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2017

தேசிய கல்வி ஆணைக்குழு

வருடாந்த அறிக்கை

2017

National Education Commission

Annual Report

2017



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Introduction

National Education Commission was established under the National Education Commission act No. 19. of 1991 to make recommendations to the President, on educational policy in all its aspects, with a view to, ensuring continuity in educational policy and enabling the education system to respond to changing needs of the society.

In the process of formulation of comprehensive National Education Policy, aims and goals of education; the structure of the educational system, location and distribution of educational institutions, disciplinary control and professional development of education service personnel, community participation; and ancillary services for education are considered.

The first Commission was appointed for the period from 1991-1996. The second Commission functioned from 1st October 1996 up to end of September 2001. The third Commission was in operation from 1st October 2001 to 30th May 2004. The fourth Commission functioned from 01st July 2004 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 and its term of office expired on 28th April 2017. The seventh Commission appointed on 7th September 2017 by H.E. the President and launched its operations and had its inaugural meeting on 19th October 2017.

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 submission of 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, ensuring 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.

National Education Commission is located at No. 126, Nawala Road, Nugegoda. The Secretary of the Commission appointed by the President is in charge of the administrative functions. At present the permanent staff of the Commission consists of 29 employees.

Targets and Performance Indicators - 2017

Activity		Objective	Key Performance Indicators(KPIs)
01	Conduct awareness Programmes for provincial, zonal and divisional educational officers, In service advisors and relevant officers of respective fields pertaining to policy on General Education.	To formulate new policy on General Education.	Since H.E. President had not declared the General Education Policy of 2016 as accepted, the task was not performed.
02	Coordination with authorities of provincial education to initiate the reviewing of provincial Education system.	To review provincial Education system	Availability of a review report on provincial education system of each province.
03	Research Study on Provincial Disparities in Learning Achievement (Continuation from 2016)	To identify the factors that contributes for the provincial disparities in learning achievement of G.C.E (Ordinary Level).	Availability of final Report with recommendations.
04	Study on the identification of strategies for quality development of most difficult Type 3 schools. (Continuation from 2016)	To identify strategies to enhance the quality of most difficult type 3 schools.	Availability of final report with recommendations
05	Establishment of a feedback and monitoring mechanism regarding the implementation of General Education Policies.	To contribute for the development of national policies on General Education	Availability of a feedback and monitoring mechanism
06	Initiating of the formulation of policy proposals on Higher Education	To contribute for the formulation of national policies on Higher Education	Preparation of Situation Analysis Report
07	Formulation of Policy Proposals on Technical and Vocational Education (Continuation from 2014)	To contribute for the formulation of national policies on Technical and Vocational Education	Policy Document on Technical and Vocational Education (03 Languages)
08	A study on the current status of the functioning of Technical and Vocational Training courses.(Continuation from 2016)	To review the current status of the functions of Technical and Vocational Training Institutions.	Preparation of final report with recommendations
09	Implementation of staff development Programmes for NEC Staff	Increase the performance of the National Education Commission by developing the capacity of human resources.	Achievement of the objectives of the institutes.

Summary of the Performance – 2017

Introduction

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

1. An appraisal of the Educational Policies of the country through reviewing and analysing of existing plans.
2. Updating existing Educational Policy proposals in line with the current needs.
3. Recommend comprehensive educational policies to the President based on the above reviews, analysis, appraisals and updatings.

Three standing committees have been appointed by the National Education Commission under the following spheres of education in order to accomplish the above functions.

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 2017 with the expertise knowledge 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 of General Education.

The following five activities in 2017 Annual Plan were included to be implemented under the General Education.

- Awareness Programmes on General Education policy.
- Activation of Provincial Authorities regarding the reviewing of education system at provincial level.
- Research study on identification of provincial disparities in learning achievements.
- Identification of strategies for the development of most difficult type 3 schools in the provinces.
- Establishment of a feedback and monitoring mechanism to implement National Education Policies.

1.1 Awareness Programs on General Education policy.

Policy Proposal on General Education was handed over to H.E. the President on January 26, 2017. The policy proposal was also handed over to the Hon. Prime Minister on March 02, 2017.

An awareness programme on 'National Policy on General Education' was anticipated following the approval of the Cabinet of Ministers. The anticipated activity could not be completed in 2017 owing to the considerable delay of the approval of the Cabinet of Ministers.

A seminar on History was conducted on 8th December 2017 with the participation of university academics, an expert team of National Institute of Education and the experts in the field. This activity was implemented in response to a letter sent by Sri Lanka History Association, addressed to H.E. the President, Hon. Prime Minister and the National Education Commission.

Two Standing Committee meetings of General Education were held in 2017 after the appointment of the New Commission in September 2017.

1.2 Activation of Provincial Authorities regarding the reviewing of education system at provincial level.

The action plans to review Education system of Southern, North Western, Eastern, North Central and Uva provinces had been received by the National Education Commission during the first quarter of 2017.

Accordingly, National Education Commission conducted two awareness workshops with the participation of Provincial Education Secretaries, Directors of provincial education/Education planning on 30th March, 21st April and 17th October 2017 and to appoint a Steering Committee and a committee for Provincial Coordination and reviewing on Education system for each of the provinces. Project proposals in this regard had been received by the NEC subsequently, except from the Eastern Province.

NEC was informed by provincial officials that the difficulties in obtaining financial allocation for the review on Education system. Owing to the difficulty of obtaining additional financial allocations from the Finance Commission for this activity, the decision was taken to utilize funds from financial allocation given for education of each provincial councils.

1.3 Research study on identification of provincial disparities in learning achievements.

This activity was overdue from 2016 due to the delay in translating of Tamil medium data and hence action was taken to include this activity in the 2017 Annual Plan.

Translation of Tamil medium data in to Sinhala was completed by the end of the first quarter of 2017 and the data was consequently analyzed. Analysis of the data was completed in August 2017. The draft report was compiled by the end of September 2017. The final report was completed by the end of 2017.

1.4 Identification of strategies for the development of most difficult type 3 schools in the provinces.

This activity was also overdue from 2016 due to the delay in translation of Tamil medium data and hence it has been included in the annual plan of 2017.

Having completed the translation of Tamil medium data in to Sinhala by the end of the first quarter of 2017, the analysis of the data could be completed in August 2017. The draft report was prepared by the end of September 2017. The final report was compiled by the end of 2017.

1.5 Establishment of a feedback and monitoring mechanism to implement National Education Policies.

The report on 'Proposals for National Policy on General Education of Sri Lanka' was handed over to H.E. the President in January 2017. As it was not declared as a policy such activity has not been implemented as expected.

2. Performance of Higher Education

The following activities were included in 2017 annual plan for the implementation under Higher Education.

2.1 Formulating policy proposals on University Education

With the view to obtain financial provision, a Project Proposal on Higher Education was submitted to the Department of National Planning at the beginning of the first quarter of 2017. At the end of the second quarter of 2017, the Department of National Planning recommended the funds for this purpose and included such proposals in the budget of the year 2018.

As a preliminary initiative of formulating Higher Education Policy, the Commission published advertisements in newspapers and official website of National Education

Commission (www.nec.gov.lk) on 11th October 2017, inviting views and suggestions from the general public for the changes for existing Higher Education Policies and plans and to formulate new policy proposals. In December 2017 a Research Team of NEC visited Sri Lanka Sabaragamuwa University and Ruhuna University to ascertain the views and suggestions from university communities.

3. Performance of Technical and Vocational Education.

The following two activities were included in 2017 Annual Plan for the implementation under Technical and Vocational Education.

3.1 Formulation of policy proposals on Technical and Vocational Education

During the first quarter of the year 2017, discussions were conducted with 21 resource persons to obtain necessary information to formulate policy proposals. Owing to termination of 6th National Education Commission, the process of collecting data did not work out well.

The seventh commission was appointed on 07th September 2017 and it decided to conduct the activity on formulating policy proposals on Technical and Vocational Education in 2018. Initially an advertisement was published in November 2017 in the official website of National Education Commission (www.nec.gov.lk), inviting views and suggestions from the general public for the changes of existing Technical and Vocational Education policies, plans and suggestions for new policies. A brainstorming workshop was organized by the National Education Commission on 12th December 2017 with the participation of experts in the respective fields.

3.2 A study on the current status of Technical, Vocational Education and Training.

This activity was also overdue from 2016 due to the delay of translating of Tamil medium data and hence action had been taken to include in the Annual Plan 2017.

Having completed the translation of Tamil medium data in to Sinhala by the end of the first quarter of 2017, the analysis of the data could be completed in August 2017. The draft report was prepared in September 2017. The final report was compiled by the end of 2017.

Two Standing Committee meetings were held in 2017 after the New Commission was appointed in September 2017.

4. Reports submitted to the Presidential Secretariat office

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

A draft document on “Sinhala Akshara Lekhanaya Ha Bhasha Prayoga Vidhi Pilibanda Pramithiya (සිංහල අක්ෂර ලේඛනය හා භාෂා ප්‍රයෝග විධි පිළිබඳ ප්‍රමිතිය) was edited by an expert in Sinhala by the end of November 2017 and submitted to a panel of expert for the purpose of supervision at the end of the year.

The details of the staff of the National Education Commission as at 31.12.2017 are as follows.

Designation	Approved Cadre	Existing Staff	Vacancies
Secretary	1	1	—
Senior Policy Research Officer	3	3	—
Deputy Secretary/ Assistant Secretary	1	1	—
Accountant	1	—	1
Policy Research Officer	4	2	2
Administrative Officer	1	1	—
Programme Officer(Finance)	1	1	—
Programme Officer(policy Planning)	4	1	3
Programme Officer(Information)	1	—	1
Development Officer	4	—	4
Management Assistant	10	7	3
Driver	6	6	—
Security Guard	2	2	—
Office Assistant	4	4	—
Total	43	29	14

Note : Pending Approvals

Designation	Approved Cadre	Remark
Additional Secretary	2	SOR to be approved
Total	2	

Human Resources Development

Research and surveys for policy making are compulsory and essential, and it is important for skilled staff to perform such tasks. In this regard, steps are being taken to fill all existing vacancies. In addition, National Education Commission is in the process of preparing job descriptions for all the staff members.

It is necessary to provide opportunities for the staff of the National Education Commission for capacity building in line with a comprehensive Human Resources Development plan considering the identified training needs of the staff.

Information on the Capacity Development / Training of NEC Staff - 2017

	Programme	Name of the participant	Designation	Duration
1.	Disciplinary Procedure at NILS	Mr. S.A.D. de Silva Mr. D.D.C. Kalubowila Mr. R.A. Karunarathna	Senior Policy Research Officer Senior Policy Research Officer Policy Research Officer	Six days (2017 July 04,11,18,25, 2017 August 01,08)
2.	Procurement Procedure for Executive Officers at NILS	Mr. R.A. Karunarathna	Policy Research Officer	3 days (2017.09.07,14,21)
3.	Project Management at SDFL	Mr. R.A. Karunarathna Mrs. W.D.A.K. Damayanthi	Policy Research Officer Programme Officer (Policy/Planning)	Two Days (2017.09.18,19)
4.	Office Management and Financial Regulations	Mr. Champika Fonseka Mrs. G.L. Nimesha	Administrative Officer Management Assistant	Two days (2017.07.04,05)
5.	Salary Preparation of Public Service	Mr. Champika Fonseka Mrs. G.L. Nimesha	Administrative Officer Management Assistant	One day (2017.08.09)
6.	Filing System at NILS	Mr. Champika Fonseka	Administrative Officer	One day (2017.08.30)
7.	Vehicle Fleet Management at Prag Institute	Mr. Champika Fonseka	Administrative Officer	One day (2017.06.28)
8.	Public Procurement Procedure at NILS	Mr. Champika Fonseka Mr. E.M.Y. Sachith	Administrative Officer Programme Officer (Policy/Planning)	Two days (2017.07.28,29)
9.	Effective Handling of Personal File at NILS	Mr. Champika Fonseka Miss. E.G.I. Gamage	Administrative Officer Management Assistant	One day (2017.09.27)
10.	Higher National Diploma in Public Procurement and Contract administration at SLIDA	Mrs. W.A.R.N. Kumarasinghe	Programme Officer (Finance)	1 yrs. 3 months
11.	Annual Stock Verification and Disposal of Unserviceable Items at NILS	Mrs. W.D.A.K. Damayanthi Miss. E.G.I. Gamage Mrs. M.A.D. Dananjane	Programme Officer (Policy/Planning) Management Assistant Management Assistant	One day (2017.09.26)

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12.	Administration of Machines and Vehicles at NILS	Mrs. Y.R. Hewasiliyanage	Management Assistant	Two days (2017.03.28,29)
13.	Service Attached Training at SDFL	Miss. E.G.I. Gamage Mrs. M.A.D. Dananjane	Management Assistant Management Assistant	Three day (2017.04.03,04,05)
14.	Role and Responsibility of Leave Officer in Charge at NILS	Mrs. M.A.D. Dananjane	Management Assistant	One day (2017.02.16)
15.	Salary Conversion at SDFL	Mrs. M.A.D. Dananjane	Management Assistant	Two days (2017.06.15,16)
16.	Acquisition and Management of Fixed Assets at NILS	Mr. Alex Figurado	Management Assistant	One day (2017.08.16)
17.	Responsibilities and Duties of Employees In Maintaining Discipline of an Organization at CETRAC	Mr. A.V.S.V. Pigera	Peon	One day (2017.07.25)
18.	CIGAS Training Program at Ministry of Finance	Mr. S.M.A.de Alwis Mr. N.P.J. Hewage Mr. R.A. Karunarathna Mr. Champika Fonseka Mrs. W.A.R.N. Kumarasinghe Mr. E.M.Y. Sachith Mrs. W.D.A.K. Damayanthi Mrs. Y.R. Hewasiliyanage Mrs. M.A.D. Dananjane Mrs. G.L. Nimesha	Deputy Secretary Policy Research Officer Policy Research Officer Administrative Officer Programme Officer (Finance) Programme Officer (Policy/Planning) Programme Officer (Policy/Planning) Management Assistant Management Assistant Management Assistant	Two days (2017.03.30,31)

Budgetary provisions and financial progress - 2017

Financial Progress Report as at 31st December 2017

Object Code	Description	Total Provision	Expenditure	Percentage of Expenditure %
	Recurrent Expenditure	35,502,000	30,797,655	87
	Personal Emoluments	22,750,000	19,797,759	56
1001	Salaries and Wages	16,000,000	14,160,300	89
1002	Overtime and Holiday Payments	750,000	421,206	56
1003	Other Allowances	6,000,000	5,216,253	87
	Travelling Expenses	300,000	143,486	48
1101	Domestic	100,000	53,986	54
1102	Foreign	200,000	89,500	45
	Supplies	2,152,000	1,317,012	61
1201	Stationery and Office Requisites	302,000	211,381	70
1202	Fuel	1,600,000	920,798	58
1203	Diets and Uniforms	150,000	104,268	70
1205	Other	100,000	80,565	81
	Maintenance Expenditure	1,600,000	1,360,778	85
1301	Vehicles	1,000,000	940,068	94
1302	Plant and Machinery	500,000	400,532	80
1303	Buildings and Structures	100,000	20,178	20
	Services	8,700,000	8,178,620	94
1402	Postal & Communication	1,100,000	1,029,799	94
1403	Electricity & Water	1,000,000	769,882	77
1404	Rents & Local Taxes	5,000,000	4,800,000	96
1409	Other	1,600,000	1,578,939	99
	Capital Expenditure	4,150,000	2,429,050	59
	Rehabilitation and Improvement of Capital Assets	50,000	0	0
2002	Plant, Machinery & Equipment	50,000	0	0
	Acquisition of Capital Assets	600,000	529,513	88
2102	Furniture & Office Equipment	500,000	436,003	87
2103	Plant, Machinery & Equipment	100,000	93,510	94
	Human Resource Development	1,000,000	736,159	74
2401	Knowledge Enhancement & Institutional Development	1,000,000	736,159	74
	Other Capital Expenditure	2,500,000	1,163,378	47
2507	Research and Development	2,500,000	1,163,378	47
	Total	39,652,000	33,226,705	84

Acquisition of Fixed Assets - 2017

Description	Quantity	Value (Rs.)
Brief Cases	3	20,550.00
Pen Driver	4	9,000.00
Office Chairs	14	96,278.00
Laptop Computers	1	110,000.00
UPS	2	7,300.00
Air Conditioner	1	93,510.00
Desktop Computers	2	189,400.00
Router	1	3,475.00
Total		529,513.00

Appropriation Account 2017

DGSA I

Appropriation Account - 2017

Expenditure Head No:

002

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	Net Effect Savings/(Excesses) (4-5)	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	<u>Recurrent</u>	35,502,000	--	--	35,502,000	30,797,655	4,704,345	3
	Sub Total (Recurrent)	35,502,000	--	--	35,502,000	30,797,655	4,704,345	
1	<u>Capital</u>	4,150,000	--	--	4,150,000	2,429,050	1,720,950	4
	Sub Total (Capital)	4,150,000	--	--	4,150,000	2,429,050	1,720,950	
	Grand Total	39,652,000	--	--	39,652,000	33,226,705	6,425,295	

Detailed Accounting Statements in DGSA format Numbers 2 to 10 presented in pages from 2 to 16 and other Notes presented in pages from 17 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 :

Designation :

Date :

Accounting Officer

Name :

Designation :

Date :

Chief Financial Officer/Chief Accountant/Director (Finance)/ Commissioner (Finance)

Name :

Date : 2018/3/28

Prof. W. I. Siriweera
Chairman
National Education Commission
126, Nawala Road, Nugegoda,
Sri Lanka.

H. Nilakshi N. Gunasekera
Secretary
National Education Commission
No. 126, Nawala Road
Nugegoda.

W. A. R. N. Kumarasinghe
Programme Officer (Finance)
National Education Commission
126, Nawala Road, Nugegoda.

Details of the Commission Members

6th Commission

The Sixth Commission had its inaugural meeting on 20th November 2012 and term of office expired on 28th April 2017.

Members of the Commission

Chairman : Prof. Lakshman Jayatilleke
 Vice Chairman : Dr. Jayanthi Gunasekara (Policy/Planning) from 29.04.2013 to 16.03.2016
 Dr. Sivanandam Sivasegaram (Policy) from 10. 06. 2016 to 28.04.2017
 Prof. D. M. A. Dissanayake (Planning) from 02. 11.2016 to 28.04.2017

The Ex officio members:

Chairman, University Grants Commission	Prof. Mohan de Silva
Chairman, Tertiary and Vocational Education Commission	Prof. Rajiva Wijesinha
Representative of the Ministry of Education (Secretary)	Mr. W.M. Bandusena Mr. Sunil Hettiarachchi
Representative of the Ministry of Finance and Planning (Director, Department of National Budget)	Mr. R.M.S.P.S. Bandara
Representative of the Ministry of Provincial Councils and Local Government (Secretary)	Mr. H.T. Kamal Pathmasiri

Appointed Members:

Ven. Dr. Akuratiye Nanda Nayaka Thero
 Mr. M. Kingsly Fernando
 Mr. Ariyaratne Hewage
 Mrs. Pushpa Kalubowila
 Prof. Jayasena Kottegoda
 Prof. S. Sandarasegaram
 Dr. (Mrs.) Hiranthi Wijemanna
 Prof. Dayantha Wijeyesekera

Secretary: Mrs. H.N.N. Gunasekera

7th Commission

The Seventh Commission was appointed by his Excellency the President on 07th September 2017, and inaugural Commission meeting was held on 19th October 2017.

Members of the Commission

Chairman : Prof. W.I. Siriweera
Vice Chairman (Policy) : Dr. G.B. Gunawardena

The Ex officio members:

Chairman, University Grants Commission	Prof. Mohan de Silva
Chairman, Tertiary and Vocational Education Commission	Prof. Rajiva Wijesinha
Representative of the Ministry of Education	Prof. R.U. Halwathura
Representative of the Ministry of Finance and Planning (Additional Director General, Department of National Budget)	Ms. Geetha K. Wimalaweera
Representative of the Ministry of Provincial Councils and Local Government (Secretary)	Mr. H.T. Kamal Pathmasiri

Appointed Members:

Ven. Dr. Akuratiya Nanda Nayaka Thero
Prof. K. Kandasamy
Prof. M.A. Nuhuman
Prof. D.A. Tantrigoda
Dr. S.B. Ekanayake
Dr. Mallika Karunaratne
Mrs. V.B.P.K. Weerasinghe

Secretary: Mrs. H.N.N. Gunasekera

Reports of the Auditor General 2017

1.3 Scope of Audit

The audit of Head 12 National Education Commission for the year ended 31 December 2017 carried out on planning relating to the financial and physical performance, management of state expenditure, state revenue, human and physical resources, deployment of internal control provisions, compliance with laws, rules and regulations and maintaining and updating books, registers, records and reconciliation statements, preparing and furnishing Accounts timely, issuing Performance Reports to the relevant parties based on the Performance Index in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Chairman of the Commission on 29 August 2018. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the Accounts, Reconciliation Statements and Performance Reports 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.

1.4 Audit Observation

Audit observations revealed in the audit carried out in the National Education Commission for the year ended 31 December 2017 are mentioned in details in the Management Audit Report mentioned in the Paragraph 1.3 above. The material and significant audit observations out of those observations are mentioned from paragraph 2.1 to paragraph 2.11 of this Report. It was observed that he has fulfilled his accountability as the Chief Accounting Officer under the audit observations summarized and stated in the Note given below revealed in fulfilling the provisions stated in the Financial Regulation 127 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka, confirming the sufficiency of financial administration.





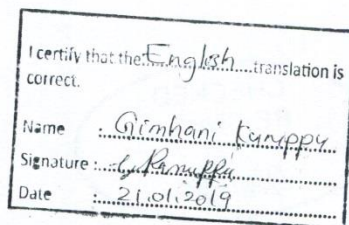
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NATIONAL AUDIT OFFICE

Report of the Auditor General on Head 12- National Education Commission- Year 2017

The Appropriation Account and the Reconciliation Statement under the Head and the Item Number mentioned in the First Schedule and the Third Schedule of the Appropriation Act No.24 of 2016 as amended by the Appropriation (Amendment) Act No.32 of 2017 was furnished to audit by the National Education Commission. The financial and physical performance indicated by those Accounts and Reconciliation Statements is audited in terms of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

1.2 Responsibility of the Chief Accounting Officer on Financial Management and Accountability

Earning state money and collecting money receivable to the Government and also, the general supervision on monitoring all financial activities of the Government is entrusted to the Minister of Finance in terms of the Financial Regulation 124 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka. The Chief Accounting Officers are appointed in terms of the Financial Regulation 124(2) to fulfill that responsibility by the Minister of Finance. The Head of the Department to the Accounting Officer on all monetary transactions of his Department and the Income Accounting Officer is appointed by the Treasury. The responsibility also includes planning, implementation and the maintenance of the internal control relevant to the maintenance, preparation and fair presentation of the Accounts and Reconciliation Statements furnished by fulfilling its functions within the scope determined by the Parliament in compliance with Articles 148,149,150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions, Government Financial Regulations and with Administrative Regulations.





Accountability of the Accounting Officer in terms of the Financial Regulation 127	Non- compliance to those provisions by the Chief Accounting Officer	Reference to the paragraph of the Report which included the Observation
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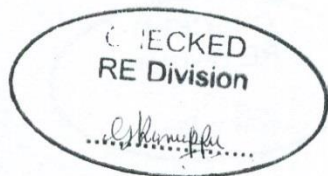
Financial
Regulation

127(1)(b)	That a system which provides adequate control over Expenditure and the Collection of Revenue.	1. Not conducting Audit and Management Committee Meetings. 2. Deficiencies in human resources management.	2.9 2.10
127(2)	Making a smooth examination in the Ministry on being economical and being efficient on the proposals for the Objects prevailed at that time in the Departments under his control and also, for newly or overly spending money.	Not executing functions.	2.2.1
127(3)	Making available a Method of all problems of which at least a suspicion is occurred for acting properly in an appropriate manner with his	Not establishing an Internal Audit Unit.	2.8



administrative wisdom and
with critical thinking.

- | | | | |
|--------|---|--|--------|
| 127(4) | That the Appropriation Account is properly furnished by each one of his Accounting Officers and that they are being examined by him before being initialized and also, the considerable differences remaining between the provisioned money and the actual expenditure in the Estimates is rigorously inquired. | Not preparing the Annual Performance Report. | 2.3 |
| 127(5) | That the considerable differences remaining between the provisioned money and the expenditure in the Estimates of the Commission are being rigorously examined by the Chief Accounting Officer. | Making available over-provisions. | 2.7(b) |
| 127(7) | That the procedure prescribed in the Financial Regulations 103 to 108 in Financial Regulations in instances where losses had been incurred to the Government on the delay of the Officers/ Employees, carelessness, error or fraud, that imposing surcharges on Officers/ Employees | Losses and Damages | 2.6 |



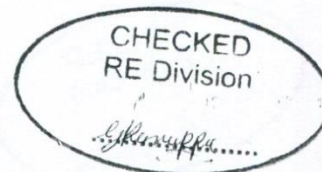


responsible relating to those losses as per the Financial Regulation 156(1), if provisions are made to be held responsible relating thereto, the Chief Accounting Officer is deemed to be exempted from the responsibilities he is entrusted with. It is the duty of the Chief Accounting Officer of explaining the Accounts in the Departments that he is held responsible by participating for the Meetings of the Committee on Public Accounts and by justifying the Accounts with the support of the Accounting Officer.

2. Material and Significant Audit Observations

2.1 Conducting Meetings of the Commission and conducting Standing Committee Meetings

Even though 24 Meeting Sessions should be held with each 12 meeting Sessions in the Commission Meetings and in the Standing Committee Meetings in the year under review as per the Action Plan, only 6 Meeting Sessions of the Commission and only 4 Meeting Sessions of the Standing Committee had been held.



2.2 Performance

2.2.1 Not executing Functions

The Action Plan for the year 2017 had been prepared in terms of the Public Finance Circular No.01/2014 of 17 February 2014. As such, the following observations are made relating to the key functions intended to be executed in the year under review.

- (a) Even though a provision amounting to Rs.250,000 had been provisioned under the General Education Policy for reviewing the Education System of each province, its financial and physical progress had been 20 per cent and 50 per cent respectively.
- (b) Even though provisions amounting to Rs.100,000 had been provisioned for the Quality of Sinhala Lettering and Language Effects under the study used for the compilation OF Policies, that function had not been executed.
- (c) Even though provisions amounting to Rs.200,000 had been made available for the Compilation of Policies as per the Action Plan and for the establishment of 9 Committees for the establishment of a Feedback and Operating Mechanism, that function had not been executed as planned.
- (d) Provisions amounting to Rs.800,000 had been estimated for the Programme of raising Awareness on the General Education Policy Proposals. Ten Awareness Programmes planned for implementation relating thereto had not been conducted.
- (e) A sum of Rs.250,000 had been estimated for reviewing the Education System of each province. Three plans relating to provinces had not been obtained and 8 Committees, 8 Awareness Programmes and 1 Review Meetings had not been conducted. As such, a sum of Rs.198,500 had been saved.





2.3. Annual Performance Report

Even though the Performance Report relating to the year under review should be tabled in Parliament within 150 days after the close of the Financial Year by the Commission in terms of the Public Finance Circular No.402 of 12 September 2002, those Reports from the year 2014 to the year under review had not been tabled in Parliament even by 15 July 2018 by the Commission.

2.4 Assets Management

Conduct of Annual Boards of Survey

Even though the Annual Board of Survey should be carried out in terms of the Public Finance Circular No.05/2-16 of 31 March 2016 and those Reports in terms of the Paragraph 3.2.6 of the Circular, those Reports should be furnished to the Auditor General before 15 June 2018 those had not been furnished to the Auditor General even by 10 August 2018 by the Commission.

2.5 Non- maintenance of Registers and Books

The Register of Fixed Assets had not been properly maintained by the Commission in terms of the Treasury Circular No.842 of 19 December 1978 by the Commission.

2.6 Losses and Damages

A sum of Rs.787,256 had been spent for the repairs after a Van being subjected to an accident and a sum of Rs.586,582 had been received by the Insurance. Action had been taken, the remaining sum of Rs.200,674 considering as Vehicle Maintenance Expenses of the Commission.



2.7 Utilization of Provision made available by the Parliament for the execution of Functions

Details on the Capital Provision made available to the Commission, utilization and savings within 05 years from the year ended 31 December 2017 and the audit observations in this connection appear below.

Year	Type of Expenditure	Net Provision	Utilization	Saving	Saving as a percentage of the Net Provision
		Rs.Millions	Rs.Millions	Rs.Millions	
2013	Recurrent	27.00	25.24	1.76	6.52
	Capital	4.05	2.62	1.43	35.31
	Total	31.05	27.86	3.19	10.27
2014	Recurrent	31.58	28.88	2.70	8.55
	Capital	5.45	3.97	1.48	27.16
	Total	37.03	32.85	4.18	11.28
2015	Recurrent	37.86	30.76	7.10	18.75
	Capital	6.20	1.63	4.57	73.71
	Total	44.06	32.39	11.67	26.49
2016	Recurrent	36.50	31.46	5.04	13.81
	Capital	4.65	2.18	2.47	53.12
	Total	41.15	33.64	7.51	18.25





2017	Recurrent	35.50	30.80	4.70	13.24
	Capital	4.15	2.43	1.72	41.45
	Total	39.65	33.23	6.42	16.19

The following observations are made relating to the year under review.

Making Over- provisions

Over- provisions totalling Rs.1,380,683 had been made available for 7 Objects and the savings of the Net Provision made available was ranging from 30 per cent to 80 per cent on utilizing only a total sum of Rs.1,821,317 of the provisions relating to those Objects.

2.8 Internal Audit

An Internal Audit Unit had not been established even from the Initiation Stage of the Commission.

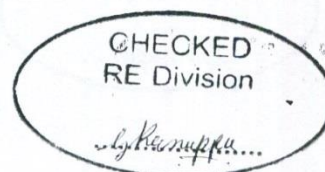
2.9 Audit and Management Committee

Even though Audit and Management Committee Meetings should be held at least one per quarter in terms of the provisions of the Circular No.DMA/2009(1) of 9 June 2009, only one Committee Meeting had been held in the year under review.

2.10 Human Resources Management

Attached Cadre, Actual Cadre and the Expenditure for Personnel Salaries

Details on the approved cadre, actual cadre and the vacant cadre as at 31 December 2017 appear below. A sum of Rs.19.8 million had been spent for the Personnel Salaries Expenditure Code by the Commission for the year under review. As such, the Annual Per Capita Expenditure had been a sum of Rs.682,681.

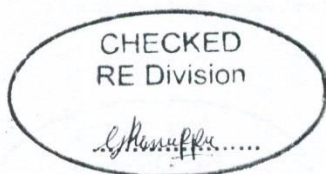


Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	12	07	05
(ii) Tertiary Level	11	03	08
(iii) Secondary Level	10	07	03
(iv) Primary Level	12	12	-
Total	45	29	16

The following observations are made.

- (a) Even though the post of the Additional Secretary, a post in the Senior Level, had been approved, recruitments could not be made on the relevant Scheme of Recruitment not being approved up to date.
- (b) Even though Schemes of Recruitment had been approved for the post of the Accountant, a post in the Senior Level for the Development Officer, a post in the Tertiary Level, recruitments had not been completed.
- (c) **Training of the Staff**

It is necessary to train the Staff regularly and the following observations are made on training its staff by the Commission.





- (i) Provisions provisioned for the training of the staff on human resources development activities had been a sum of Rs.1,000,000 and its actual expenditure had been a sum of Rs.736,159. The number of employees who could not obtain a training of at least 08 hours per year had been 13.
- (ii) The savings that had been 25 per cent of the provision in the year 2014 as compared with the amount utilized from the provision made available for the training activities in 05 preceding years had been increased to 72 per cent in the year 2016 and it had been decreased to 26 per cent in the year under review.

2.11 Sustainable Development

- (a) Every Public Institution should act according to the Sustainable Development Goals, Agenda 2030 of the United Nations and the awareness of the National Education Commission had not been raised on the manner that it should act relating to the functions under its scope relating to the year under review.
- (b) Action had not been taken to identify the Millennium Development Objectives, Targets relating to its functions and the landmarks that those targets should be achieved and also the Indexes of which the achievements of those targets could be evaluated due to not being aware of the Agenda 2030, Sustainable Development Goals of the United Nations by the Commission.



Organization Structure

Organizational Structure of National Education Commission

