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2014

தேசிய கல்வி ஆணைக்குழு

வருடாந்த அறிக்கை

2014

National Education Commission

Annual Report

2014



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Introduction

The National Education Commission was established by National Education Commission Act No. 19 of 1991 with the objective of making recommendations to His Excellency the President on National Educational Policies in all its aspects, with a view to ensure continuity in educational policy and enabling the education system to respond to changing needs in society, including an immediate review of educational policy and plan or plans and the making of recommendations to the President, on a comprehensive National Education Policy.

The first Commission was appointed for the period 1991 to 1996. The second Commission functioned from 1st October 1996 up to 30th September 2001. The third Commission was in operation from 1st October 2001 up to 30th May 2004. The fourth Commission functioned from 01st July 2004 up to March 2006. The fifth Commission commenced its functions on the 10th April 2006 and its term of office expired on 9th April 2011. The sixth Commission launched its operations and had its inaugural meeting on 20th November 2012.

Vision

A Comprehensive National Policy Framework for a sound Education for All, ensuring fairness and adaptability, to face all challenges and for maintaining Sri Lankan identity.

Mission

Deliberate on National Education Policy and make recommendations ensuring continuity in all segments of the education system in the context of changing needs of Sri Lanka.

Tasks and Functions

National Education Commission was established under the National Education Commission Act No. 19 of 1991 for the purpose of making recommendations to His Excellency the President, and its major functions are indicated below:

- (a) to make recommendations to the President, on educational policy in all its aspects, with a view to ensure continuity in educational policy and enabling the education system to respond to changing needs in society, including an immediate review of educational policy and plan or plans and the making of recommendations to the President, on a comprehensive National Education Policy;
- (b) to review and analyse periodically, the National Education Policy and Plan or plans in operation and where necessary, to recommend to the President, changes in such Policy, Plan or Plans;
- (c) to advise the President on any other matter relating to education which may be referred to it by the President, for its advice.

The composition of the Commission

- (a) Chairman of the University Grants Commission established under Universities Act No. 16 of 1978.
- (b) Chairman of the Tertiary and Vocational Education Commission established under the Tertiary and Vocational Education Act No. 20 of 1990.
- (c) A member appointed by the President on the recommendation of the Minister in charge of the subject of Education and Higher Education.
- (d) A member appointed by the President on the recommendation of the Minister in charge of the subject of Finance.
- (e) A member appointed by the President on the recommendation of the Minister in charge of the subject of Provincial Councils.
- (f) Ten other members to be appointed by the President from among persons who have excelled in the fields of education, administration or management or have proved exceptional abilities in a certain professions. The Chairman, Vice Chairman (Policy) and Vice Chairman (Planning) appointed under Section 5 of the Act should serve the Commission on a full time basis.

However, from the year 2004 onwards for a considerable length of time both Vice Chairman: positions i.e. Policy and Planning had been covered by one Vice Chairman.

The Secretary to the Commission appointed by H.E. the President is in charge of the administrative functions. The permanent staff of the Commission consisted of 32 employees.

Targets and Performance Indicators

Activity		Objective	Key Performance Indicators (KPIs)
1.	Formulation of Policy Proposals on General Education	To contribute for the development of national policies on General Education	Policy Document on General Education (03 Languages)
2.	Preparation of a database for Type-3 schools	To create a database which includes data on Physical, Human resources, Financial data and information on the, Teaching- Learning Process of Type 3 school in Sri Lanka	Preparation of the final report of the Western Province
3.	Study on the selection policies and criteria considered for the recruitment of student teachers to NCOES	To identify the factors affecting on teacher recruitment for minimizing issues in the system	Preparation of the final Report with recommendations
4.	Formulation of Policy Proposals on Higher Education	To contribute for the development of national policies on Higher Education	Policy Document on Higher Education (03 Languages)
5.	Formulation of Policy Proposals on Technical and Vocational Education	To contribute for the development of national policies on Technical and Vocational Education	Policy Document on Technical and Vocational Education (03 Languages)
6.	Study on the implementation of Technology Stream for G.C.E. (Advanced Level)	To study on the implementation of Technology Stream in the school system and issues and constraints occurred during implementation.	Preparation of the final Report with recommendations
7.	Standardization of the usage of Sinhala Language	To standardize the usage of Sinhala Language	Preparation of the report with recommendations

Summary of the Performance – 2014**Introduction**

The major functions entrusted to the National Education Commission falls in to three main categories as follows.

1. Appraisal of the Educational Policies of the country through reviewing and analysing of plans.
2. Upgrading the relevant Educational Policy proposals according to current needs.
3. Recommending appropriate educational policies to the President based on reviews, analysis, appraisal and modernization mentioned under items 1 and 2 above.

Three Standing Committees have been established by the National Education Commission under the following three spheres of education to fulfil the above roles.

1. Standing Committee on General Education.
2. Standing Committee on Higher Education.
3. Standing Committee on Technical and Vocational Education.

Each standing Committee consists of 15 to 20 key stakeholders including distinguished professionals of each field and recognized experts representing the private sector.

The performance of the activities planned for 2014 with the expertise knowledge and experience of the members of the commission, members of above standing committees and the staff of the National Education Commission can be summarized as follows.

1. Performance on General Education**1.1 Formulation of Policy Proposals on General Education**

Ten research studies were done in distinct subject areas for the preparation of policy proposals on General Education at the end of 2013 and first quarter of 2014.

A workshop was conducted in June 2014 to obtain the views and suggestions on the findings of the above research study from Directors of Ministry of Education, Provincial and Zonal Educational Directors, Director General, Additional Director General and Subject Directors of National Institute of Education, Commissioner General and Commissioners of Department of Examination, Presidents, Vice Presidents and Senior Lecturers of National College of Education and School Principals and Teachers.

A residential workshop for the preparation of Policy Proposals was conducted on 28th and 29th August 2014 with the financial assistance of the project on Transforming School Education System as the Foundation of a Knowledge Hub (TSEP).

The draft Policy Proposals on General Education was not submitted to the Commission by the end of 2014.

1.2 Preparation of a database for Type-3 schools

By the first quarter of 2014, data was collected from all Type-3 schools in the Western province. Data was analysed in accordance with the database.

Data collection was completed in the Western Province in the first quarter of 2014 and an awareness program for Master Teachers in North Western Province was held in the second quarter. Data was collected from all Type-3 schools located in North Western Province with the support of these teachers.

In the third quarter of 2014, an awareness program was conducted for Master Teachers in Sabaragamuwa province and expected data was received by the National Education Commission from all Type-3 schools located in North Western Province with the assistance of Master Teachers.

The data collected from all these three Provinces were analyzed by the staff of National Education Commission by the end of the year 2014.

1.3 Study on the selection policies and criteria considered for the recruitment of student teachers to NCOES

National Colleges of Education (NCOES) were established with the objective of producing talented, creative and efficient teachers. Though at the beginning those colleges functioned methodically and effectively, later the situation in these institutions was somewhat confused. The scheme of selection which was used at the beginning to select the teacher trainees had been changed. It is uncertain whether existing vacancies are considered when recruiting the teacher trainees. Further, there is an issue related to policies and the relevant criteria applicable to the present society. Having considered the policies and the criteria adopted in selection of teacher trainees to the National Colleges of Education, the National Education Commission realized the necessity to introduce a methodical procedure of selection of teacher trainees to these colleges. For this purpose this study was carried out by the National Education Commission.

In view of the above a discussion was held in the first quarter of 2014 with the officials who worked in the capacity of administrative and managerial positions in

National Colleges of Education regarding the basic policies adopting for the recruitment of Teacher Trainees for National Colleges of Education.

Further, to collecting data regarding the National Colleges of Education, a questionnaire consisting of common facts were sent by the National Education Commission to all the National Colleges of Education and obtained the responses via postal mail. A field study visit was also conducted by the Chairman, Vice Chairman, Secretary and the officials of the academic staff of National Education Commission to collect data from President, Vice President, Registrar, Lecturers and the Teacher Trainees of National Colleges of Education of Pasdunrata National College of Education, Siyane National College of Education, Addalachchainei National College of Education and Shripada National College of Education in the mid of the year 2014.

The process of analyzing the collected data by the staff of National Education Commission was in the process by end of the year 2014.

2. Performance on Higher Education.

2.1 Formulation of Policy Proposals on Higher Education

Several field surveys were carried out by certain members of the Commission and Standing Committees, Chairman, and Vice Chairman including the officers of National Education Commission through focused discussions with groups comprising of Vice Chancellor, academic and non-academic staff, administrative staff and students of Eastern University to collect policy related information.

The inaugural workshop was conducted by the Commission on 24th October 2014 at Sri Lanka Foundation Institute to initiate the preparation of policy proposals for university and higher education system based on the collected data. Vice Chancellors, Professors, Senior Lecturers, Deans, Educationists, Professionals of government and non-government Institutes in several disciplines and officers of Ministries participated in this workshop.

Based on the facts highlighted therein, it was decided to formulate a new policy framework under identified 8 distinct subject areas. Teams of experts in the relevant subject areas were selected and assigned the task of submitting study reports for such subject areas. The subject areas were as follows:

- University admissions and other general principles
- Identification of new subjects/ disciplines demand for next decade
- Postgraduate Education
- Capacity building of Staff (Academic and Non-Academic)

- Expansion of access to higher education, Management and higher education related research
- Student and staff discipline
- Career guidance and progression
- Quality assurance and accreditation

Views and suggestions were invited from professionals and general public for these eight topics by way of publishing newspaper advertisement on 24th & 28th December 2014 and displaying in all Universities in Sri Lanka.

The staff of National Education Commission was in the process of reviewing the collected information and policy proposals in this regard by the end of year 2014.

3. Performance on Technical and Vocational Education.

3.1 Formulation of Policy Proposals on Technical and Vocational Education

It was decided to formulate the policy framework on Technical and Vocational Education pertaining to following subject areas in accordance with 2013 Road Map.

- Concept of Technical Education
- Diversity of Technical and Vocational Education
- Overlaps and gaps in the field of Technical and Vocational Education and Training
- Career guidance and counselling
- The quality of programmes implemented via the institutions of local quality standards
- Mutual relationship between the sectors of General, Higher and Vocational and Technical Education.
- Training activities of Vocational institutions, international qualification awarding institutions, international quality awarding Institutions, and other public and training private sector institutions, activities of institutions.

3.2 Study on the implementation of Technology Stream for G.C.E. (Advanced Level)

Introducing of Technology Stream to the General Education System is a landmark in education. Technology stream was introduced to the school system in accordance with the development plan of the government towards the development of technological and service sectors.

Ministry of Education (MoE) had introduced the new Technology Stream for G.C.E (Advanced Level) in 2013 in 250 Schools Island wide. National Education Commission had conducted a study on the implementation and issues encountered

by the implementation of new technology stream and made recommendations to implement the project successfully.

Data had been collected from selected 25 schools in the provinces of Western, Southern and Sabaragamuwa during the second quarter of the 2014.

Collected data was analysed by the end of the year 2014.

4. Reports submitted to the Presidential Secretariat

4.1 Standardization of the usage of Sinhala Language

In addition to the above activities, National Education Commission had undertaken special studies assigned by the Presidential Secretariat and the office of the Cabinet of Ministers.

Therefore, priority was given to the study on “Sinhala Akshara Lekhanaya Ha Bhasha Prayoga Vidhi Pilibanda Pramithiya” (සිංහල අක්ෂර ලේඛනය හා භාෂා ප්‍රයෝග විධි පිළිබඳ ප්‍රමිතිය).

Accordingly, a draft document on standardization and usage of the Sinhala Language was prepared after several initial discussions with a group of experts. The editing of the draft document was started by the end of 2014.

The details of the staff of the National Education Commission as at 31.12.2014 are as follows.

Designation	Approved Cadre	Existing Staff	Vacancies
Secretary	1	1	-
Senior Policy Research Officer	3	1	2
Deputy Secretary/ Assistant	1	1	-
Policy Research Officer	4	4	-
Administrative Officer	1	1	-
Programme Officer (Finance)	1	1	-
Programme Officer (policy/Planning)	4	2	2
Programme Officer(Information)	1	—	1
Management Assistant	10	9	1
Driver	6	6	—
Security Guard	2	2	—
Office Assistant	4	4	—
Total	38	32	6

Human Resource Development

The staff of the National Education Commission had been limited to 32 personals. Administrative activities, Research and surveys are key and important functions of the Commission.

The necessity of providing continuous opportunities for updating the knowledge, skills and capacity development of the staff of National Education Commission was identified considering the significant functions entrusted to the National Education Commission towards the formulation of National Education Policies.

Budgetary provisions and financial progress - 2014

Object Code	Category / Object Title	Budget 2016	Expenditure	Presentation (%)
	RECURRENT EXPENDITURE	31,584,000	28,887,336	91
	Personal Emoluments	17,350,000	15,918,385	50
1001	Salaries and Wages	11,475,000	10,201,553	89
1002	Overtime and Holiday Payments	750,000	602,270	80
1003	Other Allowances	5,125,000	5,114,562	100
	Travelling Expenses	325,000	64,328	20
1101	Domestic	150,000	64,328	43
1102	Foreign	175,000		0
	Supplies	2,309,000	2,223,959	96
1201	Stationery and Office Requisites	350,000	348,571	100
1202	Fuel	1,800,000	1,721,149	96
1203	Diets and Uniforms	91,000	88,889	98
1205	Other	68,000	65,350	96
	Maintenance Expenditure	2,450,000	2,118,692	86
1301	Vehicles	1,500,000	1,491,785	99
1302	Plant, Machinery and Equipment	800,000	563,651	70
1303	Buildings and Structures	150,000	63,256	42
	Services	9,150,000	8,561,972	94
1402	Postal and Communication	1,000,000	750,358	75
1403	Electricity & Water	1,000,000	973,003	97
1404	Rents and Local Taxes	5,400,000	5,140,800	95
1405	Other	1,750,000	1,697,811	97
	Transfers			
	CAPITAL EXPENDITURE	5,450,000	3,966,258	73
	Rehabilitation and Improvement of Capital Assets	150,000	0	0
2002	Plant, Machinery and Equipment	150,000	0	0
	Acquisition of Capital Assets	1,000,000	997,458	100
2102	Furniture and Office Equipment	500,000	499,506	100
2103	Plant and Machinery	500,000	497,952	100
	Capacity Building	800,000	596,188	75
2401	Training and Capacity Building	800,000	596,188	75
	Other Capital Expenditure	3,500,000	2,372,612	68
2502	Policy Proposals for Education Sector	3,500,000	2,372,612	68
	Total	37,034,000	32,853,594	89

Acquisition of Fixed Assets - 2014

Code	Description	Quantity	Value (Rs.)
AC	Air Conditions	3	285,600.00
IMMP	Multimedia projector	1	212,352.00
HEL	Helmet	1	2,650.00
C19	Executive chair medium back	3	21,262.50
STL	STAIPLER MACHINE	1	1,915.20
UPS-BA	Ups battery	10	19,100.00
COM	Computer	2	210,000.00
COMM	Monitor	2	24,690.00
PHAR	Portable Hard Disk	1	9,000.00
UPS	UPS	4	18,184.00
FC	Filing Cabinet	7	103,155.00
Tu	Table Utility	3	26,544.00
PF	Pedestal Fan	4	19,996.00
CALS	Calculator	7	8,274.00
VR	Voice Recorder	2	17,000.00
DT	Data Traveller	14	16,350.00
COM-KB	Key Board	2	1,385.00
Total			997,457.70

Appropriation Account - 2014

Expenditure Head No: 12

Name of Ministry / Department / District Secretariat: National Education Commission

Programme Number given in Annual Estimates	Title of the Programme given in Budget Estimates	(1)	(2)	(3)	(4)	(5)	(6)	Page No. (Reference to relevant DGSA 2 format)
		Provision in Budget estimates	Supplimentary Provision and Supplimentary Estimate Allocation	Transfers in terms of F.R.66 and F.R.69	Total Net Provision (1+2+3)	Total Expenditure	Savings/(Excesses (4-5)	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Recurrent	31,584,000	-	25,000 -25,000	31,584,000	28,887,337	2,696,663	3
	Sub Total (Recurrent)	31,584,000	-	-	31,584,000	28,887,337	2,696,663	
1	Capital	5,450,000			5,450,000	3,966,258	1,483,742	4
	Sub Total (Capital)	5,450,000	-	-	5,450,000	3,966,258	1,483,742	
	Grand Total	37,034,000	-	-	37,034,000	32,853,595	4,180,405	

Detailed Accounting Statements in DGSA format Numbers 2 to 10 presented in pages from 2 to 15 and other Notes presented in pages from 16 to 20 are integral parts of this Appropriation Account. We hereby certify that the figures in this account, other detailed Statements and Notes are correct and relevant accounts were reconciled with Accounts were reconciled with Treasury Books of Accounts and found correct.

Chief Accounting Officer
Name: **P. Lakshman Jayatilleke**
Designation: **Chairman**
Date: **31-03-15**
National Education Commission
126, Nawala, Road, Nugegoda
Sri Lanka.

Accounting Officer
Name: **H. Nilakshi N. Gunasekera**
Designation: **Secretary**
Date: **31-03-15**
National Education Commission
No. 126, Nawala Road
Nugegoda.

Chief Accountant/Director (Finance)/ Commissioner (Finance)
Name: **M. Ariyaratna De Alwis**
Date: **31-03-15**
Deputy Secretary
National Education Commission
126, Nawala Road, Nugegoda.

Annexure III

Details of Commission Members

The Sixth Commission had its inaugural meeting on 20th November 2012.

Members of the Commission

Chairman : Prof. Lakshman Jayatilleke
 Vice – Chairman : Dr. (Mrs) Jayanthi Gunasekara

The Ex-officio members:

Chairman, University Grants Commission	Prof. (Mrs.) Khanika Hiruburegama
Chairman, Tertiary and Vocational Education Commission	Prof. Dayantha Wijesekara Dr. Chandra Embuldeniya from 19.06.2014
Representative of the Ministry of Education (Secretary)	Mr. Anura Dissanayaka
Representative of the Ministry of Finance and Planning (Director, Department of National Budget)	Mrs. Ayanthi de Silva
Representative of the Ministry of Provincial Councils and Local Government (Secretary)	Mr. R. A. A. K Ranawaka

Appointed Members

Prof. (Ven.) Bellanwila Vimalarathana Thero
 Dr. Sunil Jayantha Nawarathna
 Mr. Ariyaratna Hewage
 Mrs. Pushpa Kalubowila
 Prof. Jayasena Kottegoda
 Prof. S. Sandarasegaram
 Dr. Hiranthi Wijemanne
 Mrs. Anoja Wijesekara to 22.03.2014
 Prof. Dayantha Wijesekera from 14.08.2014

Secretary

Mrs. P.G.D. Pradeepa Serasinghe

Report of the Auditor General – 2014

Report of the Auditor General on the Heads 1 to 22 – Special Spending Units for the year 2014

General information on the Accounts of the Heads 1 to 22 Offices, Commissions and Departments are included in paragraph 1 and 2 of this Report. The audit observations on each Head are included in paragraph 3 onwards.

1. Heads and the Offices, Commissions and Departments relating to the Special Spending Units.

Head	Name of the Department, Office and Commission
1	His Excellency the President
2	Office of the Prime Minister
3	Secretariat for Special Functions (Senior Ministers)
4	Judges of the Superior Courts
5	Office of the Cabinet of Ministers
6	Public Service Commission
7	Judicial Service Commission
8	National Police Commission
9	Administrative Appeals Tribunal
10	Commission to Investigate Allegations of Bribery or Corruption
11	Office of the Finance Commission
12	National Education Commission
13	Human Rights Commission of Sri Lanka
14	Department of Attorney General
15	Department of Legal Draftsman
16	Parliament
17	Office of the Leader of the House of Parliament
18	Office of the Chief Government Whip of Parliament
19	Office of the Leader of the Opposition of Parliament
20	Department of Elections
21	Auditor General
22	Office of the Parliamentary Commissioner for Administration

1.1 Scope of Audit

The audit of the Appropriation Accounts, Revenue Accounts and the Reconciliation Statements including the financial records, books, registers and other records of the Offices, Commissions and Departments relating to the Special Spending Units referred to in paragraph 1 above for the year ended 31 December 2014 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Reports for the year under review were issued to the Chief Accounting Officers of the respective Offices, Commissions and Departments on the under mentioned dates. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the Accounts and Reconciliation Statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

Head	Department/Office/Commission	Date of Issue of Management Audit Report
-----	-----	-----
1	His Excellency the President	2015.09.15
2	Office of the Prime Minister	2015.08.21
3	Secretariat for Special Functions (Senior Ministers)	2015.06.09
4	Judges of the Superior Courts	2015.09.07
5	Office of the Cabinet of Ministers	2015.05.27
6	Public Service Commission	2015.07.14
7	Judicial Service Commission	2015.06.19
8	National Police Commission	2015.05.11
9	Administrative Appeals Tribunal	2015.07.08
10	Commission to Investigate Allegations of Bribery or Corruption	2015.07.08

11	Office of the Finance Commission	2015.08.12
12	National Education Commission	2015.06.12
13	Human Rights Commission of Sri Lanka	2015.07.15
14	Department of Attorney General	2015.09.18
15	Department of Legal Draftsman	2015.09.18
16	Parliament	2015.06.16
17	Office of the Leader of the House of Parliament	2015.05.25
18	Office of the Chief Government Whip of Parliament	2015.05.27
19	Office of the Leader of the Opposition of Parliament	2015.06.03
20	Department of Elections	2015.08.20
21	Auditor General	2015.11.24
22	Office of the Parliamentary Commissioner for Administration	2015.05.21

1.2 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Accounts, Revenue Accounts and the Reconciliation Statements in accordance with the provisions in Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions and Public Finance and Administrative Regulations. The responsibility includes; designing, implementing, maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

2. Accounts

2:1 Appropriation Accounts

Total Provision and Expenditure

The total net provision made for 22 Offices, Commissions and Departments amounted to Rs.18,460 million and out of that Rs.17,181 million had been utilized by the end of the year under review. Accordingly the savings out of the net provision of the Offices, Commissions and the Departments ranged from Rs. 0.54 million to Rs.642.3 million or ranged between 0.0029 per cent and 3.48 per cent of the net provisions. Details appear below.

Head	Department /Office / Commission	As at December 2014			Savings as a percentage of Net Provision
		Net Provision	Utilization	Savings	
		Rs. Millions	Rs. Millions	Rs. Millions	
1	His Excellency the President	10,518	9,876	642	6.10
2	Office of the Prime Minister	335	321	14	4.18
3	Secretariat for Special Functions (Senior Ministers)	533	440	93	17.45
4	Judges of the Superior Courts	365	159	206	56.44
5	Office of the Cabinet of Ministers	73	58	15	20.55
6	Public Service Commission	245	230	15	6.12
7	Judicial Service Commission	39	35	4	10.26
8	National Police Commission	45	43	2	4.44
9	Administrative Appeals Tribunal	18	15	3	16.67

		5			
10	Commission to Investigate Allegations of Bribery or Corruption	201	196	5	2.49
11	Office of the Finance Commission	41	35	6	14.63
12	National Education Commission	37	33	4	10.81
13	Human Rights Commission of Sri Lanka	191	154	37	19.37
14	Department of Attorney General	535	534	1	0.19
15	Department of Legal Draftsman	112	76	36	32.14
16	Parliament	1,729	1,647	82	4.74
17	Office of the Leader of the House of Parliament	29	27	2	6.90
18	Office of the Chief Government Whip of Parliament	49	36	13	26.53
19	Office of the Leader of the Opposition of Parliament	118	111	7	5.93
20	Department of Elections	2,194	2,179	15	0.68
21	Auditor General	1,042	967	75	7.20
22	Office of the Parliamentary Commissioner for Administration	11	9	2	18.18
	Total	<u>18,460</u>	<u>17,181</u>	<u>1,279</u>	<u>8.47</u>

2:2 Revenue Accounts

Two Departments had estimated revenue totalling Rs.133 million for two Revenue Codes in respect of the year 2014 and collected revenue amounting to Rs.136.54 million during the year under review. Accordingly revenue amounting to 102.66 per cent of the estimated Revenue had been collected. Details appear below.

Revenue Code	As at 31 December 2014			Excess as a Percentage of Estimate
	Estimated Revenue	Actual Revenue	Excess	
	Rs. Millions	Rs. Millions	Rs. Millions	
20-03-02-01	98.00	100.47	2.47	2.52
20.03.02.11	35.00	36.07	1.07	3.06
Total	133.00	136.54	3.54	2.66

2:3 Advance Accounts

2:3:1 Advances to Public Officers Accounts

The limits authorized by Parliament for the Advances to Public Officers Accounts of 21 Offices, Commissions and Departments had been complied with respective institutions. Details appear below.

Heads	Item number	Expenditure		Receipts		Debit balance	
		Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	00101	20,000,000	19,907,822	14,000,000	20,976,552	100,000,000	76,098,838
2	00201	5,500,000	3,751,041	3,000,000	3,742,317	27,000,000	20,839,140
3	00301	3,100,000	3,009,212	1,100,000	2,034,947	12,000,000	7,972,027
4	00401	3,000,000	15,000	1,000,000	1,079,485	38,000,000	1,293,811
5	00501	2,600,000	1,262,957	2,000,000	2,428,420	13,000,000	9,747,869
6	00601	6,500,000	6,390,934	3,000,000	4,873,498	32,000,000	22,887,663
7	00701	3,000,000	2,576,926	1,200,000	1,907,606	20,000,000	8,758,115
8	00801	1,800,000	1,586,334	1,100,000	1,499,694	12,000,000	3,924,086
9	00901	1,000,000	607,585	270,000	541,158	2,000,000	1,591,185

10	01001	5,000,000	2,841,981	3,000,000	4,053,906	25,000,000	14,955,210
11	01101	3,000,000	1,635,273	1,000,000	1,390,742	12,000,000	7,399,519
12	01201	1,500,000	727,214	600,000	832,722	6,000,000	2,542,827
14	01401	23,000,000	10,723,994	12,000,000	14,866,003	90,000,00	46,358,905
15	01501	4,000,000	2,017,965	2,000,000	2,730,296	23,000,000	11,820,060
16	01601	38,000,000	26,591,486	22,000,000	27,848,311	175,000,000	134,886,229
17	01701	2,000,000	1,489,347	800,000	1,267,080	3,500,000	2,974,562
18	01801	1,500,000	1,490,100	1,000,000	1,334,236	6,500,000	4,679,454
19	01901	2,000,000	1,349,458	1,000,000	1,641,570	9,000,000	4,232,573
20	02001	22,000,000	8,845,500	13,000,000	13,439,862	80,000,000	58,197,555
21	02101	50,000,000	31,447,335	42,000,000	49,464,978	295,000,000	233,587,596
22	02201	1,000,000	385,388	250,000	417,024	3,500,000	1,603,048

2:4 Imprest Accounts

The balances of the Imprest Accounts of 20 Offices, Commissions and Departments as at 31 December 2014 amounted to Rs.154,788,902. Details appear below.

Heads	Department/ Office/ Commission	Imprest Account Number	Balance as at 31 December 2014
			Rs.
1	His Excellency the President	7002/0000/00/0117/0014	48,443,261
2	Office of the Prime Minister	7002/0000/00/0118/0014	5,950,366
4	Judges of the Superior Courts	7002/0000/00/0390/0014	3,624,904
5	Office of the Cabinet of Ministers	7002/0000/00/0119/0014	250
6	Public Service Commission	7002/0000/00/0297/0014	7,428,360
7	Judicial Service Commission	7002/0000/00/0122/0014	2,663,565
8	National Police Commission	7002/0000/00/0365/0014	859,619
9	Administrative Appeals Tribunal	7002/0000/00/0366/0014	123,569
10	Commission to Investigate Allegations of Bribery or Corruption	7002/0000/00/0139/0014	776,317
11	Office of the Finance Commission	7002/0000/00/0279/0014	7,052,973
12	National Education Commission	7002/0000/00/0256/0014	12,385
14	Department of Attorney General	7002/0000/00/0137/0014	5,014,390
15	Department of Legal Draftsman	7002/0000/00/0138/0014	1,335,628

16	Parliament	7002/0000/00/0120/0014	4,355,316
17	Office of the Leader of the House of Parliament	7002/0000/00/0275/0014	185,818
18	Office of the Chief Government Whip of Parliament	7002/0000/00/0276/0014	514,744
19	Office of the Leader of the Opposition of Parliament	7002/0000/00/0277/0014	663,515
20	Department of Elections	7002/0000/00/0121/0014	65,740,391
21	Auditor General	7002/0000/00/0001/0014	49
22	Office of the Parliamentary Commissioner for Administration	7002/0000/00/0278/0014	43,482
Total			<u>154,788,902</u>

2:5 General Deposit Accounts

The balances of General Deposit Accounts of 16 out of the 22 Offices, Commissions and Departments as at 31 December 2014 totalled Rs.759,478,446. Details appear below.

Heads	Department/ Office/ Commission	Account Number	As at December 2014 Balance (Debit)/Credit
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			Rs.
1	His Excellency the President	6000/0000/00/0006/0077	292,333,243
		6000/0000/00/0015/0001	445,943,624
2	Office of the Prime Minister	6000/0000/00/0015/0002	576,939
3	Secretariat for Special Functions (Senior Ministers)	6000/0000/00/0015/0190	477,711
5	Office of the Cabinet of Ministers	6000/0000/00/0015/0003	74,097
6	Public Service Commission	6000/0000/00/0015/0008	2,321,609
7	Judicial Service Commission	6000/0000/00/0002/0032	4,175
8	National Police Commission	6000/0000/00/0015/0009	(23,075)
10	Commission to Investigate Allegations of Bribery or Corruption	6000/0000/00/0015/0010	199,726
11	Office of the Finance Commission	6000/0000/00/0015/0013	79,500
12	National Education Commission	6000/0000/00/0015/0014	30,000

13	Human Rights Commission of Sri Lanka	6000/0000/00/0015/0017	(10,366,732)
14	Department of Attorney General	6000/0000/00/0015/0110	1,431,395
15	Department of Legal Draftsman	6000/0000/00/0015/0111	265,475
16	Parliament	6000/0000/00/0015/0004	2,117,184
20	Department of Elections	6000/0000/00/0015/0011	5,793,023
21	Auditor General	6000/0000/00/0015/0012	18,220,552
	Total		<u>759,478,446</u> =====

2:6 Audit Observation

The Appropriation Accounts, Revenue Accounts, and the Reconciliation Statements according to the Financial Records and Books as at 31 December 2014 of the Offices, Commissions and Departments had been satisfactorily prepared subject to the audit observations appearing in the Management Audit Reports referred to in Paragraph 1.1 above. The material and important audit observations out of the observations included in those Management Audit Reports appear in paragraphs 3 to 24 below.

3. Head 1 – His Excellency the President

3:1 Lack of Evidence for Audit

The following transactions could not be satisfactorily vouched in audit as the audit evidence indicated against them were not produced.

Transaction	Value	Evidence not produced
	Rs.	
Rental for Audio and Visual Equipment	61,353,428	Copies of letters making enquiries whether the media equipment of the Presidential Secretariat had been used for other media publicity activities.
Hire of Furniture and Canopies	30,866,510	The need and the estimates of quantities requirement.

14 Head 12 - National Education Commission

14.1 Non- maintenance of Registers and Books

It was observed during the course of audit test checks that the National Education Commission had not maintained certain registers while another register had not been maintained in the proper and updated manner as shown below.

	Type of Registers	Relevant Regulation	Observations
(a)	Register of Computers, Accessories and Software	Treasury Circular No. IAI/2002/02 of 28 November 2002	Not maintained
(b)	Register of Security	Financial Regulation 891(1)	Not maintained.
(c)	Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978.	Not updated.

14.2 Appropriation Account

Budgetary Variance

The entire provisions of Rs.325,000 made for 2 Objects had been saved .Excess provisions had been made for 8 Objects and as such the Savings, after the utilization of provisions, ranged between 11 per cent and 58 per cent of the net provisions relating to the respective Objects.

14.3 Imprest Account

Advances amounting to Rs.1,103,615 had been granted in 31 instances in the year under review in connection with the meetings and workshops of the Commission. Out of that a sum of Rs.582,467 or 52 per cent had been settled in cash without being spent. Advances amounting to Rs.450,000 at the rate of Rs.75,000 per officer had been granted to 06 officers for the settlement of the expenses of the programme without Treasury approval and without identifying the specific expenditure.

14.4 Good Governance and Accountability

14.4.1 Annual Action Plan

The updated Organization Chart, the particulars of Staff and the imprest requirement plan had not been included in the Action Plan of the Commission in terms of the Public Finance Circular No.01/2014 of 17 December 2014. That plan revised on 30 October 2014 had not been approved by the Commission.

14.4.2 Annual Procurement Plan

The Annual Procurement Plan had not been approved by the Commission. Five units of office machinery and equipment valued at Rs.302,600 not included in the plan had been purchased.

14.4.3 Internal Audit

An internal audit had not been carried out from the inception up to 25 June 2015.

14.5 Non-compliances

(a) Non-compliance with Laws, Rules and Regulations.

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analysed below.

Reference to Laws, Rules and Regulations	Value	Non-compliance
	Rs.	
Financial Regulations of Democratic Socialist Republic of Sri Lanka		
(i) Financial Regulation 262(2)	768,709	The "PAID" seal had not been stamped on to supporting documents of 28 payment vouchers.

- | | | |
|----------------------------------|---------|---|
| (ii) Financial Regulation 261(1) | 296,205 | The vouchers in the cash book had not been numbered according to consecutive order in 11 instances. Instances where vouchers were numbered consecutively, it was observed that the cheque numbers have not been in the consecutive order. |
|----------------------------------|---------|---|

(b) **Non- compliance with Tax Requirements**

According to paragraph 05 of the Public Finance Circular 364(3) of 30 September 2002, the value added tax exceeding Rs.25,000 paid by the Government institutions should be reported to the Commissioner General of Inland Revenue with a copy to the Auditor General before the fifteenth day of the month following. But the Returns of the Value Added Tax of Rs.550,800 paid on the building rent of the Commission amounting to Rs.5,140,800 had not been so reported.

14.6 **Performance**

The observation on the performance of the Commission according to the Action Plan for the year 2014 are given below.

Functions not performed adequately

The particulars of the key functions not performed adequately by the Commission are given below.

- (a) Formulation of the policy proposals on the general education and obtain the approval of the Commission and printing.
- (b) Formulation of criteria from the data collected from the provinces under the preparation of a data base for the third category schools.
- (c) Preparation of the final report on the research on implementation of Technology subject stream of the General Certificate of Education (Advanced Level).
- (d) Collection of data on the enrolling of Teacher Students to the National Colleges of Education and the criteria considered therein, analysis and preparation of the report.

- (e) Editing of the draft report on the use and standardization of the Sinhala Language and preparation of the final report.
- (f) Collection of information through a field survey under the preparation of policies for the university education, analysis of data and preparation of report.
- (g) Preparation of a Staff Plan by collection of private data of the staff.

14.7 Irregular Transactions

Three air conditioners had been purchased for Rs.285,600 at the rate of Rs.95,200 per unit. The purchase had been made from the eighth bidder without a recommendation from Technical Evaluation Committee including an officer with the technical knowledge and rejecting the lowest bid of Rs.70,784 without adducing reasons. Accordingly an over payment of Rs.73,248 had been made for 3 machines.

14.8 Uneconomic Transactions

According to the information revealed during the course of test checks, despite conducting 2 workshops at a cost of Rs.320,650 on the preparation of the midterm plan of the institution, the Mid Term Plan could not be prepared by the Commission. A sum of Rs.30,000 had been paid to a person as the resource person allowance for a one day workshop by inappropriately applying the provision in the Public Finance Circular No. 449 of 21 February 2014 for “the supply of short term urgent services that cannot be supplied from the institution”.

14.9 Management Weaknesses

The following observations were made during the course of audit test checks.

- (a) An officer responsible for work of the library had not been permanently appointed and physical survey of the library books had not been carried out from the inception of the Commission. There were instances of failure to return the books borrowed from the library or delays in the return of the books. Even though periods ranging from 10 months to 4 years had elapsed after borrowing 4 books by three persons including two officers retired and transferred, those books had not been returned even by 25 June 2015.
- (b) Instead of recruiting a permanent officer to the post of Programme Officer (Information) included in the approved cadre, the services of short term trainees had been used for the performance of duties of the data bank established in the year 2010 by utilization of

financial aid of Rs.938,600 from the Education Sector Development Project with the objective of collection of information obtained from different sources and analyse such information formally for use as a base for decision making.

14.10 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2014 had been as follows.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i)	Senior Level	02	02	-
(ii)	Tertiary Level	06	06	-
(iii)	Secondary Level	16	12	04
(iv)	Primary Level	12	12	-
	Total	36	32	04
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15. Head 13 – Human Rights Commission of Sri Lanka

15.1 Non – maintenance of Registers and Books

It was observed during the course of audit test checks that Commission had not maintained the following Registers.

Type of Register	Relevant Regulation
Register of Fixed Assets	Treasury Circular 842 of 19 December 1978
Register of Losses	Financial Regulation 110

Organizational Structure of National Education Commission

