the risks of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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
- An understanding of internal control relevant to the audit was obtained 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 Company’s internal control
- Evaluate the 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
- 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 the Accounting Officer regarding among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on the other legal requirements

In terms of the Section 6(1) (d) of National Audit Act No. 19 of 2018, I state the following facts.

(a) The financial statements are compliance with the preceding year.
(b) Except the fact indicated in paragraph 1.6.1 (c), the recommendations given by me on the financial statements pertaining to the preceding year had been implemented.

1.6 Comments on the Financial Statements

1.6.1 Non-Financial Assets

The under-mentioned facts were observed.

(a) As per Section 8.2 of State Accounts Guidelines No.05/2023 dated 30 November 2023, even though the non-financial assets to be reported should be accounted to the cost having properly identified them or whenever the cost can't be identified, those should be accounted to the assessment value, no action was taken to include the value of 61 vehicles which are in running condition received since several years as donations from the foreign loan projects and the local institutions for utilization of the education of the students to 17 Technological/Technical Colleges and value of 237 buildings belonging to 23 Technical Colleges into the financial statements having assessed.
(b) The value of machineries and equipment purchased was Rs.23, 134,812 as per SA 80 Treasury Computer Printout in relation to the non-financial assets and it was 24,966,179 as per SA 82 Treasury Computer Printout and there was a difference of Rs. 1,831,367.
(c) Many assets to be disposed as recommended in the board of survey Reports during 2019-2023 had been disposed and no action was taken to remove the cost of such assets from the accounts.
(d) In accordance with the audit sample test, with an objective of avoiding the exceed of the balances of the objects in relation to the buildings, machineries and vehicle maintenance expenses in the recurrent nature worth of Rs. 1,132,444 related to 18 occasions had been accounted under the capital expenditure.

1.6.2 Non-maintenance of documents and books

The following facts are observed.

Document Type	Relevant Regulation	Observation
a) Liabilities Register	Financial Regulation 214	Not maintained in an update manner
b) Common Deposit Register	Financial Regulation 565 (2)(4)	Not maintained in an update manner
c) Security Register	Financial Regulation 891	Not maintained

2 Financial Review

2.1 Expenditure Management

The action has been taken to decrease or increase the first estimated allocation by adhering the Virement procedure within the range of 50 percent -100 percent of provisions of Rs. 89,720,110 with 11 objects owing to the preparation of the estimates in the year under review without proper forecast and logical basis.

2.2 Non-compliance with laws, rules and regulations

The under-mentioned facts are observed.

	Reference to laws, rules and regulations	Audit Observation
(a)	Financial Regulation 571 (2) of Democratic Socialist Republic of Sri Lanka	Lapsed deposits of Rs. 11,854,632 exceeding 02 years from the date of deposit in relation to 03 Deposit accounts had been retained in the General Deposit Account without crediting to the revenue of the government
(b)	Section 4.4 of Chapter XV and Section 14 of Chapter XLVIII of the Establishments Code	Even though the officer who had gone abroad for the capacity development training program for Technical Training Advisors held in 2017 had not Completed the compulsory period of service as per the provisions of the Establishments Code had went abroad again, no action was taken by the department to get the further steps about Officer based on the recommendations of the Preliminary Investigation Report dated 24 November 2018.
(c)	Paragraph 3.1 of Public Administration Circular No.30/2016 dated 29 December 2016	No action was taken to carry out fuel emission Circular No.30/2016 dated 29 December test since 2022 in relation to 69 vehicles belonging 2016 to the institute

2.3 Issuance and settlement of ad hoc sub imprest

The following facts are observed.

a) Even though the staff officer who obtains ad hoc sub imprest should be settled it once such activity will be over in terms of Financial Regulation 371 (2) (b) of Democratic Socialist Republic of Sri Lanka amended by Public Finance Circular No.01/2020 dated 28 August 2020, it had delayed 12 days to 166 days for the settlement of ad hoc sub imprest of Rs. 2,181,988 given to 13 officers at 47 occasions in the year under review. The opportunity had been provided to the officers to retain this money in their hands as a result of not creating a proper control system having paid attention to the said circular.

b) Even though the imprest should be given again subsequent to settlement of the imprest given to an officer in providing ad hoc sub imprest of Rs. 1,089,250 at 29 occasions, another imprest had been issued to those officers before settlement of imprest given to 07 officers.

2.4 Deposits

Even though an amount of Rs. 48,036, 824 had been retained in a temporary retained account for the statutory payments as at 31 December 2023, it was observed that an amount of Rs. 27,177,140 out of that had been retained in such account without remitting to the General Treasury and the other institutions during the relevant period and taking into revenue accordingly.

2.5 Operations of Banka Accounts

The following facts are observed.

a) No action was taken with regard to 32 cheques worth of Rs. 300,487 pertaining to the Department Account which had not been presented for the payment more than 06 months in terms of Financial Regulations 396(d)

b) No action was taken to account Rs. 44,050 deposited in the bank from January to November 2023 at 32 occasions and Rs. 419,554 unidentified receipt of Technical /Technology Colleges even at the end of year having identified.

03. Financial Review

3.1 Asset Management

a) A land in extent of 16 perches belonging to Kegalle Technical College had been acquired by an unauthorized dweller owing to not taking legal proceedings at the initial stage by Department.
b) Since the Technical College or Department does not have the grant paper or deed of the land in extent of 05 acres 03 roods 6.31 perches where Rathmalana Technical College is situated and a case No. P 2507 had been filed in Matale District Court in relation to the land in extent of 12 acres 6.83 perches where Dambulla Technical College is situated, the transfer activities of said lands had delayed.
c) The transfer activities had been conflicting due to a dispute prevailing with University of Anuradhapura in relation to a land in extent of 04 acres 01 rood 25.69 perches in Ponnawarankulama Kale in where official residencies, party houses and circuit bungalow are situated of Anuradhapura Technical College.
d) The third floor of TITP building with 591 units of 45 types of office equipment including the air conditioners and 08 lecture halls belonging to Department of Technical Education and Training had been given to Southern Maritime Training Institute (Pvt) Ltd for a 15 years on a memorandum of understanding by Rs.500, 000 for first 04 months, Rs.700, 000 for next 08 months and minimum Rs.1, 200,000 per month or 5 percent from income whichever is higher since second year on 19 October 2023. However, even though it had been informed to

take required measures by approval of the Secretary of Ministry (Chief Accounting Officer) prior to entering into an agreement as per the cabinet decisions No. 21/miscellaneous (041) dated 20 July 2020 and No:.CP/23/1690/604/030-iv dated 26 September 2023, it had been entered into agreement as per the discretion of the Accounting Officer without acting likewise. Furthermore, as no procurement process had been adhered in relation to this, it was observed that entering into agreement and carrying out transactions were not transparency.

3.2 Keeping securities by government officers

In terms of Financial Regulations 880 and 881 (i) of Democratic Socialist Republic of Sri Lanka, the securities should be obtained from the officers who should keep the securities in Technical /Technology Colleges and Department of Technical Education and Training within 02 months from the date of appointment to this post, the securities had not been obtained from any officer.

3.3 Losses and Damages

It had elapsed more than 05 years from occurrence of 06 losses and damaged items worth of Rs. 2,104,197 included in the financial statements and even though there were 03 balances exceeding 10 years, no action was taken as per Financial Regulations 109 pertaining to it.

3.4 Uneconomic Transactions

An agricultural technological model farm had been constructed in a part of land in extent of 08 acres in Wewewatha land close to Kuliyapitiya Technical College without transfer and an amount of Rs. 8,113,733 incurred for 09 activities had been an idle expense owing to non-fulfillment of the expected objective.

Moreover, the corroborative evidence that 816 cement bags purchased by incurring an expense of Rs.897,600 (1100x 816) for the construction of above farm had been utilized for the relevant activities had not been submitted to the audit.

3.5 Management Weaknesses

The following facts were observed.

(a) There was a loan balance of Rs. 5,119,650 at the end of year under review from 63 officers who had been transferred to other ministries, departments and the local authorities from the department, died, retired, interdicted, terminated and vacated the service and the recovery of a loan balance of Rs.2, 378,403 dues from 28 officers prevailed more than 03 years had delayed.

(b) The opportunity had been provided by the top management to the academic officer who had not completed the duty period as indicated in the letters of appointments of Training Assistant (Academic) who are engaged in the lecturing in Technical/Technological Colleges and the academic period indicated in Circular No.01/2013 of the secretary of Ministry of Youth Affairs, Skills Development to move discretionary. As a result of that, an expense of Rs.138- Rs.302 million had to be incurred for visiting lecture allowances from 2018 to 2023 owing to continuously obtaining the assistance of the visiting lecturers for the academic staff vacant in Technical/Technological Colleges.

(c) Student Performance

(i) The action has been taken to register less number of students than annually expected to be registered in 2020, 2021 and 2022. The students registered comparative to targeted students in 2022 had decreased up to 70 percent and it was observed that the main reason for decrease the number of students considerably was less awareness on the courses.

(ii) The number of students who had completed the course out of the students annually registered for the courses was in uniformly without annual increase and the number of students who had completed the course out of total students registered in 2020, 2021 and 2022 had been in range of 54 percent 64 percent.

(d) The following facts were observed in the audit of Kegalle and Warakapola Technical Colleges.

(i) The number of students registered from the applications received to the colleges from 2018 to 2023 was 37 percent and 29 percent respectively as a percentage of the applications. Consequently, even though there was high student demand for the vocational training, the opportunity for obtaining the vocational training for the students who had not obtained the chance for higher education had lost due to not taking necessary action for increase the registration comparative to the demand.

(ii) In 2021, 2022 and 2023 academic years, the passing of the examinations of the students was a value less than 50 percent comparative to number of students registered for courses at 36 occasions of Kegalle Technical College and at 26 occasions of Warakapola Technical College.

6. Human Recourse Management

6.1 Attached Staff, Actual Staff

(a) As at 31 December 2023, 18 officers had been attached for 07 unapproved posts for the Department and Technical /Technology Colleges implemented under the Department and there were 53 excess in 07 posts and 1600 vacancies in 52 posts.

(b) While 31 Laboratory Assistant posts of Technical and Technology Colleges had been vacant, 05 officers who hold the post of Laboratory Assistant which had not been approved had been attached to the head office.

…………………………………

Senior Assistant Auditor General
For Auditor General

Chapter 4

Performance Indicators

Performance Indicator of the Department

Specific Indicator	Calculation of Performance Indicators	Actual output as percentage (%) of expected output			Remarks
		100% - 90%	75%- 89%	50%- 74%	
1. Course Completion Percentage	Students Completing the Program x 100 / Number of Students enrolled		√		
2. Training Capacity utilization Percentage	Actual Number of Students x 100 / Capacity to Train Student		√		
3. Student Enrolment Percentage	Number Enrolled x 100 / Number of Applications		√		More than 60% of applicants have been recruited
4. Unit Training Cost (LKR)	Total Spend for the Year as Recurrent Cost / Total Number of Students for the Year				Rs.66,365.00
5. Employability Rate (%)	Number Employed x 100 / Number Passed Out			√	A facility is provided through the Department's website for reporting the employment information
6. Self-Generated Funds to total expenditure	Course Fee Collected from the Students x 100 / Total Spend for the Year				4%
7. Availability of Academic Staff Capacity	Instructors Available x 100 / Instructors Required				47 %
8. Instructor Capacity based on approval cadre	Instructors Available x 100 / Approved Cadre				41 %

Chapter 5

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Identified Sustainable Development Goals

Goal objective	Targets	Indicators of the achievements	Indicators of Target achievement	Progress of the Achievement to date		
				0% - 49%	50% - 74%	75% - 100%
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.3: By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex.	No of Female student intake for courses	√ 42% of females participate in TVET courses		
	4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	4.4.1 Proportion of youth and adults with information and communication technology (ICT) skills, by type of skill	No of Student Intake per Annually		√ More than 60% of applicants have been recruited	
	4.c: By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States	4.c.1 Proportion of teachers in: pre – primary: (b) primary (c) tower secondary: and (d) upper secondary education who have received at least the minimum organized teacher training pre-service or in service required for teaching at the relevant level in given country	No of Staff trained for capacity building	√		
	4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	4.5.1Partly Indices (female/male, rural/ urban, bottom/top, wealth quintile and others such as disability status indigenous peoples and conflict – affected, as data become available) for all education indicators on this list that can be disaggregated	Equal opportunities given for enrolling TVET courses, No of colleges with facilities for disable students, No of student stipend and bursaries for economically unhealthy families		√	

5.2 Achievements and Challenges of the Sustainable Development Goals

Achievements

- Allocated reasonable budget in 2023 for improving the workshop facilities and infrastructure in colleges to increase student intake.

- Conduct online as well as physical (blended) courses to manage costs to tolerate the ongoing economic crisis.

- Providing Sisu Saviya Scholarship Scheme for identified Trade courses and being able to provide concessionary season tickets as student welfare facilities

- Able to award NVQ Level 5 and 6 Diploma Certificates in 2023 to 2707 students qualified for supervisory level jobs locally and internationally.

- Able to modernize courses with the support of foreign funding agencies (Korean Government, US aid, GIZ).

- Preparation of learning guidelines for selected courses in the field of construction, updating of workshops and preparation of training strategies for proper implementation of the On-the-Job Training (OJT) process.

- Initiated and expanded the courses related to hotel industry through the signed MoUs jointly with private sector.

Challenges

- Low attraction of students for Trade Courses such as welding, masonry, and wood work due to social attitudes

- Relatively low Female students’ participation in vocational courses.

- Lack of infrastructure facilities and specialized training courses required for persons with special needs

- Indirectly affecting the Quality of Vocational Education due to lack of skilled professionals to fill the identified vacancies in the Vocational Education sector

- Academic staff are not updated according to modern technology as well as new technology related to industry sector

Chapter 06

Human Resource Profile

6.1 Cadre Management

Category	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	1293	494	799
Territory	144	60	84
Secondary	1246	907	339
Primary	1175	766	409
Total	3858	2227	1631

6.1.1 General Status of DTET Cadre as at 31.12.2023

Category	Approved No.	Existing No.	Vacancies
Academic	1473	549	924
Non-Academic	2385	1678	707
Total	3858	2227	1631

6.1.2 Impact of vacancies in the approved cadre on performance

Vacancies in academic staff exceed 50% and that requirement filled with by visiting lectures. It has been identified as a priority to fill 115 Demonstrator posts and 200 instructor posts related to courses that can lead to more professional employment opportunities through technical education and training and this can have a direct impact on improving the quality of technical education.

6.2.1 Training programs conducted in year 2023

9.5	Program	Number of staff members trained	Program duration	Total Investment (Rs.)		Nature of Program (Domestic/Foreign)	Result
				Local	Foreign		
1	Training Course in Institutional Regulations, Financial Regulations and National and International Labor Market for Grade II Officers of SLTES	108	100 hours (online)	510,000.00		Local	To develop the management/administrative capabilities of an officer of the Sri Lanka Technical Education Service and provide the necessary professional training for management level positions.
2	Training slots under the ITEC scholarship scheme of the Ministry of External Affairs Government of India	01	40 days 2022.12.12 – 2023.02.03	223,000.00		Foreign	Capacity development training for new officers for a modernized public service by imparting professional up-to-date IT training.
3	Basic training program / workshop for newly recruited demonstrators	12	5 Days 2023.05.22-26	18,590.00		Local	To provide an understanding of the scope of duties and subject knowledge to the new officers who are recruited into the public service.
4	Training the Master Trainers (Refrigeration & Air Conditioning Sector)	01	4 Days (Online)			Foreign	Updating the subject knowledge of the instructors.
5	Seminar on creating resource saving & environmentally friendly society for developing countries.	01	13 Days (Online)			Foreign	Updating the subject knowledge of the instructors.
6	Regional Program on Training of Trainers on renewable energy system using virtual TVET	01	4 Days (Online) 2023.02.20-24			Foreign	By updating the subject knowledge of the instructors, providing the knowledge required by the demand of the employment field.

7	Training Program on vocational education for Sri Lanka in China	02	13 Days 2023.06.05-18	281,000.00		Foreign	Training the Managers can make the improvements in Sri Lanka through technical colleges as in China.
	Program	Number of staff members trained	Program duration	Total Investment (Rs.)		Nature of Program (Domestic/Foreign	Result
				Local	Foreign		
8	Training Program on Maintenance of Personal Files for Registrars and Subject Officers (DO/MSO) in Head Office and Colleges	87	1 Day 2023.10.06	107,457.00		Local	Providing subject knowledge related to maintaining personal files
9	Industry Training Program for Professional Leaders -Technology, Threats and Opportunities in Singapore)	01	7 Days 2023.10.08-14	49,900.22		Foreign	Development of management skills required for administrators in the professional technology sector.
10	Conference on Digitization of Indian Vocational Education	01	10 Days 2023.11.14-23	131,892.00		Foreign	Providing new and updated knowledge for digitization of vocational education.
11	Training Program on Salary Conversion for Development Officers and Management Officers	97	1 Day 2023.12.19	100,215.00		Local	Providing the necessary knowledge to prepare salary conversions in the head office and colleges more accurately.
12	Training Program on Efficiency Bar Examinations for Primary Grades	46	2 Days 2023.08.15 & 17			Local	Imparting knowledge and motivation towards efficiency threshold for primary grade officers
13	35-day training of trainers' program on industrial plumbing technology, computer aided design and design technique under Korean project, at Maradana CoT	40	35 Days 2023.10.14-2023.11.21		Donated by KOICA	Local	Updating the knowledge of instructors and demonstrators in the field with study manuals prepared by Korean professors.
14	Training of Trainers Program on On-the-Job Training (OJT) Culture and Strategies	20	5 Days		Donated by KOICA	Local	Improving the quality of on-the-job training by educating trainers about on-the-job training.

Chapter 07

Compliance Report

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

No	Applicable Requirement	Compliance Status (Complied /Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-completive in future
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update			
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update			
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been Prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries have been replaced within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		

No	Applicable Requirement	Compliance Status (Complied /Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-completive in future
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports has submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit Management Committee**			
7.1	Minimum 04 meeting of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	04 Audit management meetings conducting quarterly	
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations. actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		

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

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief Explanation for Non - Compliance	Corrective action proposed to avoid Non – Compliance in future
12.3	The loan balances in arrears for over one year had been settled	Not Complied		Legal action has been taken
13	**General of Deposit Account**			
13.1	The action had been taken as per F.R 571 in relation to disposal of lapsed deposits	Complied		
13.2	The control registers for general deposits had been updated and maintained	Complied		
13.2	The control registers for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad- hoe sub imprest issued as per F. R371 settled within one month from the completion of task	Complied		
14.3	The ad –hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulation	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Return of arrears of revenue forward to the Auditor General in terms of F.R 176	Complied		
16	**Human Resources Management**			
16.1	The staff had been paid within the approved	Complied		
16.2	All members of the staff have been issued a duty list in writing			
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief Explanation for Non - Compliance	Corrective action proposed to avoid Non – Compliance in future
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing Citizens Charter**			
18.1	A citizen's charter / citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05//2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development Plan. Organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		